



City of Palm Beach Gardens

Operating and Capital Improvement Budget for Fiscal Year 2022 - 2023

To the Citizens of the City of Palm Beach Gardens

The City of Palm Beach Gardens is pleased to present our first interactive online Operating and Capital Improvement Budget for Fiscal Year 22- 23 using a cloud based online budgeting and planning software from OpenGov.

The City is committed to improve communication with our citizens and to increase public confidence in the government. This document is reflective of our commitment to preserving our residents' trust and the city's long-term financial health.

We understand the importance of being accountable for the proper management of public funds and specifically designed this document to be readily accessible and easily understandable to the general public. We hope you find this document to be informative and welcome your comments and questions.

Residents can navigate the online document by utilizing the header links in the top of each section or by scrolling to the bottom of each page using the navigational link to proceed to the table of contents.



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Our City Government



Our City Government

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

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

The City of Palm Beach Gardens operates with a Council-Manager form of government, pursuant to the city Charter. Residents are served by five at-large elected officials who are responsible for developing policy for the City.

These elected officials, the City Council, in turn, appoint the City Manager who is tasked with overseeing all administrative duties and the daily business operations of the city.



Mayor, Chelsea Reed



Vice Mayor, Rachelle Litt



**Council Member,
Marcie Tinsley**



**Council Member, Mark
Marciano**



**Council Member, Carl
Woods**

The Governmental Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Palm Beach Gardens, Florida for its annual budget for the fiscal year beginning October 1, 2021. The Distinguished Budget Presentation Award is the highest form of recognition in governmental budgeting.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Palm Beach Gardens
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director



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Transmittal Letter

October 1, 2022

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

Honorable Mayor and Members of the Council:

Pursuant to Article VI, Section 6-1(c) (2) of the Charter of the City of Palm Beach Gardens, I hereby submit the FY 2023 Operating and Capital Budget (the "Budget"). As the City's financial and spending plan for the year, the adoption of a budget is undoubtedly the single most important action taken by the Council each year. It authorizes the resources and establishes a plan and direction for our programs and services for the coming year and during our ten-year financial projection.

The Budget is balanced, continues high-quality services to the residents of the City of Palm Beach Gardens, and maintains a strong General Fund unassigned reserve balance of \$26 million, which is 22.6% of General Fund operating expenditures, and complies with the City's policy of at least 17% of operating expenditures. 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 Fiscal Year 2022 - 2023 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 budget, please do not hesitate to contact my office so we may schedule a meeting at your convenience to discuss any issues.

Sincerely,

Ron Ferris,
City Manager

Introduction

The Transmittal Letter is organized into the following five sections:

Key Initiatives - This section discusses the major initiatives next fiscal year and how they align with the goals enumerated in the City's Vision Document.

Property Value and Tax Rate - This section discusses the taxable property value and impacts of the adopted millage rate on several typical homesteaded properties.

Significant Factors - This section presents the key factors that affected the development of next year's budget.

Budget Highlights - Summaries and highlights of revenues and expenditures, by fund, are presented in this section.

Summary - This section presents a recap of next year's budget, highlighting the key components of the spending plan.

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.

Responsive and Fiscally Sound Government

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

Character of the City

Preserve land use patterns that currently characterize the City.

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.

Economic Vitality

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

Environmental Stewardship

Protect the natural environment through sustainable methods and practices.

Parks and Recreation

Provide opportunities for recreation and leisure and activities.

Quality and Affordable Housing

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

Water Management

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

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



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Property Value and Tax Rate

The FY 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 final 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 proposed 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.

The property tax rate has been reduced 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 collects 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 contains 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.

Based on the recently received renewal, a total of \$2,163,153 has been budgeted 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 Budget projects an increase of approximately \$6 thousand in reserves at the adopted 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 on reserves can be found in the Short and Long-Term Planning Section of the Budget.



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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 Adopted Budget for fiscal year 2023 is shown here. The amounts are the original budgets prior to any carry forward of expenditure obligations.

	ADOPTED FY 2022	ADOPTED FY 2023	VARIANCE	VARIANCE %
Revenue/Sources	\$148,514,250	\$165,059,701	\$16,545,451	11.14%
Less: Beginning Balance	(41,678,329)	(49,822,343)	(8,144,014)	19.54%
Transfers/Other Sources	(1,121,010)	(871,004)	250,006	(22.30%)
Total Recurring Revenues	\$105,714,911	\$114,366,354	\$8,651,443	8.18%
Expenditures/Uses	\$148,514,250	\$165,059,701	\$16,545,451	11.14%
Less: Reserves	(39,647,938)	(49,828,390)	(10,180,452)	25.68%
Capital	(5,839,847)	(3,674,210)	2,165,637	37.08%
Transfers	(700,000)	0	700,000	100.00%
Total Recurring Expenditures	\$102,326,465	\$111,557,101	\$9,230,636	9.02%

Revenues and Sources Budget Comparison

The chart and table below provide a more detailed comparison of the FY 2022 and FY 2023 adopted budgets. 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.

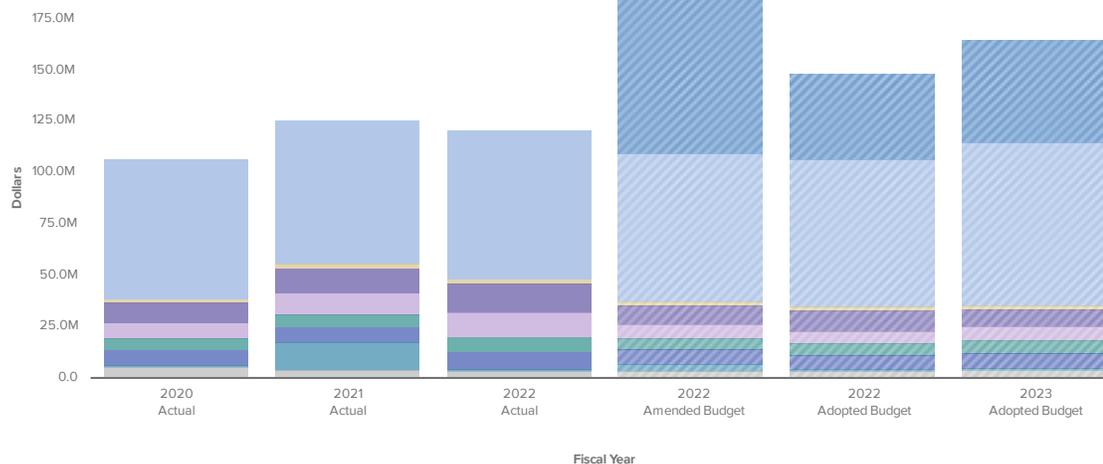
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Broken down by

Revenues ▼ General



Visualization



Sort By Chart of Accounts

- Beginning Fund Balance
- Ad Valorem Taxes
- Utility Taxes
- Intergovernmental
- Permits and Fees
- Franchise Fees
- Charges for services
- Other Sources
- More (5 grouped)

Broken down by

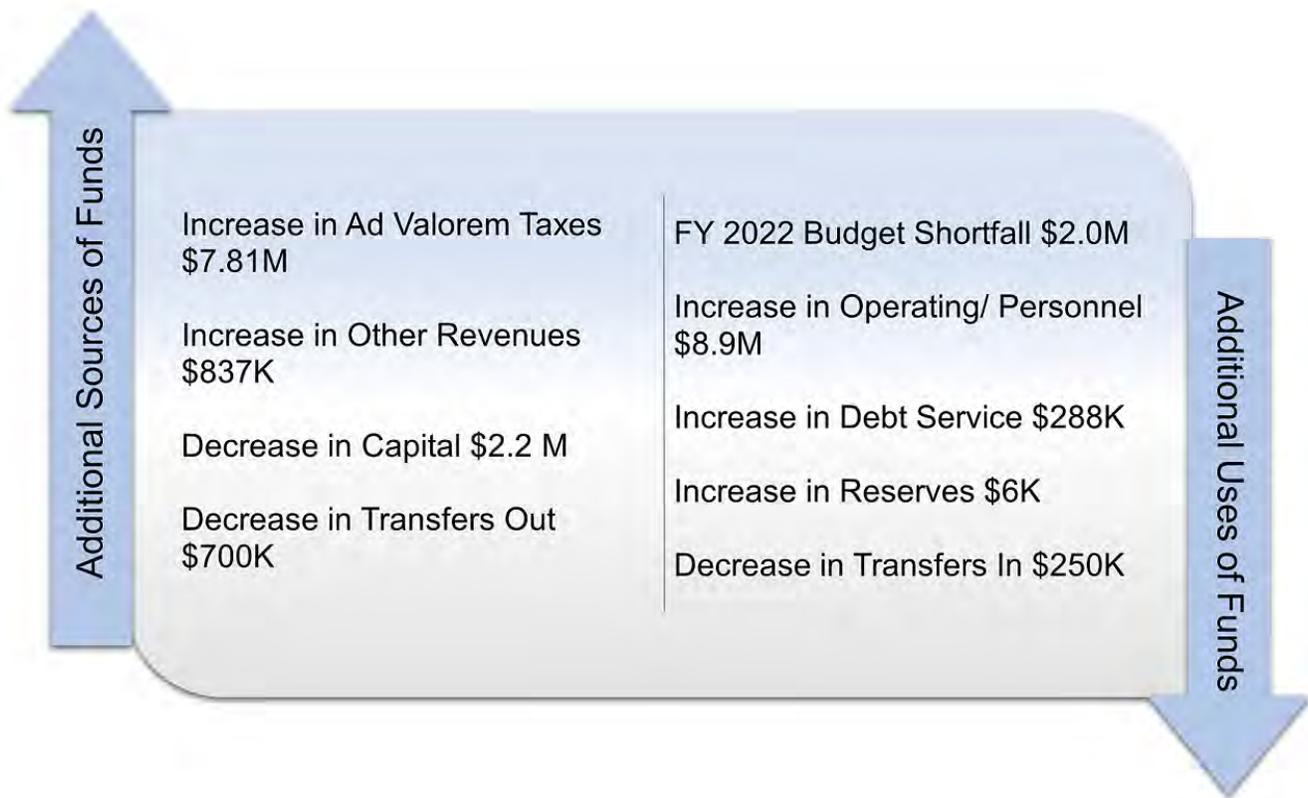
Revenues General

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 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.

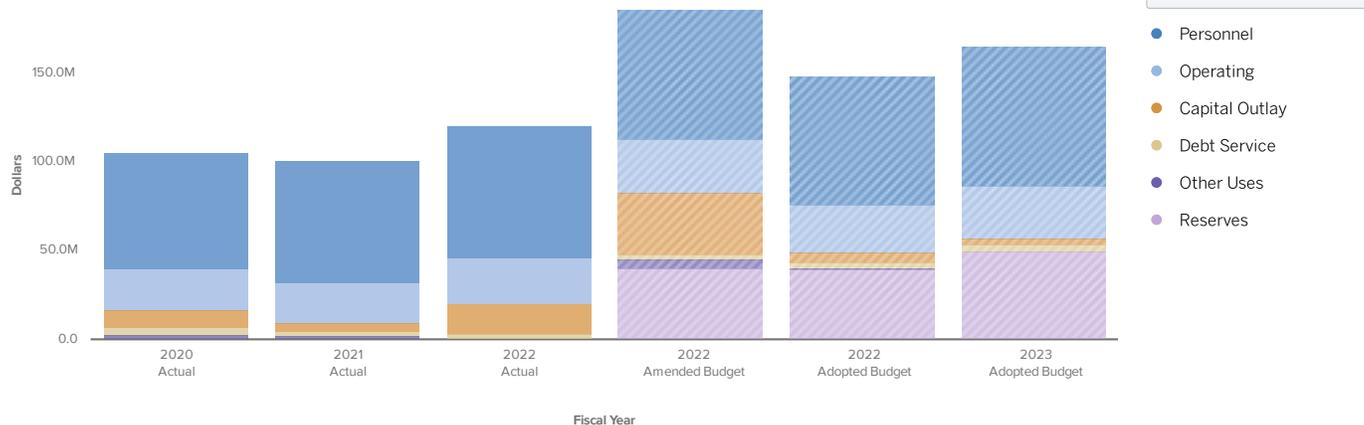
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Expenses General



Visualization



← Back History Reset

Broken down by

Expenses General

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Personnel	\$ 65,091,313	\$ 68,895,410	\$ 74,795,154	\$ 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	\$ 120,475,624	\$ 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.

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 [5-Year Capital Plan](#) section of this budget.

← Back ↻ History ↺ Reset

Broken down by

Project

▼ Capital Projects

▼ Expenses

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.



[Return to Transmittal Letter Introduction](#)

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Summary



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 in the 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

SUMMARY



*** 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.

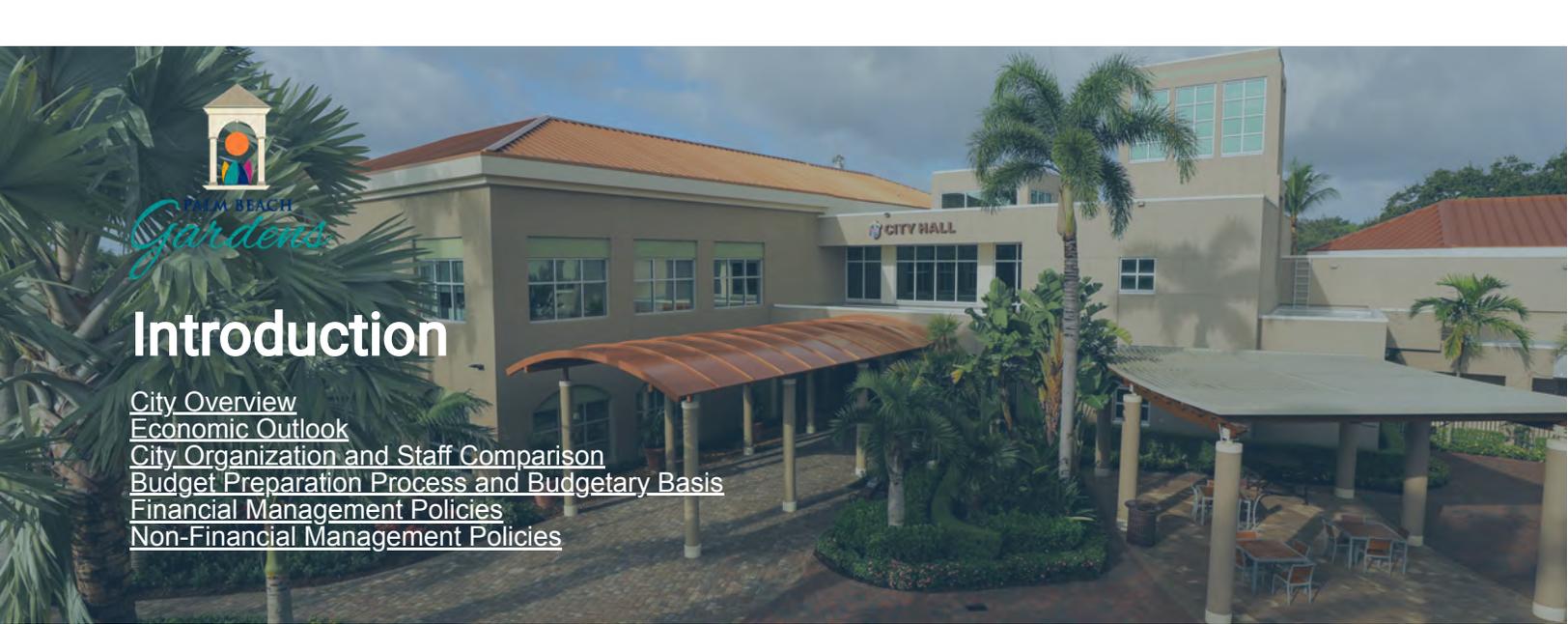
All the above initiatives have been provided in the fiscal year 2023 Proposed Budget with a 4.15% reduction in the operating tax rate and no debt service millage.

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.



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Introduction

[City Overview](#)
[Economic Outlook](#)
[City Organization and Staff Comparison](#)
[Budget Preparation Process and Budgetary Basis](#)
[Financial Management Policies](#)
[Non-Financial Management Policies](#)

How to use this document

The fiscal year 2023 Budget Document is organized into ten sections. These are the Introduction, Transmittal Letter, Vision, Mission Statement and Strategic Goals, Short-term and Long-term Planning Process, Revenue Information, Budget Summaries, Department Summaries, Capital Improvements Program, Debt Service, and Appendix.

TRANSMITTAL LETTER

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

INTRODUCTION

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

VISION, MISSION STATEMENT AND STRATEGIC GOALS

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

SHORT-TERM AND LONG-TERM PLANNING

This section contains information about the City's planning process. It also includes an overview of significant budgetary items such as planning documents, long-range strategy and short-term factors affecting the 2023 budget and financial and non-financial policies.

REVENUE INFORMATION

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

BUDGET SUMMARIES

The Budget Summaries section provides the reader with a quick overview of the City's fiscal year 2022/2023 Budget. This section includes summaries by category and by function for the total budget and for each of the City's operating funds: General, Golf Course, Fleet Maintenance, Self-Insurance, Gas Tax, Recreation, Housing, Capital Project Funds

(Police, Fire, Recreation, Road, Public facilities, Capital Improvement Project Fund, Mobility and Art Impact Fund) in addition to The One cent Sales Surtax Fund, and the Police Training Fund.

DEPARTMENT SUMMARIES

This section presents the operating budgets for the following departments:

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

PUBLIC SAFETY: This section presents the operating budgets for the Police Department and Fire Department. Also included are the Police and Fire Impact and Special Revenue Funds.

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

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

Each departmental section includes the following:

- Historical and Projected Expenditures
- Organizational Chart
- Departmental Description
- Budget Category Summary
- Position Summary
- Budget Highlights
- FY 2022 Service Level Accomplishments
- FY 2023 Goals, Objectives, and Outcome Indicators
- Performance Measures

CAPITAL IMPROVEMENT PROGRAM

This section presents detailed descriptions of adopted capital purchases for each operating fund for fiscal year 2022/2023. Also included is a discussion of effects on operating costs, identification of funding sources and five-year capital outlay projections.

DEBT SERVICE

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

APPENDIX

This section provides a personnel summary for FY 2022/2023 and a master position list by department and division. It also includes a glossary of terms and acronyms used throughout the document that may assist the reader in better understanding the budget.

Community Profile - Vision and Gateway to a “Garden City”



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

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

While during landscaping his new city in late 1960, Mr. MacArthur heard about a resident in a neighboring town who was being forced to cut down a Banyan tree in her yard. The tree was threatening the foundation of her home and damaging the street in front of her residence. Mr. MacArthur had the idea of moving the tree and planting it at the entrance of his new city at the intersection of Northlake Boulevard and MacArthur Boulevard, formerly Garden Boulevard. The tree weighed 75 tons, was 60 feet high and had a limb spread of 125 feet. Because of its size, the City needed six months to prepare the tree for the move to its new location.

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

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

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

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



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

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

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



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City Overview

The City of Palm Beach Gardens is located in northern Palm Beach County, Florida. Palm Beach County is in the southeast part of the state. The City is approximately 7 miles north of West Palm Beach and 70 miles north of Miami. Current land area is 62.11 square miles, making it the largest land area in Palm Beach County.

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

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





Demographics

Population

6,102				1970
14,407				1980
22,965				1990
35,058	2000	(US	Census)	
48,452	2010	(US	Census)	
60,675	2022	(Estimate	04/01/2022	BEBR)

General Characteristics

46%				Male
56%				Female
51			Median	Age
24,191	Total	Housing	Units	(2015-2019)
\$378,500		Median	Value	(2015-2019)
2.30		Persons	per household	(2015-2019)
74%		Homeownership	rate	(2015-2019)

Race/Ethnic Origin

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

Demographics

Education

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

Occupation Composition

Managerial & Professional	47.9%
Service	17%
Sales & Office	26.3%
Other	8.8%

Economic Characteristics

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



Education

Number of Public Schools

Elementary	4
Middle	2
Highschool	2

School Accountability Report 2022

"A"	3
"B"	3
"C"	1
"D"	1

Number of Charter Schools 3

Transportation

I-95 & Florida Turnpike easy access

CSX & FEC Rail

Proximity to Port of Palm Beach & Palm Beach International Airport



Service Statistics

Police

Sworn Personnel	128
Civilian employees	61
Number of calls for services	30,398
Avg. officer response time	4:05 min

Fire Rescue

Fulltime employees	161
Number of fire stations	5
Number of calls for service	12,909
Avg. response time	5.54 min

Land Use and Building Activity

Land area	58.99 sq. miles
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Building Department

Permits Issues	15,009
Total Construction value	\$1,045,342,053





Service Statistics

Percentage of Total Area

Residential
24.5
Commercial
2.4
Professional Office
.3
Industrial
.7
Mixed Use
5.2
Conservation
51.0
Recreation & Open Spaces
1.4
Private Golf
7.7
Public/ Institutional
2.3
Water (Canals & Waterways)
1.1

Developed

96.6%

Undeveloped

3.4%

Total

100%

Streets/ Stormwater

Lane Miles of City owned Roadways

138.82

Miles of streets

62.20

Surface acres of waterway

167.48

Median acres maintained

44.02

Service Statistics

Parks & Recreation

Number of parks	18
Parks acreage	312
Golf courses	2
Golf course acreage	41 acres
Par 3 course acreage	115 acres
Multipurpose fields	1
Multipurpose rinks	1
Baseball/softball fields	18
Basketball courts	11
Racquetball/handball courts	6
Skate Park	1
Tennis courts	26
Pickleball courts	18
Playgrounds	20
Swimming pools	3





Other Statistics

Unemployment rate (Palm Beach County-Average)

4.7%

Millage Rate

5.32

Police/Fire

Included

above

Stormwater Tax

Included

above

Utility Tax

None

State Income Tax

None

Top Employers in the City of Palm Beach Gardens

<u>Company</u>	<u># Of</u>
<u>Employees</u>	<u>Product</u>
Palm Beach County School Board (county-wide)	
22,426	Education
Tenet Healthcare Corp (county-wide)	
5,734	Health Care
HCA Florida HealthCare (county-wide)	
2,419	Health Care
South Florida Water Mgmt District (county- wide)	
1,371	Regional Govt.
Bank of America (county-wide)	
1,000	Banking
TBC Corporation (Headquarters)	
870	Tire Disruption
City of Palm Beach Gardens	
596	City Govt.
ZimVie Dental & Spine	
854	Dental Implant
Belcan Engineering Group	
306	Aerospace

Top Ten Principal Taxpayers in the City of Palm Beach Gardens

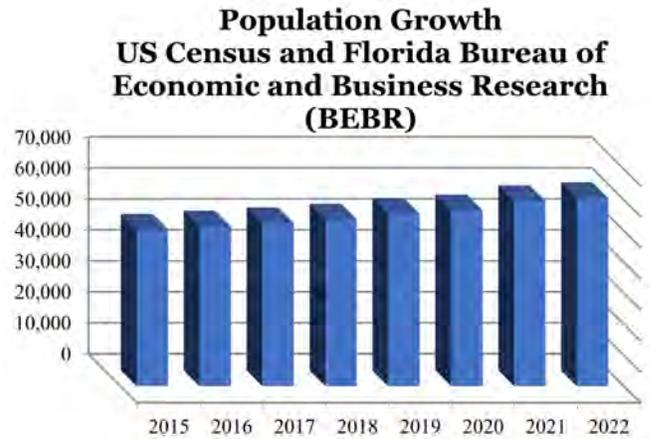
<u>Taxpayer</u>	<u>Taxable</u>
<u>Value</u>	<u>Total Tax</u>
Gardens Venture LLC	
\$363,077,000	\$1,931,570
KH Alton LLC	
60,200,773	320,268
Florida Power and Light	
126,751,173	674,316
Avenir Development LLC	
73,798,590	392,608

BREIT MF San Merano LLC	
107,249,858	570,569
PR The Quaye Owner LLC	
110,326,779	586,938
Toll Southeast Inc	
32,335,762	172,026
NADG Brock Alton PBG LP	
74,223,945	394,871
Advenir@PGA LLC	
98,808,328	525,660
Villas At Briger LLC	
86,318,597	459,215

Demographic Comparisions

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

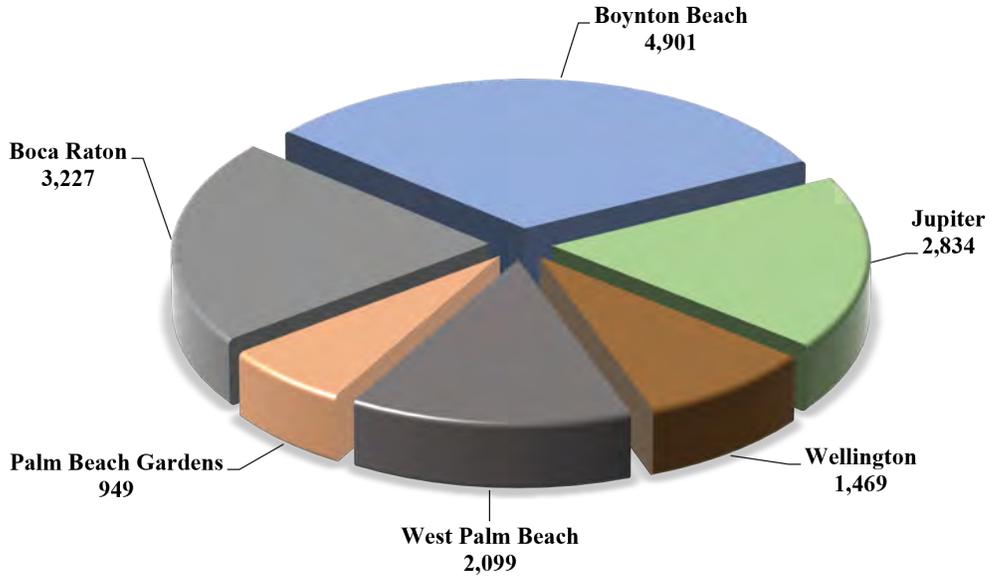
Population estimates are provided by the Florida Bureau of Economic and Business Research (BEBR) April 1st. of each year between census periods, growing to an estimated 60,675 by 2022.



Population per Square Mile

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

Population per Square Mile (1)



(1) Palm Beach County



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Economic Outlook

Economic Outlook

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

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

Development

Development and redevelopment continue to increase in the city. By far, the largest development approved in 2016, was the Avenir Mixed Use Development. This development is located on Northlake Boulevard west of the Beeline Highway and west of the City's municipal golf course. It consists of approximately 4,760 acres of which 2,407 acres will be designated as conservation land. This project includes 3,900 dwelling units, 1,800,000 SF of professional office space, 200,000 SF of medical office space, 400,000 SF of commercial space, 300 hotel rooms, a school with a maximum of 600 students, 20 acres of agricultural land, a 115-acre civic/recreational parcel, and a 15-acre police/fire

city annex parcel. This development is anticipated to be built over the next 20 years. This site is currently under construction.

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

- Watermark at Avenir—Approved for 98 dwelling units, 20 units have been completed and 70 units are under construction.
- LaTerre at Avenir—Approved for 92 dwelling units, 11 units have been completed and 46 units under construction.
- Windgate at Avenir—Approved for 119 dwelling units, 30 units have been completed and 67 units are under construction.
- Coral Isles at Avenir—Approved for 107 dwelling units, 21 units have been completed and 48 units under construction.
- Regency at Avenir—Approved for 469 age-restricted dwelling units, 32 units have been completed and 73 units under construction.
- Avondale at Avenir—Approved for 390 dwelling units with 42 under construction.
- Solana Bay at Avenir – Approved for 118 dwelling units with 5 under construction.
- Avenir Pod 15 – Approved for 562 dwelling units. Construction is expected to begin in early 2023.
- Avenir Clubhouse—Approved for a 12,087 SF clubhouse with swimming pool with pool cabanas, tot lot, six pickleball courts, eight tennis courts, and open play area for the benefit of the future Avenir residents. The Certificate of Occupancy was issued in March 2022.
- Panther National—Received Master Plan approval for 218 single-family homes in three residential pods, a private golf course with clubhouse, a par-3 golf course, lifestyle center, maintenance facility and sales center. The golf course is under construction. Construction on these homes is anticipated to begin in early 2023.
- Avenir Town Center – Approved for a 376,759 square foot mixed-use town center on 51.55 acres. The site plan includes 216,759 square feet of commercial use, 120,000 square feet of professional office use, and a hotel. The Town Center is proposed to be constructed in two phases. Construction on the Town Center is expected to begin in the first quarter of 2023.

The Alton mixed-use community continues with its robust construction of residential homes and commercial buildings in the Town Center. The current portions under construction include:

- Alton Town Center – Approved for 360,203 square feet of retail and commercial is nearing completion. Building D is a 7,051 square foot professional office building anticipated to be complete in 1st quarter of 2023 and Building K a 16-fuel pump and 5,095 square foot convenience store with a carwash is under construction and anticipated to be complete in late 2023.
- Artistry – approved for 469 single-family dwelling units and 3,290 square-foot clubhouse continues with residential home construction.
- Parcels E & F have been built-out with Parcel D's 117 single family homes now under construction.
- Parcel F Phase II—approved for 56 townhouses and has completed construction of an approximately 4.49-acre community park with several townhome buildings under construction.

Projects within the Regional Center Planned Community Development (PCD) are completing planned developments or beginning redevelopment activities. Downtown Palm Beach Gardens has completed the 116,862 square foot LifeTime facility and a 426-space parking garage at the corner of Alternate A1A and Gardens Parkway. Downtown is also nearing completion for the “In Place” Phase I portion of the renovation of the shopping center including completely replacing the hardscape and landscape materials throughout and relocating the carousel to the lake side. The “Full Vision” Phase II has received approval for a 108,891-square-foot mixed use, 174-key hotel tower and a 280-unit multi-family residential tower with a 432-space parking garage. Construction on the Phase II improvements has begun and is continuing with the demolition of Building B/C in anticipation of the construction of a nine-story, mixed use tower housing a 174-key hotel and 53,447 square feet of retail and restaurant space.

Utility companies within the city have also been approved for major development or redevelopment projects. FP&L was approved to construct a 270,000-square foot state-of-the-art office building with attached three-story, 731-space parking garage on the south side of Kyoto Gardens Drive between Military Trail and RCA Center Drive. The building is

nearing completion and is anticipated to be completed fourth quarter 2022. Scheduled for approval in December 2022, Phase II of the project will add 249,130 square feet of office space. Construction is anticipated to begin in the first half of 2023. Also, the Seacoast Utility Authority (SUA) was recently approved for a 2.5-acre maintenance facility within the Avenir PCD. Construction is anticipated to begin early 2023.

Other recently completed and/or ongoing projects include:

- PGA Station has received approval for an 8-story, 396-unit multi-family residential building, an 8-story, 200,000 square foot professional office building and a 998-space parking garage with 7,049 square feet of retail space. Construction has begun on the 396-unit multifamily building and is anticipated to begin on the office building and garage in early 2023.
- Trevi Isle was approved for 50-unit townhomes located along Hood Road and has completed construction.
- Costco Wholesale Club has been approved for a 20,000 square-foot expansion and the construction of a 24-station fuel center. The fuel center has been completed and the expansion began construction in Summer, 2021 with an anticipated completion date of first quarter, 2023.

Transit

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

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

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

Comprehensive Plan Text Amendments to incorporate elements of the TOD Master Plan were approved by the City Council on November 5, 2020. These Amendments include provisions to allow for increased density and building heights in the vicinity of the proposed train station, establish development and design standards for the TOD District, encourage mixed-use projects, the incorporation of mobility options in the TOD District, and encourage the inclusion of workforce housing, as well as other changes to support transit and pedestrian-friendly development. Land Development Regulations Amendments have been developed to enact the Comprehensive Plan Amendments and were approved in fourth quarter 2022. The PGA Station approval for multi-family residential building and 200,000 square foot professional office building is the first project approved to implement the TOD District policies and is anticipated to set the stage for additional development in the District.

A major transit initiative that is in the construction planning stage is the “Brightline” Project by Florida East Coast Industries (FEI). The FEI is planning on operating a passenger rail service that will run along the existing Florida East Coast Corridor between Miami and the Space Coast to Orlando in Central Florida. Stations are currently running in the downtowns of Miami, Fort Lauderdale, West Palm Beach and being planned for the Orlando International Airport. The Florida East Coast Corridor is the main rail line throughout the center of Palm Beach Gardens. The city continues to monitor the developments of this project in order to work with the FEI officials for the development of a possible station. FEI is laying a second track through the city to prepare for extending the passenger service to Orlando.



Mobility

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

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

Annexation

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

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

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

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

Bay Hill Estates/Rustic Lakes

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

Additional Annexations

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

- 11220 Alternate A1A—approximately 0.89 acres located a half mile south of Hood Road seeking to redevelop as a gas station and car wash.
- Richard Road SUA facility—approximately 14.1 acres located .25 miles west of Alternate A1A on Richard Road where the City's Fire and Police Departments' Training Facility has been constructed.
- Seminole Shoppes (formerly known as Carl's Plaza)—approximately 5.75-acre shopping center located approximately .5 miles north of PGA Boulevard on the east side of US Highway 1 seeking to renovate and redevelop in the city. The redevelopment of Seminole Shoppes is nearly complete.
- 1881 Bomar Drive—approximately 0.13 acres located approximately 400 feet west of US 1 seeking to redevelop as a therapist office.

Workforce Housing



The city participates in the U.S. Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) Program that provides funding to benefit low- and moderate-income persons, aid in the prevention of blight, or meet other community development needs posing threats to the health and welfare of the community. The City utilizes the CDBG funding to preserve and extend the life of existing housing stock by providing financial assistance for repairs to income-eligible homeowners to make their housing more affordable. The city has successfully completed 20 rehabilitation projects in the past five years with 11 applications in progress in various stages.

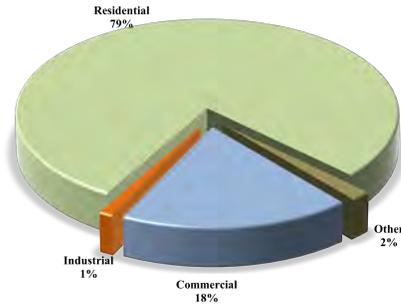
For the second five-year CDBG Consolidated Plan (2020-2024), the City Council has allocated all five years of funding to assist in providing public infrastructure in the form of water lines to the Mary Circle and Dania Drive communities that currently do not meet the State Health Department's minimum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

The City's Rent and Mortgage Assistance Program is continuing to accept applications. The program is funded through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. This program is designed to provide mortgage and rent assistance to low-to-moderate income families that were directly impacted by the COVID-19 Pandemic. Funding is available on a first-eligible, first-served basis to qualifying Palm Beach Gardens residents. The city has approved 21 applications, resulting in \$263,386 awarded to date.

On November 5, 2020, the City Council adopted a Workforce Housing Program aimed at addressing housing for families with incomes ranging from 60 percent to 120 percent of the area's median income. These middle-income occupations include teachers, healthcare workers, and entry-level professionals who may have limited housing options available as the cost-of-living increases. The Workforce Housing Program includes incentive-based policy recommendations such as providing density bonuses for developments that include workforce housing units, allowances for waiving impact fees or building review fees for workforce housing projects and expedited permitting. The City has initiated Comprehensive Plan Text Amendments, Land Development Regulation Amendments, and Standard Operating Procedures to implement recommendations contained in the Workforce Housing Program which was finalized in the first half of 2023.

2023 Ad Valorem Tax Percentages

Data Compiled from 2022 Final Tax Roll- City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office. The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.



<u>Category</u>	<u>Taxable Value (\$)</u>
<u># of Parcels</u>	
Residential	11,909,997,477
29,154	
Commercial	2,804,421,434
763	
Industrial	158,271,998
41	
Other	251,447,347
<u>522</u>	
<u>Total</u>	<u>*15,124,138,256</u>
<u>30,480</u>	

** Not including Personal Property and Centrally Assessed Property*

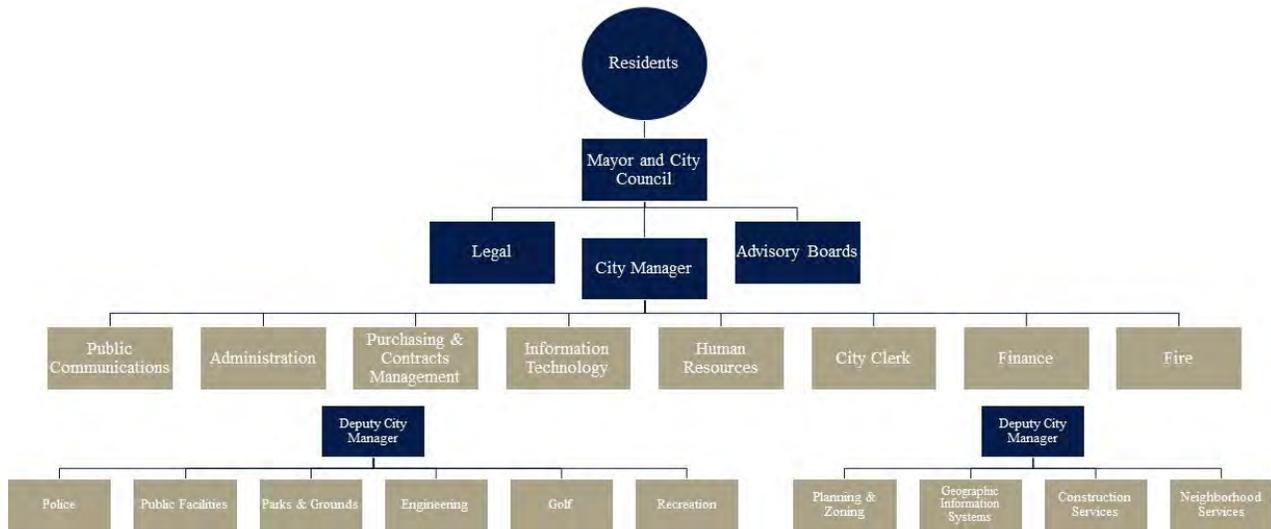


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City Organization and Staff Comparison



Citizen Board and Committees

Many of the citizens of the City of Palm Beach Gardens volunteer their time and expertise to serve on boards and committees. They are responsible for making recommendations to the city council on matters of concern to the residents of the city. They play an integral part in shaping and preserving the quality of life that is uniquely the Gardens.

There are eight different advisory boards and committees:



1. Art in Public Places
2. Budget Oversight Review
3. Economic Development Advisory
4. Fire Fighters' Pension
5. General Employees
6. Parks and Recreation Advisory
7. Planning and Zoning Appeals
8. Police Pension

Staffing Comparison

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

FTE by Departments (All)

	2021 Adopted	2022 Adopted	2023 Adopted
General Government			
City Council	5.00	5.00	5.00
City Administration	3.00	3.00	3.00
Purchasing and Contracts	1.00	1.00	1.00
Information Technology	11.00	11.00	11.00
City Clerk	6.00	6.00	6.00
Legal	2.00	2.00	3.00
Public Communications	2.00	2.00	3.00
Engineering	5.00	5.00	5.00
Human Resources	6.00	6.00	6.00
Finance	9.00	9.00	9.00
Planning and Zoning	15.00	16.00	18.00
Geographic Information Systems	3.00	3.00	3.00
Community Services	28.00	28.00	28.00
GENERAL GOVERNMENT TOTAL	96.00	97.00	101.00
Public Safety			
Police	185.00	186.00	189.00
Fire	137.00	139.00	161.00
PUBLIC SAFETY TOTAL	322.00	325.00	350.00
Physical Environment			
Public Services	68.00	69.00	70.00
PHYSICAL ENVIRONMENT TOTAL	68.00	69.00	70.00
Culture and Recreation			
Leisure Services	33.00	39.00	44.00
Golf	9.00	15.00	19.00
CULTURE AND RECREATION TOTAL	42.00	54.00	63.00
Internal Service			
Fleet Maintenance	11.00	12.00	12.00
INTERNAL SERVICE TOTAL	11.00	12.00	12.00
TOTAL	539.00	557.00	596.00

Analysis of Population Compared to Employee Count

The City of Palm Beach Gardens had 59,182 residents as reported by the 2020 US Census. Other population figures below represent estimates provided by the Florida Bureau of Economic and Business Research (BEBR) as of April 1st for each year between census periods. As of April 1, 2022, the population estimate issued by the BEBR was 60,675.

Fiscal year 2022/2023 represents the eleventh consecutive year that the City's property valuation has increased. As illustrated in the table below, this has allowed the City to restore positions lost during the great recession and to keep pace with the rapidly growing population, resulting in a total full-time employee count of 596 in fiscal year 2022/2023:

Department	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government	176	180	189	198	26	212	215	217	234	246
Public Safety	278	280	283	298	309	317	317	322	323	350
Total City Staff	454	460	472	496	515	529	532	539	557	596

The table below illustrates the population, total number of employees, and the number of employees per 1,000 population. The population estimate is calculated by the Bureau of Economic and Business Research (BEBR) as of April each year, while the employee counts are extracted from the budgets beginning in October for that year. For example, the 2022 population is the number reported by BEBR as of April 2022, while the number of employees is taken from the fiscal year 2022/2023 budget; accordingly, the comparison of the 2023 population versus employee count will be calculated when the fiscal year 2023/2024 budget is prepared. As illustrated below, the number of employees per 1,000 population in 2022 is the same as 2018.

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Population	50,067	50,521	50,532	52,591	53,800	55,621	59,182	59,755	60,675
Employees	454	460	472	515	529	532	539	557	596
Employees per 1,000 Population	9.06	9.11	9.16	9.79	9.83	9.51	9.11	9.32	9.82



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Budget Preparation Process and Budgetary Basis

Budget Preparation Process

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

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

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

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

The City Manager and Finance Administrator review the departmental requests, meet with the departments, and fund what is deemed necessary. The proposed budget is then submitted to Council. The Council conducts budget workshops to discuss the requests. Changes are made to the budget as per the Council's instructions. The proposed

budget is then revised incorporating these changes. Two public hearings are held prior to September 30th. The final budget and millage rate are adopted by ordinance at the second public hearing.

Truth-In-Millage (TRIM) Procedures

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

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

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

Budgetary Flow Process



Explanation of Budgetary Basis

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

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

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

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

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

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

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

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

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

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

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

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

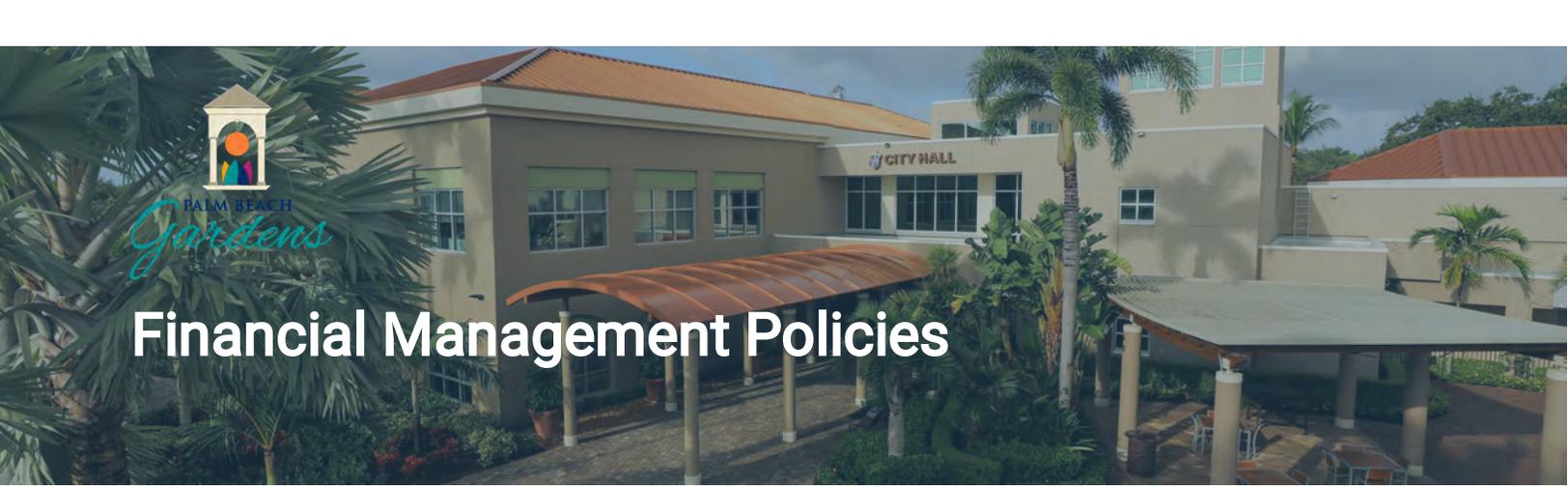
Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid leave pay which is not accrued; and (2) principal and interest on general long-term debts which are recognized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

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



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Financial Management Policies

Operating Budget Policies

- The City will present the City Council and the residents of Palm Beach Gardens with a balanced budget, a budget in which planned funds available equal planned expenditures, for each fiscal year beginning October 1st.
- The City will pay for all current expenditures with current revenues and fund balance. The City will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.
- The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
- The budget will provide for funding of the Police, Fire, and General Employees' defined benefit retirement plans based on the annual actuarial reports.
- The City will maintain a budgetary control system to help it adhere to the budget.
- The Finance Department will prepare monthly reports of revenues and expenditures for management purposes.
- In addition, quarterly financial reports will be prepared for the Council.
- The City will update expenditure projections for each fiscal year. Projections will include estimated operating costs of future capital improvements.
- Where possible, the City will integrate performance measurement, service level, and productivity indicators within the budget.
- The City will aggressively seek state and federal funds that are available for capital projects.

Capital Improvement Program (CIP) Policies

- The City will develop ten-year capital projections and update them annually.
 - The City will enact an annual capital improvement budget based on the multi-year CIP.
 - The City will make all capital improvements in accordance with the adopted CIP.
 - The City will coordinate development of the CIP with development of the operating budget. Future operating costs associated with capital improvements will be projected and reported in the CIP and operating budget.
 - The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the CIP and City priorities.
 - The City will identify the estimated acquisition and operating costs and potential funding sources for each capital improvement project proposal before submittal to the City Council for approval.
-



Debt Policies

- The City will confine long-term borrowing to capital improvement projects.
- When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.
- Where possible, the City will use revenue bonds instead of general obligation bonds.
- The City will follow a policy of full disclosure on every financial report and bond prospectus.
- The City will utilize the form of borrowing that is most cost effective, including not just interest expense but all costs, including upfront costs, administrative and legal expenses, and reserve requirements.

Revenue Policies

- The City will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one revenue source.
- The City will estimate its annual revenues by a conservative, objective, and analytical process.
- The City will project and update annually revenues for the next ten fiscal years, as part of the CIP preparation process.
- Annually, the City will calculate the full direct costs of activities supported by user fees and consider such information when establishing user charges.
- Non-recurring revenues will be used only to fund non-recurring expenditures.



Investment Policies

- Disbursement, collection, and deposit of all funds will be appropriately scheduled to ensure the timely payment of expenditures and investment of funds.
- The accounting system will provide regular information concerning cash positions and investment performance.

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

- > **Non-spendable Fund Balance-** Amounts that are not in a spendable form (e.g., inventory), or are legally or contractually required to be maintained intact (e.g., principal of an endowment fund).
- > **Restricted Fund Balance-**Amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or debt covenants).
- > **Committed Fund Balance-** Amounts that can be used only for the specific purposes determined by a formal action of the City Council. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally.
- > **Assigned Fund Balance-** Amounts intended to be used by the City for specific purposes. Intent can be expressed by the City Council or by a designee to whom the governing body delegates the authority. In governmental funds, other than the General Fund, assigned balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for that fund (e.g., Impact Funds).
- > **Unassigned Fund Balance-**Includes all amounts not contained in other classifications and is the residual classification of the General Fund only. Unassigned amounts are the portion of Fund Balance which is not obligated or specifically designated and is available for any purpose.

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

- Use of Unassigned Fund Balance- Disbursement of funds from Unassigned Fund Balance in excess of the 17% target shall be authorized by an ordinance of the City Council and may be approved by inclusion in the approved annual budget (and amendments thereto). These funds shall be used only for non-recurring expenditures such as capital, grants, one-time programs, or for emergency and disaster relief, or as a budget stabilization reserve in the case of revenue declines, unanticipated expenditures, or unfunded mandates. However, should a projected budget surplus exist in any given year, such surplus may be used to offset operating expenses in the subsequent year, provided that such usage does not reduce Unassigned Fund Balance below the 17% target. Such use of Unassigned Fund Balance shall represent an Assignment of Fund Balance and be at the discretion of the City Manager when preparing the annual budget, subject to approval of the budget adoption ordinance by Council. After completion of the annual audit, the projected budget surplus will be compared to the actual surplus, and appropriate budget amendments made to adjust the budgeted Unassigned Fund Balance to actual. If the budgeted use of Unassigned Fund Balance causes the balance to fall below the 17% target, the Finance Administrator will so advise the City Manager and City Council in order for the necessary action to be taken to restore the Unassigned Fund Balance to the target level.

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

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

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

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



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Non-Financial Management Policies

Comprehensive Plan Policies

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

- Achieve sustainable economic development through a balanced and diversified economy which is compatible with the City's quality-built environment and protects important natural resources.



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PALM BEACH

Gardens

Vision, Mission Statement & Strategic Goals

Vision and Mission Statement

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

G

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

A

nticipate and creatively respond to changing needs

R

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

D

velop a sense of community and pride

E

licit resident involvement in decision making, emphasizing open government

N

urture the assets and natural resources entrusted to its care

S

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

Strategic Goals

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

[General Government](#)

[Public Safety](#)

[Community Services](#)

[Leisure Services](#)



Goal #1- Sense of Community

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

Service Level Objective: Improve City website offering additional online services and ensuring a quality visitor experience. To inform the City's residents of the City Council and Departments' ongoing initiatives and activities in a manner that is culturally competent and diverse.

Performance Measure: Number of new website subscribers, and number of media advisories that detail city projects, events or initiatives.

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

Effectiveness Measure



Goal #2- Responsive and Fiscally Sound Government

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

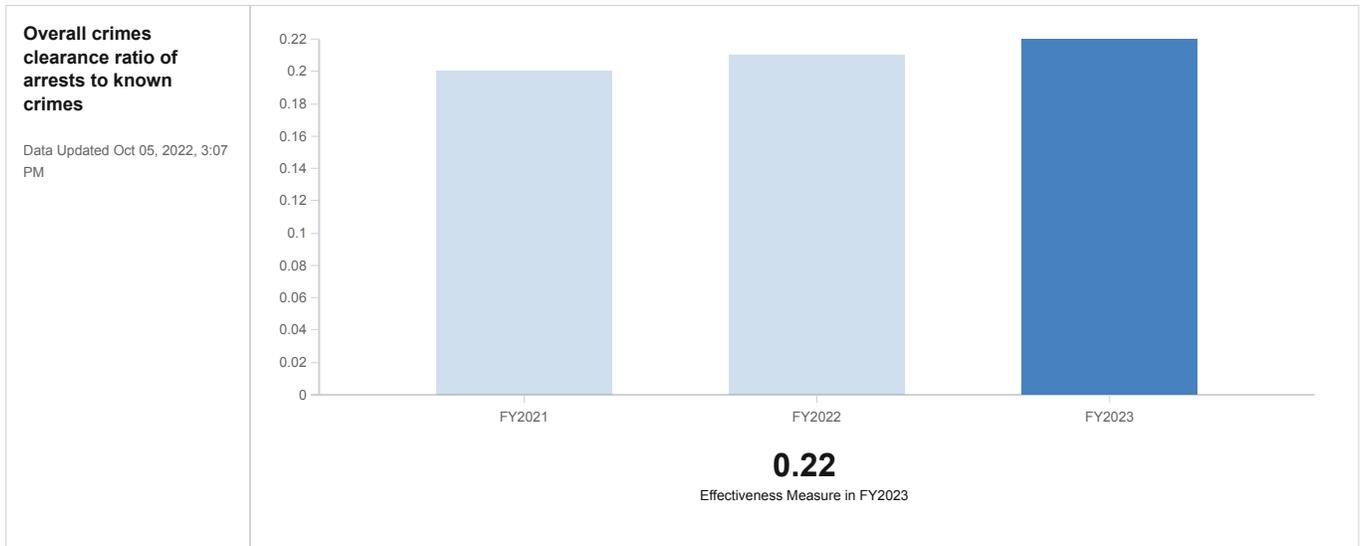
Service Level Objective: Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community-oriented policing concepts.

Performance Measure: Overall crimes clearance rate that reflects the arrests and exception based on offenses categorized by the FBI.

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



Effectiveness Measure





Goal #3- Character of the City

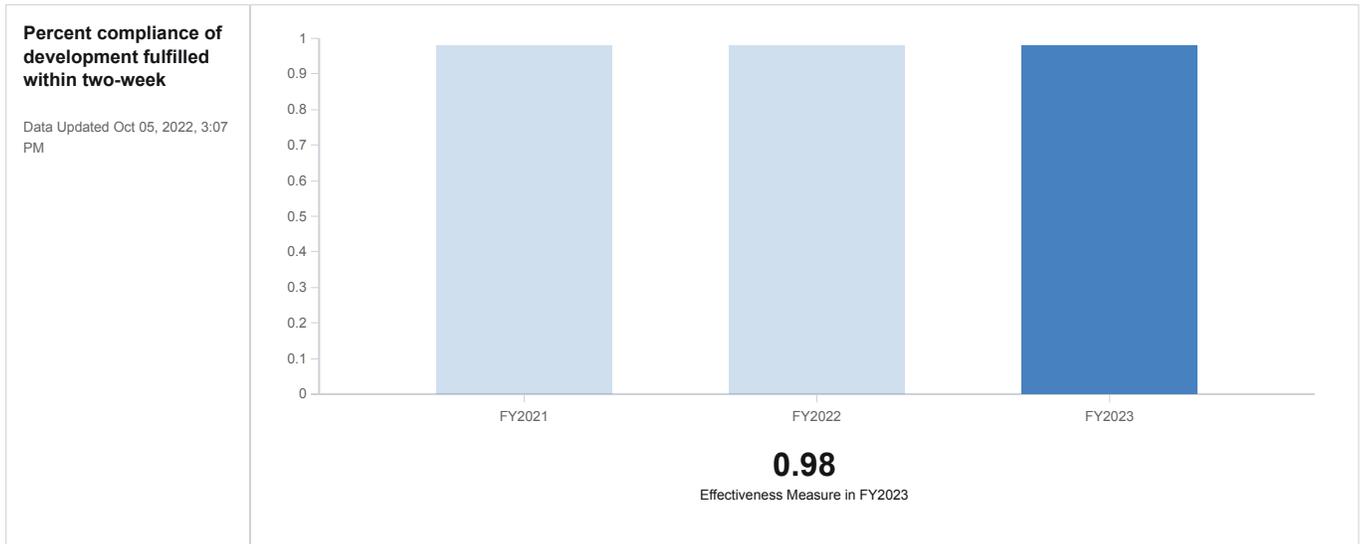
To preserve land use patterns and types that currently characterize the City.

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

Performance Measure: Monitor percentage compliance of time sensitive development order conditions for major projects to provide a two-week notice.

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

Effectiveness Measure



Goal #4- Quality Education

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

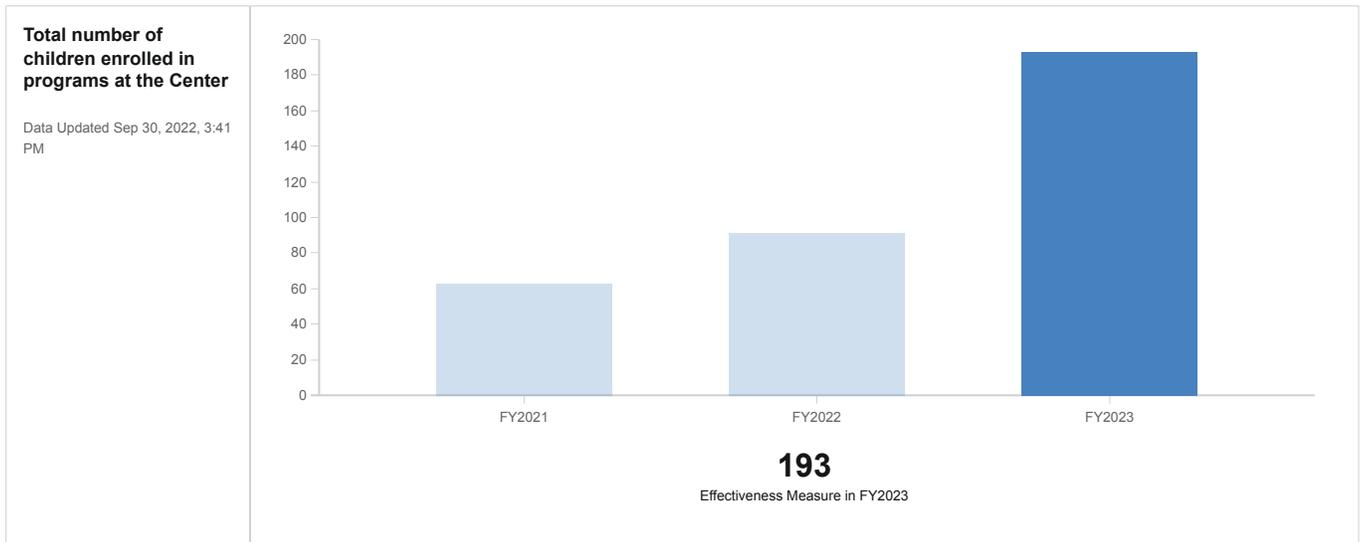
Service Level Objective: Support local schools through an active community partnership.

Performance Measure: Total number of children enrolled in programs at the City's Youth Enrichment Center.

Analysis: The number of school programs at City's Youth Enrichment Center dropped in FY 2021 and recovered slightly in FY 2022 due to school closures caused by the pandemic. It is anticipated that the number of programs will rebound as schools have reopened. No additional allocation is included in the budget to address this objective.



Effectiveness Measure





Goal #5- Economic Vitality

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

Service Level Objective: To strengthen community programs and foster additional community partnerships.

Performance Measure: Percentage of respondents that rate value of services for taxes paid as excellent or good.

Analysis: The City has made great strides to modernize the budget and planning process to improve efficiency through more effective collaborations with City staff when reviewing and approving budget proposals. This is evidenced by the results of the most recent resident survey where nearly 9 in 10 residents think their return on taxes is excellent, very good, or good. No additional allocation of funding is included in the budget to address this objective.

Effectiveness Measure



Goal #6- Environmental Stewardship

To protect the natural environment through sustainable methods and practices.

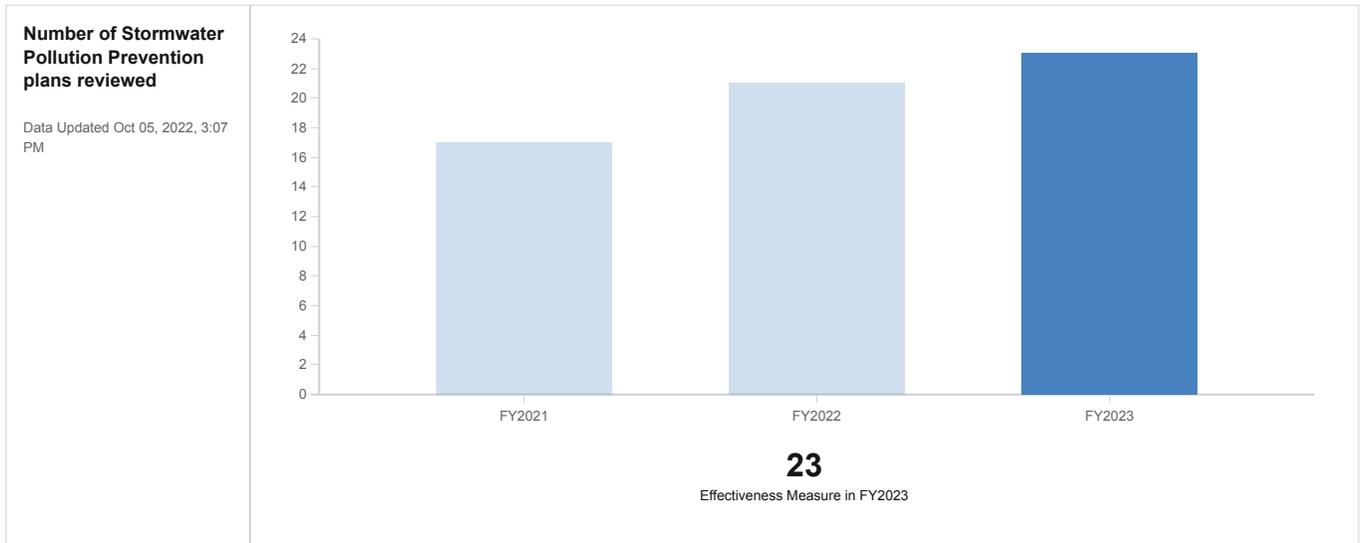
Service Level Objective: To monitor NPDES (National Pollutant Discharge Elimination System) for all projects greater than one (1) Acre.

Performance Measure: Number of Stormwater Pollution Prevention plans reviewed.

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



Effectiveness Measure





Goal #7 – Parks and Recreation

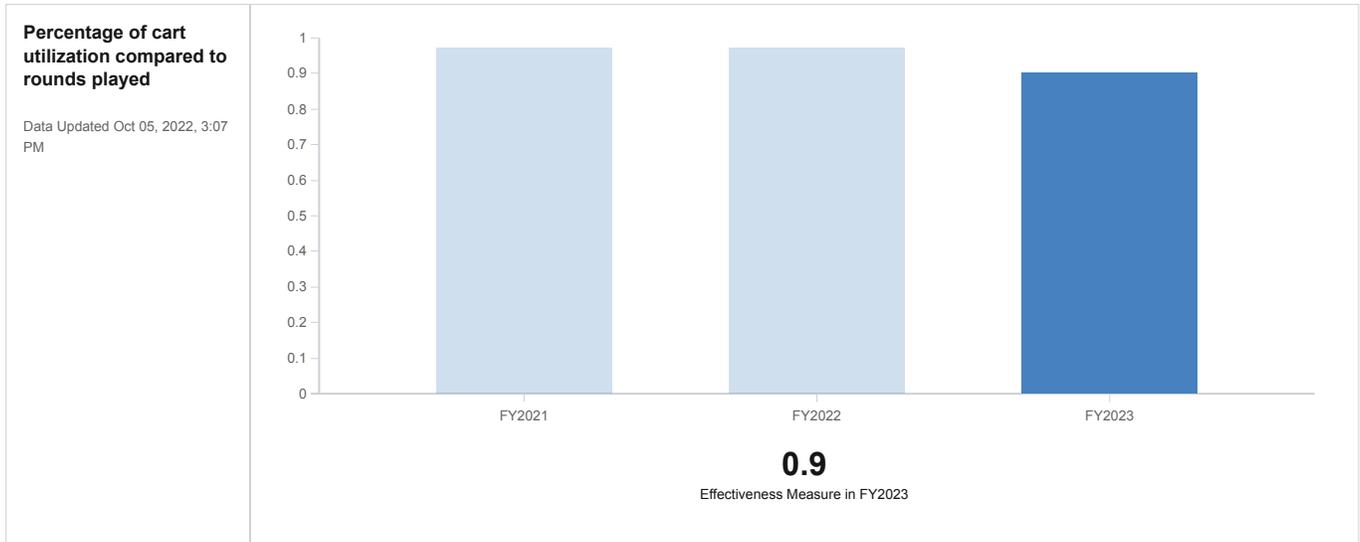
To provide residents opportunities for recreation and leisure activities and other past-time interests.

Service Level Objective: Provide a higher level of service through the enhancement of the golf course amenities.

Performance Measure: Percentage of cart utilization: rounds played with a cart compared to round played - the greater the percentage utilization, the more rounds that can be played on the course.

Analysis: The City has made considerable investments in capital to enhance the recreational offerings to its residents. These include a new Par-3 golf course and a clubhouse. Both facilities will focus not only on the sports aspect but, also community events. The new facilities will hopefully raise the participation level to higher than pre-COVID-19 numbers. Accordingly, funding to fully operate the new Par-3 course and clubhouse has been included in the FY 2022 budget under the Special Revenue Fund.

Effectiveness Measure



Goal #8 – Quality and Affordable Housing

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

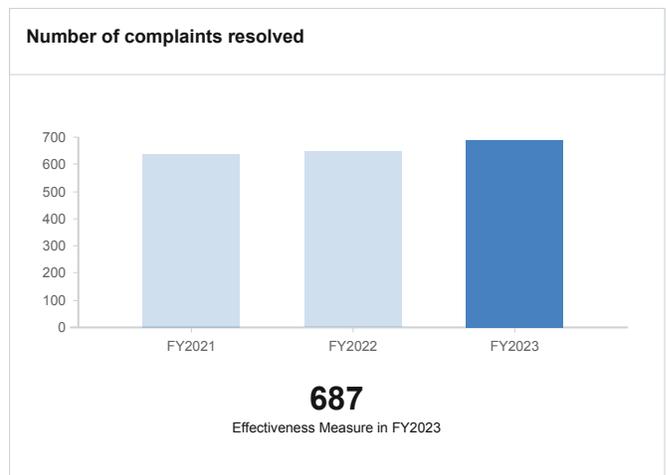
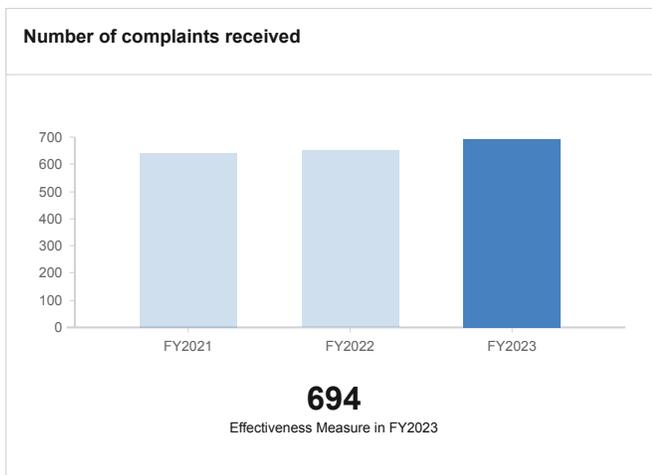
Service Level Objective: Utilize an electronic complaint system in order to track and respond to requests for compliance.

Performance Measure: Number of complaints received and resolved.

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



Effectiveness Measure





Goal #9 – Water Management

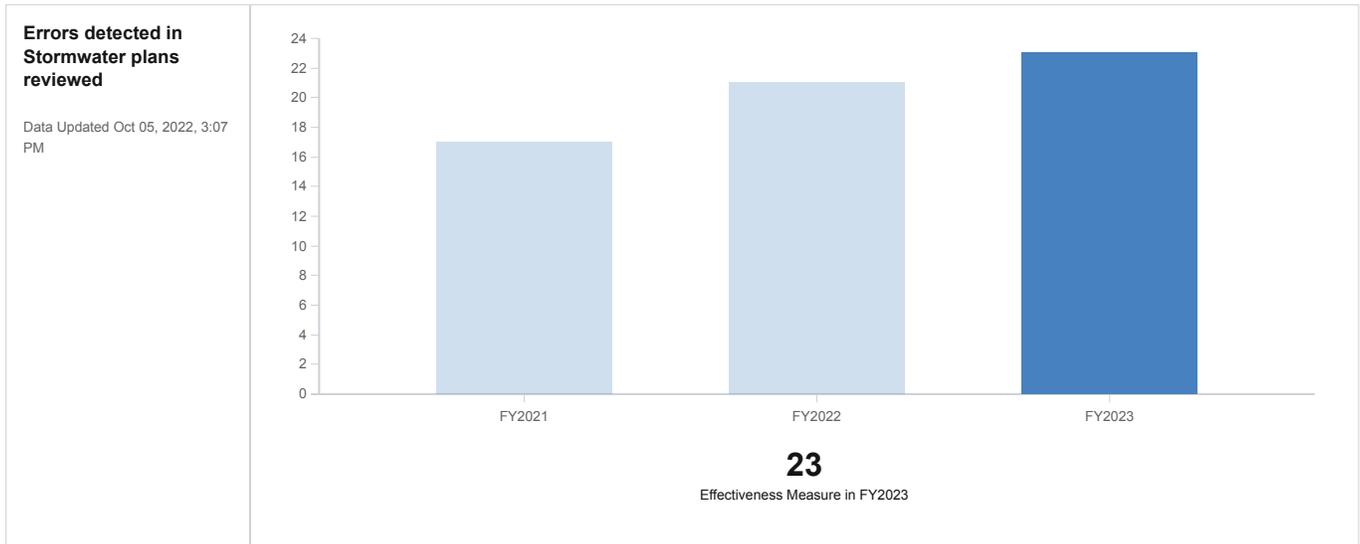
To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.

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

Performance Measure: Errors detected in Stormwater plans reviewed through Development Review Committee, Plat Review, Infrastructure Permits and Field Reviews.

Analysis: The focus of these objectives has been successful. The number of Stormwater reviews and code cases generated each year have exceeded targeted goals; therefore, no additional allocation of funding is included in the budget to address these objectives.

Effectiveness Measure



Goal #10 – Growth

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

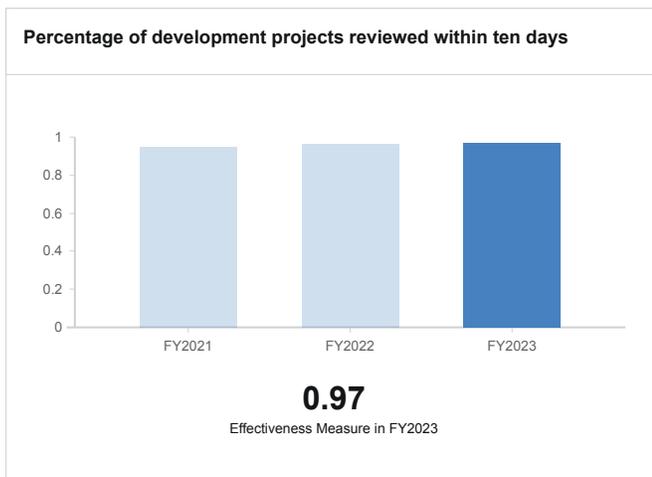
Service Level Objective: To maintain the established level of service standards for development review as required by the City's Land Development Regulations (LDRs). Manage the City's Capital Improvement Program through the use of sound fiscal policies.

Performance Measure: Percentage of development projects reviewed within ten days. Percentage of total project construction cost saved through direct purchase as a result of City staff project management (note: this measure was implemented in FY 2022; therefore, there are no data for FY 2021).

Analysis: The focus of this objective has been successful. The percentage of projects reviewed within 10 days has consistently met each year's targeted goal. In addition, the percentage of cost saved on completed capital improvement projects as a result of City staff project management is projected to stay consistent in FY 2023. No additional allocation of funding is included in the budget.



Effectiveness Measure





Short and Long-Term Planning

Short and Long-Term Planning Process

This section contains information about the City of Palm Beach Gardens' planning processes – both long-term strategic goals and short-term factors used in the decision-making process when developing the FY 2023 Budget. It also includes an overview of significant budgetary items, including relevant City planning documents, long-range financial strategy and short-term factors affecting the FY 2023 budget, and financial and non-financial policies.

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

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



Planning Document	Purpose	Budgetary Impacts
Comprehensive Plan	Provides long-range goals, objectives and policies concerning future growth of the City, including future land use; transportation; housing; infrastructure; coastal management; conservation; recreation and open space; capital improvements; public safety; public school facilities; procedures for accomplishing monitoring and evaluation requirements; and economic development.	On a long-term basis, the City's operational and capital budgets increase due to projects identified in the Comprehensive Plan. Property tax revenue is expected to increase as available land is developed. One-time capital expenditures are factored in the Capital Improvement Plan based on streets, facilities, parks, and utility infrastructure improvement needs identified in the Plan.
Citizen Surveys	A survey is conducted every three (3) to five (5) years and focuses on quality of service and policy direction. Specific policy questions help Council and management guide the budget to meet citizens' concerns and needs. The most current survey was completed in 2017 and can be found on the City's website.	Operating and capital budgets increase due to issues and concerns raised in periodic surveys. For a complete discussion of the impacts on the FY 2023 Budget, please see the Transmittal Letter.
Storm water Master Plan	Provides a condition assessment, mapping, and repair/refurbishment plan for all storm water structures in the City.	The General Fund provides for the allocation of \$250,000 in FY 2023, as well as \$250,000 every year in the long-range forecast, to address repairs identified in the Plan.
Pavement Master Plan	Provides an ongoing inventory, evaluation, and assessment of the City's roadways and parking lots. Used to prioritize annual resurfacing base on available funding.	The Gas Tax Special Revenue Fund provides an allocation of \$500,000 for resurfacing of City roads.
Facilities Roof Assessment Plan	Provides an assessment of the condition of roofs on all City buildings, and a five (5) year plan for their repair and maintenance.	The General Fund contains an allocation of \$147,000 in FY 2023 for roof replacements on various City buildings.

Planning Document	Purpose	Budgetary Impacts
Maintenance, Repair and Operations Plan	Provides an assessment of the condition of all City parks and facilities, and an ongoing plan for their repair and maintenance.	The General Fund contains an allocation of \$434,100 in FY 2023 for repairs of various City parks and recreation facilities.
One-Cent Infrastructure Sales Surtax Capital Improvement Plan	Funds capital improvement projects approved by Council to be paid for with the recently enacted One-Cent Infrastructure Sales Surtax that will be collected for a 10-year period.	The General Fund contains full funding for the personnel, operating and maintenance costs of the District Park. The One-Cent Sales Tax Fund contains \$3,339,545 for the sixth year's debt service payment on the Bond.
Capital Improvement Plan	Identifies the City's capital expenditure needs, outlines costs and potential funding sources over a ten-year period.	The FY 2023 budget contains \$6,680,210 for various capital expenditures, along with funding of any related additional operational costs.
Ten-Year Financial Forecast	Projects the City's General Fund revenues and expenditures over a ten-year period based on a set of conservative assumptions.	Year one of the forecast is the basis for the City's annual budget. Projections are adjusted each year during the annual budget development based on service level expectations and current economic factors.
Annual Operating and Capital Improvement Budget	Functions as the annual financial plan, policy document, operations guide, and communications device for carrying out the City's Vision to its citizens.	Revenues and expenditures required to meet the City's established goals make up the annual operating and capital improvements budget.

Fiscal Year 2023 Budget Preparation Strategy

To meet the challenges described previously, the FY 2023 Budget was prepared with a conservative and cautious approach in mind, with an emphasis on the following elements:

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

A review and discussion of each of the above elements, and how each impacted the formulation of the FY 2023 Budget, is as follows:

Citizen Survey Results

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. A summary of these issues grouped by the corresponding goal, along with the actions planned in the FY 2022 budget, is discussed in detail in the Transmittal Letter.





Repair and Maintenance Program

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

The first phase of implementing this report's recommended maintenance and repairs began in FY 2015. Additional funding to continue this program is included in FY 2023. For a complete discussion of the impacts and actions taken to address the Repairs and Maintenance Program in the FY 2023 Budget, please see the Transmittal Letter.

Planning for New Development

One of the most significant factors affecting the formulation of the FY 2023 Budget is the tremendous amount of new growth occurring in the City. This growth consists primarily of new construction in the western sector of the City. While this expansion bodes well for the future economic stability of the City, it also places significant demands on the resources of the City and its ability to continue the same level of high services expected. A more detailed discussion of new development can be found in the Transmittal Letter.



Preparation of Ten-Year Financial Plan

The last element of the FY 2023 budget preparation strategy was the formulation of a ten-year financial plan that maintains the operating millage rate flat through FY 2032. The development of the ten-year financial plan is more fully discussed in the following section.

Long-Term Budget Strategy

The goal of the City Council for the next ten years is to continue to strive to accomplish the Vision previously discussed, while at the same time maintaining the operating tax rate flat at 5.32 mills and the debt service tax rate at zero, thereby providing residential and commercial taxpayers a level of confidence when formulating future financial decisions. To accomplish this, the financial strategy should continue to be conservative, and should be directed by the following guidelines:

- Utilize debt financing only for essential capital projects, and only when it can be demonstrated that borrowing is more advantageous than funding capital items on a pay-as-you-go basis, e.g., extremely low interest rates; impacts to reserves; accelerating projects to take advantage of low construction costs, etc.
- Reduce existing debt service expenditures using debt refunding, when financially prudent to do so.
- Ensure future collective bargaining and public safety retirement agreements are financially sustainable.
- Maintain a strong financial position by ensuring compliance with the City's fund balance policy regarding use of reserves.
- Ensure future collective bargaining and public safety retirement agreements are financially sustainable.

- Examine alternative delivery of service methods.
- Focus on goals/objectives/performance measures so that logical and fair decisions can be made regarding the effectiveness of various services.
- Promote a diverse tax base so that there is less reliance on residential properties.
- Closely monitor the current economy and new legislation, so that pro-active measures may be taken. This is especially critical, considering the current COVID-19 pandemic and its effects on the local economy.

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

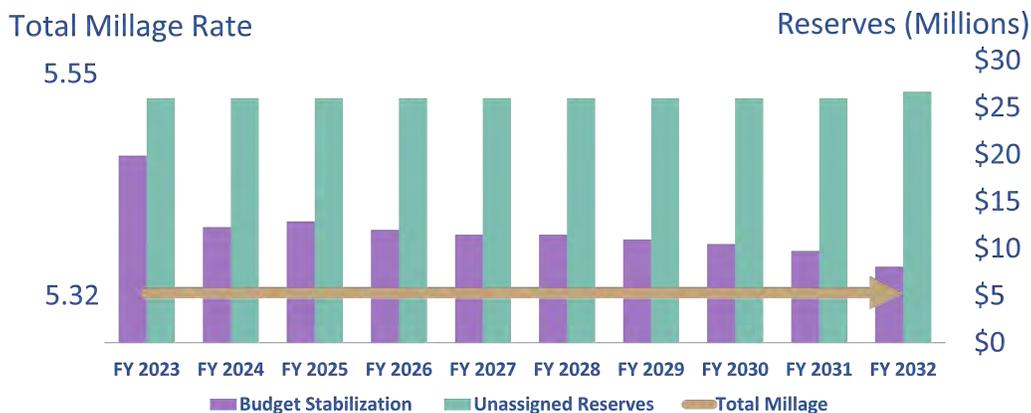
- Growth issues related to development of the Avenir project, a mixed-use community on 4,700 acres of land in the western fringes of the City, adjacent to protected conservation lands. The Avenir project began construction in 2020.
- Ensure compensation is competitive to attract and retain highly qualified employees. At the same time, the City must be sure that future collective bargaining agreements are not only fair, but financially sustainable.
- Monitor the funding progress of the public safety pension plans, and act to reduce the impacts of the plans' unfunded liabilities.
- Monitor the impacts of the current inflationary environment on the City's finances and be prepared to take proactive measures where necessary.

Ten-Year Major Fund Projection

Each year, staff prepares a long-term financial projection for the General Fund, which is the only major fund of the City, 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 has been reduced from 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.

Assumptions Used In The Long-Range Financial Plan

- Growth from re-evaluations of existing property: average of 3.17% per year.
- New construction is projected per estimates from the City's Planning & Zoning Department for FY 2023 through FY 2032 and reflects new construction from the Alton and Avenir developments.
- Operating millage rates are projected flat through FY 2032. The debt service millage rate was eliminated in FY 2020 and is projected to remain at zero through FY 2032.

- Average growth of other revenues: 2.73% per year.
- Average inflation rate for operating and payroll expenditures: 3.15% per year.
- Inflation factors for other services are projected as follows:

A 5% average annual increase in health insurance costs has been projected through FY 2032.

A 7.5% average annual increase in workers' compensation and property/liability insurance has been projected through FY 2032.

- Capital Outlay consists of items in the ten-year capital projections.



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Revenues

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

TRIM (Truth-in-Millage) Notice

The "Truth-In-Millage (TRIM)" notice is required to be filed with the State of Florida as part of the budget adoption process and illustrates to the budget reader what the percentage increase or decrease the adopted tax rate is from the rollback rate.

Current Year Taxable Real Property	15,135,471,369	
Current Year Taxable Personal Property	420,929,503	
Current Year Centrally Assessed	2,746,365	
Current Year Gross Taxable	15,559,147,237	
Net New Taxable	302,894,494	% Change in Gross Property Value from the Prior Year 15.06%
Current Year Adjusted Tax Value	15,256,252,743	
Prior Year Final Gross Taxable Value	13,523,174,479	
Prior Year Operating Millage	5.5500	
Prior Year Ad Valorem	75,053,618	% Change in Tax/Millage Rate from the Prior Year 4.14%
Current Year Roll-back	4,9195	
Current Year Proposed Operating Millage	5.3200	
Current Year Aggregate Roll-back Taxes	76,543,717	
Total Ad Valorem Proposed	82,774,663	
Current Year Proposed Millage	5.3200	
Percent Change Over Roll-back	8.140%	
Debt Service Millage Required	0	
Debt Service Required (Budgeted)	0	
Debt Service Millage Revenue Generated	0	
Total Taxes Levied – Operating	82,774,663	
Amount Budgeted - Operating	79,546,451	
Total Operating and Debt Service Taxes Budgeted – 96.1%	79,546,451	

General Fund

The graph and table below compare FY 2020 through FY 2022 actual amounts; amended and original adopted FY 2022 budgets; and the adopted FY 2023 budget. It is important to note that amended and adopted budget numbers include beginning fund balance amounts, while actual numbers 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.

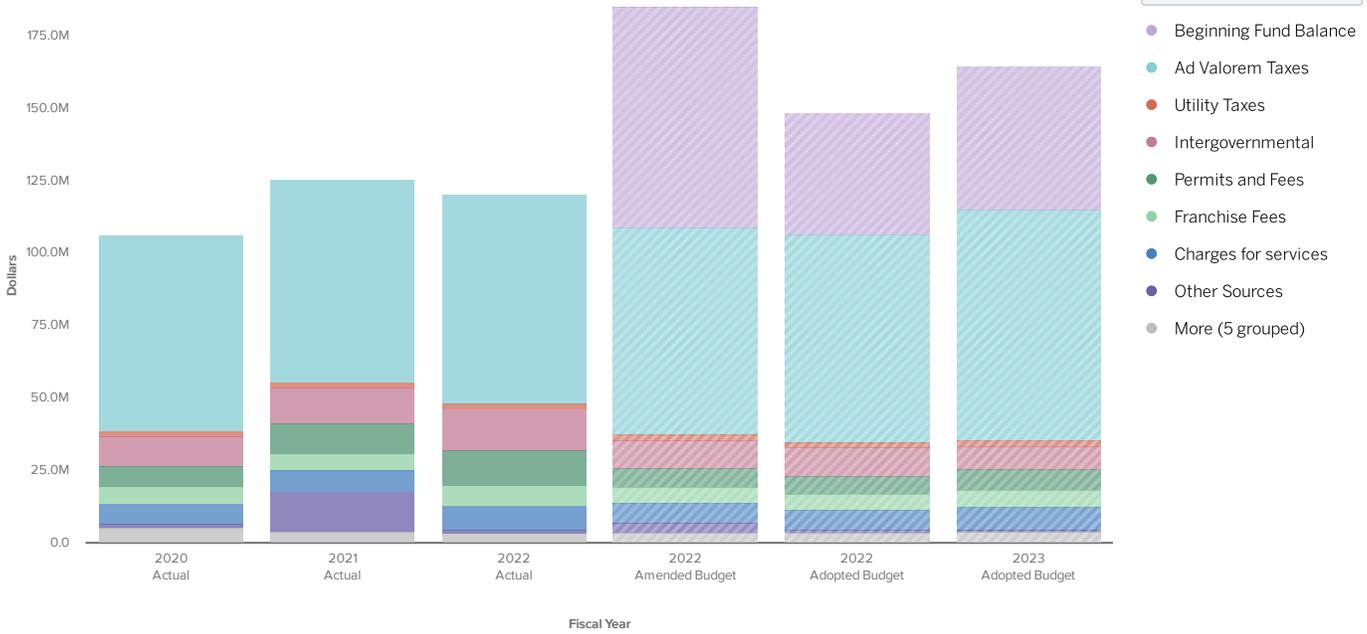
Broken down by

Revenues General



Visualization

Sort By Chart of Accounts



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

Historical and Projected Revenues

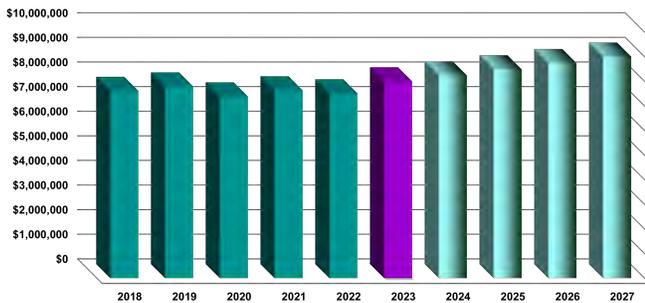
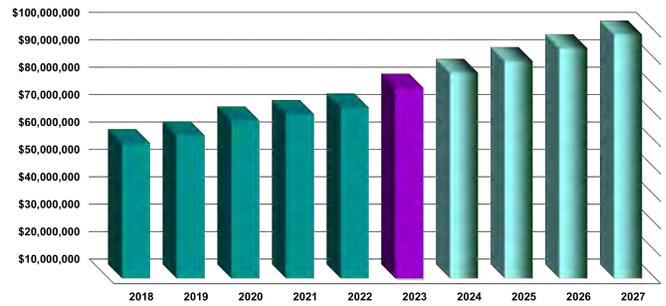
This section contains a brief discussion of the General Fund's major revenue sources, an explanation of the underlying assumptions for the revenue estimates, and a discussion of significant revenue trends.

Property Taxes

Property Taxes comprise 69% of the General Fund operating revenues. This high percentage is because the City does not impose garbage/trash collection fees, utility service taxes, fire assessments, or storm water utility taxes.

At the adopted rate of 5.32 mills, a total of \$79,546,451 will be generated in FY 2023, which is an increase of \$7,813,872 from FY 2022.

Years 2024 – 2027 are based on projected new development and no change in the operating millage tax rate.

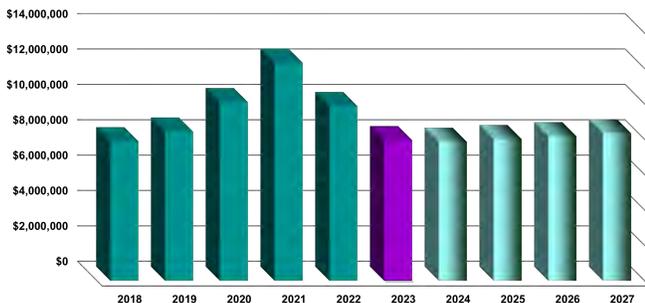
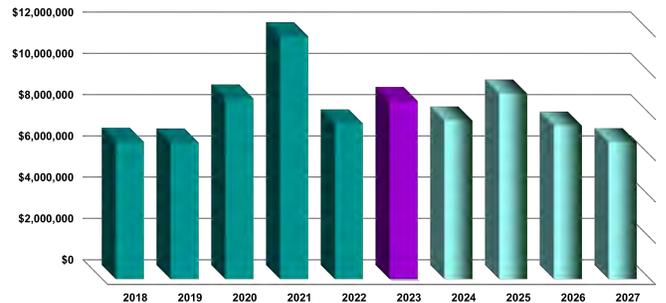


Other Locally Levied Taxes

Other Locally Levied Taxes (Communication Services Tax and Franchise Fees) comprise 7% of the General Fund operating revenue of the City for FY 2023 and are projected at \$8,000,000. This increase is based on current development projects. Future years are estimated to increase an average of 2.7% annually.

Business License Taxes and Permits

This category accounts for 8% of General Fund revenues and includes City Business License Taxes and Building Permits. Fiscal Year 2023 collections are projected at \$9,046,268. Future years are estimated based on the timing of planned development activity.

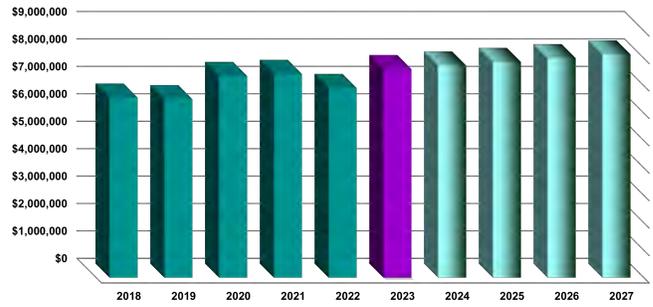


Intergovernmental Revenue

Included in this category are State Sales Tax, State Revenue Sharing, Federal and State Grants, Mobile Home Licenses, Alcoholic Beverage Licenses, and County Business Tax Receipts. The steady increase through FY 2022 reflects the strong economic recovery experienced in the City of Palm Beach Gardens and the receipt of \$5,800,000 of American Rescue Plan funding in FY 2021 and FY 2022. FY 2020 reflects the receipt of approximately \$1,800,000 of unanticipated FEMA reimbursements for Hurricane Irma. FY 2023 is projected at \$7,943,000 with future years conservatively estimated to increase 2% annually.

User Charges

Charges for services contribute \$7,605,723, or 7% of the total General Fund revenues. Major line-items included in this category are Emergency Medical Service Transport Fees, Fire Inspection Fees, Northern Municipal Regional Communications Center (NMRCC) Dispatch and Administrative Fees, and Engineering Cost Recovery Fees. Fiscal Year 2023 reflects projected levels of development review activity, with other components of this revenue category based on estimated actual receipts in FY 2022. Future years are conservatively estimated to increase an average of 2.7%, annually.



Special Revenue Funds

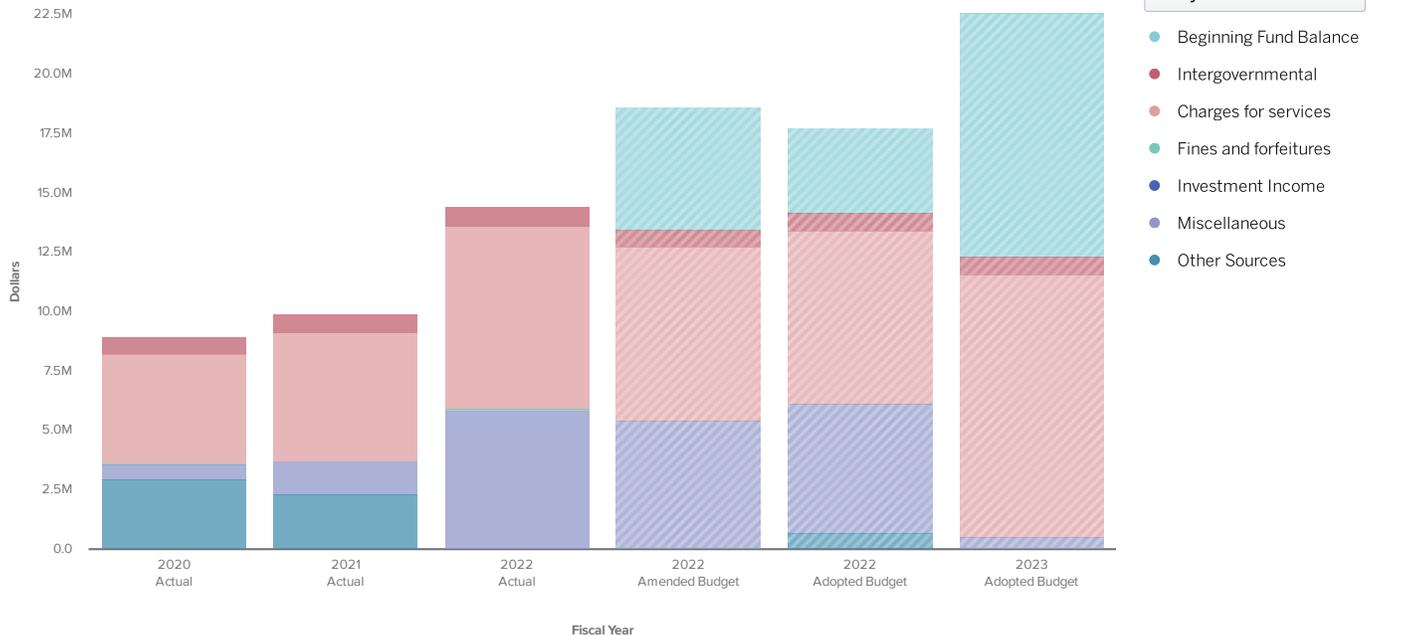
The graph and table below compare FY 2020 through FY 2022 actual amounts; amended and original adopted FY 2022 budgets; and the adopted FY 2023 budget. It is important to note that amended and adopted budget numbers include beginning fund balance amounts, while actual numbers do not. In accordance with 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 | Special Revenue

Visualization



Broken down by

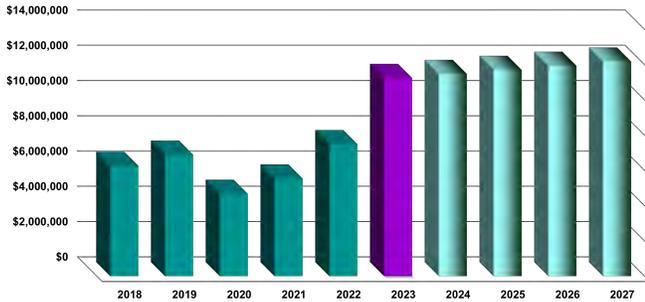
Revenues Special Revenue

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	7,720,787	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	5,886,167	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	14,448,792	18,639,789	17,752,098	22,561,895

Historical and Projected Revenues

Following is a brief discussion of the Gas Tax, Recreation, and Golf Special Revenue Funds' major revenue sources, an explanation of the underlying assumptions for the revenue estimates, and a discussion of significant revenue trends.



User Charges

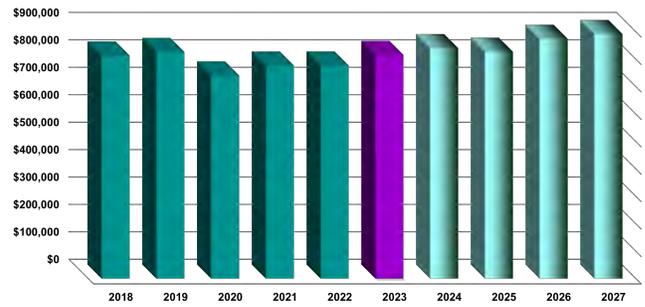
Charges for Services in the Recreation Special Revenue Fund consist of the following program areas: Aquatics, Resources, Rentals, General Programs, Grants, Tennis Programming and Memberships, Athletics and Special Facilities, and Youth Enrichment. The sharp decrease in fiscal years 2020 and 2021 are due to the facility being closed during the COVID-19 pandemic. Based on projected numbers of participants, \$5,562,957 is projected for FY 2023. Fiscal years 2024 - 2027 are conservatively projected to increase 2% annually.

Charges for Services in the Golf Fund Special Revenue Fund consist of the following program areas: Green Fees, Cart Fees, Driving Range, Pro Shop Sales, and Prepaid Permits.

Based on projected rounds of golf, \$5,684,000 is estimated for FY 2023. The significant increase in FY 2023 is attributed to the anticipated opening of the new 18-hole par-3 golf course early in calendar year 2023. Thereafter, growth is projected at 2% annually.

Other Locally Levied Taxes

This revenue, which consists of the Local Option Gas Tax, is distributed by the State of Florida and deposited into the Gas Tax Special Revenue Fund. The program is administered by the Department of Revenue and distributed to each municipality in accordance with interlocal agreements between counties and municipalities. Currently, Palm Beach County and its municipalities have separate distribution factors for the “new” 5-cent Local Option Gas Tax. Based on State estimates, \$815,850 is forecast for FY 2023. A 2% growth factor has been projected for years 2024 through 2027.



Capital Project Funds

The graph and table below compare FY 2020 through FY 2022 actual amounts; amended and original adopted FY 2022 budgets; and the adopted FY 2023 budget. It is important to note that amended and adopted budget numbers include beginning fund balance amounts, while actual numbers 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.

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Broken down by

Revenues | Capital Projects

Visualization

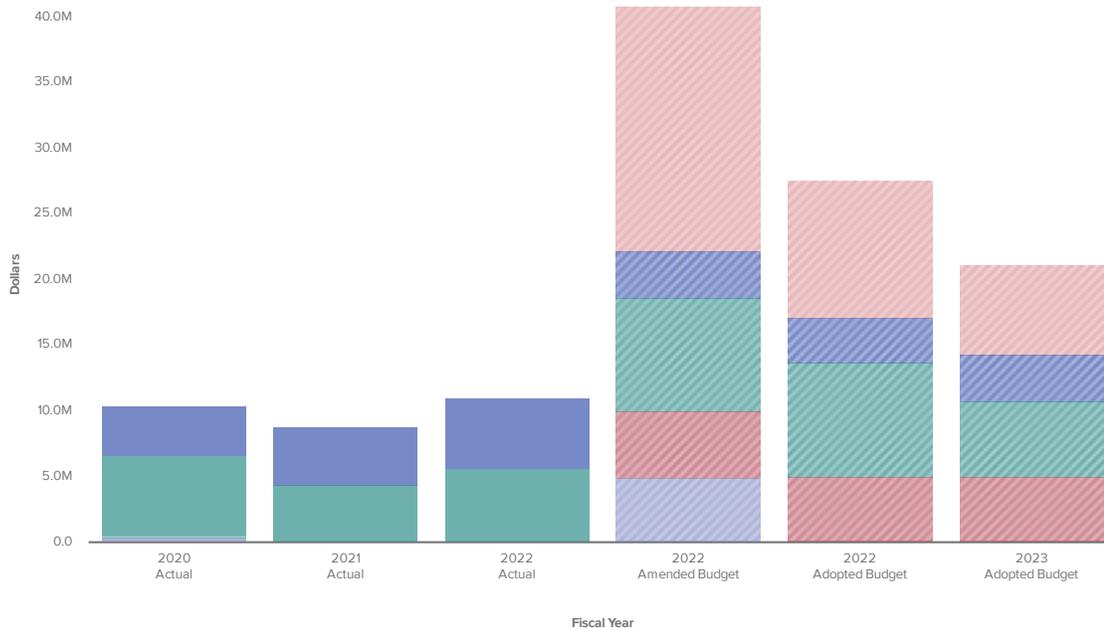


Chart navigation icons: Home, Line, Area, Pie, Bar

Sort By Chart of Accounts

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

Broken down by

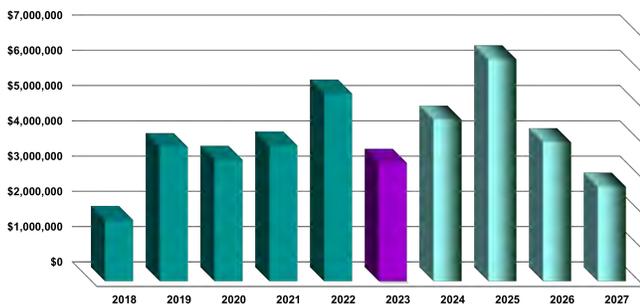
Revenues ▾ Capital Projects

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 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

Historical and Projected Revenues

The City maintains the following capital project funds: Recreation Impact Fee; Road Impact Fee; Police Impact Fee; Fire Impact Fee; Public Facilities Impact Fee; Mobility Fee; and One-Cent Infrastructure Sales Surtax. Following is a brief discussion of the Capital Project Funds' major revenue sources, an explanation of the underlying assumptions for the revenue estimates, and a discussion of significant revenue trends.



Impact Fees

Impact Fees are charged on new construction and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, a total of \$5,740,284 is project for FY 2023, as follows:

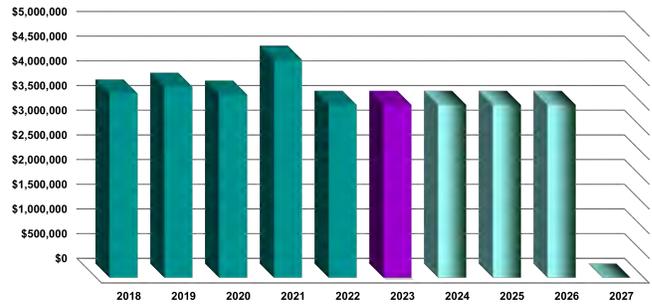
- Mobility Fee Fund \$2,385,540
- Road Impact Fund 1,139,925
- Recreation Impact Fund 1,053,104
- Fire Impact Fund 540,559
- Police Impact Fund 379,035
- Public Facilities Impact Fund 242,131

Future years' estimates are based on projected start dates for known development projects. The large decrease in FY 2018 is due to a large refund due to an overpayment of developer fees paid in 2017. The large increase in 2019 is due to the reclassification of \$2.4 million Alton impact fees from escrow to revenue after termination of the park development agreement.

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

Intergovernmental Revenue

Intergovernmental Revenue in the capital project funds consists of the Local Option Sales Tax accounted for in the One-Cent Infrastructure Sales Surtax Capital Project Fund. This Tax was approved by the voters in November 2016 and went into effect on January 1, 2017. The Tax will be in effect for 10 years, or when a total of \$2.69 billion is generated county-wide, if sooner. The proceeds must be used for capital replacement or refurbishment, or for debt service on bonds issued to secure funding for capital improvements. In February 2017, the City issued the \$30,000,000 Series 2017 Capital Improvement Revenue Bond, to construct or renovate various facilities. The revenue received each year will be used to pay the Bond's debt service. Based on uncertainties in the current economy, FY 2023 is conservatively estimated at \$3,500,000. Current projections indicate that the program will end in FY 2026; therefore projections do not extend beyond that fiscal year.



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Budget Summaries

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

Fund Descriptions and Fund Structure

Following is an overview and discussion of the City's budgetary fund structure and description of each of the funds for which budgets are developed. The only major fund for financial statement reporting under GASB 34 is the General Fund.

The **General Fund** is the City's largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 61.7 percent of the City's annual budget.

Special Revenue Funds are established to account for revenues that are legally restricted by statute or Council action for a specific purpose. The City operates six Special Revenue Funds. The Recreation Fund is used to account for revenues to be used for recreational and athletic programs throughout the City. The Golf Course Fund is used to account for revenues and expenditures related to the municipal golf operation provided by the City. The Gas Tax Fund is used to account for the receipt and disbursement of Local Option Gas Tax revenue. The Police Training Fund is used to account for fees collected from traffic citations to be used for training and education, and the Police Grants Fund is used to account for federal block grants. The Housing Fund will be used to provide workforce housing. The Special Revenue Funds comprise 10.8 percent of the total operating budget.

Capital Project Funds are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: Recreation Impact Fee, Police Impact Fee, Fire Impact Fee, Road Impact Fee, Mobility Fee, Art in Public Places Fund, Public Facilities Impact Fee, Capital Improvement Project Fund and One Cent Sales Surtax Fund. The Capital Project Funds comprise 15.6 percent of the City's total budget.

Internal Service Funds are self-supporting entities that derive their revenues from charges levied on other City departments that use its services, much like a private business. The City operates two Internal Service Funds: Vehicle Maintenance and Self-Insurance. The Internal Service Funds comprise 11.9 percent of the total operating budget.

Consolidated Financial Schedules

This section presents a summary of revenues and expenditures, including other financing sources and uses and beginning and ending fund balances, to provide an overview of the total resources budgeted by the organization and the projected end-of-year financial position of each fund. It also consists of summaries of the FY 2023 Budget by category and by function for the total budget and for each of the City's operating funds: General, Special Revenue Funds (Police Training, Gas Tax, Recreation, Golf Course and Workforce Housing), Capital Project Funds (Recreation

Impact, Police Impact, Fire Impact, Road Impact, Mobility Impact, Facilities Impact, Capital Improvement Fund and One Cent Sales Tax Fund), and Internal Service Funds (Fleet Maintenance and Self-Insurance Fund). Each summary provides a comparison of FY 2020 and FY 2021 actual history, FY 2022 estimated actual, FY 2022 amended and adopted budgets, and FY 2023 adopted budget.

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

All Funds Revenues/Sources and Expenditures/Uses Summary

The table below presents a consolidated overview of revenues/sources and expenditures/uses for all of the City's appropriated funds, as well as the beginning and ending fund balances, and a discussion of significant changes in fund balances:

SUMMARY OF ALL FUNDS REVENUES/SOURCES AND EXPENDITURES/USES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE	INCREASE (DECREASE) IN FUND BALANCE	PERCENT INCREASE (DECREASE)
GENERAL FUND	\$ 49,822,343	\$ 115,237,358	\$ 115,231,312	\$ 49,828,389	\$ 6,046	0.01%
SPECIAL REVENUE FUNDS						
Gas Tax	647,292	954,550	1,217,206	384,636	(262,656.00)	-40.58%
Recreation	2,081,335	5,563,707	7,615,499	29,543	(2,051,792.00)	-98.58%
Golf	1,867,842	5,853,750	6,056,758	1,664,834	(203,008.00)	-10.87%
Police Training	34,116	9,000	6,000	37,116	3,000.00	8.79%
Housing	5,550,066	237	-	5,550,303	237.00	0.00%
TOTAL	\$ 10,180,651	\$ 12,381,244	\$ 14,895,463	\$ 7,666,432	(2,514,219.00)	-24.70%
INTERNAL SERVICE FUNDS						
Fleet Maintenance	1,300,496	5,171,874	5,761,118	711,252	(589,244.00)	-45.31%
Self-Insurance Fund	7,961,438	12,825,025	12,824,507	7,961,956	518.00	0.01%
TOTAL	\$ 9,261,934	\$ 17,996,899	\$ 18,585,625	\$ 8,673,208	(588,726.00)	-6.36%
CAPITAL PROJECT FUNDS						
Recreation Impact Fee	-	6,056,749	871,004	5,185,745	5,185,745.00	100.00%
Police Impact Fee	1,320,179	385,636	-	1,705,815	385,636.00	29.21%
Fire Impact Fee	408,018	542,599	-	950,617	542,599.00	132.98%
Art Impact Fee	927,253	4,636	-	931,889	4,636.00	0.50%
Road Impact Fee	49,143	1,140,955	-	1,190,098	1,140,955.00	2321.70%
Mobility Impact Fee	173,562	2,390,503	1,993,000	571,065	397,503.00	229.03%
Capital Improvement Project Fund	49,990	-	-	49,990	-	0.00%
One Cent Sales Surtax Fund	3,659,052	3,519,165	3,339,545	3,838,672	179,620.00	4.91%
Public Facilities Impact Fee	323,341	243,738	320,000	247,079	(76,262.00)	-23.59%
TOTAL	\$ 6,910,538	\$ 14,283,981	\$ 6,523,549	\$ 14,670,970	7,760,432.00	112.30%
GRAND TOTAL	\$ 76,175,466	\$ 159,899,482	\$ 155,235,949	\$ 80,838,999	\$ 4,663,533	6.12%

As can be seen from the above table, the following funds' balances are projected to increase or decrease by more than 10%:

- Gas Tax Revenue Fund - decrease 41% to address one-time needed expenditures
- Recreation Fund - decrease 99% due to continued effects from COVID closures; General Fund will have to make supplemental transfers in future fiscal years
- Golf Fund - decrease 11% due to start-up expenditures for the new par-3 golf course that will open mid-year; will be self-supporting when fully operational
- Recreation Impact Fund - increase \$5,185,745 due to projected developer contribution towards Recreation Center capital improvement project
- Police Impact Fund - increase 29% due to no capital projects projected for FY 2023
- Fire Impact Fund - increase 133% due to no capital projects projected for FY 2023
- Road Impact Fund - increase 2,322% due to no capital projects projected for FY 2023
- Mobility Impact Fund - increase 229% due to projected collections from developments substantially exceeding planned capital expenditures next year
- Public Facilities Impact Fund - decrease 24% due to planned capital expenditures
- Fleet Maintenance Fund - decrease 45% due to plan to draw-down fund balance to mitigate charges to departments next year

Total Revenue/Sources By Fund

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 \$27,258,833, which comprises 11.5% of the total revenues and sources.

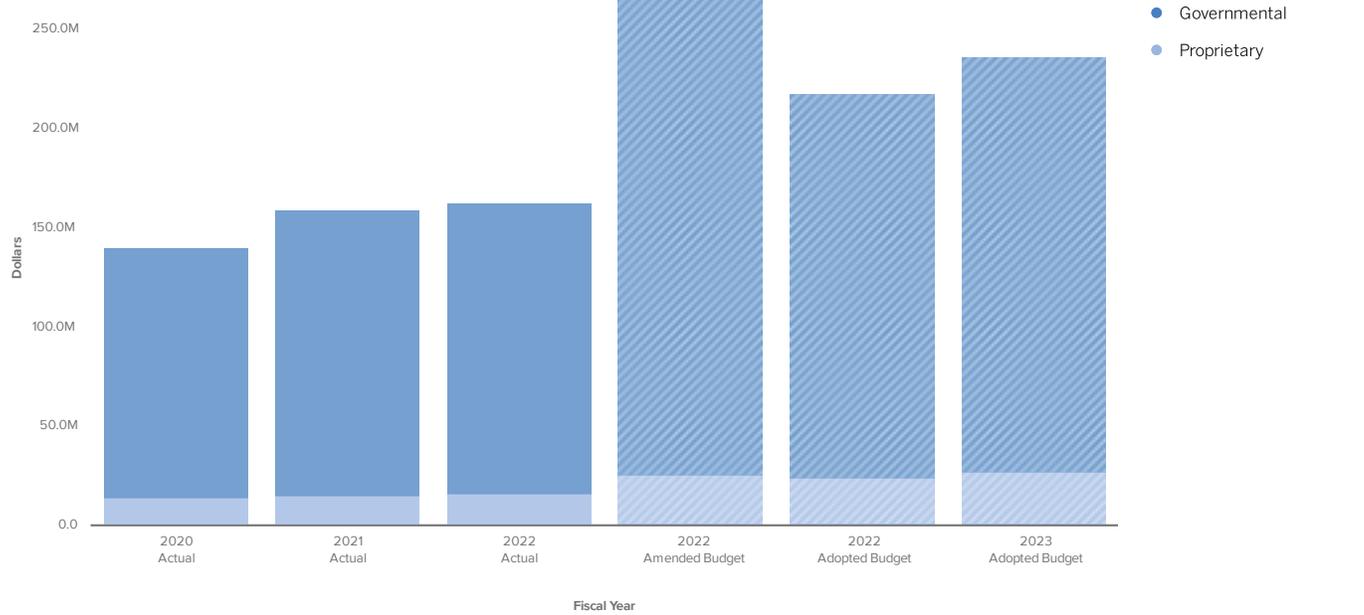
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Broken down by

Funds Revenues



Visualization



← Back History Reset

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Funds Revenues

Data

Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ Governmental	\$ 125,868,084	\$ 144,357,770	\$ 146,219,141	\$ 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	14,448,792	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	16,085,105	25,362,813	23,813,624	27,258,833
▶ Internal Service	14,263,577	14,907,786	16,085,105	25,362,813	23,813,624	27,258,833
Total	\$ 140,131,661	\$ 159,265,556	\$ 162,304,246	\$ 269,808,860	\$ 217,591,100	\$ 236,074,948

Total Revenue/Sources By Type

Ad Valorem Taxes are the single largest source of funding for the City and are \$79,546,451, or 33.7% of the total revenues and sources. The estimated Beginning Fund Balance total \$76,175,466, or 32.3% of the total revenues and

sources. Other significant sources of revenues total 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 Recreation Center Renovation)
- Franchise Fees - \$6,020,000
- Impact Fees - \$5,740,284

It is important to note that amended and adopted 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

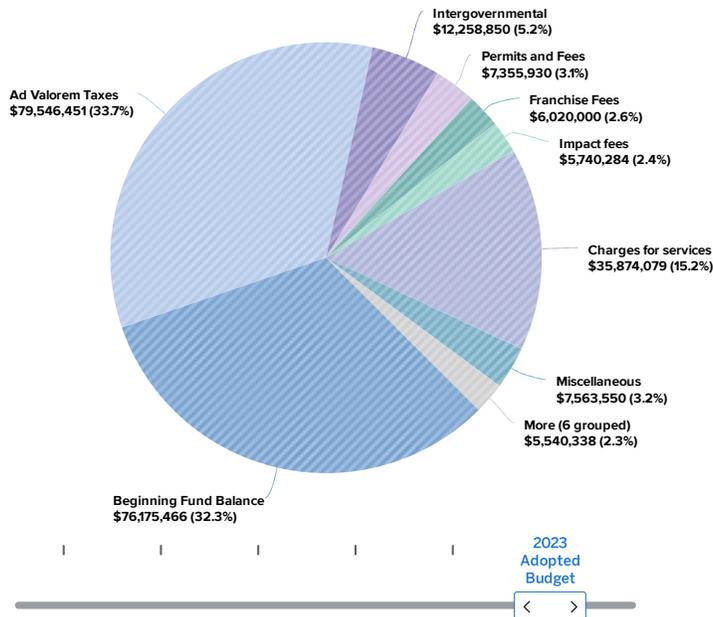
Broken down by

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)

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	31,260,879	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	9,014,843	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	\$ 162,304,246	\$ 269,808,860	\$ 217,591,100	\$ 236,074,948

Total Expenditures/Uses By Fund

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 expenditures and other uses are balanced with the total proposed revenues and other sources.

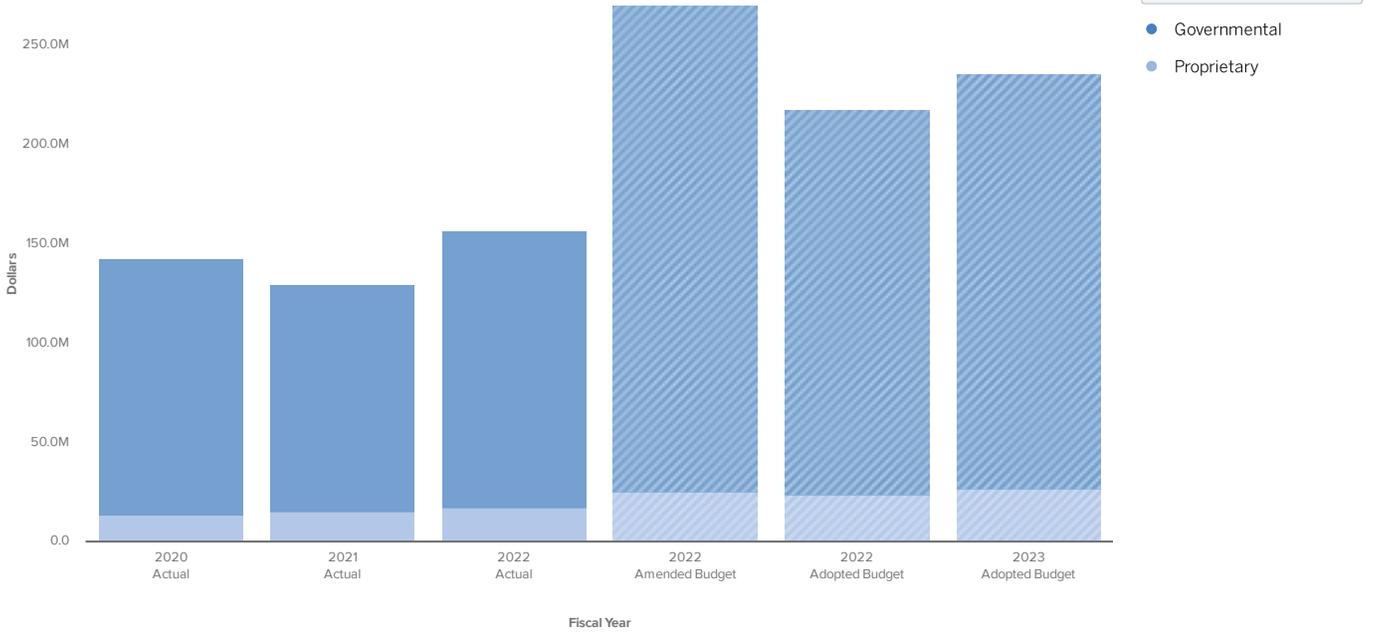
← Back History Reset

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	139,559,257	244,446,047	193,777,476	208,816,115
▶ General	105,438,483	100,940,645	120,475,624	185,043,029	148,514,250	165,059,701
▶ Special Revenue	8,018,958	7,857,865	9,338,760	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	16,987,562	25,362,813	23,813,624	27,258,833
▶ Internal Service	13,508,940	14,998,681	16,987,562	25,362,813	23,813,624	27,258,833
Total	142,831,362	129,915,544	156,546,819	269,808,860	217,591,100	236,074,948

Total Expenditures/Uses By Type

Personnel Costs are the largest use of expenditures for the City and total \$100,042,747, or 42.4% of total expenditures and uses. The estimated Ending Reserves Balance total \$80,838,999, or 34.2% of the total expenditures and uses. Other significant uses of expenditures and totals include:

- Operating - \$40,716,821

- Debt Service - \$6,925,167
- Capital Outlay - \$6,680,210

It is important to note that amended and adopted 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

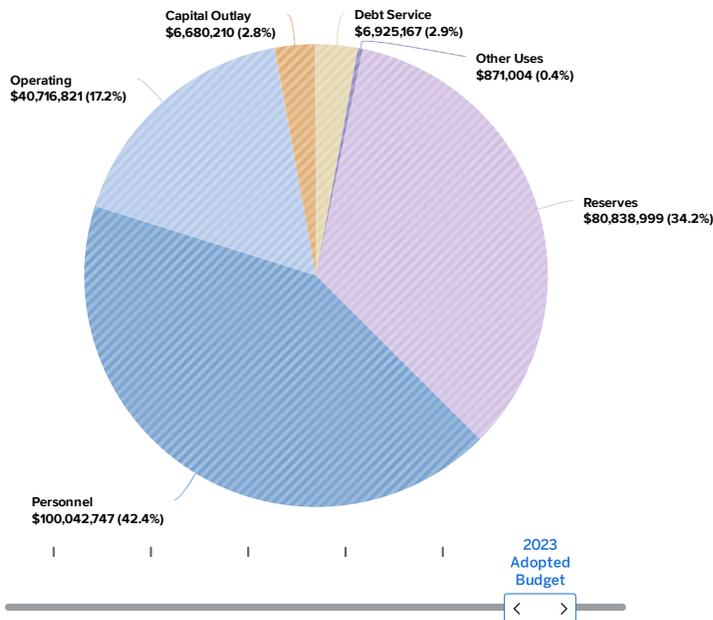
Broken down by

Expenses

Visualization



Sort By Chart of Accounts



← 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	\$ 93,314,488	\$ 89,530,158	\$ 89,666,158	\$ 100,042,747
▶ Operating	29,577,302	29,702,721	32,925,241	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	6,638,229	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	\$ 156,546,819	\$ 269,808,860	\$ 217,591,100	\$ 236,074,948

Total Expenditures/Uses By Function

Broken down by

State Function
Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 54,244,671	\$ 47,637,373	\$ 53,146,290	\$ 125,107,601	\$ 108,341,024	\$ 121,509,494
▶ Public Safety	57,230,126	57,952,625	64,143,380	73,522,920	64,529,285	70,144,188
▶ Physical Environment	20,736,255	15,962,463	26,383,971	42,849,436	21,357,112	19,769,967
▶ Culture and Recreation	10,620,310	8,363,082	12,873,178	28,328,903	23,363,679	24,651,299
Total	\$ 142,831,362	\$ 129,915,544	\$ 156,546,819	\$ 269,808,860	\$ 217,591,100	\$ 236,074,948



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General Fund

The General Fund is a governmental fund that accounts for approximately 74% of all City expenditures. Included in this fund are all general governmental activities such as Police, Fire, Public Facilities, Construction Services, Planning and Zoning, and Culture/Recreation. Also included are the various administrative programs such as Council, Administration, Legal, Clerk, Engineering, Purchasing and Contracts Management, Finance, Information Technology, Human Resources, and General Services. Most of the expenditures in this fund are personnel related, due to the labor-intensive nature of providing general government services.

Total Revenue/Sources By Type

The graph below depicts the General Fund revenues and sources by category.

It is important to note that amended and adopted 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

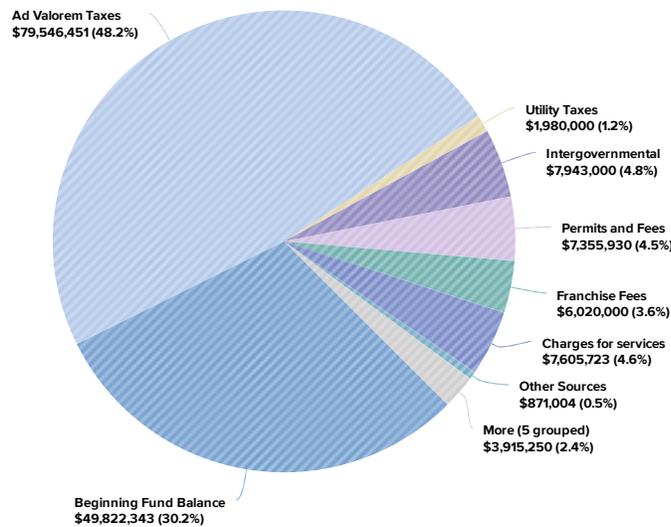
Broken down by

Revenues ▼ General

Visualization



Sort By Chart of Accounts ▼



- Beginning Fund Balance
- Ad Valorem Taxes
- Utility Taxes
- Intergovernmental
- Permits and Fees
- Franchise Fees
- Charges for services
- Other Sources
- More (5 grouped)

2023
Adopted
Budget



Broken down by

Revenues
General

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditures/Uses By Type

The graph below depicts the General Fund expenditures by category. Expenditure levels have been impacted by the following factors relating to personnel, operating and capital costs:

- Provides funding for all current and recently approved employment collective bargaining agreements
- Provides a total of 39 new full-time positions necessitated by the growth of the City and demand for services.
- Provides an average salary adjustment for non-bargaining employees of 8%
- Provides \$250,000 to continue the storm water renovation program, plus \$250,000 to continue canal dredging and maintenance program
- Allocates \$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

It is important to note that amended and adopted 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

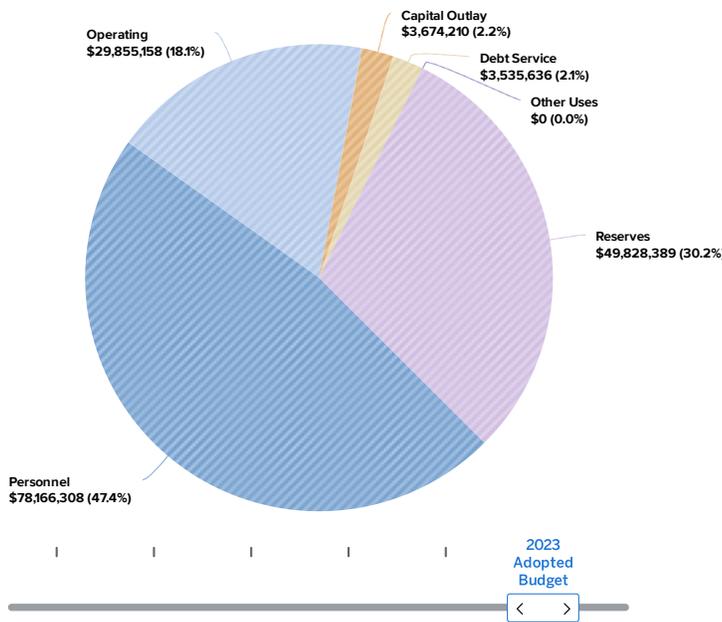
Expenses General

Visualization



Sort By Chart of Accounts

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



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	74,795,154	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	120,475,624	185,043,029	148,514,250	165,059,701

Total Expenditures/Uses By Function

Broken down by

State Function General Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	32,586,534	31,473,836	34,562,545	81,389,362	73,174,999	83,851,945
▶ Public Safety	56,456,405	57,342,217	63,767,790	69,729,010	61,370,792	67,444,640
▶ Physical Environment	15,199,834	10,431,894	18,315,338	29,064,996	12,467,098	10,505,657
▶ Culture and Recreation	1,195,711	1,692,697	3,829,950	4,859,661	1,501,361	3,257,458
Total	105,438,483	100,940,645	120,475,624	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.

Total Revenue/Sources By Fund

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

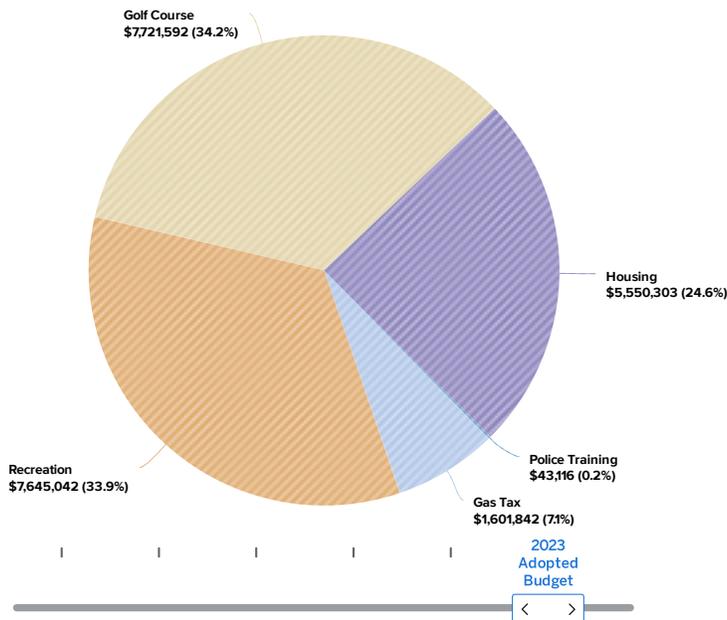
Broken down by
Special Revenue* | Revenues

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	4,522,236	7,210,233	6,446,110	7,645,042
Golf Course	2,002,291	2,897,885	3,521,196	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	14,020,845	18,639,789	17,752,098	22,561,895

Total Revenue/Sources By Type

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

It is important to note that amended and adopted 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

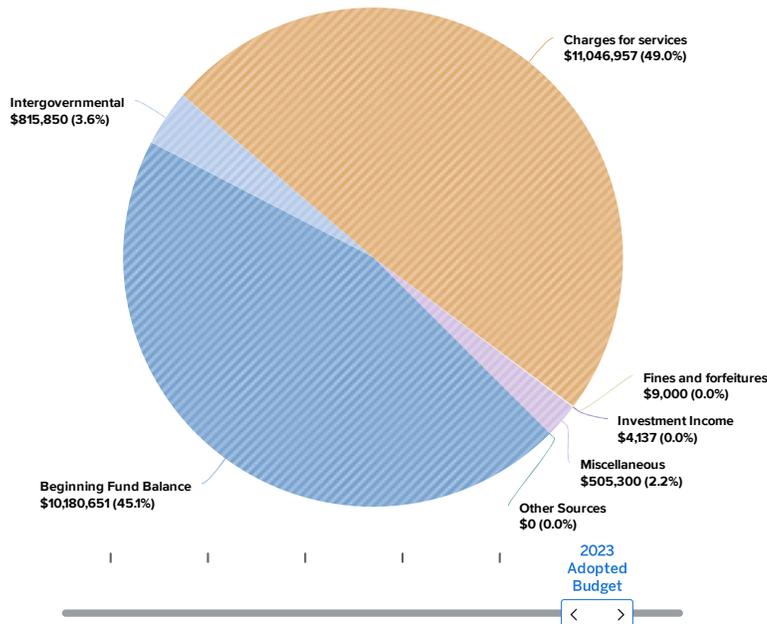


Table
 Line
 Area
 Pie
 Bar

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	7,720,787	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	5,886,167	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	14,448,792	18,639,789	17,752,098	22,561,895

Total Expenditures/Uses By Fund

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 total revenues and other sources.

← Back History Reset

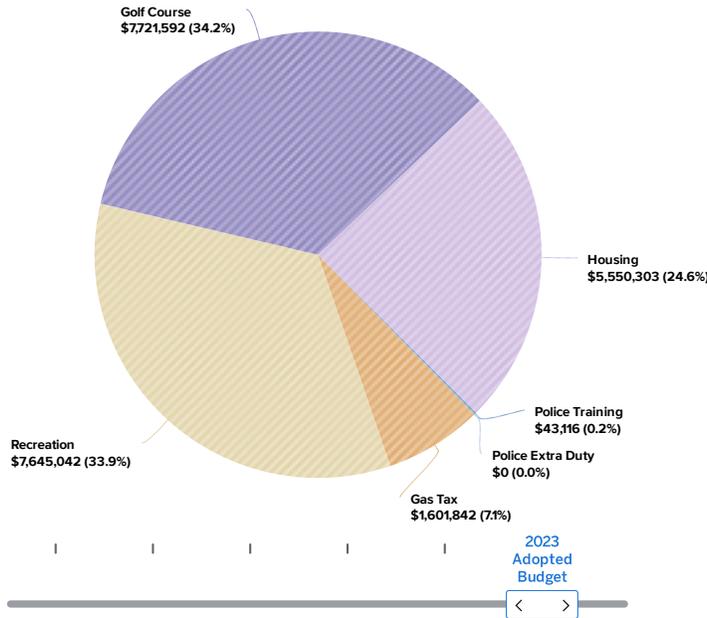
Broken down by

Special Revenue Expenses



Visualization

Sort By Chart of Accounts



← 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	5,616,237	7,210,233	6,446,110	7,645,042
Golf Course	2,167,178	2,107,054	2,820,302	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	\$ 9,338,760	\$ 18,639,789	\$ 17,752,098	\$ 22,561,895

Total Expenditures/Uses By Type

Personnel costs are the largest use of expenditures for all Special Revenue Funds and total \$9,313,950, or 41.3% of total expenditures and uses. The estimated ending reserves balance total \$7,666,432, or 34.0% of the total expenditures and uses. Other significant uses of expenditures total include:

- Operating - \$5,160,906

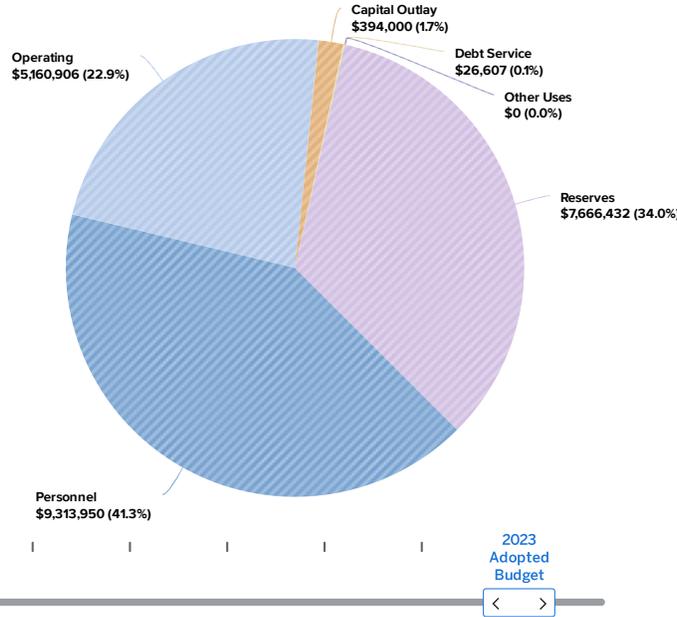
- Capital Outlay - \$394,000
- Debt Service - \$26,607

It is important to note that amended and adopted 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

Visualization



Bar Chart Line Chart Pie Chart

Sort By Chart of Accounts

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

← Back History Reset

Broken down by Expenses Special Revenue

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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	2,712,931	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	\$ 9,338,760	\$ 18,639,789	\$ 17,752,098	\$ 22,561,895

Total Expenditures/Uses By Function

Broken down by

State Function

Special Revenue

Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 0	\$ 0	\$ 0	\$ 6,736,566	\$ 5,986,097	\$ 5,579,846
▶ Public Safety	323,958	349,029	375,590	39,334	32,660	43,116
▶ Physical Environment	1,054,772	970,899	526,631	1,918,274	1,717,930	1,601,842
▶ Culture and Recreation	6,640,228	6,537,938	8,436,539	9,945,615	10,015,411	15,337,091
Total	\$ 8,018,958	\$ 7,857,865	\$ 9,338,760	\$ 18,639,789	\$ 17,752,098	\$ 22,561,895



[Return to All Funds Budget Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the Police Training Special Revenue Fund revenues by category. Fines and Forfeitures are projected to be \$9,000 for FY 2023.

It is important to note that amended and adopted 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

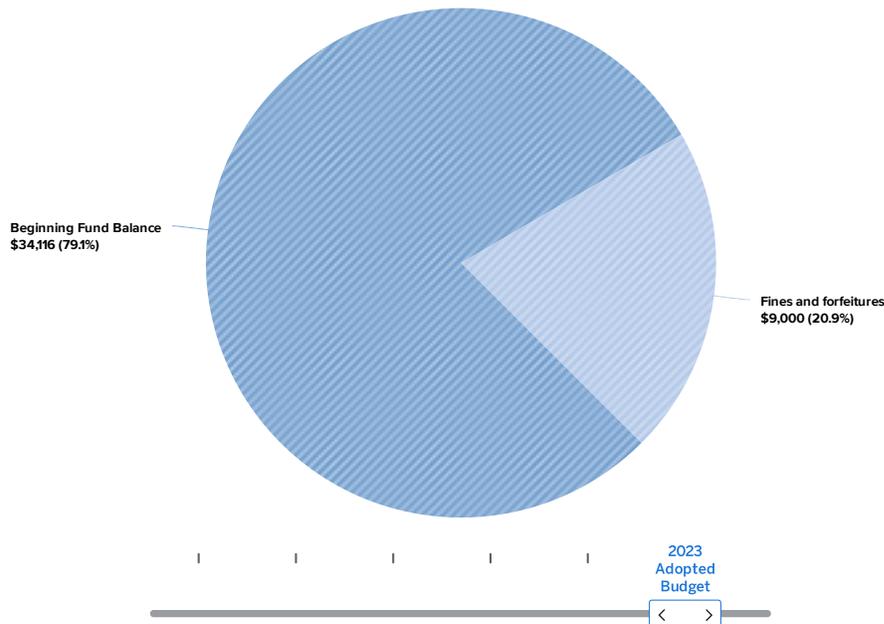
Revenues | Police Training

Visualization



Sort By Chart of Accounts

- Beginning Fund Balance
- Fines and forfeitures



Broken down by

Revenues Police Training

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditures/Uses By Type

The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2023. Expenditures/reserves are projected to be \$37,118 for FY 2023, an increase of \$3,783 from the FY 2022 budget.

It is important to note that amended and adopted 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

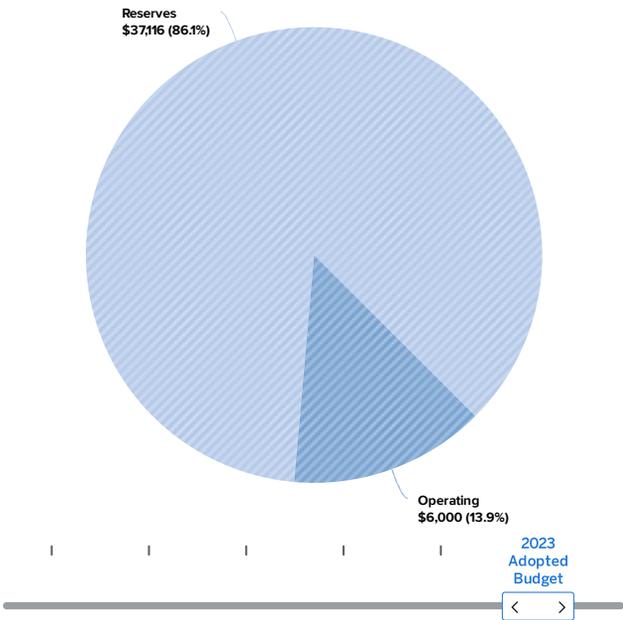
Broken down by Expenses Police Training

Table Line Chart Pie Chart Bar Chart

Sort By Chart of Accounts

- Operating
- Reserves

Visualization



← Back History Reset

Broken down by Expenses Police Training

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Expand All						
▶ 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

Total Expenditures/Uses By Function

Broken down by

State Function
▼ Police Training
▼ Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
► Public Safety	6,040	1,525	2,904	39,334	32,660	43,116
Total	6,040	1,525	2,904	39,334	32,660	43,116



[Return to Special Revenue Funds Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the Recreation Special Revenue Fund revenues by category. Charges for Services are projected to be \$5,562,957 for FY 2023, other revenues are estimated at \$750, and Prior Year Balance carried forward is projected at \$2,081,334.

Some of the more significant user fees are as follows:

- Youth Enrichment \$1,248,94
- General Programs \$832,608
- Tennis \$1,311,000
- Aquatics \$538,265
- Athletics & Special Facilities \$437,980

It is important to note that amended and adopted 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.

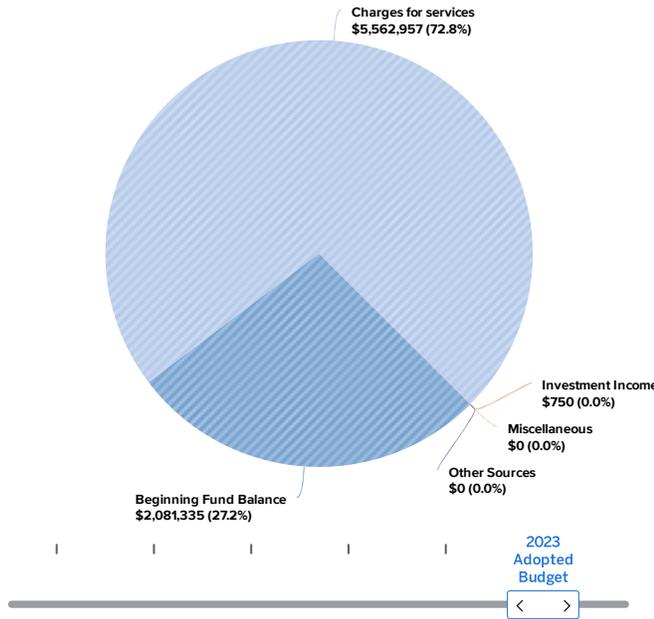
Broken down by

Revenues Recreation

Visualization

Sort By Chart of Accounts

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



Broken down by

Revenues Recreation

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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	4,503,504	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	\$ 4,522,236	\$ 7,210,233	\$ 6,446,110	\$ 7,645,042

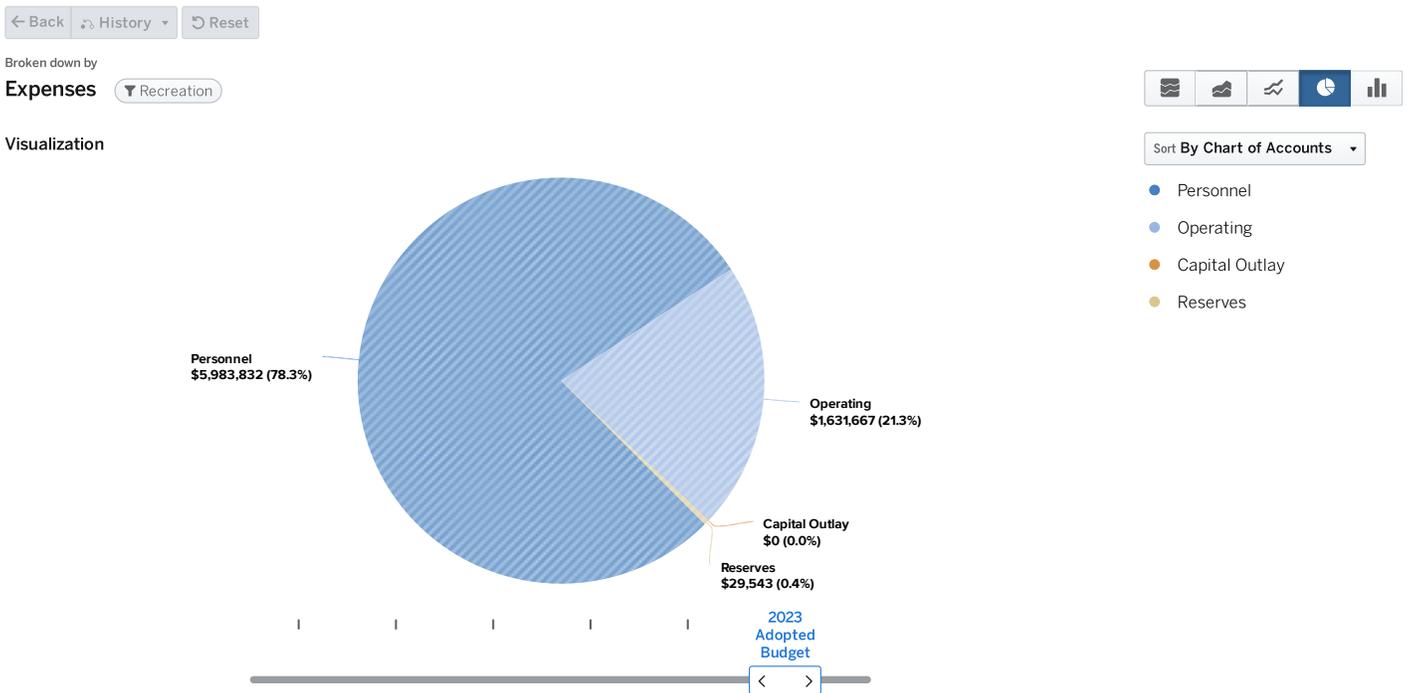
Total Expenditure/Sources By Type

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2023. Operating expenditures are anticipated to be \$7,615,499, while Prior Year End Balance carried forward is estimated at \$29,542.

Included in projected expenditures are the following programs:

- Youth Enrichment \$2,070,447
- Programs 1,104,937
- Tennis \$1,722,191
- Athletics \$650,200
- Aquatics \$862,978

It is important to note that amended adopted 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

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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	1,214,161	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	\$ 5,616,237	\$ 7,210,233	\$ 6,446,110	\$ 7,645,042

Total Expenditures/Uses By Function

[← Back](#)
[📄 History](#)
[↺ Reset](#)

Broken down by

State Function

Recreation

Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 0	\$ 0	\$ 0	\$ 1,186,566	\$ 436,097	\$ 29,543
▶ Culture and Recreation	4,473,050	4,430,884	5,616,237	6,023,667	6,010,013	7,615,499
Total	\$ 4,473,050	\$ 4,430,884	\$ 5,616,237	\$ 7,210,233	\$ 6,446,110	\$ 7,645,042



[Return to Special Revenue Funds Summary](#)

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Workforce Housing Fund

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

Total Revenue/Sources By Type

The graph below depicts the Housing Special Revenue Fund revenues by category. Prior year balance carry forward is estimated at \$5,550,066. Interest earnings are projected at \$237 for FY 2023.

It is important to note that amended and adopted 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

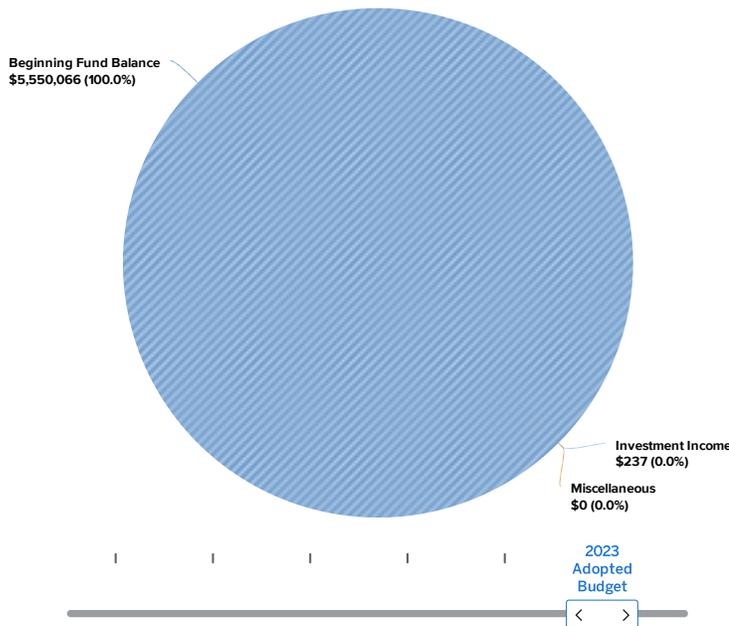
Broken down by
Revenues | Housing

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

Total Expenditures/Uses By Type

The graph below depicts the total Housing Fund expenditures for fiscal year 2023. As of the date of preparation of the fiscal year 2023 budget, no specific projects had been identified for appropriation; therefore, the balance of \$5,550,303 will be held in reserves.

It is important to note that amended and adopted 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

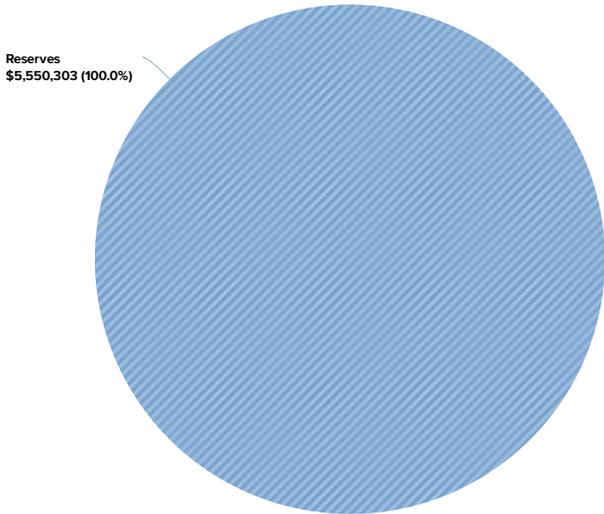
Broken down by
Expenses ▾ Housing

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Visualization

Sort By Chart of Accounts ▾

● Reserves



2023
Adopted
Budget

< >

← 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

Total Expenditures/Uses By Function

[← Back](#)
[↺ History](#)
[↺ Reset](#)

Broken down by

State Function
▼ Housing
▼ Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 0	\$ 0	\$ 0	\$ 5,550,000	\$ 5,550,000	\$ 5,550,303
▶ Culture and Recreation	0	0	0	66	0	0
Total	\$ 0	\$ 0	\$ 0	\$ 5,550,066	\$ 5,550,000	\$ 5,550,303



[Return to Special Revenue Funds Summary](#)

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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

Total Revenue/Sources By Type

The graph below depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$815,850 for fiscal year 2023. Other revenue consists of Miscellaneous Revenue of \$136,000 and Interest Income of \$2,700, while Prior Year Balance carried forward is estimated at \$642,487.

It is important to note that amended and adopted 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.

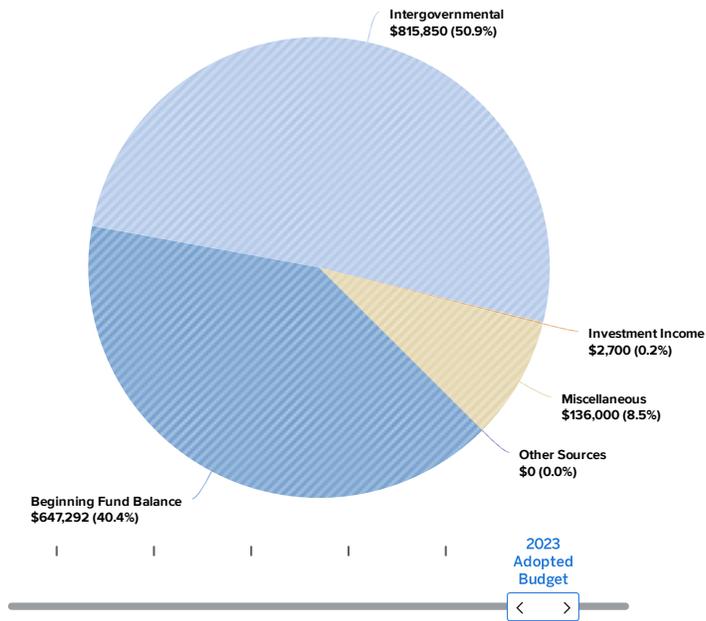
Broken down by

Revenues Gas Tax

Sort By Chart of Accounts

Visualization

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



Broken down by

Revenues Gas Tax

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Beginning Fund Balance	\$ 0	\$ 0	\$ 0	\$ 1,004,657	\$ 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

Total Expenditures/Uses By Type

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2023. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.

Projected expenditures include the following significant items:

- Street Lighting \$260,000
- Repairs and Maintenance \$590,000
- Repairs and Maintenance CDBG \$250,000

It is important to note that amended and adopted 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

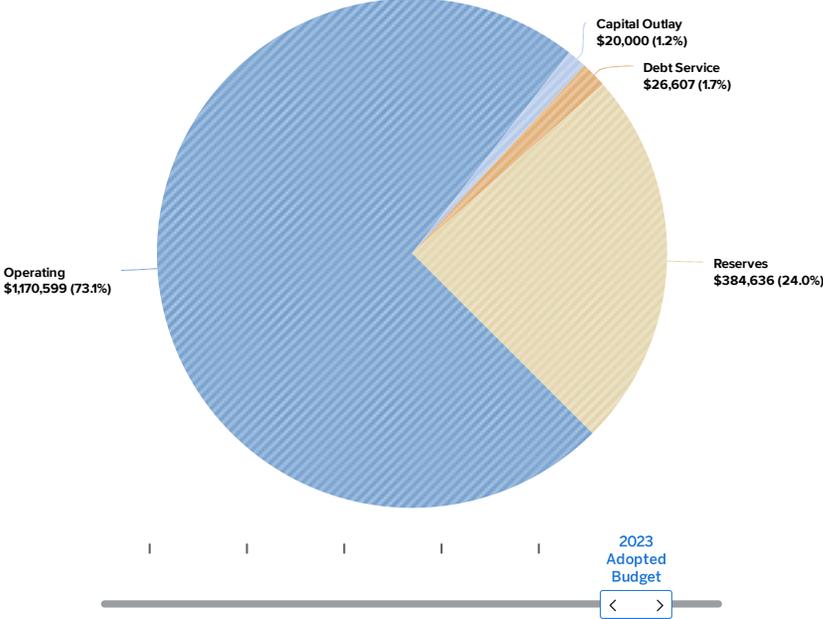
Broken down by Expenses Gas Tax



Visualization

Sort By Chart of Accounts

- Operating
- Capital Outlay
- Debt Service
- Reserves



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

Total Expenditures/Uses By Function

Broken down by

State Function ▾ Gas Tax ▾ Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Physical Environment	\$ 1,054,772	\$ 970,899	\$ 526,631	\$ 1,918,274	\$ 1,717,930	\$ 1,601,842
Total	\$ 1,054,772	\$ 970,899	\$ 526,631	\$ 1,918,274	\$ 1,717,930	\$ 1,601,842



[Return to Special Revenue Funds Summary](#)

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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.

Total Revenue/Sources By Type

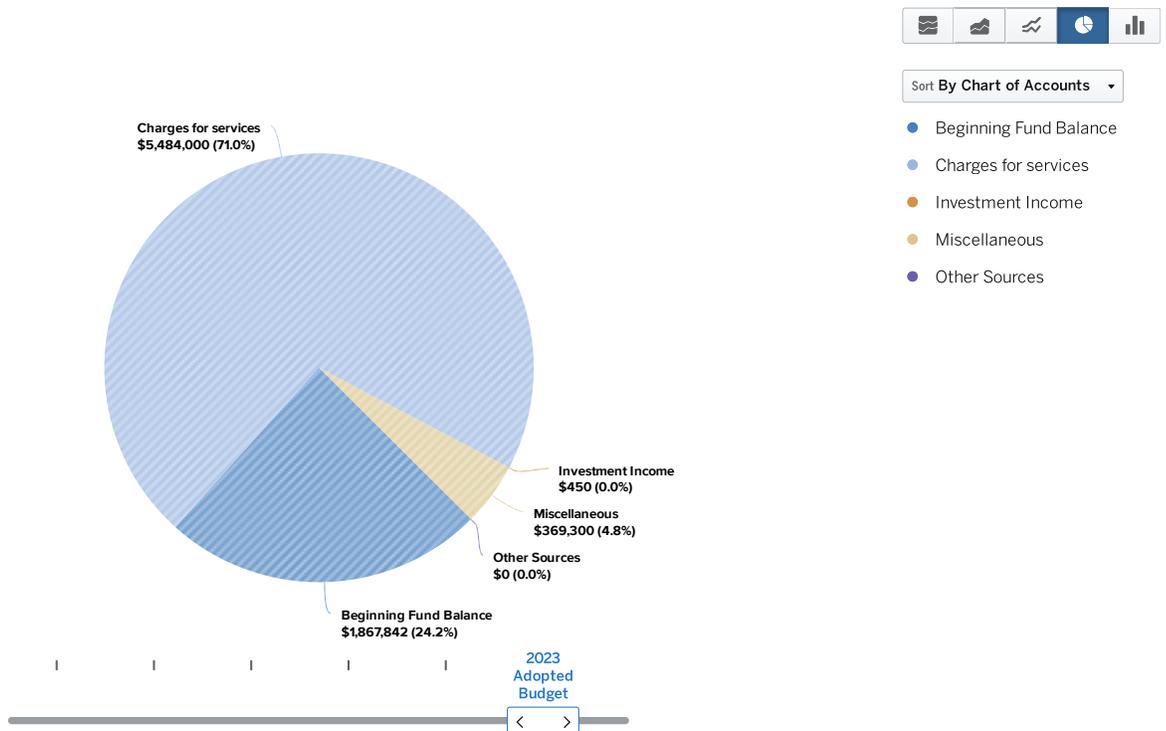
The graph below depicts the fiscal year 2023 Golf Course revenues by category. Overall, excluding beginning balance and transfers, revenues are projected to increase based on current year estimated actual revenues and the new Par-3 course.

It is important to note that amended and adopted 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 | Golf Course

Visualization



Broken down by

Revenues
 Golf Course

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Beginning Fund Balance	0	0	0	1,304,882	688,398	1,867,842
▶ Charges for services	1,813,462	2,600,306	3,217,283	2,320,000	2,320,000	5,484,000
▶ Investment Income	3,550	454	1,016	500	500	450
▶ Miscellaneous	185,279	297,125	302,897	296,500	296,500	369,300
▶ Other Sources	0	0	0	0	700,000	0
Total	2,002,291	2,897,885	3,521,196	3,921,882	4,005,398	7,721,592

Total Expenditures/Uses By Type

The graph below depicts the fiscal year 2023 Golf Course Fund expenditures by category. Total expenditures for fiscal year 2023 equal \$6,056,759, while Prior Year End Balance carried forward is estimated at \$1,664,831.

Included within the Golf Course operation are the divisions of Administration, \$3,147,475, Maintenance, \$1,981,347, Food & Beverage \$11,000, Par-3 \$916,936, and a projected Reserve Balance of \$1,664,831 for a total of \$7,721,590.

It is important to note that amended and adopted 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

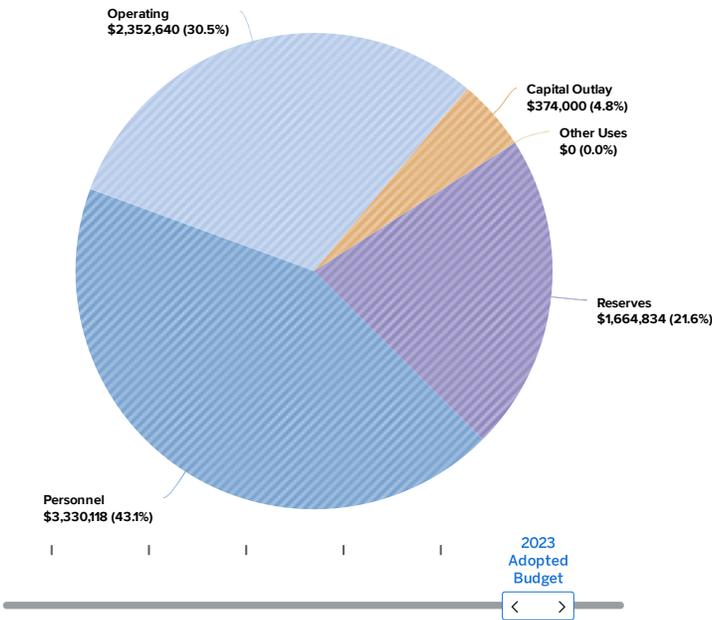
Broken down by Expenses Golf Course



Sort By Chart of Accounts

- Personnel
- Operating
- Capital Outlay
- Other Uses
- Reserves

Visualization



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	1,101,230	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	2,820,302	3,921,882	4,005,398	7,721,592

Total Expenditures/Uses By Function

Broken down by

State Function Golf Course Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Culture and Recreation	2,167,178	2,107,054	2,820,302	3,921,882	4,005,398	7,721,592
Total	2,167,178	2,107,054	2,820,302	3,921,882	4,005,398	7,721,592



[Return to All Funds Funds Summary](#)

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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.

Total Revenue/Sources By Fund

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 an decrease of \$6,316,609, or 22.9% from the fiscal year 2022 adopted budget of \$27,511,128.

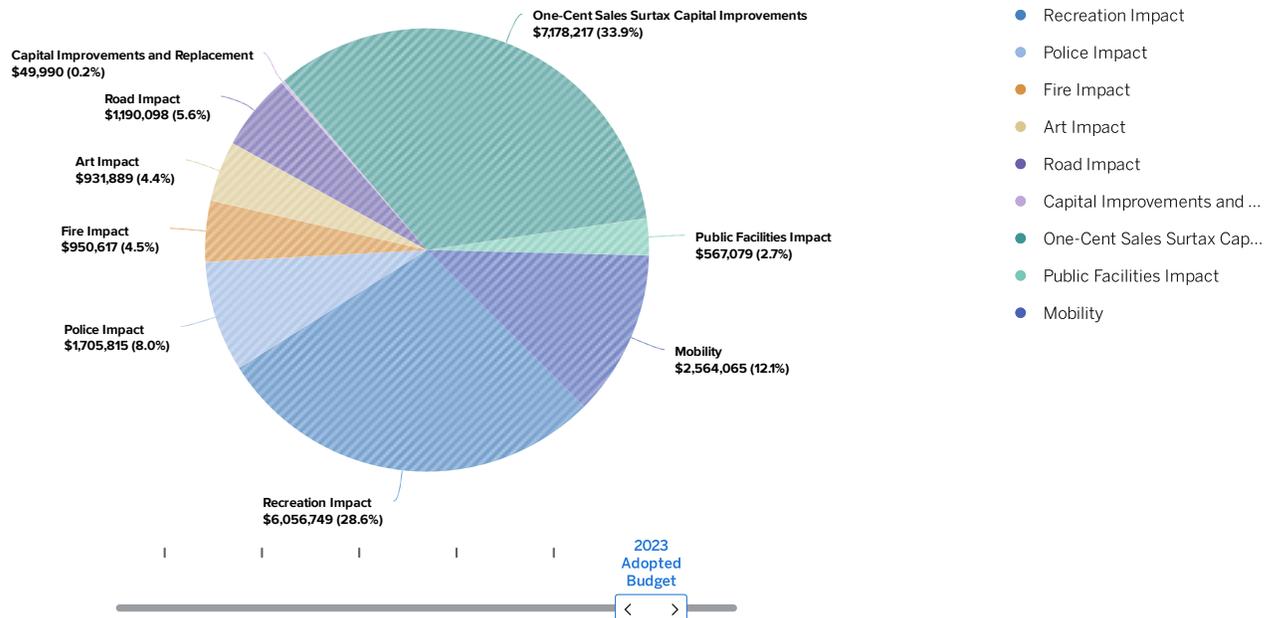
[← Back](#)
[📄 History](#)
[↺ Reset](#)

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

Total Revenue/Sources By Type

Impact Fees comprise the largest share of the Capital Project Funds revenues and total \$5,740,284, or 27.1% of total revenues. The estimated beginning fund balance 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.

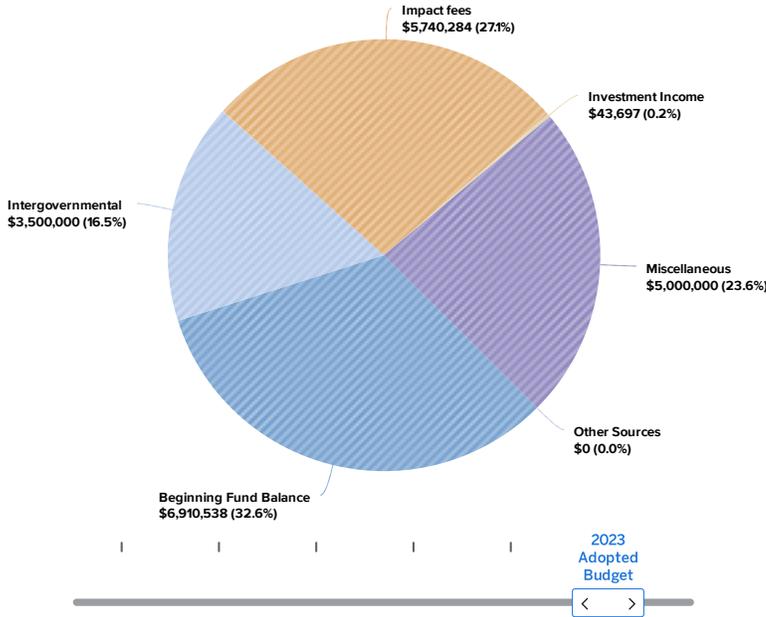
It is important to note that amended and adopted budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources 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

Visualization



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

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

Total Expenditure/Sources By Fund

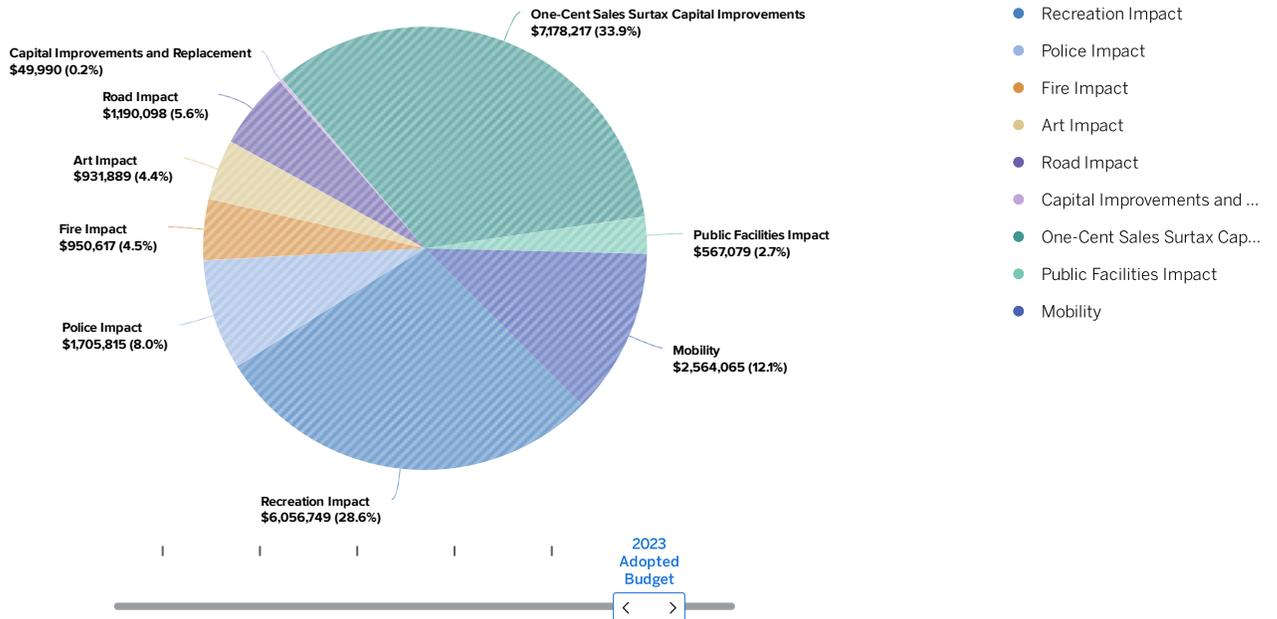
Expenditures for all Capital Project Funds total \$21,194,519. This amount includes an estimated ending reserves balance of \$14,670,970. Fiscal year 2023 expenditures and other uses are balanced with the total revenues and other sources.

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

Total Expenditure/Sources By Type

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

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

It is important to note that amended and adopted 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

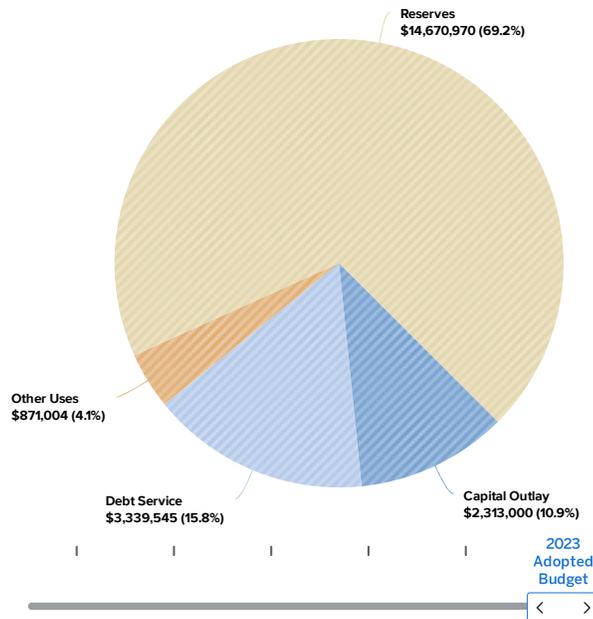


Chart navigation icons: Home, Bar, Line, Pie, Table

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	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditures/Uses By Function

Broken down by

State Function

Capital Projects

Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 11,855,887	\$ 5,346,414	\$ 6,429,680	\$ 18,003,039	\$ 10,409,349	\$ 11,291,240
▶ Public Safety	449,764	261,379	0	3,754,576	3,125,833	2,656,432
▶ Physical Environment	774,960	378,113	2,708,504	5,481,987	2,129,039	1,190,098
▶ Culture and Recreation	2,784,371	132,447	606,689	13,523,627	11,846,907	6,056,749
Total	\$ 15,864,982	\$ 6,118,353	\$ 9,744,873	\$ 40,763,229	\$ 27,511,128	\$ 21,194,519



[Return to All Funds Budget Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the Recreation Impact Fund revenues by category. Impact Fees are projected to be \$1,053,104. Other revenues consist of Interest Earnings of \$3,645, Miscellaneous Revenues of \$5,000,000 while Prior Year Balance carry forward is estimated at \$1.

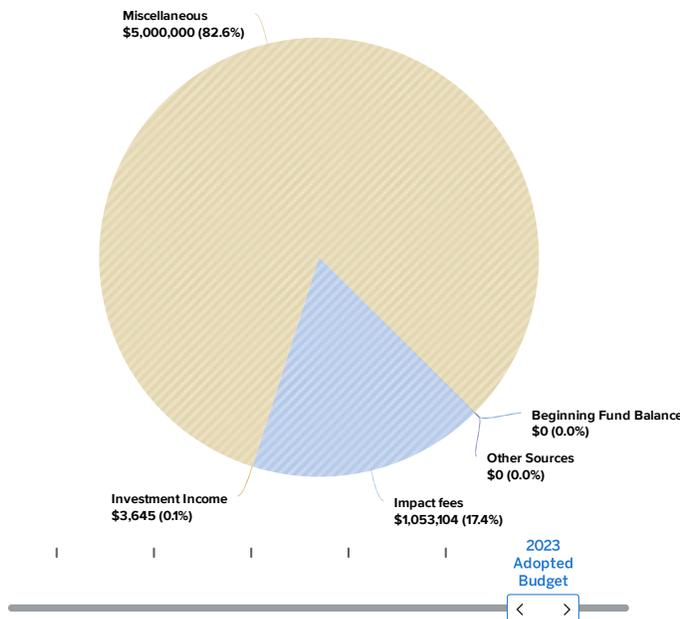
It is important to note that amended and adopted budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources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

← Back History ↻ Reset

Broken down by

Revenues Recreation Impact

Visualization



Sort By Chart of Accounts

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

Broken down by

Revenues
▾ Recreation Impact

Data

Expand All	2020	2021	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

Total Expenditure/Sources By Type

The graph below depicts the total projected Recreation Impact Fund expenditures, which consist of Transfers of \$871,004 and \$5,185,746 being held in reserves.

It is important to note that amended and adopted 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

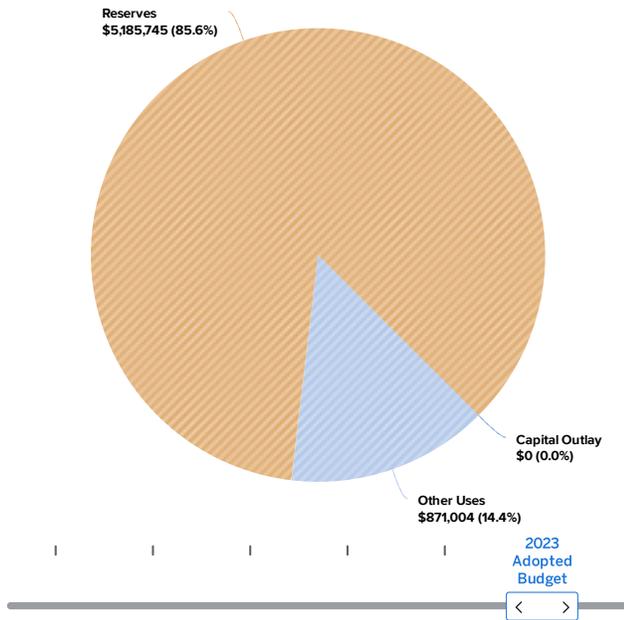
Broken down by Expenses Recreation Impact

Bar | Line | Pie | **Pie** | Bar

Sort By Chart of Accounts

- Capital Outlay
- Other Uses
- Reserves

Visualization



← Back | History | Reset

Broken down by Expenses Recreation Impact

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditures/Uses By Function

[← Back](#)
[↺ History](#)
[↻ Reset](#)

Broken down by

State Function
Recreation Impact
Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
► Culture and Recreation	\$ 2,784,371	\$ 132,447	\$ 606,689	\$ 13,523,627	\$ 11,846,907	\$ 6,056,749
Total	\$ 2,784,371	\$ 132,447	\$ 606,689	\$ 13,523,627	\$ 11,846,907	\$ 6,056,749



[Return to Capital Project Funds Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the Fire Impact Fund revenues by category. Impact Fees are projected to be \$540,559 for fiscal year 2023. Other revenues include Interest Income projected at \$2,040 and Prior Year Balance carry forward is projected at \$408,018.

It is important to note that amended and adopted 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

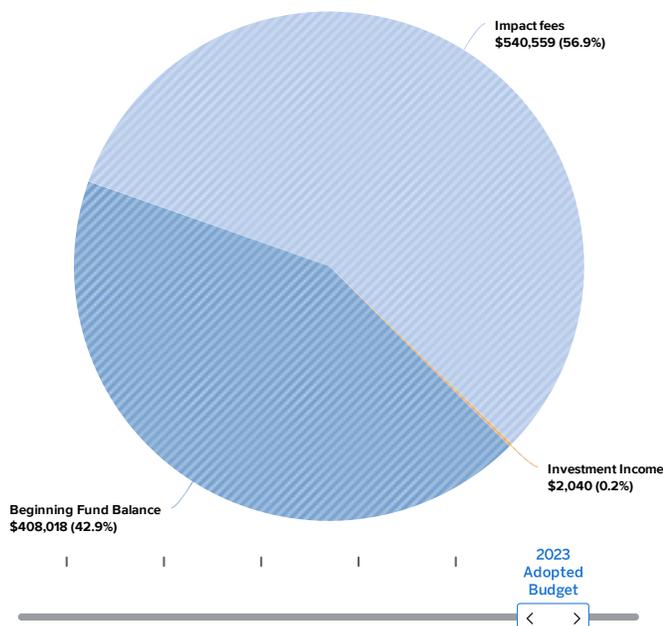
Revenues Fire Impact

Visualization



Sort By Chart of Accounts

- Beginning Fund Balance
- Impact fees
- Investment Income



Broken down by

Revenues
▾ Fire 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	\$ 1,258,671	\$ 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

Total Expenditures/Uses By Type

The graph to the left depicts the total projected Fire Impact Fund expenditures, which consist of \$950,617 being held in reserves.

It is important to note that amended and adopted 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.

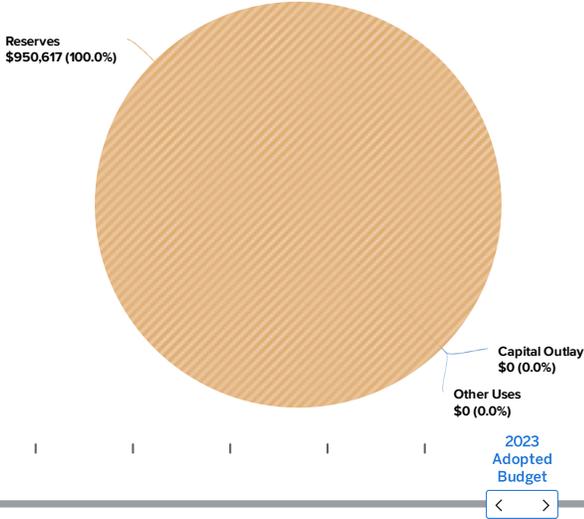
← Back History Reset

Broken down by Expenses Fire Impact

Bar Chart Line Chart Pie Chart **Pie Chart** Bar Chart

Visualization

Sort By Chart of Accounts



- Capital Outlay
- Other Uses
- Reserves

← Back History Reset

Broken down by Expenses Fire Impact

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 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

Total Expenditures/Uses By Function

Broken down by

State Function
[▼ Fire Impact](#)
[▼ Expenses](#)

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Public Safety	\$ 449,764	\$ 261,379	\$ 0	\$ 1,840,727	\$ 1,717,701	\$ 950,617
Total	\$ 449,764	\$ 261,379	\$ 0	\$ 1,840,727	\$ 1,717,701	\$ 950,617



[Return to Capital Project Funds Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the Road Impact Fund revenues by category. Impact Fees are projected to be \$1,139,925 for fiscal year 2023 and Prior Year Balance carry forward is projected at \$49,143.

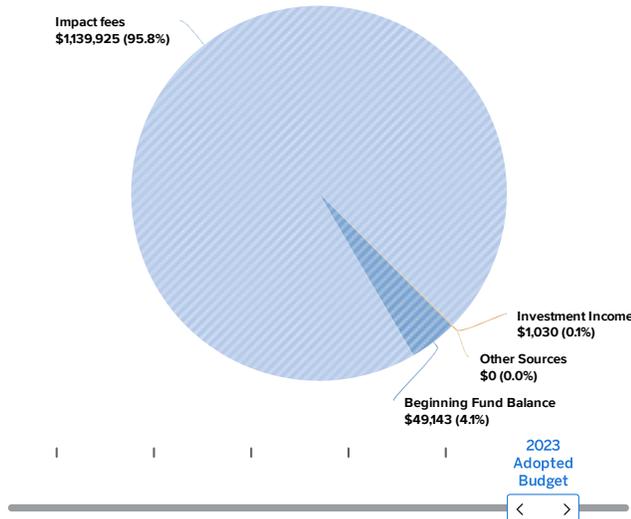
It is important to note that amended and adopted budget numbers include Beginning Fund Balance amounts, while actual and estimated actual do not. In accordance with Generally Accepted Accounting Principles, actual amounts reflect only revenues recognized each year. Beginning Fund Balance represents resources 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



Sort By Chart of Accounts

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

Broken down by

Revenues
Road 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	\$ 1,803,870	\$ 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

Total Expenditure/Sources By Type

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2023. The projected total expenditures include \$1,190,098 being held in reserves.

It is important to note that amended and adopted 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.

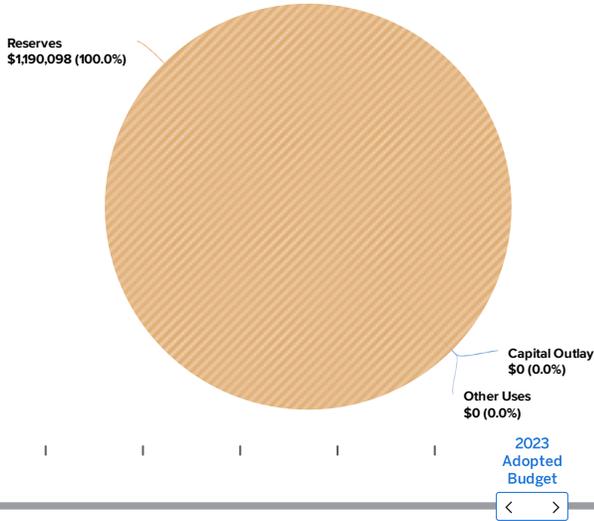
← Back History Reset

Broken down by Expenses Road Impact

Chart icons: Pie, Bar, Line, Pie (selected), Bar

Visualization

Sort By Chart of Accounts



- Capital Outlay
- Other Uses
- Reserves

← 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

Total Expenditures/Uses By Function

Broken down by

State Function

▼ Road Impact

▼ Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
► Physical Environment	774,960	378,113	2,708,504	5,481,987	2,129,039	1,190,098
Total	774,960	378,113	2,708,504	5,481,987	2,129,039	1,190,098



[Return to Capital Project Funds Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the One Cent Sales Surtax Fund revenues by category. Tax proceeds are projected to be \$3,500,000 for fiscal year 2023. Other revenues include Interest Income projected at \$19,165. Prior Year Balance carry forward has been adjusted for the open balances for the surtax projects.

It is important to note that amended and adopted 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

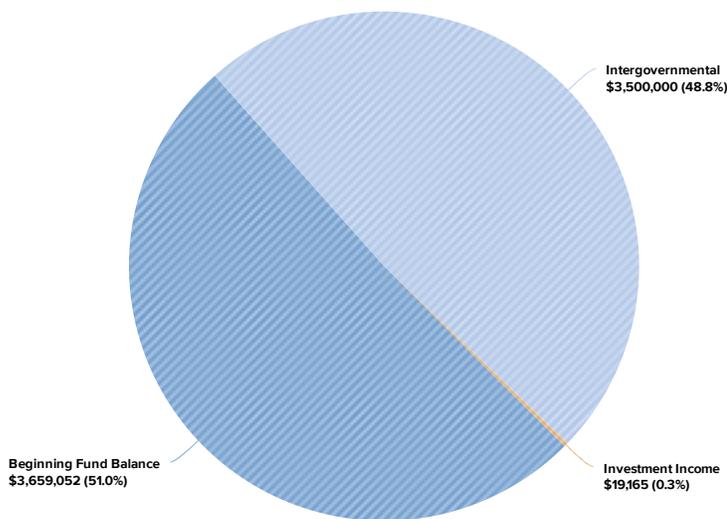
Revenues ▾ One-Cent Sales Surtax Capital ...

Visualization



Sort By Chart of Accounts ▾

- Beginning Fund Balance
- Intergovernmental
- Investment Income



2023
Adopted
Budget



Broken down by

Revenues

 ▼ One-Cent Sales Surtax Capital...

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditure/Sources By Type

The graph below depicts the total One Cent Sales Surtax Fund expenditures for fiscal year 2023. The projected total expenditures include \$3,339,545 for debt service payments and \$3,838,673 being held in reserves.

It is important to note that amended and adopted 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

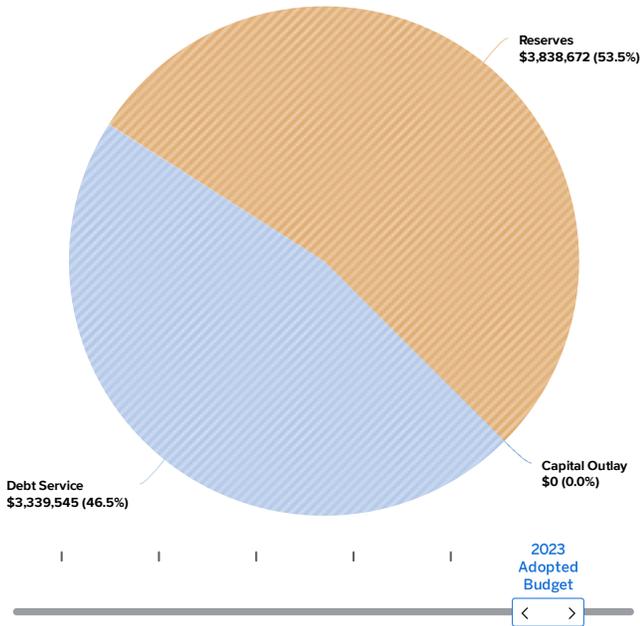
Broken down by
Expenses ▼ One-Cent Sales Surtax Capital ...

📊 📈 📉 🗲 📊

Visualization

Sort By Chart of Accounts ▼

- Capital Outlay
- Debt Service
- Reserves



← Back | History | Reset

Broken down by
Expenses ▼ One-Cent Sales Surtax Capital ...

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditures/Uses By Function

[← Back](#)
[↺ History](#)
[↻ Reset](#)

Broken down by

State Function
▾ One-Cent Sales Surtax Capital ...
▾ Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 10,722,953	\$ 4,249,419	\$ 5,285,798	\$ 10,082,065	\$ 5,021,436	\$ 7,178,217
Total	\$ 10,722,953	\$ 4,249,419	\$ 5,285,798	\$ 10,082,065	\$ 5,021,436	\$ 7,178,217



[Return to Capital Project Funds Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the Capital Improvement and Replacement Fund revenues by category. Prior year balance carry forward is estimated at \$49,990 for FY 2023.

It is important to note that amended and adopted 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

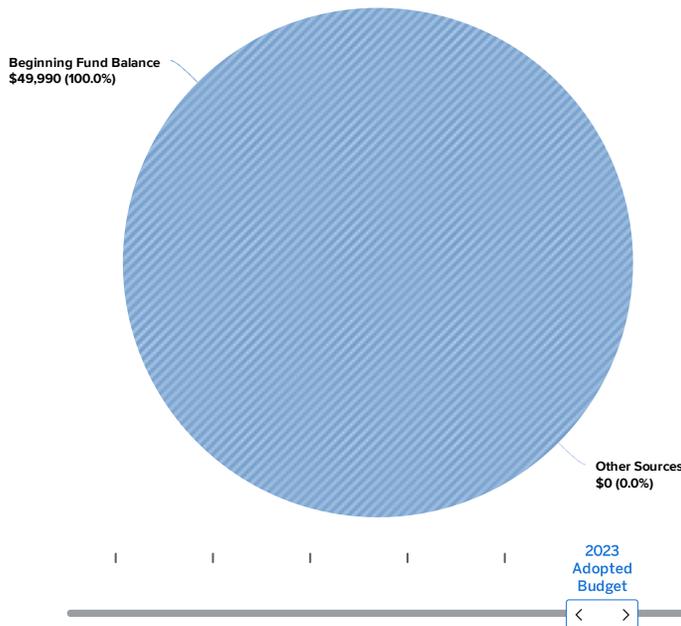
Revenues Capital Improvements and Repl...

Visualization



Sort By Chart of Accounts

- Beginning Fund Balance
- Other Sources



Broken down by

Revenues
▾ Capital Improvements and Repl...

Data

Expand All	2020	2021	2022	2022		2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditure/Sources By Type

The graph below depicts the total Capital Improvement and Replacement Fund expenditures for fiscal year 2023. The projected total expenditures include \$49,990 being held in reserves.

It is important to note that amended and adopted 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.

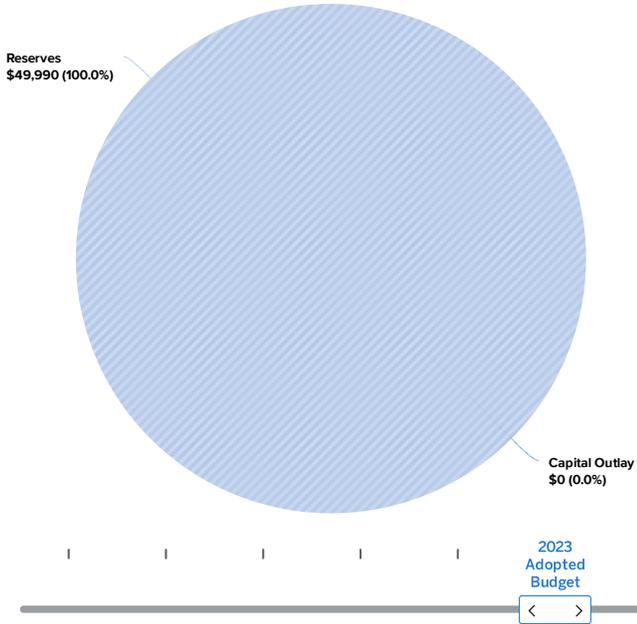
← Back | History | Reset

Broken down by
Expenses | Capital Improvements and Repl...



Visualization

Sort By Chart of Accounts



- Capital Outlay
- Reserves

← Back | History | Reset

Broken down by
Expenses | Capital Improvements and Repl...

Data

Expand All	2020	2021	2022	2022		2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditures/Uses By Function

Broken down by

State Function

Capital Improvements and Repl...

Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 10,500	\$ 0	\$ 23,848	\$ 323,560	\$ 186,775	\$ 49,990
Total	\$ 10,500	\$ 0	\$ 23,848	\$ 323,560	\$ 186,775	\$ 49,990



[Return to Capital Project Funds Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the Police Impact Fund revenues by category. Impact Fees are projected to be \$379,035, Other revenues include Interest income projected at \$6,601 and Prior Year Balance carry forward is projected at \$1,320,179.

It is important to note that amended and adopted 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

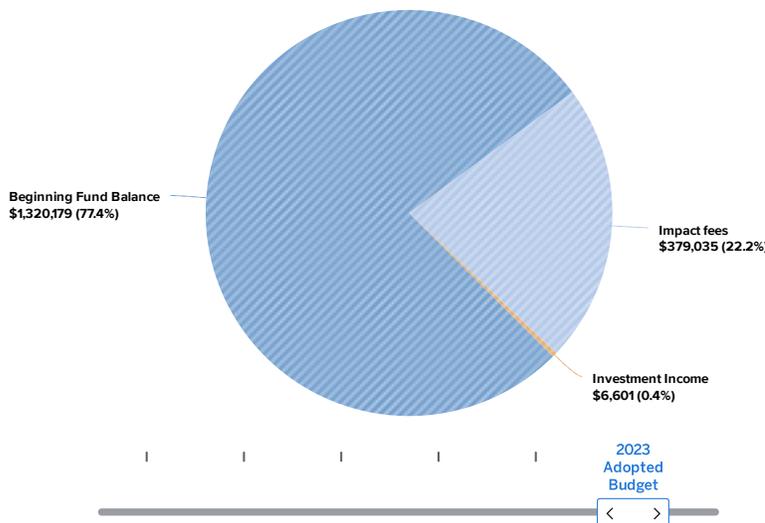
Revenues Police Impact

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

Total Expenditure/Sources By Type

The graph below depicts the total projected Police Impact Fund, which consist of \$1,705,815 being held in reserves. No projects are projected in this fund in fiscal year 2023.

It is important to note that amended and adopted 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

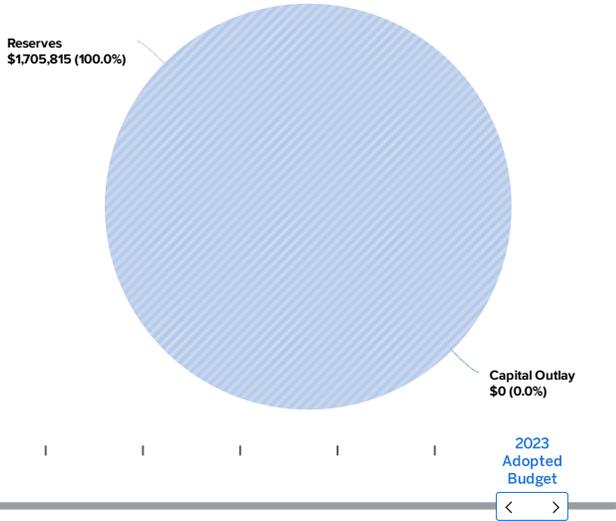
Broken down by Expenses Police Impact

Table Line Chart Pie Chart Bar Chart

Sort By Chart of Accounts

- Capital Outlay
- Reserves

Visualization



← 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

Total Expenditures/Uses By Function

Broken down by

State Function
[▼ Police Impact](#)
[▼ Expenses](#)

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Public Safety	\$ 0	\$ 0	\$ 0	\$ 1,913,849	\$ 1,408,132	\$ 1,705,815
Total	\$ 0	\$ 0	\$ 0	\$ 1,913,849	\$ 1,408,132	\$ 1,705,815



[Return to Capital Project Funds Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the Art in Public Places Fund revenues by category. Interest earnings are projected at \$4,636 and the estimated Prior Year Balance carried forward is projected at \$927,253 for fiscal year 2023.

It is important to note that amended and adopted 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

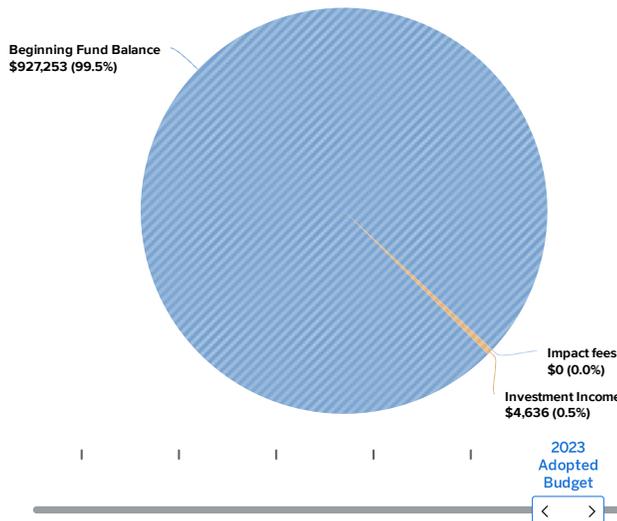
Revenues Art Impact

Visualization



Sort By Chart of Accounts

- Beginning Fund Balance
- Impact fees
- Investment Income



Broken down by

Revenues
▾ Art Impact

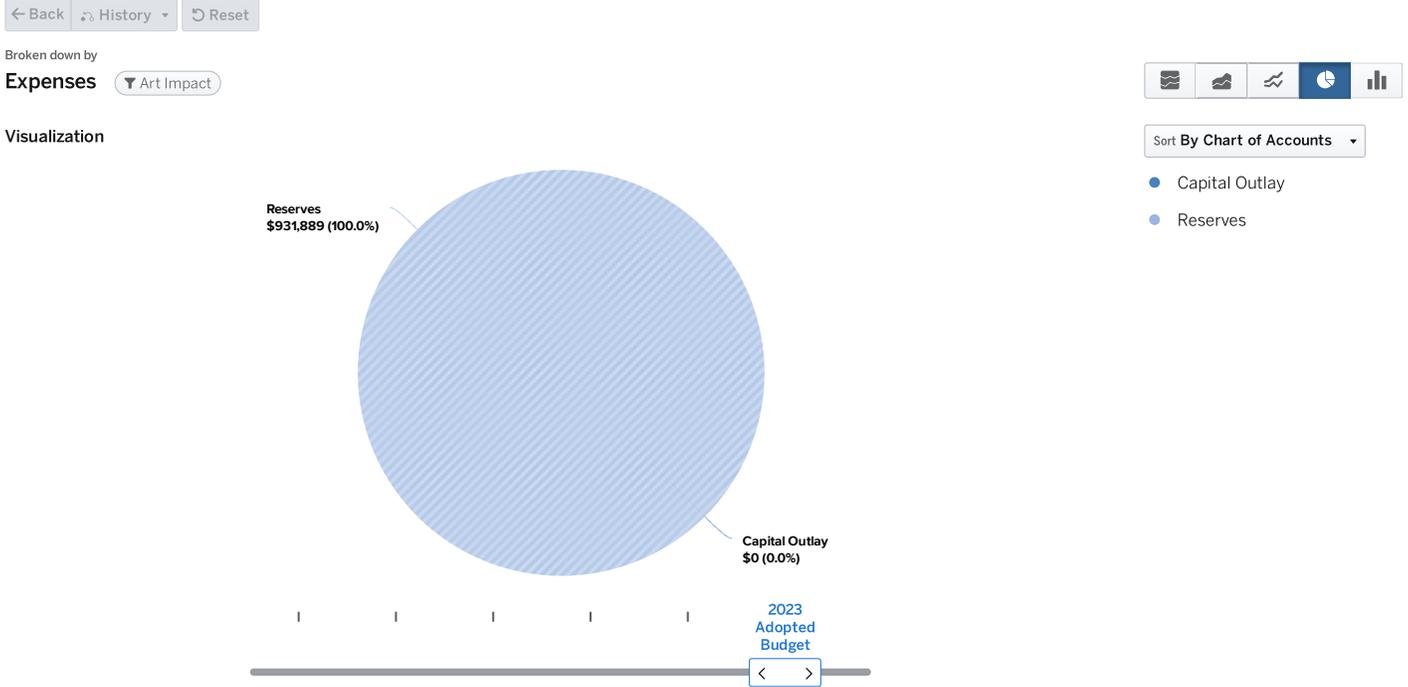
Data

Expand All	2020	2021	2022	2022	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

Total Expenditures/Uses By Type

The graph below depicts the total Art in Public Places Fund expenditures for fiscal year 2023. As of the date of preparation of the fiscal year 2023 budget, no specific projects had been identified for appropriation; therefore, the balance of \$931,889 held in reserves is available for art projects at the Council's discretion.

It is important to note that amended and adopted 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

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditures/Uses By Function

Broken down by

State Function

▼ Art Impact

▼ Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	161,500	82,150	39,934	941,538	812,509	931,889
Total	161,500	82,150	39,934	941,538	812,509	931,889



[Return to Capital Project Funds Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the Public Facilities Fund revenues by category. Impact Fees are projected to be \$242,121 for fiscal year 2023. Prior Year Balance carry forward is projected at \$323,340.

It is important to note that amended and adopted 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

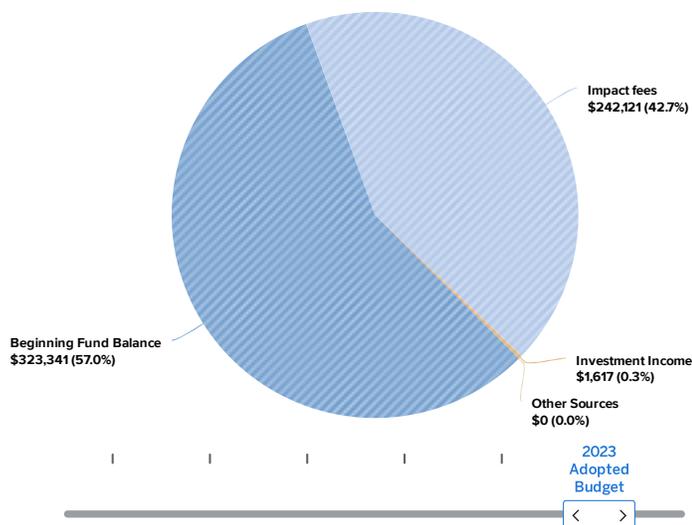
Revenues Public Facilities Impact

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

Total Expenditure/Sources By Type

The graph below depicts the total Public Facilities Impact Fund expenditures projected for FY 2023. Expenditures include Capital Outlay at \$320,000 and Prior Year Balance carry forward is estimated at \$247,078.

It is important to note that amended and adopted 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.

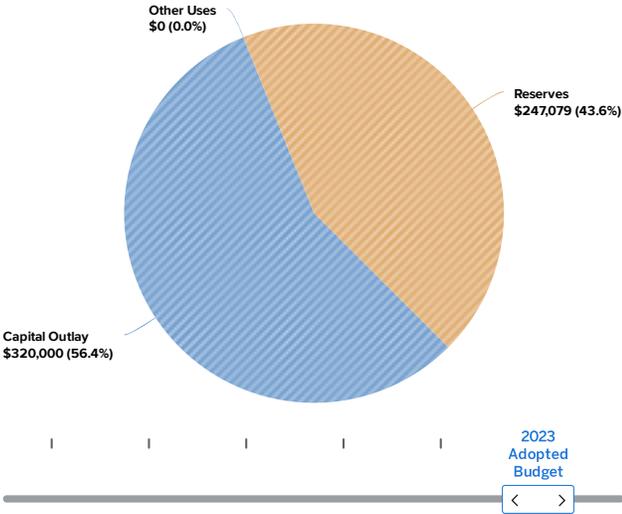
← Back History Reset

Broken down by Expenses Public Facilities Impact



Visualization

Sort By Chart of Accounts



- Capital Outlay
- Other Uses
- Reserves

← 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

Total Expenditures/Uses By Function

Broken down by

State Function
▼ Public Facilities Impact
▼ Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 618,513	\$ 270,613	\$ 0	\$ 427,501	\$ 373,603	\$ 567,079
Total	\$ 618,513	\$ 270,613	\$ 0	\$ 427,501	\$ 373,603	\$ 567,079



[Return to Capital Project Funds Summary](#)

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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.

Total Revenue/Sources By Type

The graph below depicts the Mobility Fund revenues by category. Impact Fees are projected to be \$2,385,540 for fiscal year 2023. Prior Year Balance carry forward is projected at \$173,563.

It is important to note that amended and adopted 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

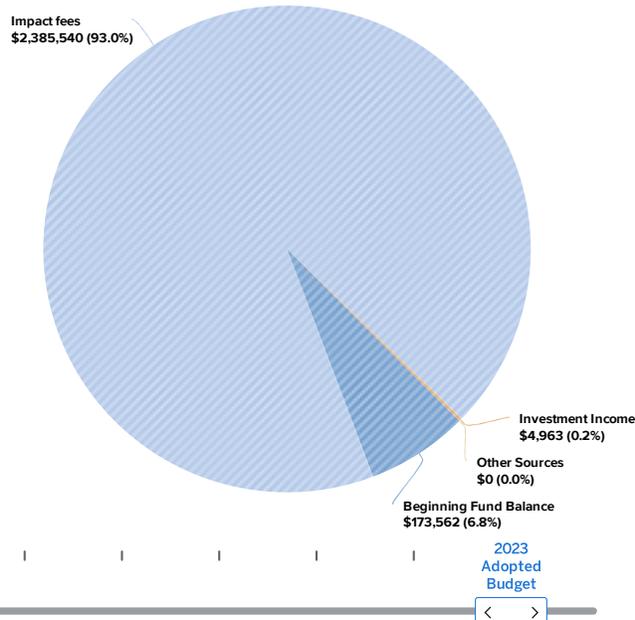
Revenues Mobility

Visualization



Sort By Chart of Accounts

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



Broken down by

Revenues
Mobility

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditures/Uses By Type

The graph below depicts the total Mobility Fund expenditures for fiscal year 2023. The projected total expenditures include \$1,993,000 for capital outlay and \$571,066 being held in reserves.

It is important to note that amended and adopted 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

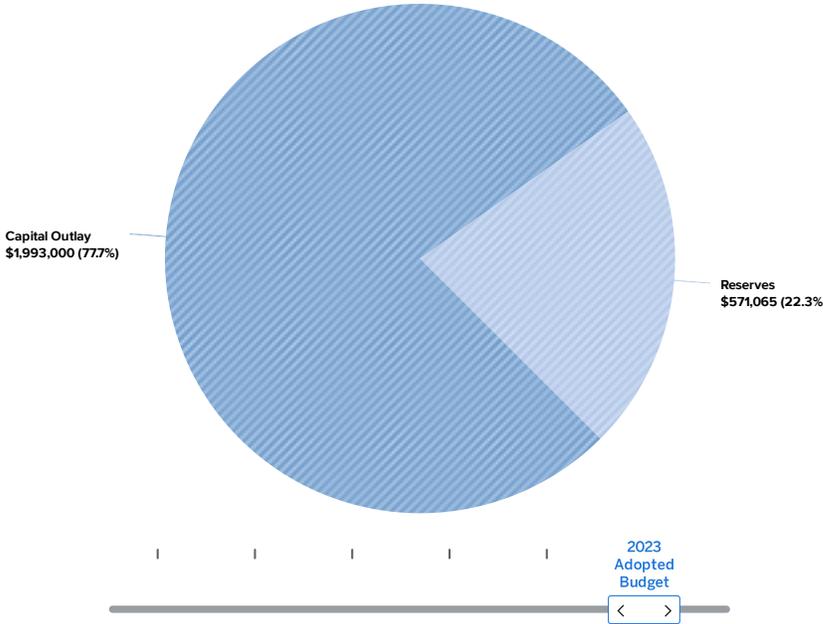
Expenses Mobility



Visualization

Sort By Chart of Accounts

- Capital Outlay
- Reserves



← Back History Reset

Broken down by

Expenses Mobility

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditures/Uses By Function

Broken down by

State Function
[▾ Mobility](#)
[▾ Expenses](#)

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 342,420	\$ 744,232	\$ 1,080,101	\$ 6,228,375	\$ 4,015,026	\$ 2,564,065
Total	\$ 342,420	\$ 744,232	\$ 1,080,101	\$ 6,228,375	\$ 4,015,026	\$ 2,564,065



[Return to All Funds Budget Summary](#)

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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.

Total Revenue/Sources By Fund

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

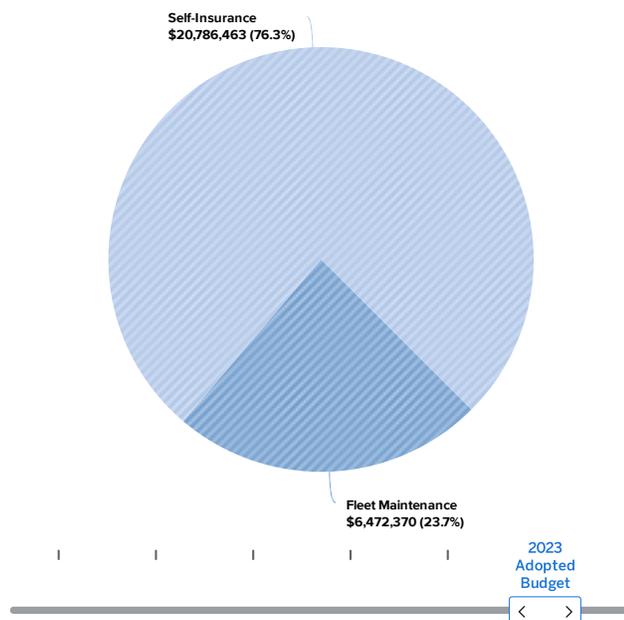
Internal Service Revenues

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	\$ 4,652,699	\$ 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	\$ 16,085,105	\$ 25,362,813	\$ 23,813,624	\$ 27,258,833

Total Revenue/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

Visualization

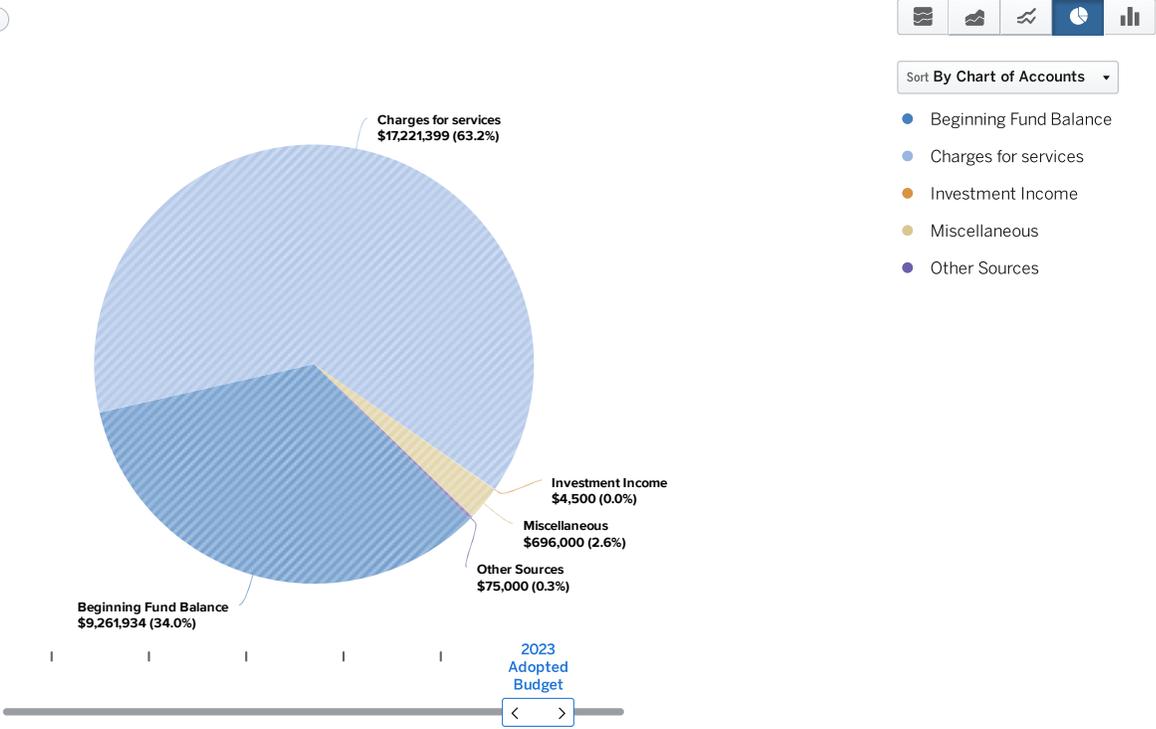


Chart navigation icons: Home, Line, Area, Pie, Bar

Sort By Chart of Accounts

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

Broken down by

Revenues
Internal Service

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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	820,574	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	\$ 16,085,105	\$ 25,362,813	\$ 23,813,624	\$ 27,258,833

Total Expenditure/Sources By Fund

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.

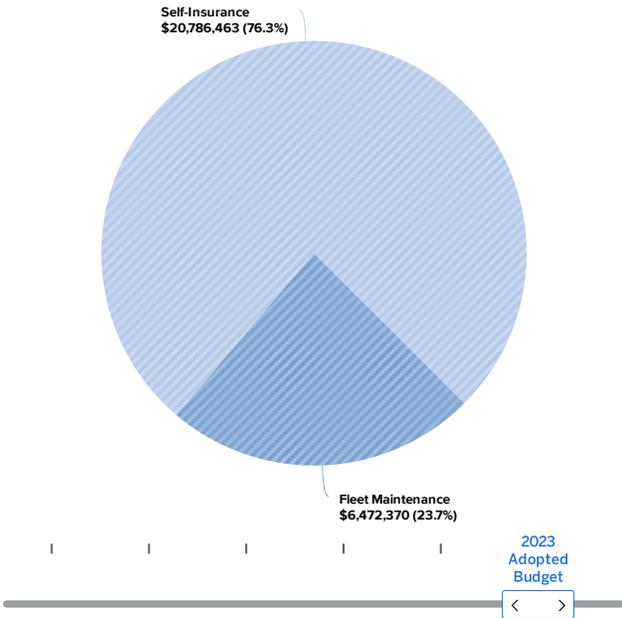
← Back | History | Reset

Broken down by
Internal Service | Expenses



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	\$ 4,833,498	\$ 6,384,179	\$ 5,043,045	\$ 6,472,370
Self-Insurance	9,802,251	10,817,123	12,154,064	18,978,634	18,770,579	20,786,463
Total	\$ 13,508,940	\$ 14,998,681	\$ 16,987,562	\$ 25,362,813	\$ 23,813,624	\$ 27,258,833

Total Expenditures/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

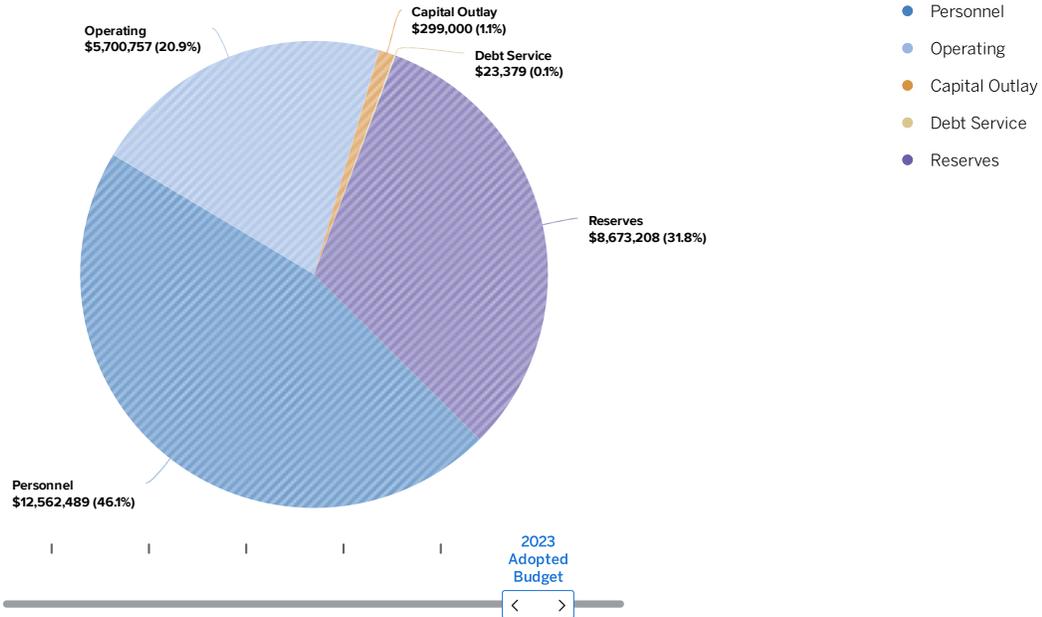
Broken down by

Expenses Internal Service



Visualization

Sort By Chart of Accounts



← Back History Reset

Broken down by

Expenses Internal Service

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Personnel	9,610,656	10,682,464	12,100,256	11,323,005	11,323,005	12,562,489
▶ Operating	3,877,355	4,308,083	4,863,927	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	23,379	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	16,987,562	25,362,813	23,813,624	27,258,833

Total Expenditures/Uses By Function

Broken down by

State Function

Internal Service

Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 9,802,251	\$ 10,817,123	\$ 12,154,064	\$ 18,978,634	\$ 18,770,579	\$ 20,786,463
▶ Physical Environment	3,706,689	4,181,557	4,833,498	6,384,179	5,043,045	6,472,370
Total	\$ 13,508,940	\$ 14,998,681	\$ 16,987,562	\$ 25,362,813	\$ 23,813,624	\$ 27,258,833



[Return to All Funds Budget Summary](#)

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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. For budgeting purposes, capital purchases and principal debt service payments are budgeted, while depreciation and amortization are not. The fund provides a full range of fleet services to departments including preventive maintenance and routine repairs of City vehicles, coordination of purchases of vehicles and heavy equipment by other departments, and maintenance of City machinery and equipment.

Total Revenue/Sources By Type

The graph to the left depicts the Fleet Fund revenues by category. Charges for Services consist of the amounts charged to each using department, for a total of \$5,001,374. Other revenues consist of \$92,500 of Miscellaneous Revenue, \$75,000 for Disposition of Fixed Assets and \$3,000 for Interest income.

It is important to note that amended and adopted 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

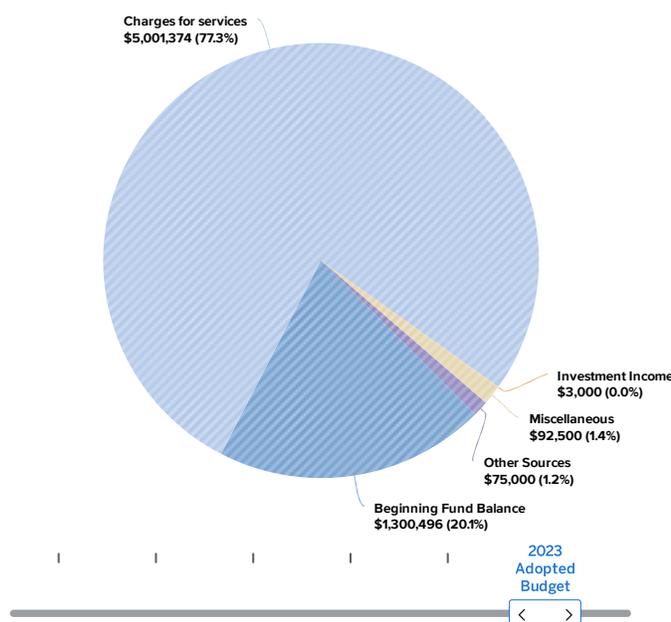
Revenues | Fleet Maintenance

Visualization



Sort By Chart of Accounts

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



Broken down by

Revenues
▼ Fleet Maintenance

Data

Expand All	2020	2021	2022	2022		2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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	130,610	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	\$ 4,652,699	\$ 6,384,179	\$ 5,043,045	\$ 6,472,370

Total Expenditures/Uses By Type

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2023 by category. The projected total expenditures are \$5,761,118, which consists of \$5,438,739 of operating costs, \$299,000 of capital costs, \$23,379 for debt services payments for leased vehicles and \$711,252 being held in reserves.

It is important to note that amended and adopted 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.

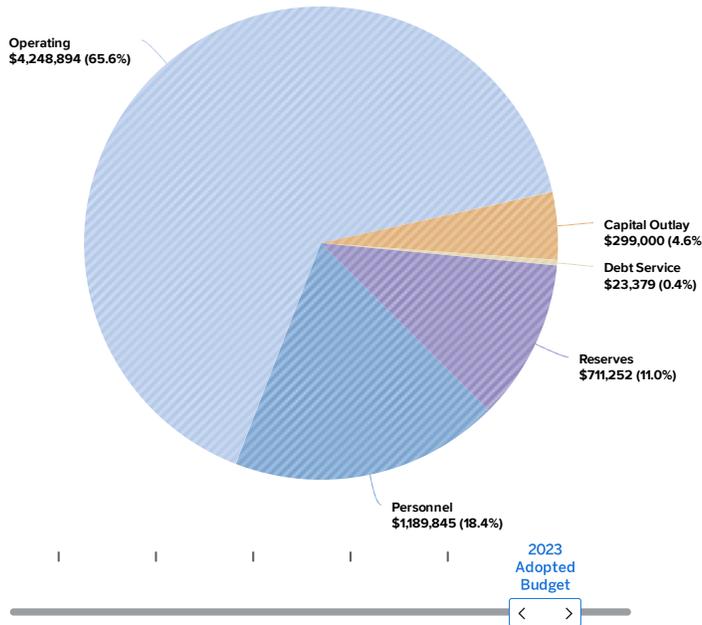
← Back History Reset

Broken down by Expenses Fleet Maintenance

Chart icons: Pie, Bar, Line, Area, Stacked Bar

Visualization

Sort By Chart of Accounts



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

← Back History Reset

Broken down by Expenses Fleet Maintenance

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Personnel	\$ 918,098	\$ 1,034,521	\$ 1,112,997	\$ 1,164,924	\$ 1,164,924	\$ 1,189,845
▶ Operating	2,767,662	3,138,902	3,697,122	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	23,379	23,380	23,379	23,379
▶ Reserves	0	0	0	1,566,318	260,348	711,252
Total	\$ 3,706,689	\$ 4,181,557	\$ 4,833,498	\$ 6,384,179	\$ 5,043,045	\$ 6,472,370

Total Expenditures/Uses By Function

Broken down by

State Function

▼ Fleet Maintenance

▼ Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
► Physical Environment	3,706,689	4,181,557	4,833,498	6,384,179	5,043,045	6,472,370
Total	3,706,689	4,181,557	4,833,498	6,384,179	5,043,045	6,472,370



[Return to Internal Service Funds Summary](#)

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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.

Total Revenue/Sources By Type

The graph depicts the Self-Insurance Fund revenues by category. Revenues for fiscal year 2023 consist of employer and employee contributions for a total of \$12,220,025. Other revenues consist of excess claims and pharmacy rebates of \$603,500, and Interest Income of \$1,500. Other sources consist of an estimated Prior Year Balance of \$7,947,135.

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

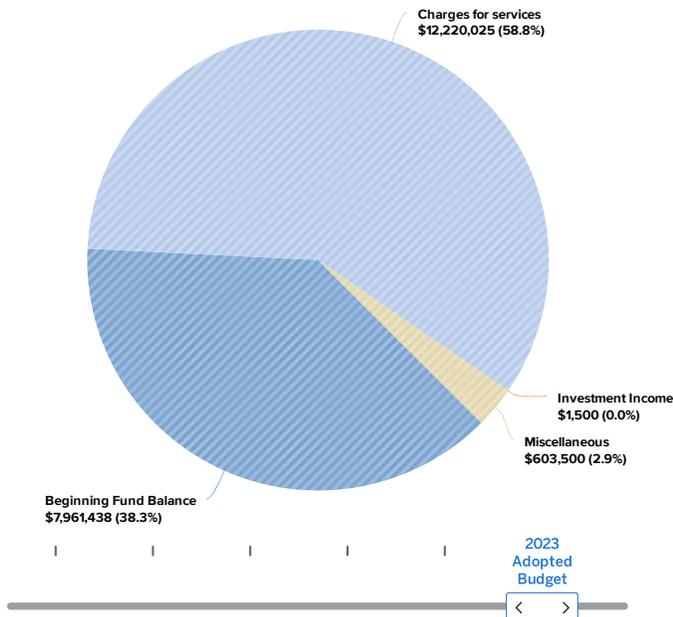
Broken down by
Revenues | Self-Insurance

Visualization



Sort By Chart of Accounts

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



Broken down by

Revenues
Self-Insurance

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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

Total Expenditures/Uses By Type

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2023 by category. Expenditures, excluding reserves, total \$12,824,507, and consist of medical and dental claims, administrative fees, and premium payments.

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

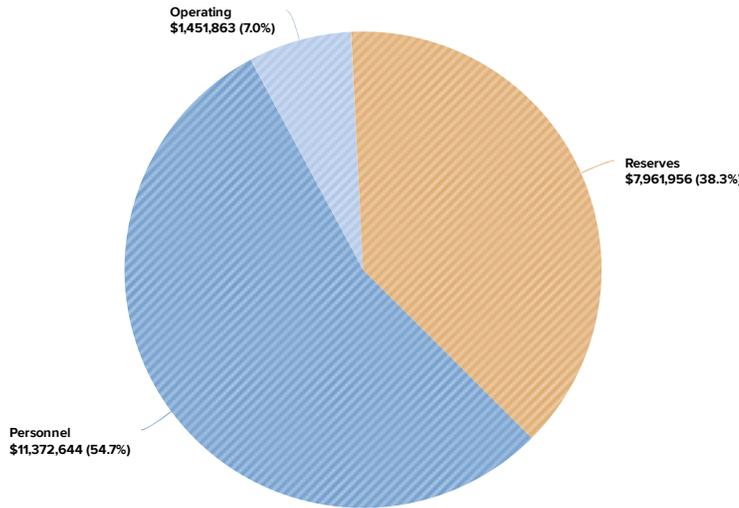
Expenses Self-Insurance



Visualization

Sort By Chart of Accounts

- Personnel
- Operating
- Reserves



2023
Adopted
Budget

← Back | History | ↻ Reset

Broken down by

Expenses Self-Insurance

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Personnel	\$ 8,692,558	\$ 9,647,943	\$ 10,987,259	\$ 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	\$ 12,154,064	\$ 18,978,634	\$ 18,770,579	\$ 20,786,463

Total Expenditures/Uses By Function

Broken down by

State Function

Self-Insurance

Expenses

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ General Government	\$ 9,802,251	\$ 10,817,123	\$ 12,154,064	\$ 18,978,634	\$ 18,770,579	\$ 20,786,463
Total	\$ 9,802,251	\$ 10,817,123	\$ 12,154,064	\$ 18,978,634	\$ 18,770,579	\$ 20,786,463



[Return to All Funds Budget Summary](#)

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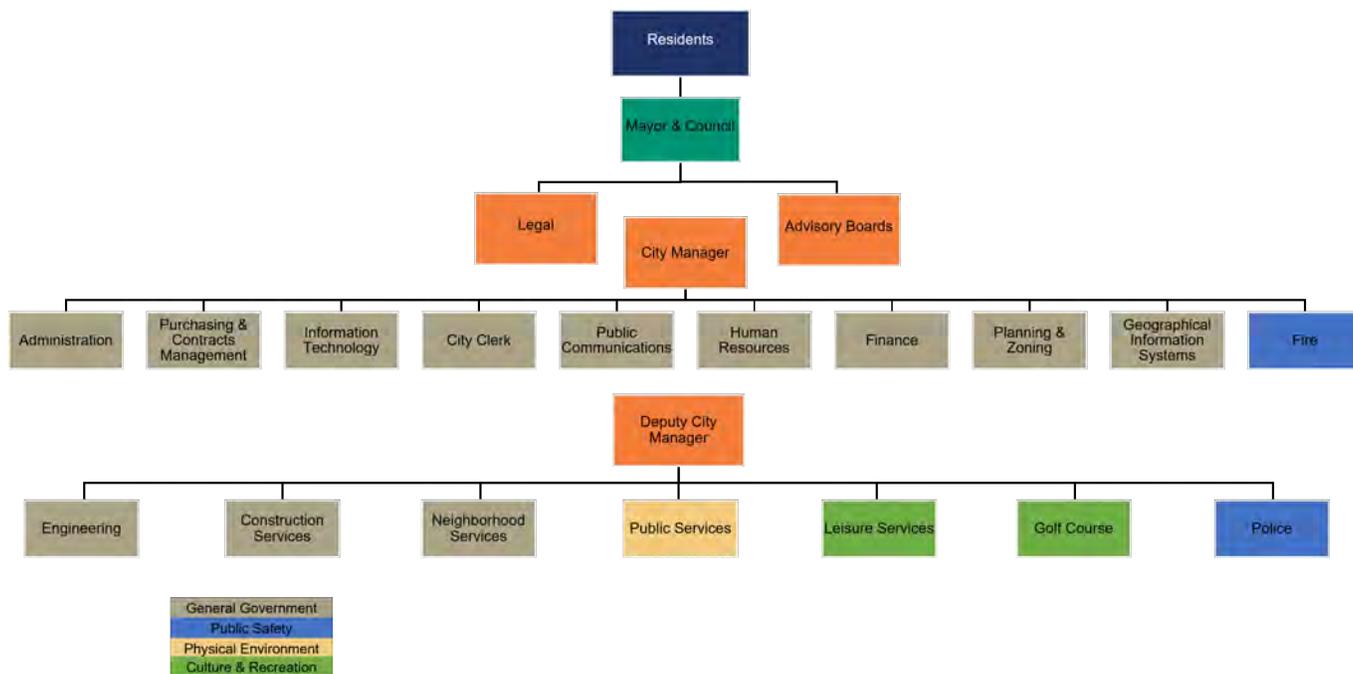


Department Summaries

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

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.



Relationship Between the City's Functional Units and Fund Structure for Financial Reporting

This matrix below indicates which funds are appropriated and presents a graphic overview of the City's budgetary fund structure. It also assists the reader in locating the departments and divisions within each of the various fund types.

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	◆	◆		
Youth Enrichment	◆			

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



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Gardens

General Government

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

[City Administration](#)
[Information Technology](#)
[Legal](#)
[Engineering](#)
[Finance](#)
[Planning & Zoning](#)
[Self-Insurance](#)

General Government is comprised of departments whose responsibilities relate to legislative and administrative services for the benefit of the public and the city unit.

Department Highlights for Fiscal Year 2023

[← Back](#)
[↻ History](#)
[↺ Reset](#)

Broken down by

Departments*
[Funds ...](#)
[General Government](#)
[Expenses ...](#)

Data

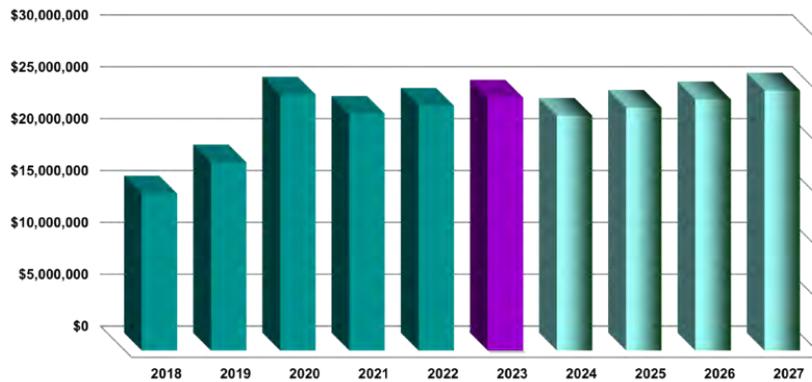
Collapse All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▼ General Government	\$ 24,680,588	\$ 22,826,472	\$ 24,492,871	\$ 30,344,141	\$ 23,592,742	\$ 24,377,843
▶ City Council	412,735	411,611	445,440	594,053	594,053	610,314
▶ City Administration	868,426	807,155	910,697	952,338	950,927	1,055,831
▶ Purchasing and Contracts	199,237	194,255	252,526	196,946	196,946	222,474
▶ Information Technology	2,760,436	3,703,276	3,801,705	4,340,553	3,919,451	4,114,675
▶ City Clerk	724,941	872,226	718,385	1,017,963	972,723	1,000,349
▶ Legal	528,839	701,895	765,218	932,290	706,881	807,239
▶ Public Communications	329,701	364,032	364,860	496,706	496,706	581,965
▶ Engineering	835,208	904,562	976,409	942,874	942,874	1,046,222
▶ Human Resources	798,028	866,164	1,104,778	1,031,447	1,031,447	1,046,199
▶ Finance	1,234,372	1,298,127	1,446,048	1,380,657	1,380,657	1,377,776
▶ General Services	13,813,682	10,157,485	11,086,144	14,768,037	9,559,534	9,305,048
▶ Planning and Zoning	1,884,001	2,237,536	2,284,520	3,346,517	2,496,783	2,811,410
▶ Geographic Information Systems	290,981	308,149	336,140	343,760	343,760	398,342
▼ Internal Service	9,802,251	10,817,123	12,154,064	11,380,381	11,380,381	12,824,507
▶ Self-Insurance	9,802,251	10,817,123	12,154,064	11,380,381	11,380,381	12,824,507
Total	\$ 34,482,839	\$ 33,643,595	\$ 36,646,935	\$ 41,724,522	\$ 34,973,123	\$ 37,202,350

Historical & Projected Expenditures

One of the first steps that must be taken to formulate a financial plan is to analyze historical trends. This analysis enables management to identify trends upon which to base future projections. The City's fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures in the fiscal year 2023 budget reflect the spending priorities proposed by staff to accomplish the Vision Plan established by Council, and the priorities addressed in the Strategic Plan.

The following graph illustrates actual expenditures for years 2018 through 2021, estimated actual amounts for fiscal year 2022, adopted budget for fiscal year 2023, and projected amounts for years 2024 through 2027 for General Government operations in the **General Fund** only. The Internal Service Fund has been excluded in order to focus primarily on analyzing trends that affect the City's Ad Valorem property tax rate.

** Historical data focuses on operating costs only; capital expenditures, transfers, and debt are featured in separate sections.*



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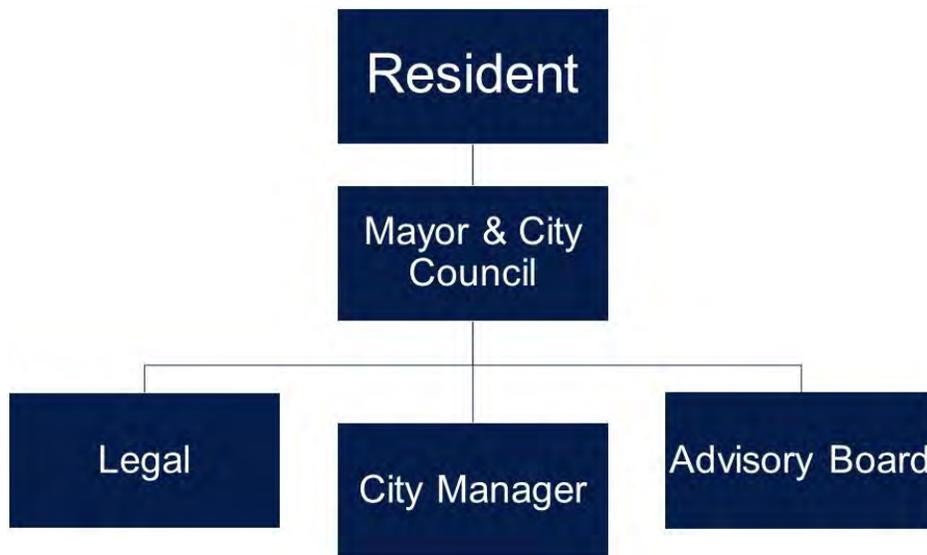
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City Council

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

The City Council legislatively establishes policies in the form of ordinances, resolutions, or motions which determine the laws, proceedings, and service levels for the City. Council meetings are held in the Council Chambers at City Hall at 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.



Budget Highlights

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.

Broken down by

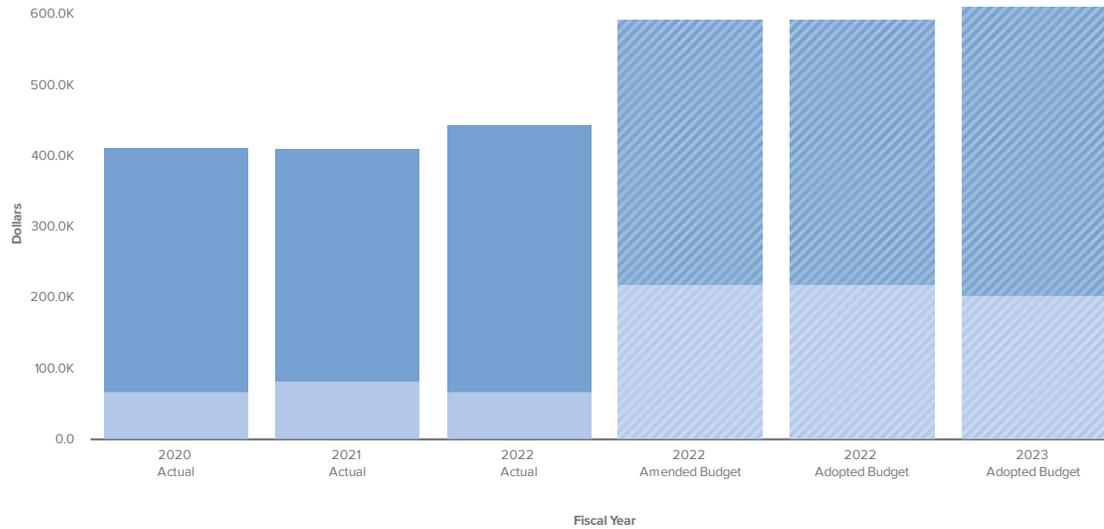
Expenses City Council



Sort By Chart of Accounts

- Personnel
- Operating

Visualization



Broken down by

Expenses City Council

Data

Expand 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
▶ Operating	69,326	82,986	69,345	220,790	220,790	204,052
Total	412,735	411,611	445,440	594,053	594,053	610,314

Positions Summary

City Council

	2021 Adopted	2022 Adopted	2023 Adopted
Council Member	4.00	4.00	4.00
Mayor	1.00	1.00	1.00
TOTAL	5.00	5.00	5.00

City Council Policy Agenda

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

Goal #1

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

Goal #2

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

Goal #3

Preserve land use patterns and types that currently characterize the City

Goal #4

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

Goal #5

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

Goal #6

Protect the natural environment through sustainable methods and practices

Goal #7

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

Goal #8

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

Goal #9

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

Goal #10

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



PALM BEACH

Gardens

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.



Budget Highlights

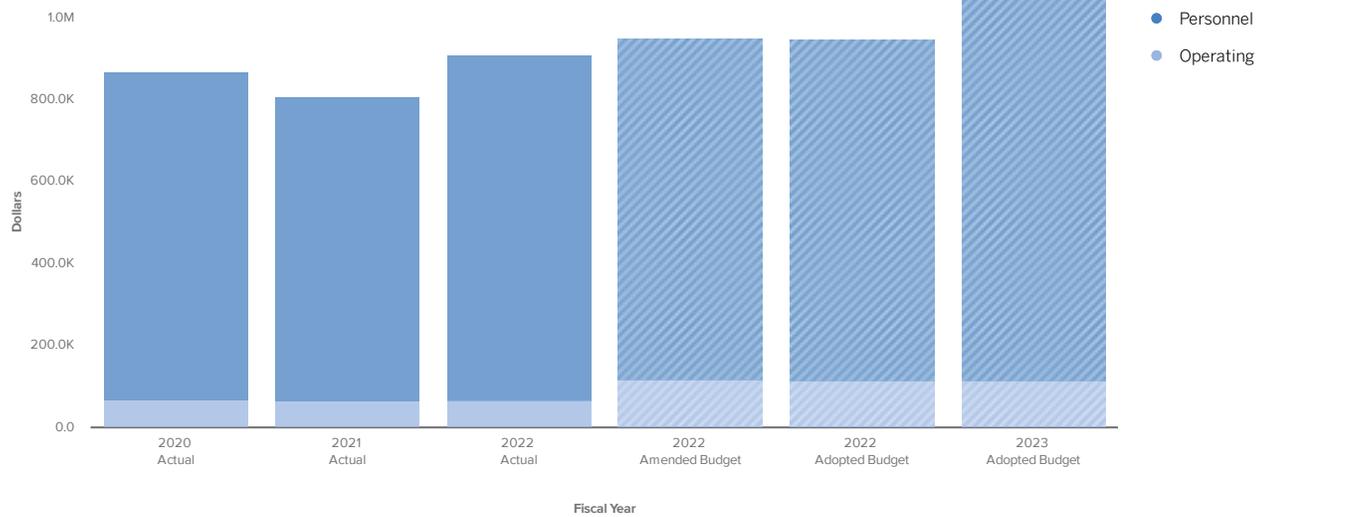
Expenditures for City Administration total \$1,055,831. This amount reflects an increase of \$104,904, or 11.0% from the fiscal year 2022 adopted budget of \$950,927.

Broken down by

Expenses City Administration



Visualization



Broken down by

Expenses City Administration

Data

Expand 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
▶ Operating	68,165	65,062	68,848	117,551	116,140	117,400
Total	868,426	807,155	910,697	952,338	950,927	1,055,831

Positions Summary

The City Administration department continues to maintain three (3) full-time positions for fiscal year 2023. Changes in positions are:

- Director of Mobility reclassified to Deputy City Manager

	2021 Adopted	2022 Adopted	2023 Adopted
Assistant to the City Manager	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Deputy City Manager	0.00	0.00	1.00
Director of Mobility	0.00	1.00	0.00
Executive Assistant to City Manager	1.00	0.00	0.00
TOTAL	3.00	3.00	3.00

Fiscal Year 2022 Service Level Accomplishments

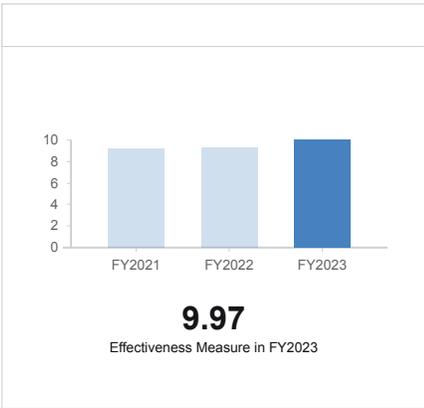
- Palm Beach Gardens was recognized as the 2022 #8 Best Small Cities to Start a Small Business by Verizon.
- Passed Ordinance 3, 2022 allowing for a voter referendum to be placed on the August 23, 2022 ballot for residents to consider a ten-year renewal of the Ad Valorem Tax Exemption Program for economic development.

- Passed Ordinance 8, 2022 requiring a minimum notice of 60 days for residential rental increases.
- Passed Resolution 68, 2021 granting conceptual approval for an Economic Development Incentive Grant for “Project Arapaima”. This incentive would assist the company in creation of 40 new jobs and a capital investment of approximately \$32 million.
- Collaborated in the distribution of “Review of Key Strategies & initiatives 2022”, a study prepared by PFM Group Consulting, to Department Heads and Elected Officials.
- Passed Resolution 20, 2022 approving an Economic Development Incentive Grant to AeroClean Technologies to assist the company in the creation of 100 new jobs and a capital investment of approximately \$7.075 million.
- Awarded \$500,000 appropriation from Florida Legislature for stormwater system improvements during 2022 Legislative Session.
- Advocated key legislative priorities for the City, such as the importance of home rule and economic development programs to the Governor and the Florida Legislature.
- Partnered with Palm Beach North Chamber of Commerce as the host city for the 2022 ArtiGras.
- Continued participation the Cultural Competency and PBG Respects training program. The program educated employees about respectful communications, civility, and positive interactions with one another.
- Collaborated on various committees, programs, and projects, such as: Honda Classic/Host City Committee (Marketing and General committees); Veteran’s Golf Tournament Committee (Marketing and General committees); Collective Bargaining Team; Economic Development Team; Emergency Management Team; and New Golf Course and Clubhouse Design Committee.
- Continued delivery of a high-quality level of service to residents and responding promptly to concerns, questions, comments sent from the public into the City Manager’s Office.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

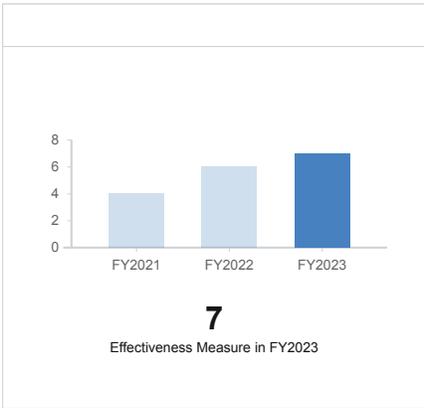
City Council Goal #1:	To Create linkages in the City connect or gather residents and business owners of different neighborhoods and developments into a single community.		
Performance Measure	Actual FY 2021	Estimated FY 2022	Projected FY 2023
1. Successfully recommend and implement a fiscally sound salary schedule	100%	100%	100%
2. Number of Department Head meetings/ trainings	30	33	36
3. Number of City Staff Community Outreach presentations	N/A	6	7
Efficiency Measure	TARGETS		
1. Number of full-time positions adopted	539	558	596
2. Percent of staff attending training and development sessions	100%	100%	100%
3. Overall quality rating city services as excellent or good on Citizens Survey*	N/A	N/A	4.5
<small>*1= Not satisfied at all 5= Very satisfied, survey rated once every three years</small>			
Effectiveness Measure	TARGETS		
1. Positions per 1,000 population	9.20	9.34	9.97
2. Number of intergovernmental meetings hosted	4	6	7
3. Percentage of respondents rate value of services for taxes paid as excellent or	N/A	N/A	90%
<small>*Survey rated once every three years</small>			

1. Positions per 1,000 population



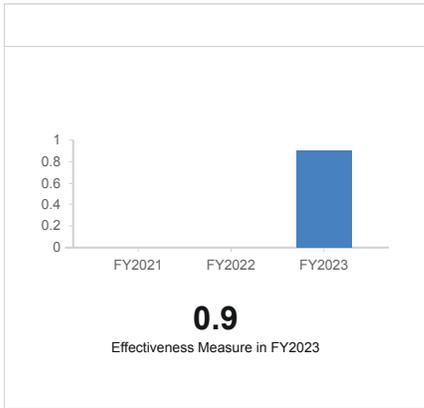
Service Level Objective: To strengthen community programs and foster additional community partnerships.

2. Number of intergovernmental meetings hosted



Service Level Objective: To strengthen community programs and foster additional community partnerships.

3. Percentage of respondents rate value of services for taxes paid as excellent or good



Service Level Objective: To strengthen community programs and foster additional community partnerships.



Return to General Government

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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



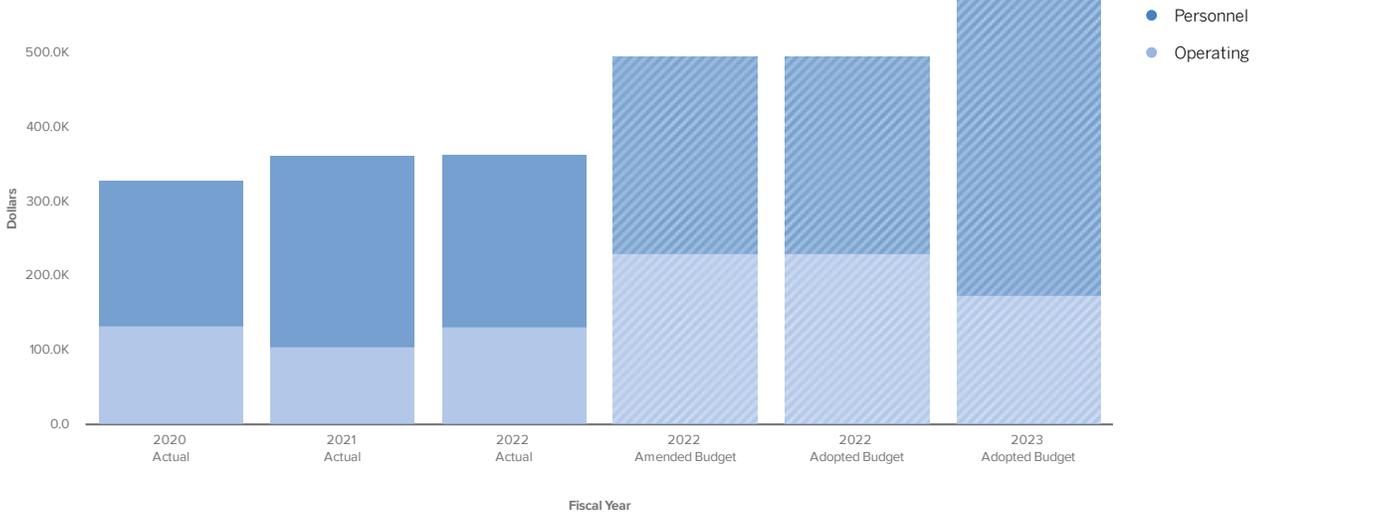
Budget Highlights

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.

Broken down by Expenses Public Communications

Sort By Chart of Accounts

Visualization



Broken down by Expenses Public Communications

Data

Expand 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
▶ Operating	133,725	105,246	132,598	230,900	230,900	175,895
Total	329,701	364,032	364,860	496,706	496,706	581,965

Positions Summary

The Public Communications department increased positions by one (1) for fiscal year 2023. Changes in positions are:

- New Multimedia Communications Manager

	2021 Adopted	2022 Adopted	2023 Adopted
Multimedia Communications Manager	0.00	0.00	1.00
Public Media Relations Specialist	1.00	1.00	1.00
Public Media Relations Director	1.00	1.00	1.00
TOTAL	2.00	2.00	3.00

Fiscal Year 2022 Service Level Accomplishments

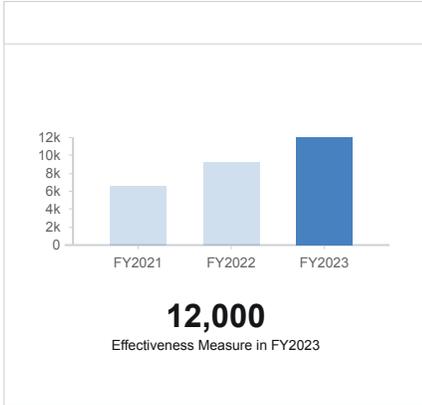
- Scripted, produced and launched “Stroke Wars PSA” and public education campaign to assist Fire Rescue with promoting Stroke Awareness Month.
- Produced instructional video for EV Charger Program- Riding the Green Wave.
- Introduced “The Weekly Brief”- a weekly internal communication tool for employees.

- Planned community outreach events for 2021 Florida City Government Week- Coffee & Conversation with the Mayor & Resident Photo Contest.
- Coordinated community holiday engagement event “All Decked Out- Holiday House Decorating Contest”.
- Coordinated national media coverage for 2022 Verizon Best Small Cities to Start a Small Business list designation.
- Promoted community partnership events for The Honda Classic and ArtiGras Fine Arts Festival.
- Created ‘Around Town’ column for Signature City magazine detailing external construction projects.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

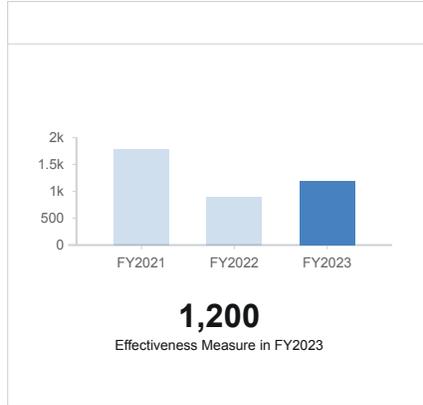
City Council Goal #1:		To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
1. Number of media advisories that detail city projects, events or initiatives	120	81		150
2. Number of press releases, public service announcements and articles for social media	70	45		50
3. Number of quarterly publications published	4	4		4
Efficiency Measure				
1. Number of internal communications trainings coordinated with key staff	N/A	N/A		4
2. Average growth rate of Facebook followers	13,695	14,975		16,545
3. Average cost of quarterly publication per household	\$ 0.61	\$ 0.62		\$ 0.70
Effectiveness Measure				
1. Number of new website subscribers	6,550	9,215		12,000
2. Average number of daily visits to website	1,794	900	1,200	
3. Department specific promotional opportunities that encourage citizen engagement	2	2	2	

1. Number of new website subscribers.



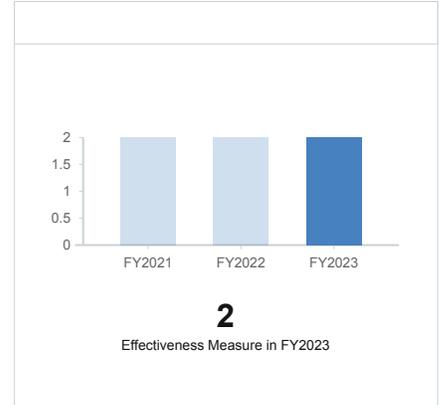
Service Level Objective: Improve City website offering additional online services and ensuring a quality visitor experience.

2. Average number of daily visits to website



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

3. Department specific contests and promotional opportunities that encourage citizen engagement



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



Return to General Government

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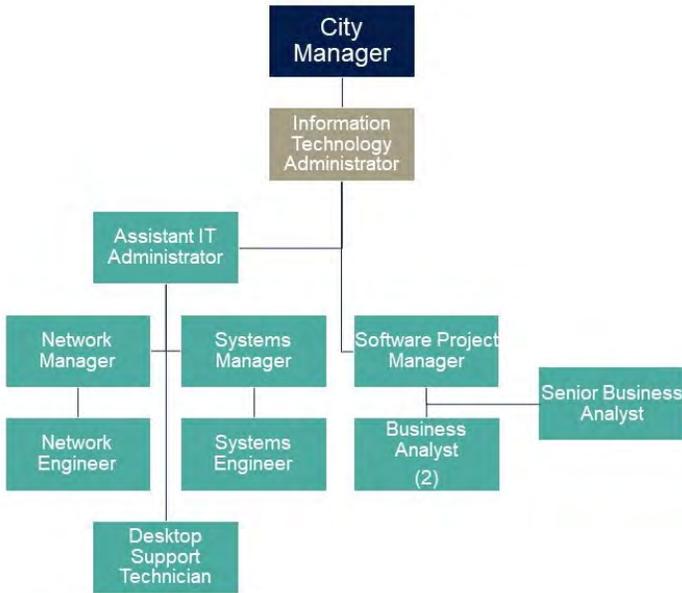
Gardens

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



Budget Highlights

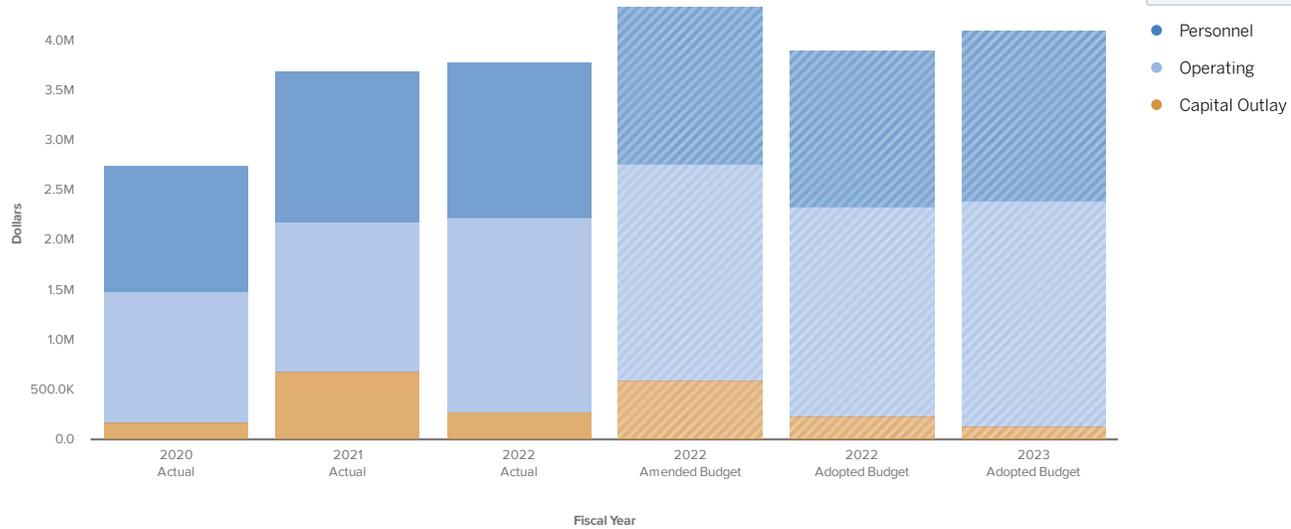
Expenditures for IT total \$4,114,675. This amount reflects an increase of \$195,224, or 5.0% from the fiscal year 2022 adopted budget of \$3,919,451.

Broken down by

Expenses Information Technology

Sort By Chart of Accounts

Visualization



Broken down by

Expenses Information Technology

Data

Expand 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
▶ Operating	1,318,369	1,507,900	1,943,623	2,175,606	2,108,601	2,278,231
▶ Capital Outlay	173,714	687,201	284,046	595,130	241,033	135,000
Total	\$ 2,760,436	\$ 3,703,276	\$ 3,801,705	\$ 4,340,553	\$ 3,919,451	\$ 4,114,675

Positions Summary

During fiscal year 2022, the Information Technology department made the following position changes:

- IT Server Manager retitled to Systems Manager
- IT Server Specialist retitled to Systems Engineer
- MIS Technician retitled to Desktop Support Technician
- Network Specialist retitled to Network Engineer
- Systems Specialist retitled to Business Analyst
- Systems Manager retitled to Software Projects Manager

The Information Technology department continues to maintain eleven (11) full-time positions for fiscal year 2023.

	2021 Adopted	2022 Adopted	2023 Adopted
Software Project Manager	0.00	0.00	1.00
Business Analyst	0.00	0.00	2.00

	2021 Adopted	2022 Adopted	2023 Adopted
Systems Engineer	0.00	0.00	1.00
Network Engineer	0.00	0.00	1.00
Desktop Support Technician	0.00	0.00	1.00
Assistant IT Administrator	1.00	1.00	1.00
Information Technology Administrator	1.00	1.00	1.00
IT Server Manager	1.00	1.00	0.00
IT Server Specialist	1.00	1.00	0.00
MIS Technician	1.00	1.00	0.00
Network Manager	1.00	1.00	1.00
Network Specialist	1.00	1.00	0.00
Senior Business Analyst	1.00	1.00	1.00
Systems Manager	1.00	1.00	1.00
Systems Specialist	2.00	2.00	0.00
TOTAL	11.00	11.00	11.00

Fiscal Year 2022 Service Level Accomplishments

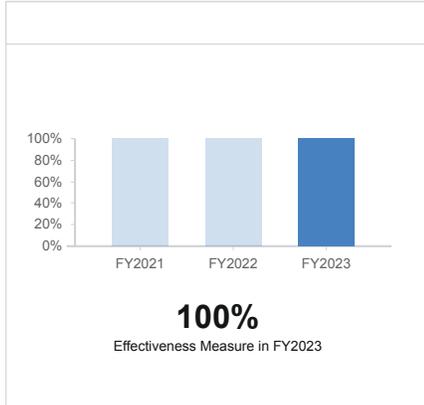
- Replaced City's Storage Area Network (SAN) improving both data security and performance.
- Deployed BitLocker drive encryption software on all mobile devices enhancing data security.
- Assisted Finance Department in the implementation of OpenGov budget software system.
- Thwarted numerous cyber-attacks and provided 99% uptime on all computer systems.
- Partnered with the Center for Internet Security providing 24/7 threat monitoring of City network.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

City Council Goal #2:	To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Performance Measure	Actual FY 2021	Estimated FY 2022	Projected FY 2023
1. Number of Network users supported	585	605	642
2. Number of devices supported (laptops, desktops, tablets)	1,200	1,276	1,323
3. Number of completed work orders	4,309	4,100	4,500
Efficiency Measure			
1. Average cost per employee	\$ 6,548	\$ 6,712	\$ 6,500
2. Average cost per device	\$ 3,192	\$ 3,183	\$ 3,069
3. Technical certifications per IT staff member (CGCIO, PMP, CISSP, CCNA)	45%	55%	55%
Effectiveness Measure			
1. Service availability score (uptime)	99.999%	99.999%	99.999%
2. Malware and virus detection	100%	100%	100%
3. Customer satisfaction score	85%	85%	85%

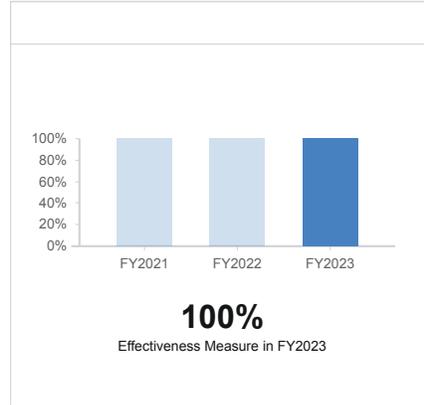
TARGETS

1. Service availability score (uptime)



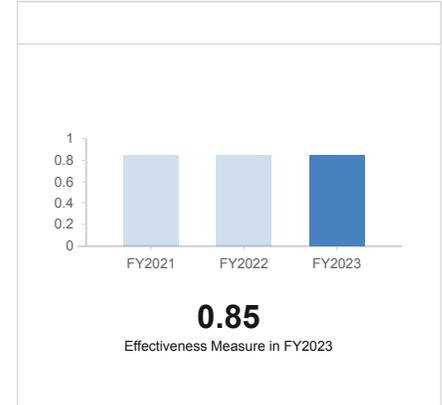
Service Level Objective: Provide highly available technical services empowering City staff to offer first-class service to its customers.

2. Malware and virus detection



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

3. Customer satisfaction score

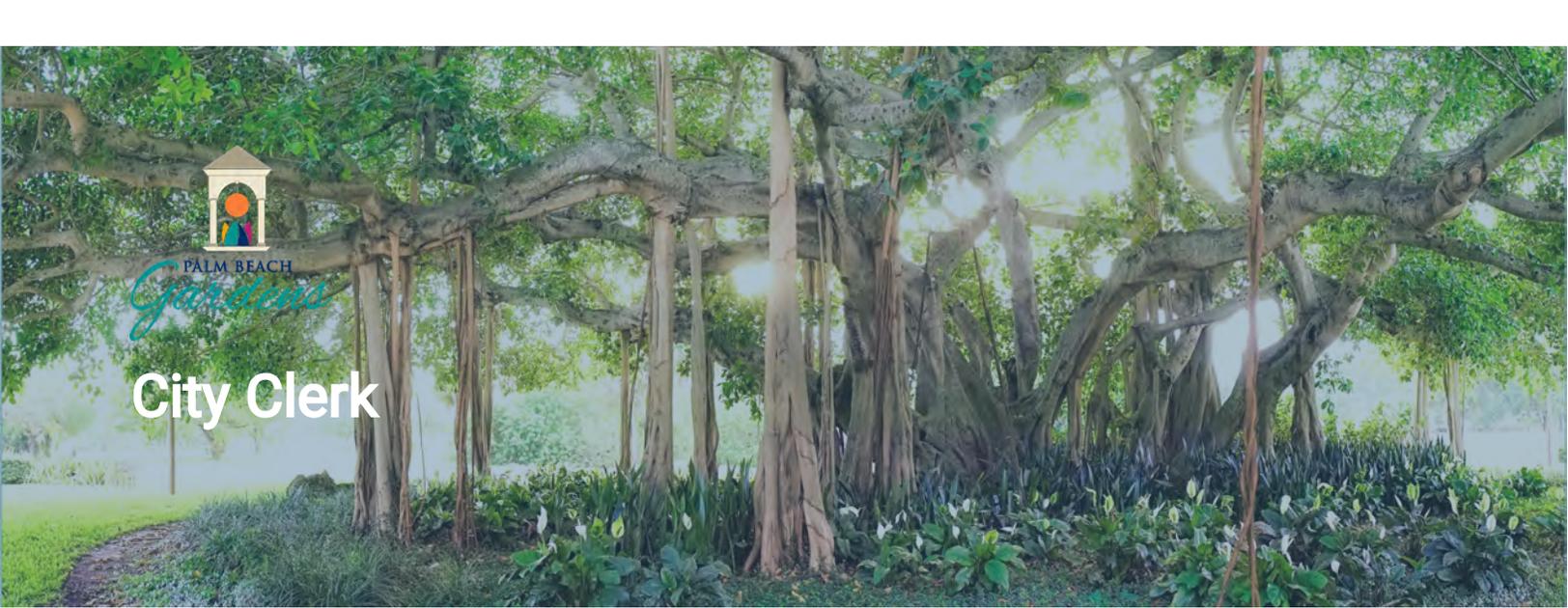


Service Level Objective: Maintain a highly trained, motivated, and professional work force to provide quality service to residents, businesses, and co-workers.

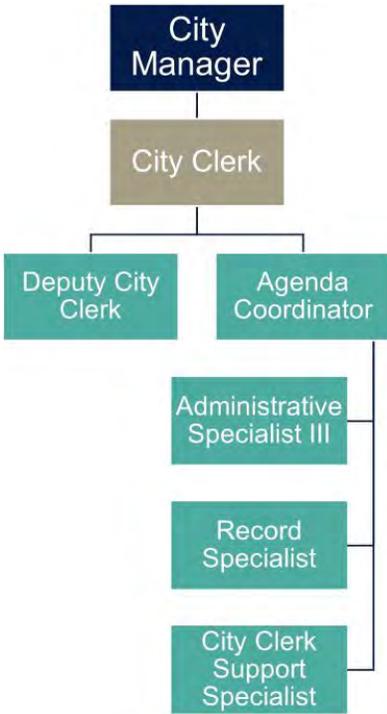


Return to General Government

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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



Budget Highlights

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.

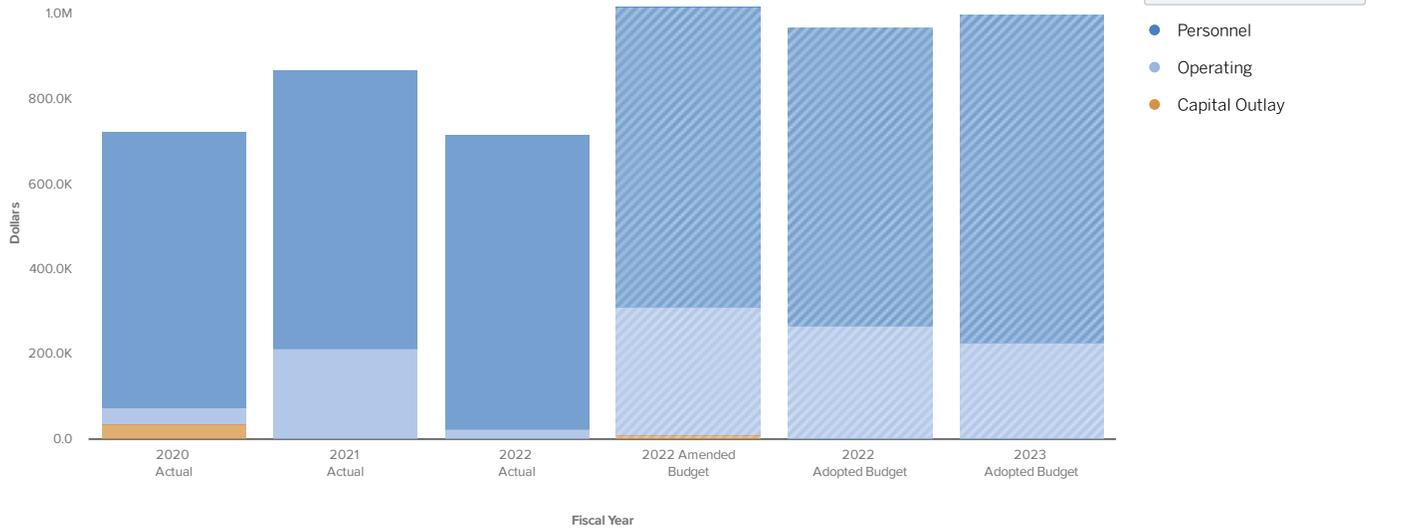
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Expenses General City Clerk



Visualization



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Expenses General City Clerk

Data

Expand 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
▶ Operating	38,934	214,584	24,953	304,101	268,861	228,974
▶ 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

Positions Summary

The City Clerk's department continues to maintain six (6) full-time positions for fiscal year 2023.

	2021 Adopted	2022 Adopted	2023 Adopted
Administrative Specialist III	1.00	1.00	1.00
Agenda Coordinator	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
City Clerk Support Specialist	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
Record Specialist	1.00	1.00	1.00
TOTAL	6.00	6.00	6.00

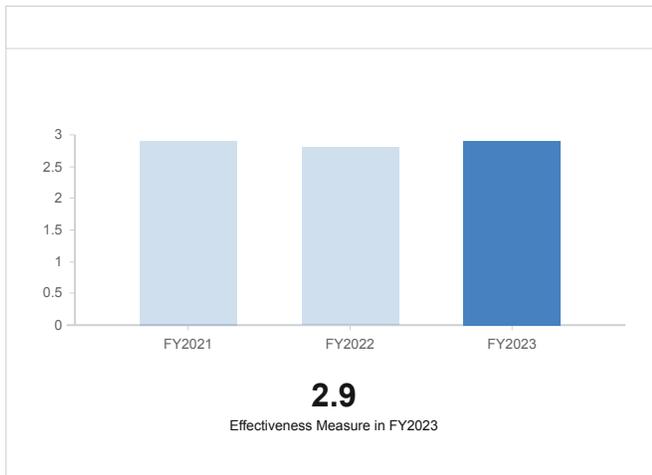
Fiscal Year 2022 Service Level Accomplishment

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

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

City Council Goal #2:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.			
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023	
1. Number of public records requests	228	250		275	
2. Number of Boards/Committee meetings held	44	50		56	
3. Number of pages imaged	106,232	116,000		128,000	
4. Number of agenda items reviewed	240	240		245	
Efficiency Measure					
1. Cost to manage public records request	\$6,750	\$6,750		\$6,750	
2. Cost of legal and display ads prepared and advertised	\$30,351	\$16,399		\$18,859	
3. Cubic feet of records disposed	351	360		400	
4. Percentage of meeting and agenda items posted in accordance with State Law	100%	100%		100%	
Effectiveness Measure					
1. Average number of days to fill public records requests	2.9	2.8		2.9	
2. Average number of days file contracts and agreements in Laserfiche	2	2		2	
3. Average number of attendees in annual records retention training	35	40		43	
4. Average number of agenda items posted online within 5 business days	240	240		250	

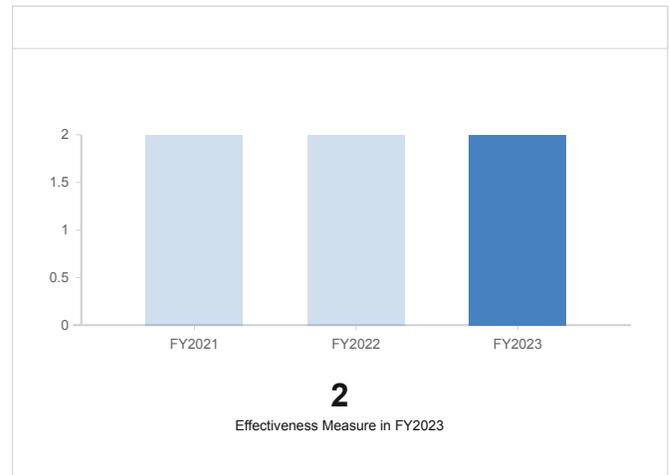
1. Average number of days to fill public records requests



Service Level Objective:

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

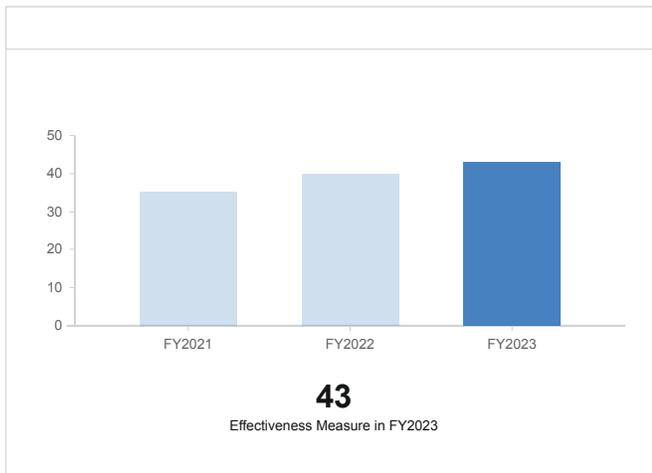
2. Average number of days file contracts and agreements in Laserfiche



Service Level Objective:

Prepare, organize and review all items for the City Council agenda in a timely manner for approval and review by the City Manager. Prepare and transmit legal advertisements for City Council agenda items, bids and elections.

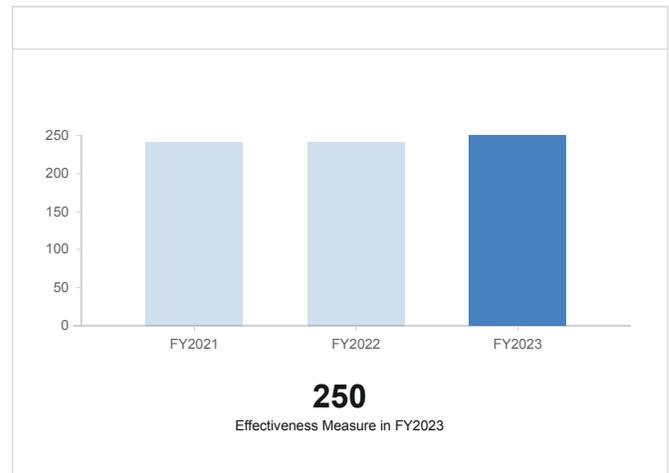
3. Average number of attendees in annual records retention training



Service Level Objective:

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

4. Average number of agenda items posted online within 5 business days



Service Level Objective:

Manage municipal elections in accordance with Florida Statue, Florida Election Laws, the Municipal Charter and the City's Code of Ordinances.



PALM BEACH

Gardens

Legal

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

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

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



Budget Highlights

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.

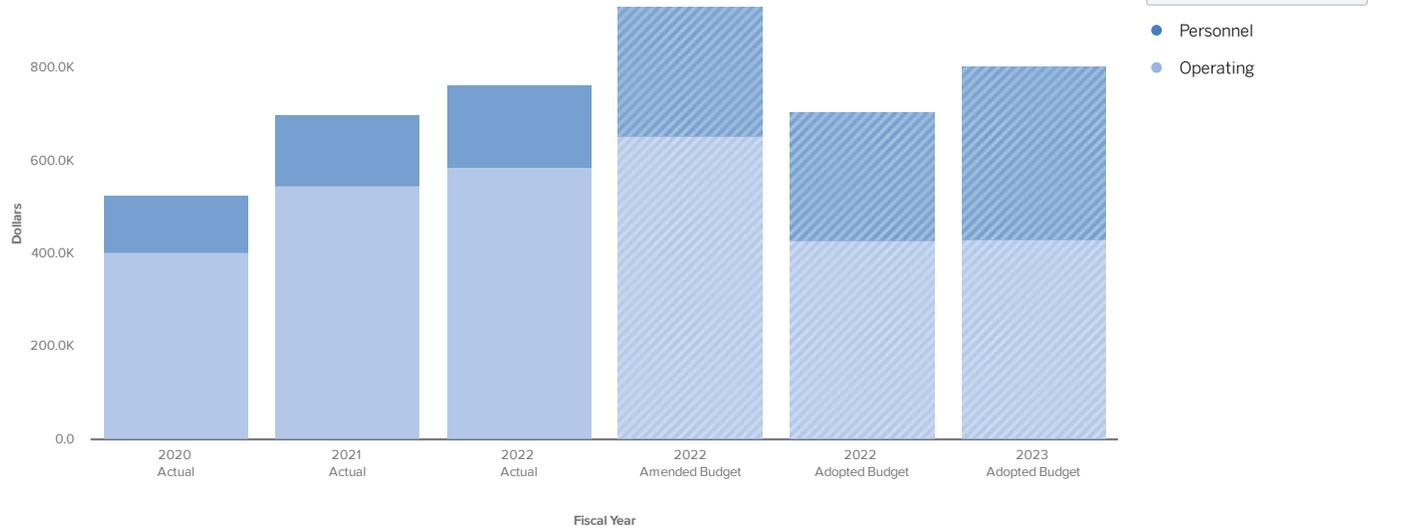
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Expenses Legal



Sort By Chart of Accounts

Visualization



Broken down by

Expenses Legal

Data

Expand 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
▶ Operating	405,925	549,069	589,877	654,789	429,380	431,842
Total	\$ 528,839	\$ 701,895	\$ 765,218	\$ 932,290	\$ 706,881	\$ 807,239

Positions Summary

The Legal department increased positions by one (1) for fiscal year 2023. Changes in positions are:

- New Executive Legal Assistant

	2021 Adopted	2022 Adopted	2023 Adopted
Administrative Specialist III	1.00	0.00	0.00
Executive Legal Assistant	1.00	1.00	2.00
Legal Administration Manager	0.00	1.00	1.00
TOTAL	2.00	2.00	3.00

Fiscal Year 2022 Service Level Accomplishments

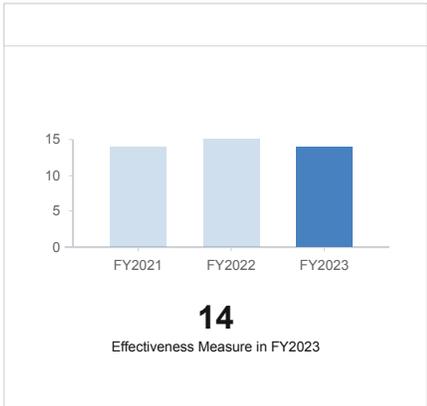
- Maintained City Attorney intranet page, providing updated information to staff.
- Prepared two Standard Operating Procedures for staff relating to Legal Department procedures.

- Revised Legal forms to assist departments with current processes.
- Prepared draft resolutions and ordinances prior to submission to the City Attorney, saving billable time and taxpayer dollars.
- Received and reviewed all Agreements prior to submission to the City Attorney, finalized after attorney review, obtained all necessary staff approvals, and submitted to City Clerk for final processing.
- Attended DocuSign training to obtain updated information to continue to provide an efficient, cost-effective process.
- Received summonses and subpoenas for litigation and foreclosure matters; tracked cases.
- Scheduled and attended Parking Violation Hearings, prepared Notices of Hearings and Orders.
- Preserved Legal documents and correspondence in Laserfiche, reducing paper and providing more practical record searches.
- Reviewed files for records retention, historical or administrative value, and retained or disposed of as necessary. Recorded all records pursuant to General Records Schedule GS1-SL for State and Government Local Agencies.
- Continued daily Legal Department staff meetings to discuss workflow and promote productivity.
- Updated Tracking List for City Attorney assignments.
- Monitored and updated Requests for Legal Assistance Spreadsheet to ensure timely completion of requests.
- Maintained and reviewed bankruptcy and foreclosure documents and delivered to Assistant City Attorney to determine status of cases; updated tracking spreadsheets; established retention periods.
- Tracked litigation files and updated spreadsheet.
- Coordinated meetings and administrative assignments.
- Provided assistance to the City Manager, as needed.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

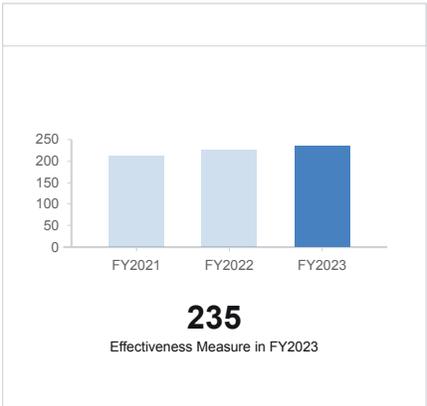
City Council Goal #2:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
1. Number of Ordinances prepared/reviewed	14	15		14
Efficiency Measure				
2. Number of contracts prepared/reviewed	212	227		235
Effectiveness Measure				
3. Request for Legal Assistance (not including Purchasing agreements)	139	98	110	

1. Number of Ordinances prepared/reviewed



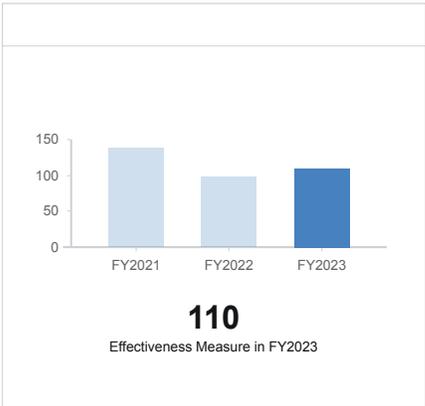
Service Level Objective: Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council.

2. Number of contracts prepared/reviewed



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

3. Request for Legal Assistance (not including Purchasing agreements)

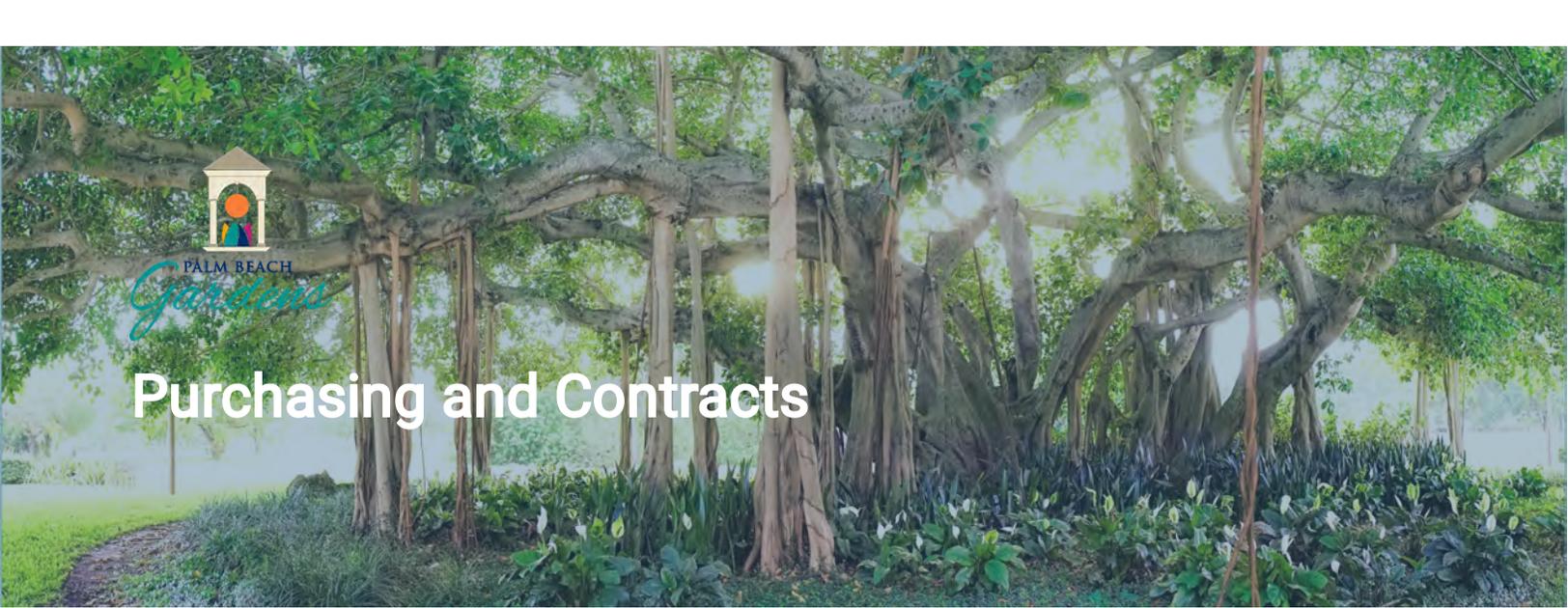


Service Level Objective: Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council.



Return to General Government

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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.



Budget Highlights

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.

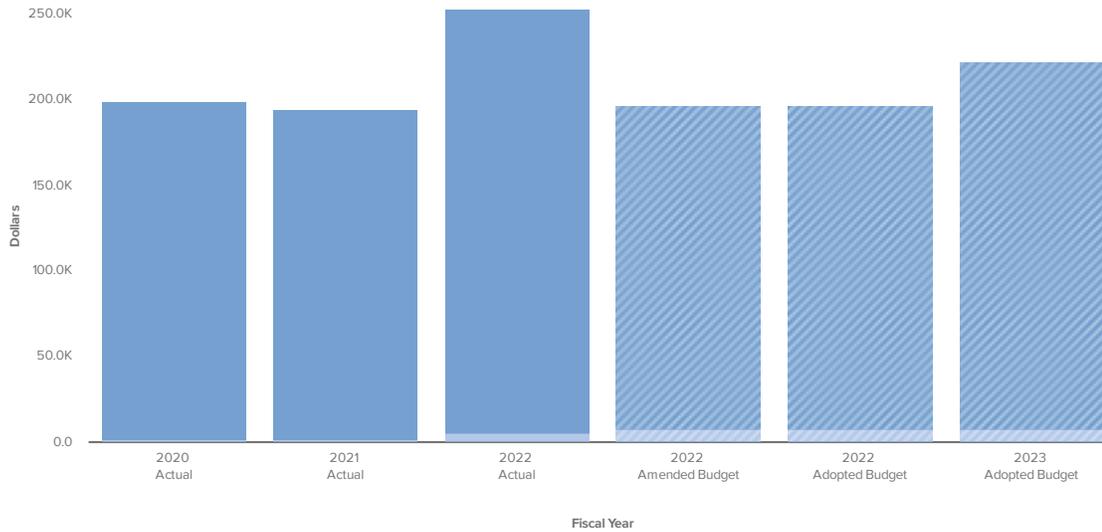
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Expenses Purchasing and Contracts



Visualization



Sort By Chart of Accounts

- Personnel
- Operating

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Expenses Purchasing and Contracts

Data

Expand 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
▶ Operating	1,819	1,730	5,169	7,600	7,600	7,600
Total	\$ 199,237	\$ 194,255	\$ 252,526	\$ 196,946	\$ 196,946	\$ 222,474

Positions Summary

The Purchasing and Contracts Management department continues to maintain one (1) full-time position for fiscal year 2023.

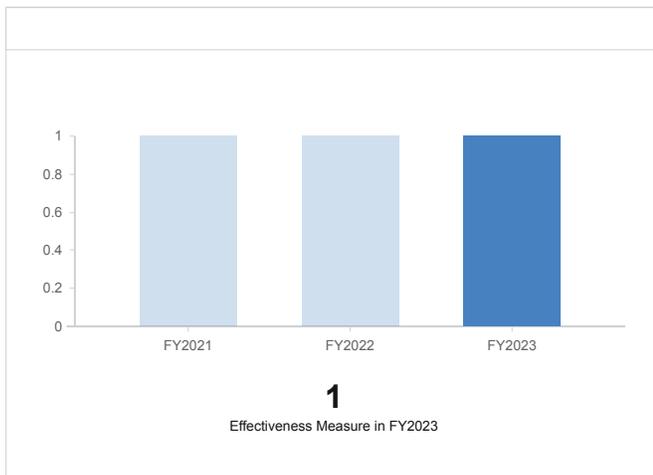
	2021 Adopted	2022 Adopted	2023 Adopted
Purchasing/Contracts Director	1.00	1.00	1.00
TOTAL	1.00	1.00	1.00

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

City Council Goal #2:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
	Actual FY 2021	Estimated FY 2022	Projected FY 2023	
Performance Measure				
1. Number of updates to the procurement manual update	4	4	5	
2. Number of bids/ solicitations issued	60	55	55	
3. Number of OIG Fraud Workshop	0	0	1	
4. Number of purchasing card transactions	11,715	11,276	20,000	
Efficiency Measure				
1. Comparative fiscal year savings from purchasing strategies	\$2,622,548	\$1,500,000	\$1,000,000	
2. Errors detected in purchasing requisitions	10	8	8	
3. Cost of Procurement fraud	\$0	\$0	\$0	
4. Percentage of total procurement card to total purchasing volume	60%	60%	69%	
Effectiveness Measure				
1. Number of procurement trainings per year	1	1	1	
2. Number of bid protests decreased	0	0	0	
3. Formal and informal comments from OIG (negative)	0	0	0	
4. Increase in rebate amount from annual spend purchasing card program	\$121,619	\$161,592	\$185,831	

TARGETS

1. Number of procurements trainings per year



Service Level Objective:

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

2. Number of bid protests decreased



Service Level Objective:

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

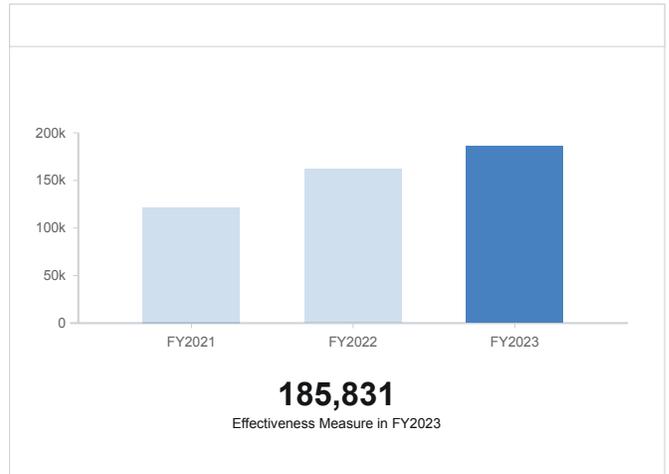
3. Formal and Informal comments from OIG that are negative



Service Level Objective:

Manage the City’s relationship with the Office of Inspector General (OIG).

4. Increase in rebate amount from annual spend purchasing card program



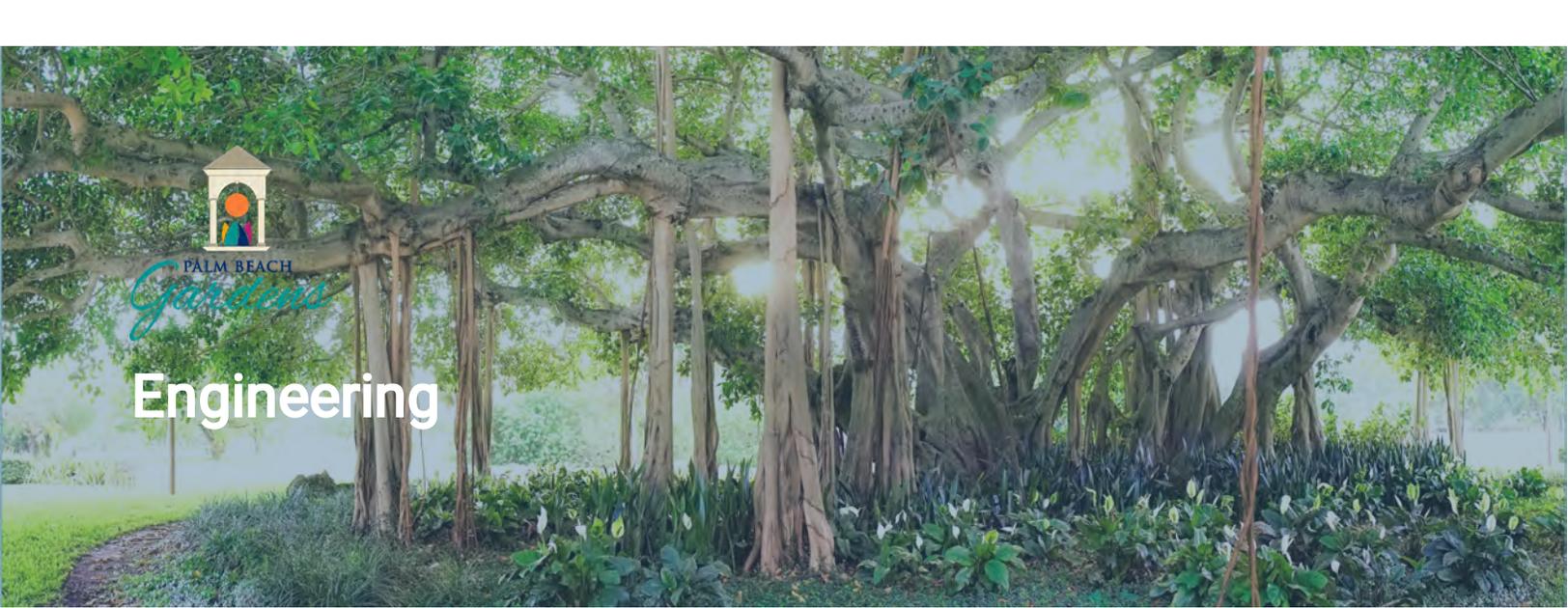
Service Level Objective:

Ensure purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state and city regulations.

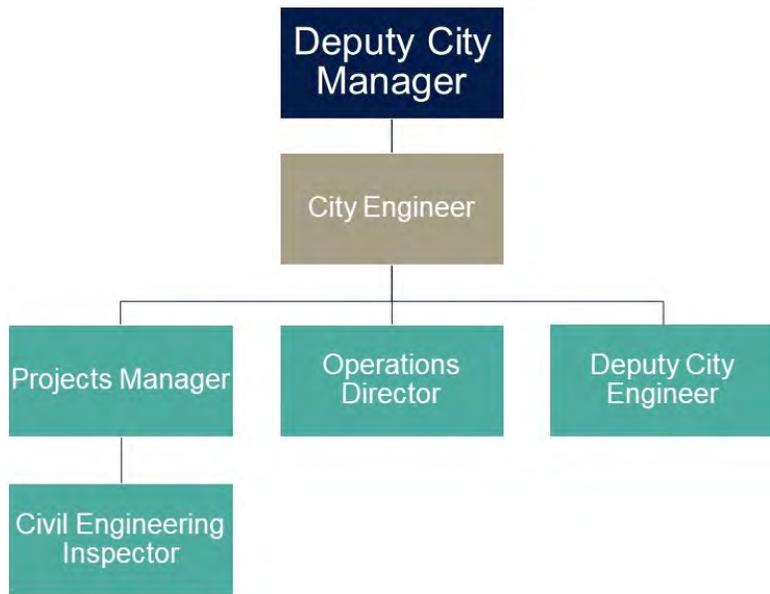


Return to General Government

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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.



Budget Highlights

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.

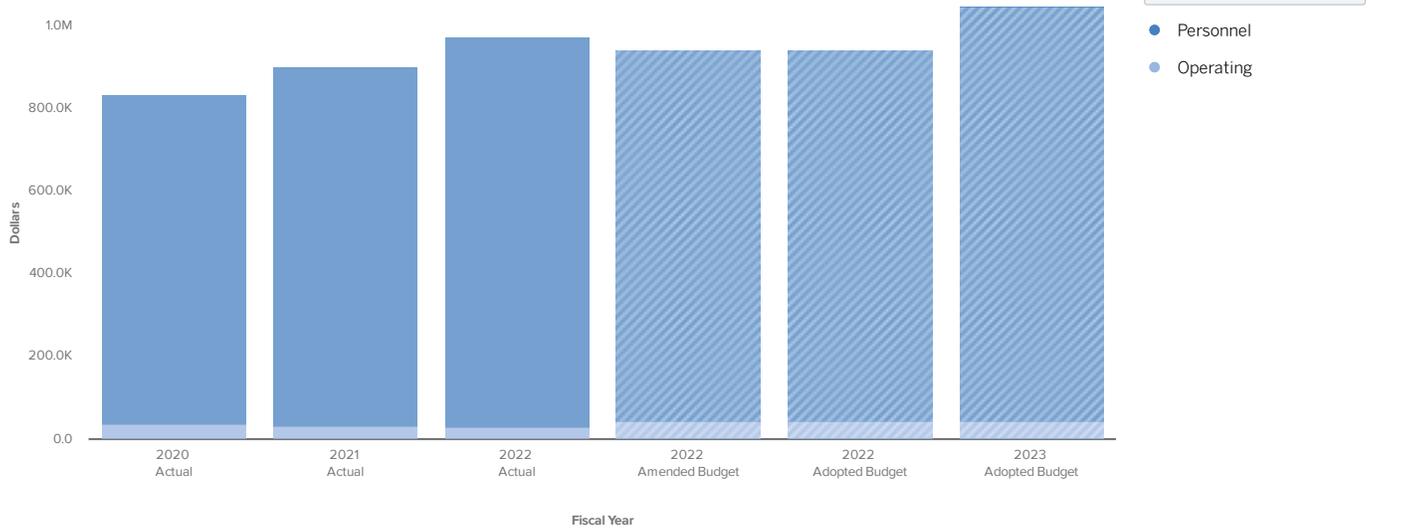
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Expenses Engineering



Visualization



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Expenses Engineering

Data

Expand 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
▶ Operating	37,636	32,848	29,497	44,430	44,430	45,216
Total	\$ 835,208	\$ 904,562	\$ 976,409	\$ 942,874	\$ 942,874	\$ 1,046,222

Positions Summary

The Engineering department continues to maintain five (5) full-time positions for fiscal year 2023.

	2021 Adopted	2022 Adopted	2023 Adopted
City Engineer	1.00	1.00	1.00
Civil Engineer Inspector	1.00	1.00	1.00
Deputy City Engineer	1.00	1.00	1.00
Operations Director	1.00	1.00	1.00
Project Manager	1.00	1.00	1.00
TOTAL	5.00	5.00	5.00

Fiscal Year 2022 Service Level Accomplishments

- Coordinated with FDOT, NPBCID, FEC, Brightline/All Aboard Trains, and PBC on projects within the City, without incurring additional costs from consultants, including plan review, oversight, and ongoing progress meetings.
- Completed construction of improvements for the Burns Road Recreation Center Aquatic Complex Renovations, Golf Course West Expansion, Sandhill Crane Drive Extension, Pedestrian Crossing Improvements along Holly Drive and other surrounding locations, and miscellaneous other engineering projects.
- Decrease permitting review time by being more interactive with engineers, consultants, developers, and residents, thereby increasing efficiency during the development review process and permitting applications while ensuring compliance with the City Code of Ordinances and sound engineering principals.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

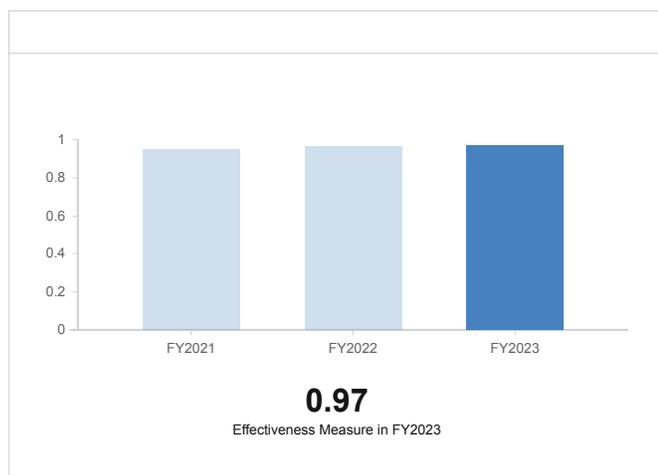
City Council Goal #6:		To protect the natural environment through sustainable methods and practice.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
1. Number of stormwater plans reviewed	18	22		24
Efficiency Measure				
1. Percentage of stormwater plans reviewed within ten business days	95%	96%		97%
Effectiveness Measure				
1. Stormwater Pollution Prevention plan review	17	21	23	
City Council Goal #9:		To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
2. Number of stormwater plans reviewed	18	22		24
Efficiency Measure				
2. Percentage of stormwater plans reviewed within ten business days	95%	96%		97%
Effectiveness Measure				
2. Percentage of errors detected and corrected in stormwater plans reviewed through the Review Committee, Plat Review, and Infrastructure Permits prior to Field Reviews	95%	96%	97%	
City Council Goal #10:		To promote the logical phasing and timing of new development, consistent with capital improvement plans and budgets.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
3. Number of development projects tracked in Eden project management system	11	21		23
4. Total number of applications/requests reviewed	90	120		140
5. Number of Capital Projects completed	6	6		8
Efficiency Measure				
3. % of errors detected in development projects and corrected before field inspections	N/A	95%	96%	
4. % of errors detected in construction projects and corrected during field inspections	N/A	95%	96%	
5. Total dollars saved on Capital Projects (in millions) through City staff project management	\$18	\$21	\$29	
Effectiveness Measure				
3. Percentage of development projects reviewed within 10 business days	95%	96%	97%	
4. Percentage of development projects reviewed within 15 business days	N/A	97%	98%	
5. Percentage of total project construction cost saved through direct purchase as a result of City staff project management	N/A	6%	6%	

1. Number of Stormwater Pollution Prevention plans reviewed

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



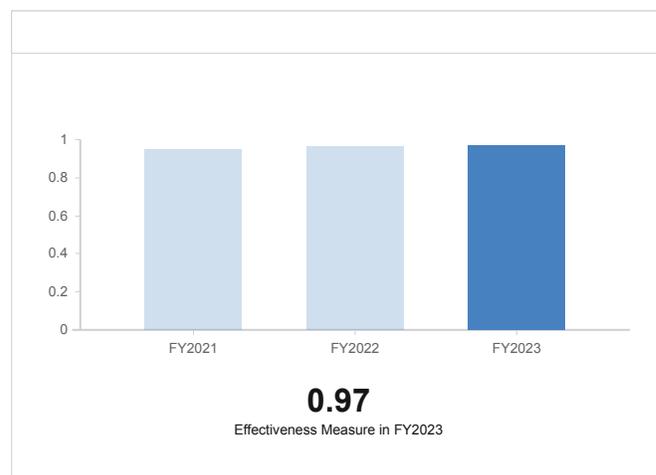
2. Percentage of errors detected and corrected in stormwater plans reviewed through Development Review Committee, Plat Review, and Infrastructure Permits prior to field Reviews



Service Level Objective:

Review of new or retrofit stormwater flood control and water quality systems.

3. Percentage of development projects reviewed within ten days



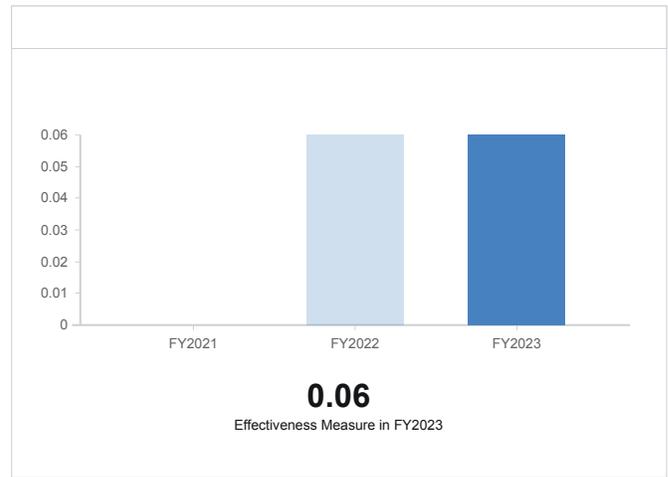
Service Level Objective:

To maintain the established level of service standards for development review as required by the City's Land Development Regulations (LDRs).

4. Percentage of development projects reviewed within fifteen days



5. Percentage of total project construction cost saved through direct purchase as a result of City staff project management (note: measure began in FY 2022)



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

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



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PALM BEACH

Gardens

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.



Budget Highlights

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.

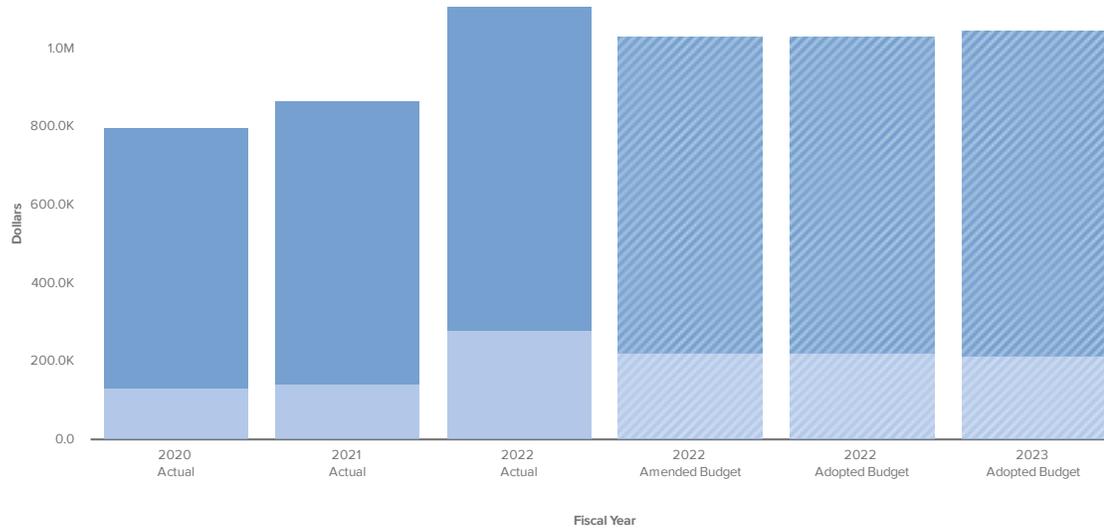
Broken down by

Expenses Human Resources

Sort By Chart of Accounts

- Personnel
- Operating

Visualization



Broken down by

Expenses Human Resources

Data

Expand 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
▶ Operating	133,097	142,342	279,430	220,700	220,700	217,200
Total	\$ 798,028	\$ 866,164	\$ 1,104,778	\$ 1,031,447	\$ 1,031,447	\$ 1,046,199

Positions Summary

During fiscal year 2022, the Human Resources department made the following positions changes:

- Human Resources Generalist reclassified to Senior Human Resources Generalist

The Human Resources department continues to maintain six (6) full-time positions for fiscal year 2023.

	2021 Adopted	2022 Adopted	2023 Adopted
Human Resources Administrator	1.00	1.00	1.00
Human Resources Coordinator	1.00	1.00	1.00
Human Resources Generalist	2.00	2.00	1.00
Human Resources Support Specialist	1.00	1.00	1.00
Senior Human Resources Generalist	1.00	1.00	2.00
TOTAL	6.00	6.00	6.00

Fiscal Year 2022 Service Level Accomplishments

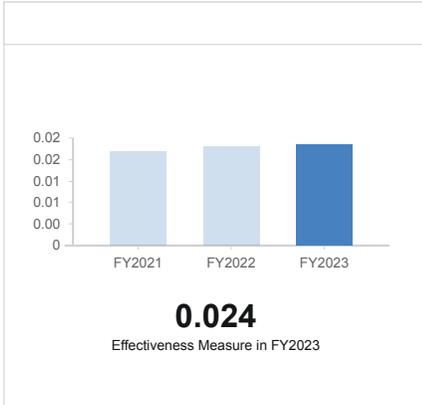
- Participated in several state and local market and best practices surveys, including the annual PEPIE public employers' salary survey of over 200 jobs.

- Successfully completed negotiations with the IAFF fire union, prior to 10/1/21, for FY 2022 through FY 2024.
- Assisted the Fire Rescue and Finance Department with cost projections for anticipated personnel upon completion of Fire Station #66, which entails hiring an additional 21 firefighters.
- Successfully completed negotiations with the PBA police union prior to 10/1/22, for a new agreement for FY 2023 through FY 2025, including an updated salary plan.
- Assisted Recreation Department with major restructuring, consolidating 16 titles into 4 titles and creating more equity for comparable work.
- Created new part-time, benefits eligible classification status, policies, and benefits to accommodate departments with recruitment and retention issues to address staffing and turnover.
- Assisted departments with requests for FY 23 positions, consisting of 16 reclassifications and 40 new positions.
- Maintained the Veterans' Recruitment Plan policy to comply with changes in Florida's veterans' preference in employment law.
- Worked with Purchasing Department to solicit proposals for the City's Group Vision Insurance, new 4-year agreement, and negotiated a 5% rate reduction on monthly premiums for employees for FY 2023.
- Negotiated a reduction in the increase to the stop-loss reinsurance fee resulting in \$1,000 savings
- Renewed 5-Year Agreement with CareHere/Premise Health for operation of the City's onsite employee healthcare clinic, including new performance guarantees targeting health outcome improvements and reduced administrative fee from \$23 to \$20 per employee per month through the contract. Clinic has saved the City approximately \$2 Million in health care claims costs over the past 5 years, including \$459,744 in office visits, labs, and medications compared to marketplace costs, and \$541,582 in health claims costs avoided due to treating high-risk chronic health conditions, during the FY 2021 report period.
- Use of Florida Blue's in-network providers saved the City \$16.2 million in medical claims costs and \$314,000 through Florida Blue's pharmacy utilization/medical management programs.
- PBG Respects Initiative article in the City's Signature City magazine was published, informing residents regarding the City's continued efforts building a corporate culture of diversity, equity, and inclusion.
- Established a new Alternative (Flexible) Work Schedule/Arrangements Policy, to assist departments and employees with the demands of work-life commitments, enhance recruitment and retention.
- Collaborated on the creation of the Employee Temporary Relief Program, including temporary policies to provide payroll tax relief allowances, discounts for City childcare, camps, schools out program costs, and unlimited personal leave cash-in 4/1/2022 – 9/30/2022.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

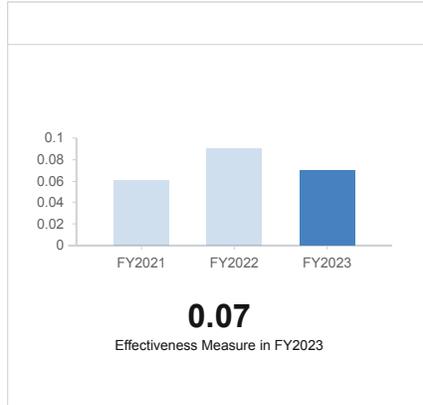
City Council Goal #2:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
1. Number of bargaining sessions to reach tentative agreement (IAFF, SEIU, PBA)	6	4		2
2. Advertised positions	74	95		75
3. Number of Open Enrollment Meetings	4	4		4
Efficiency Measure				
1. Total number of arbitrations	0	2		1
2. Number of full time and part time new hires	86	160		150
3. Number of wellness meetings, articles & publications (newsletters, lunch & learn)	20	25		30
Effectiveness Measure				
1. HR Operating Cost as a % of City payroll	2.18%	2.31%		2.35%
2. Maintain a Citywide annual turnover rate less than 10% for full time employees	6.10%	9.00%	7.00%	
3. Percentage of employee benefit problems resolved within 15 days of notification	100%	100%	100%	

1. HR Operating Cost as a % of City payroll



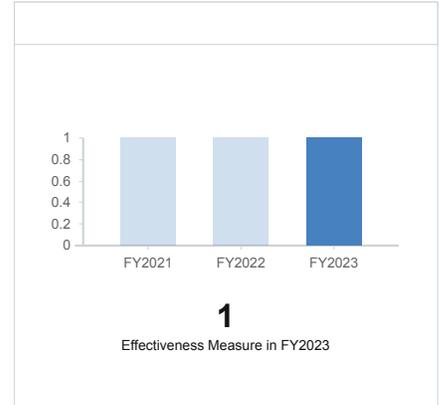
Service Level Objective: Practice proactive problem solving that fosters effective working relationships with bargaining and non-bargaining teams.

2. Maintain a Citywide annual turnover rate less than 10% for full time employees



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

3. Percentage of employee benefit problems resolved within 15 days of notification



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



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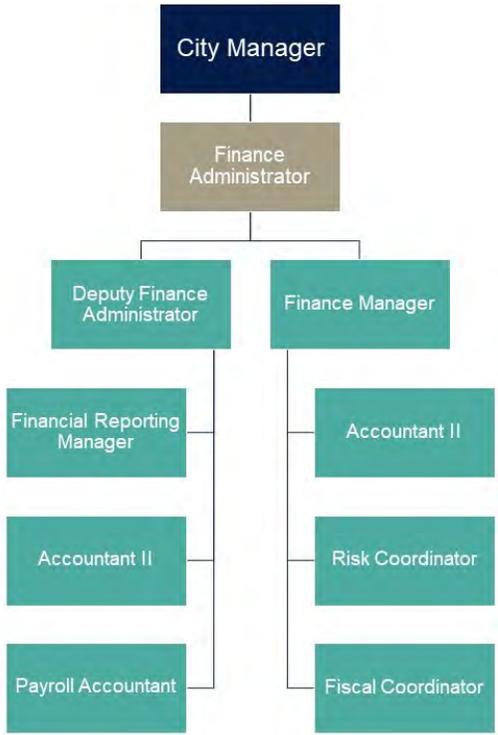
PALM BEACH

Gardens

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.



Budget Highlights

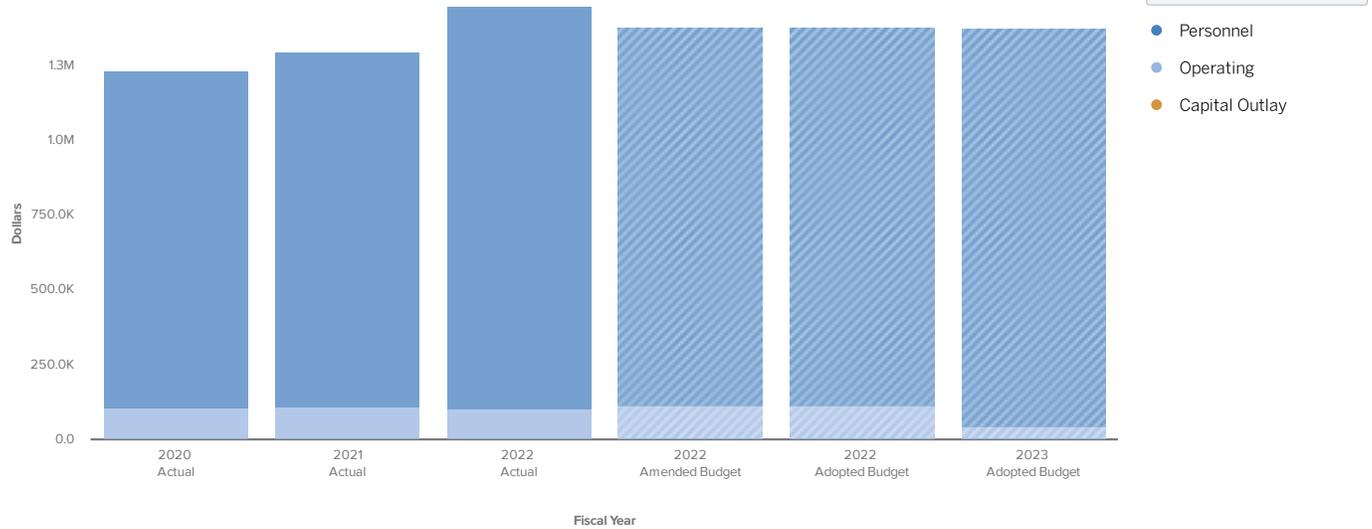
Expenditures for Finance total \$1,377,776. This amount reflects a decrease of \$2,881 or 0.2% from the fiscal year 2022 adopted budget of \$1,380,657.

Broken down by

Expenses General Finance



Visualization



Broken down by

Expenses General Finance

Data

Expand 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
▶ Operating	105,308	111,274	102,252	112,650	112,650	45,270
▶ 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

Positions Summary

The Finance department continues to maintain nine (9) full-time positions for fiscal year 2023. Changes in positions are:

- Accountant I reclassified to Accountant II
- Payroll Coordinator reclassified to Payroll Accountant
- Senior Accountant reclassified to Financial Reporting Manager

	2021 Adopted	2022 Adopted	2023 Adopted
Accountant I	1.00	1.00	0.00
Accountant II	1.00	1.00	2.00
Financial Reporting Manager	0.00	0.00	1.00
Payroll Accountant	0.00	0.00	1.00
Deputy Finance Administrator	1.00	1.00	1.00
Finance Administrator	1.00	1.00	1.00

	2021 Adopted	2022 Adopted	2023 Adopted
Finance Manager	1.00	1.00	1.00
Fiscal Coordinator	1.00	1.00	1.00
Payroll Coordinator	1.00	1.00	0.00
Risk Management Coordinator	1.00	1.00	1.00
Senior Accountant	1.00	1.00	0.00
TOTAL	9.00	9.00	9.00

Fiscal Year 2022 Service Level Accomplishments

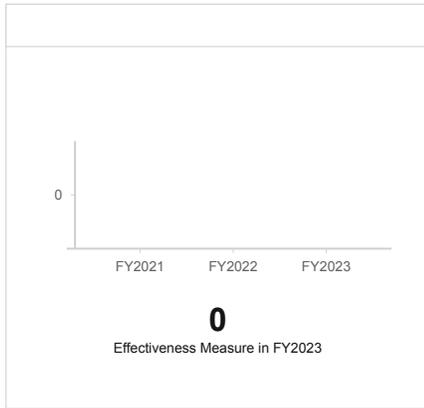
- Awarded the Distinguished Budget Award by the Government Finance Officers' Association of the United States and Canada (GFOA) for the 25th year
- Awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers' Association of the United States and Canada (GFOA) for the 27th consecutive year
- Awarded the Popular Annual Financial Reporting Award Government Finance Officers' Association of the United States and Canada (GFOA) for the 2nd consecutive year
- Winner of the coveted Triple Crown recognition by the Government Finance Officers' Association of the United States and Canada (GFOA) for earning GFOA's Distinguished Budget Award, Certificate of Achievement for Excellence in Financial Reporting, and the Popular Annual Financial Reporting Award for the same year
- Received no Management Letter Comments in the audit report for fiscal year 2021 (only two comments have been noted in the last ten years)
- Built and implemented a new cloud-based budget software

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

City Council Goal #2:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
1. Number of years awarded the "Certificate of Achievement for Excellence in Financial Reporting" by GFOA	26	27		28
2. Percentage of funds invested	100%	100%		100%
3. Number of payroll checks processed	3	3		10
Efficiency Measure				
1. Annual audit and single audit opinions are unqualified with an opinion date of 3/31 or prior	3/31/2022	3/31/2023	3/31/2024	
2. Investment benchmark – BofA ML 1-3-year US Treasury Note Index at 6/30/2020	**	**	**	
3. Weighted average yield on investments	**	**	**	
Effectiveness Measure				
1. Number of Management Comments in the audit	0	0	0	
2. Percentage of employees utilizing direct deposit	100%	100%	100%	
3. Average number of days to process payroll	4	4	4	

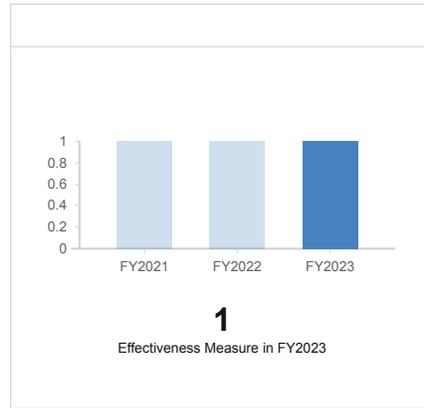
**Goal is to meet or exceed benchmark

1. Number of Management Comments in the audit



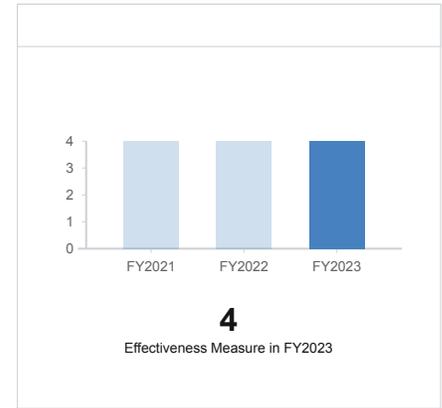
Service Level Objective: Maintain the City's financial systems in conformance with all state and federal laws, General Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

2. Percentage of employees utilizing direct deposit



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

3. Average number of days to process payroll



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



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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.

Budget Highlights

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.

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Broken down by

Expenses

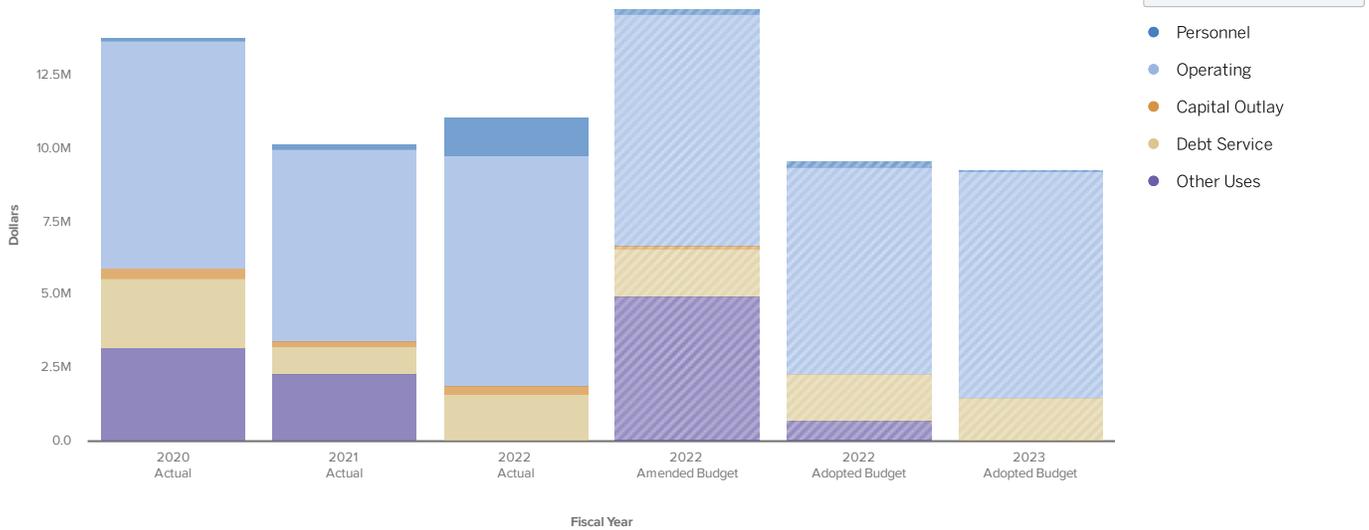
General

General Services



Sort By Chart of Accounts

Visualization



Broken down by

Expenses
▼ General
▼ General Services

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Personnel	\$ 116,225	\$ 145,290	\$ 1,316,002	\$ 145,682	\$ 145,682	\$ 55,000
▶ Operating	7,770,227	6,592,263	7,869,381	7,897,447	7,095,433	7,772,955
▶ 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	\$ 13,813,682	\$ 10,157,485	\$ 11,086,144	\$ 14,768,037	\$ 9,559,534	\$ 9,305,048



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PALM BEACH
Gardens

Self-Insurance Fund

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

Budget Highlights

Expenditures for the Self-Insurance Fund total \$12,824,507. This amount reflects an increase of 12.7% from the fiscal year 2022 adopted budget of \$11,380,381. This amount is in-line with the City's five-year projections and renewal estimates.

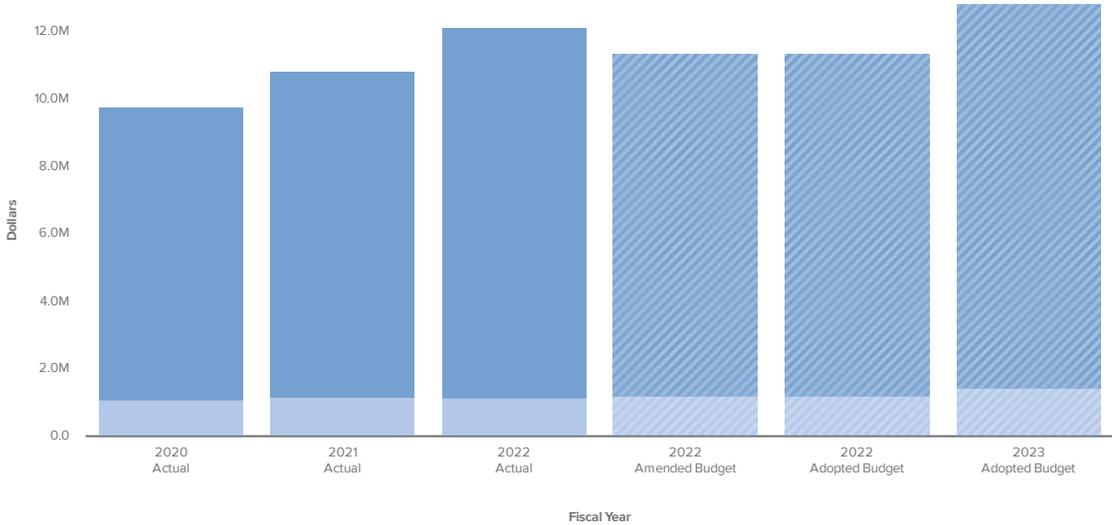
← Back | History | ↻ Reset

Broken down by
Expenses* | Self-Insurance



Visualization

Sort By Chart of Accounts



- Personnel
- Operating

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	\$ 10,987,259	\$ 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
Total	\$ 9,802,251	\$ 10,817,123	\$ 12,154,064	\$ 11,380,381	\$ 11,380,381	\$ 12,824,507



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Gardens

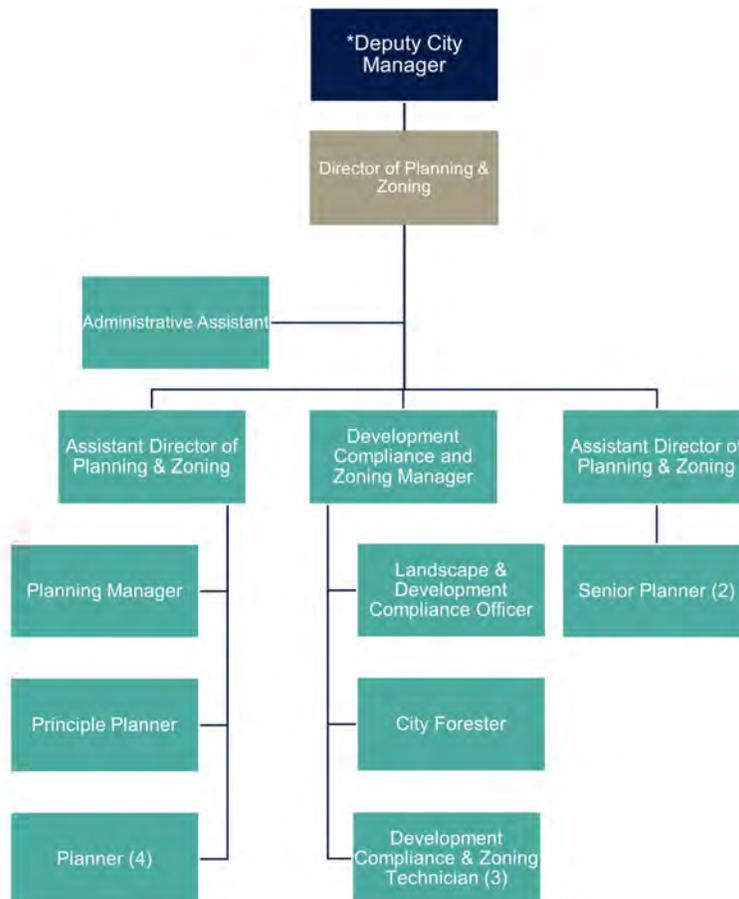
Planning and Zoning

The Planning and Zoning department provides various services related to the physical development and redevelopment of the City. There are (3) divisions within the department – Administration, Planning, Development Compliance & Zoning. The GIS division was converted into a separate department in FY 2021 and has it's own budget summary.

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

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

The Planning Division guides growth and development and protects the quality of life within the City. This division ensures uniform enforcement of City codes and regulations and provides guidance and assistance to the public, development community and other governmental agencies regarding requirements of the City's adopted plans, development codes and land use regulations. The Planning Division includes two sub-areas. The first area is focused on project review and planning; the second is on housing.



*The Deputy City Manager is not an additional position. Position is budgeted under Administration.

Budget Highlights

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

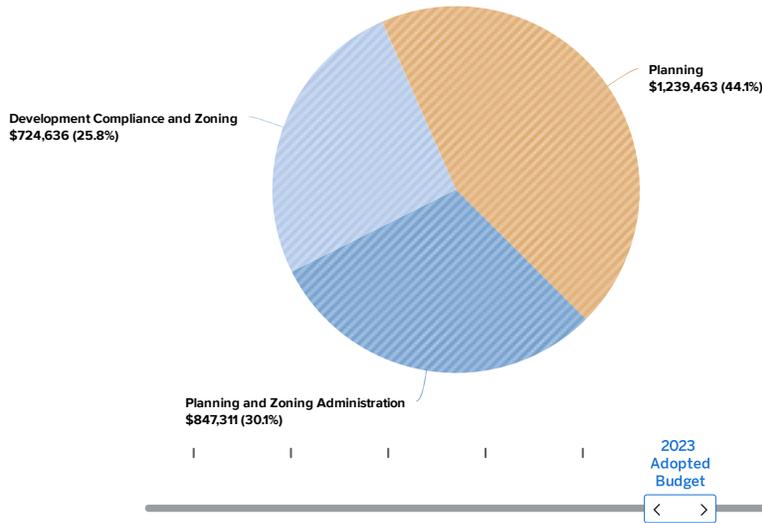
Planning and Zoning General Expenses



Visualization

Sort By Chart of Accounts

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



← Back History Reset

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

Budget Summary

Broken down by

Expenses General Planning and Zoning

Data

Expand All	2020	2021	2022	2022		2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Personnel	\$ 1,661,320	\$ 1,820,049	\$ 2,018,044	\$ 2,033,312	\$ 2,033,312	\$ 2,308,418
▶ Operating	209,181	417,487	266,475	1,313,205	463,471	502,992
▶ Capital Outlay	13,500	0	0	0	0	0
Total	\$ 1,884,001	\$ 2,237,536	\$ 2,284,520	\$ 3,346,517	\$ 2,496,783	\$ 2,811,410

Positions Summary

The Planning and Zoning department increased positions by two (2) for fiscal year 2023. Changes in positions are:

- New Development Compliance Technician
- New Planner
- Senior Planner reclassified to Assistant Planning and Zoning Director

	2021 Adopted	2022 Adopted	2023 Adopted
Administrative Assistant	1.00	1.00	1.00
Assistant Planning and Zoning Director	1.00	1.00	2.00
City Forester	1.00	1.00	1.00
Development Compliance Manager	1.00	1.00	1.00
Development Compliance Technician	2.00	2.00	3.00
Director of Planning and Zoning	1.00	1.00	1.00
Landscape & Development Compliance Officer	1.00	1.00	1.00
Planner	3.00	3.00	4.00
Planning Manager	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Planner	2.00	3.00	2.00
TOTAL	15.00	16.00	18.00

Fiscal Year 2022 Service Level Accomplishments

- PGA Station development plan update to add an 8-story 396-unit multifamily residential building and an 8-story office building with standalone parking garage that includes 7,049 square feet of retail/restaurant space. The project includes 40 units to be restricted toward workforce housing
- Avenir site plan approval for 390 single-family homes
- Panther National at Avenir residential subdivision approvals for 218 custom and semi-custom single-family homes
- Avenir Avondale residential subdivision approval for single-family home architecture, floor plans and elevations, and a sales center

- Avenir Solana Bay residential subdivision approval for 118 single-family homes along with architecture, floor plans and elevations, and sales center
- Avenir 562 single-family residential subdivision Pod 15 site plan, architecture, floor plans and elevations, and sales center approval
- Seacoast 2.5-acre Western Maintenance Facility site approval at Avenir
- Avenir Town Center site plan approval for a 376,759 square-foot commercial, retail, and office development on approximately 55 acres
- Redevelopment of former Applebee's restaurant to a new 7-Eleven convenience store with Laredo Taco restaurant, 6 gas pumps, and an automatic car wash
- Old Palm Residential Community Clubhouse addition of a 17,637-square-foot Lifestyle Center and pool amenity
- PGA National Resort PUD expansion to update facilities, add outdoor pool amenities, and expand members club
- PGA National Commerce Park infill development for additional office and industrial/warehouse space to serve Accelus' medical technology headquarters
- Gardens Mall approval for a new Tommy Bahama Marlin Bar with retail store, bar/restaurant, and covered outdoor seating
- Fresh Market opened in Midtown at the location of the former Earth Fare specialty grocery store
- Total new EV charging station spaces approved this fiscal year: 73 (PGA Station, Old Palm, Avenir Town Center, PGA National Commerce Park)
- Staff presentation at an event for the National Association of Women in Construction
- Adoption of modified Outdoor Seating Ordinance to modernize City's Code to keep pace with Restaurant outdoor seating market trends
- Local Initiatives Program Grant approval from the Palm Beach Transportation Planning Agency to construct bicycle lanes and new sidewalk along Gardens Parkway
- Transportation Alternatives Program Grant approval from the Palm Beach Transportation Planning Agency to construct bicycle lanes and new sidewalk along Fairchild Avenue

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

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

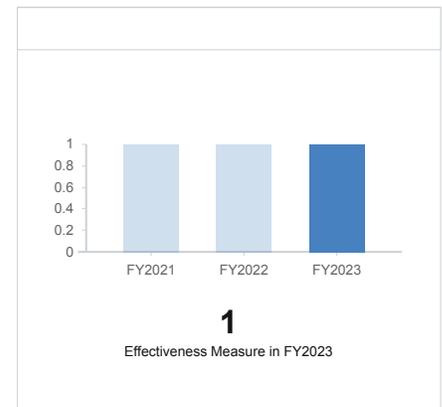
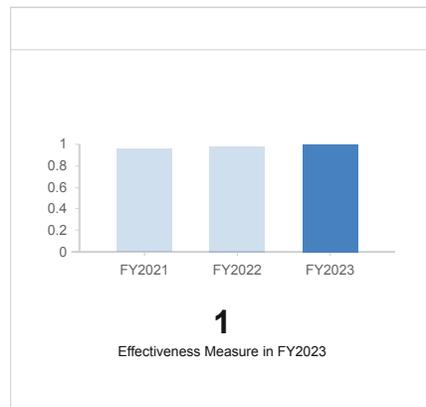
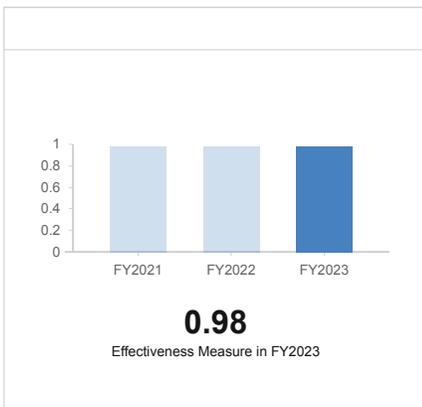
Performance Measure	Actual FY 2021	Estimated FY 2022	Projected FY 2023
1. Number of Development Order Conditions for current projects within the City	6,890	7,150	7,300
2. Total number of building permits reviewed	3,414	4,733	5,100
3. Special Event applications processed	53	77	85
Efficiency Measure			
1. Maintain sign-off process of the City's major development projects for close out	100%	100%	100%
2. Begin plan review within ten (10) days from routing date for all permit requests	98%	96%	98%
3. Percentage of special events processed within three (3) days of receipt of sufficient application	90%	85%	90%
Effectiveness Measure			
1. Monitor compliance of time sensitive development order conditions for major projects to provide a two-week notice	98%	98%	98%
2. Percentage of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days	96%	98%	100%
3. Maintain sign-off process of the City's major development projects for close out	100%	100%	100%

TARGETS

1. Monitor compliance of time sensitive development order conditions for major projects to provide a two-week notice

2. Percentage of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days

3. Maintain a sign-off process of the City's major development projects for close out of project



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

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

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



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PALM BEACH

Gardens

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.



***The Deputy City Manager is not an additional position. Position is budgeted under Administration.**

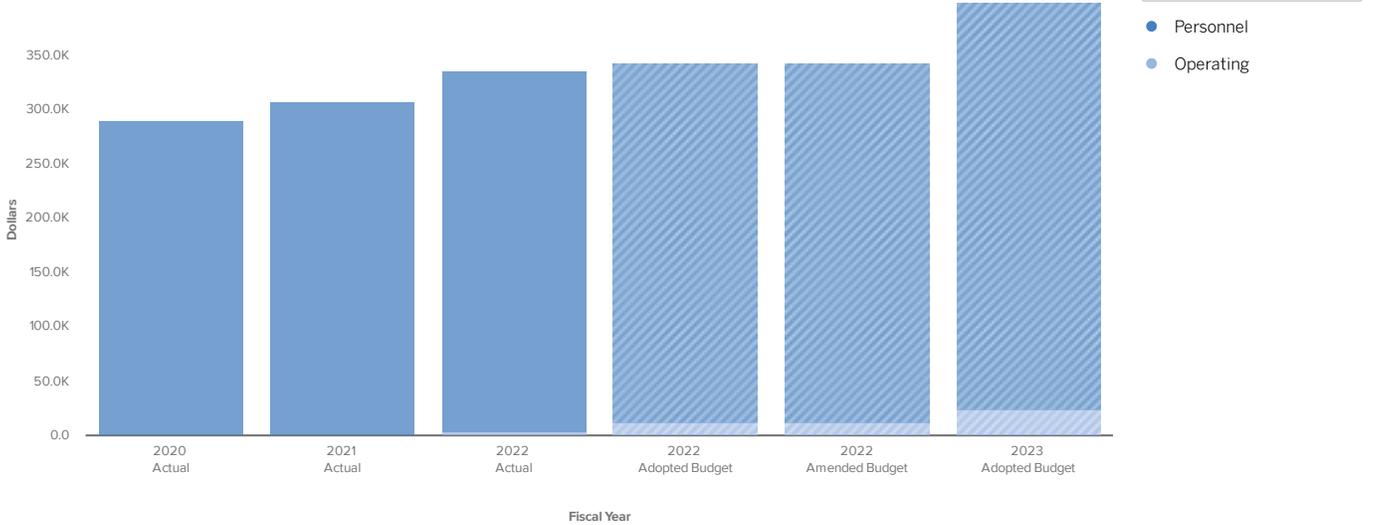
Budget Highlights

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



Visualization



Broken down by Expenses GIS

Data

Expand 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
▶ Operating	310	50	3,977	12,120	12,120	24,500
Total	\$ 290,981	\$ 308,149	\$ 336,140	\$ 343,760	\$ 343,760	\$ 398,342

Positions Summary

The GIS department continues to maintain three (3) full-time positions for fiscal year 2023. Changes in positions are:

- GIS Manager reclassified to GIS Director

	2021 Adopted	2022 Adopted	2023 Adopted
Applications Specialist	1.00	1.00	1.00
GIS Director	0.00	0.00	1.00
GIS Analyst	1.00	1.00	1.00
GIS Manager	1.00	1.00	0.00
TOTAL	3.00	3.00	3.00

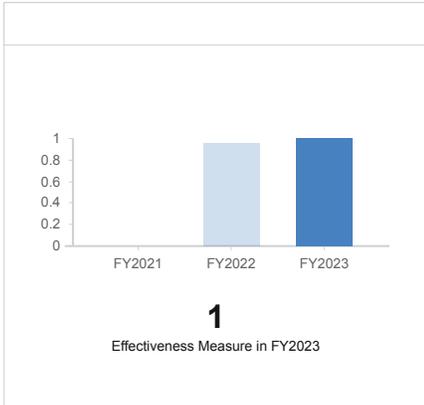
Fiscal Year 2022 Service Level Accomplishments

- The GIS Division provides continuing maintenance and support for the North County Dispatch Center comprised of seven (7) municipalities.
- The GIS Division updates all maps and five (5) mobile map applications for Emergency Management Staff with staff training provided.
- The GIS Division developed address plans for seven (7) projects which resulted in the creation of and incorporation of 833 addresses into the City's databases.
- The GIS Division provided maps, graphs, and data analysis for projects such as Fire Accreditation, CDBG, NPDES, Historic Roadway Paving, Green Market, Gas Tax, Communication Tax, Aquatic Spraying, Median Maintenance Update, TPA Grant Applications, Mobility Plan, Jurisdictional Boundary, Legal Descriptions, and Documents/ Maps for City Manager and Deputy City Manager.
- The GIS Division created street sign inventory map utilizing the ArcGIS field maps app for use by the Sign Shop for ongoing inventory updates.
- The GIS Division participated in the EnerGov Project by providing support, information, and creating required map applications and layer for use in the software.
- The GIS Division gave a presentation on "Emergency Management Incident Reporting Utilizing ArcGIS Apps" at the 2021 South Florida GIS Expo.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

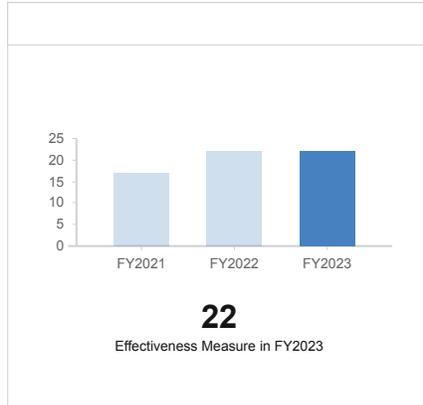
City Council Goal #2:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.			
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023	
1. Total number of map updates completed for the staff and public map services	N/A	N/A		12	
2. Number of monthly parcel data updates completed for the City's EnerGov system	N/A	N/A		12	
3. Total number of approved development projects intergated into the City's GIS database	7	8		7	
Efficiency Measure					
1. Percent of monthly parcel data updates completed for the EnerGov Permit syster	N/A	N/A		100%	
2. Percent of the approved development projects integrated into the City's GIS datab	100%	100%		100%	
3. Total number of GIS service request	N/A	162		150	
Effectiveness Measure					
1. Percent of service requests completed within ten (10) working days	N/A	96%		100%	
2. Number of staff training on all software applications relative to Emergency Management Operations	17	22	22		
3. Percent of EOC Field Operations staff trained	100%	100%	100%		

1. Percent of service requests completed within ten (10) working days



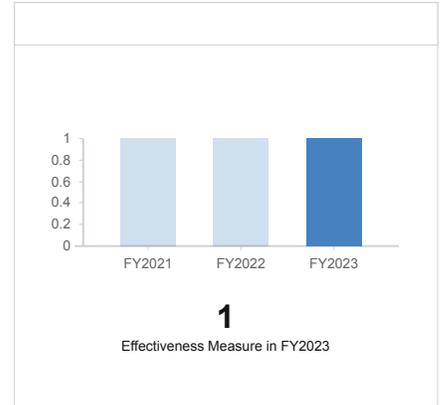
Service Level Objective: Provide timely and efficient response to GIS service request within 10-day standard set by the GIS Director.

2. Number of staff training on all software applications relative to Emergency Management Operations



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

3. Percent of EOC Field Operations Staff trained

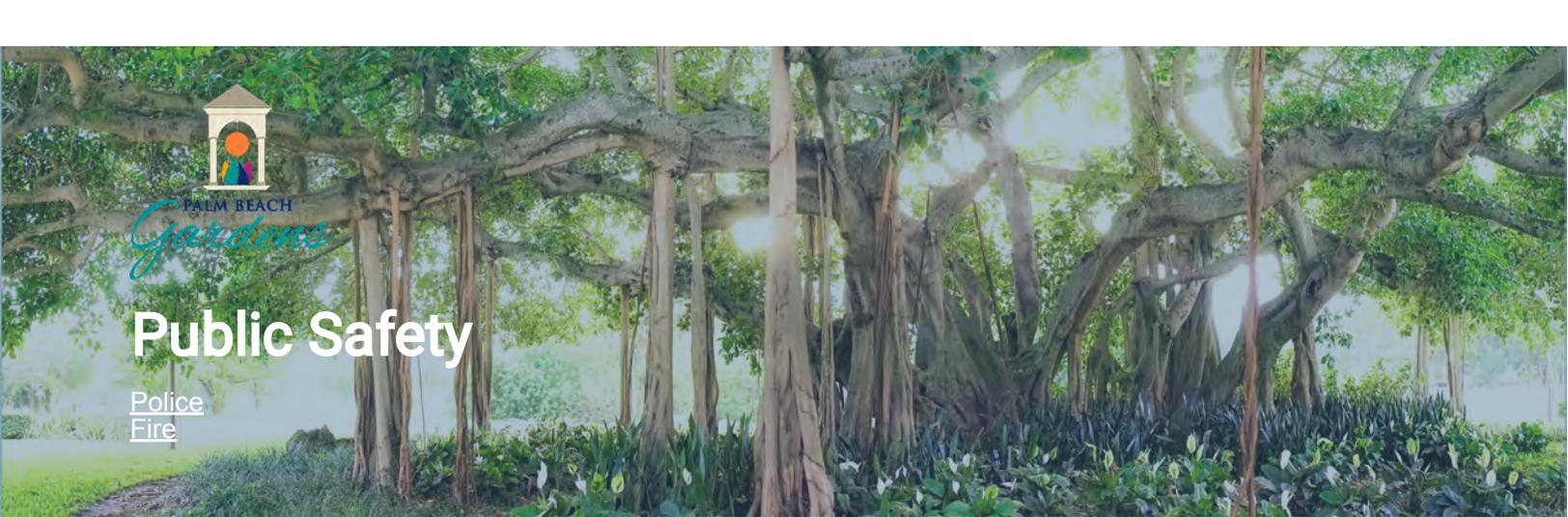


Service Level Objective: Conduct staff training on all GIS applications related to Emergency Management Field Operations.



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Public Safety

Police
Fire

Departmental Highlights for Fiscal Year 2023

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

Budget Summary by Division by Fund

← Back | History | Reset

Broken down by

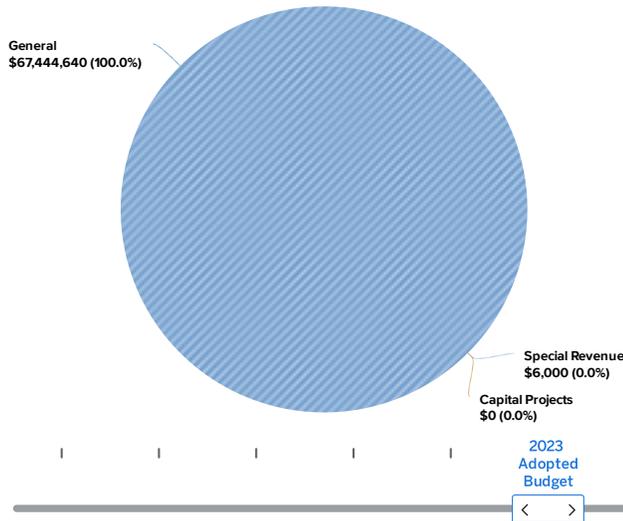
Governmental | Public Safety | Expenses ...

Visualization



Sort By Chart of Accounts

- General
- Special Revenue
- Capital Projects



Budget Summary by Division

Broken down by

Public Safety Public Safety Expenses

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ Police	\$ 28,211,572	\$ 30,625,416	\$ 32,194,739	\$ 33,097,976	\$ 32,043,919	\$ 33,565,049
Police Administration	6,950,994	7,764,275	8,312,611	8,981,055	7,948,872	8,361,295
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
▼ Fire	29,018,554	27,327,209	31,948,641	38,263,993	29,332,873	33,885,591
Fire Administration	3,145,015	3,044,315	3,125,418	4,445,442	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	\$ 57,230,126	\$ 57,952,625	\$ 64,143,380	\$ 71,361,969	\$ 61,376,792	\$ 67,450,640

Budget Summary by Expenditure Type

Broken down by

Expenses* Public Safety Public Safety

Data

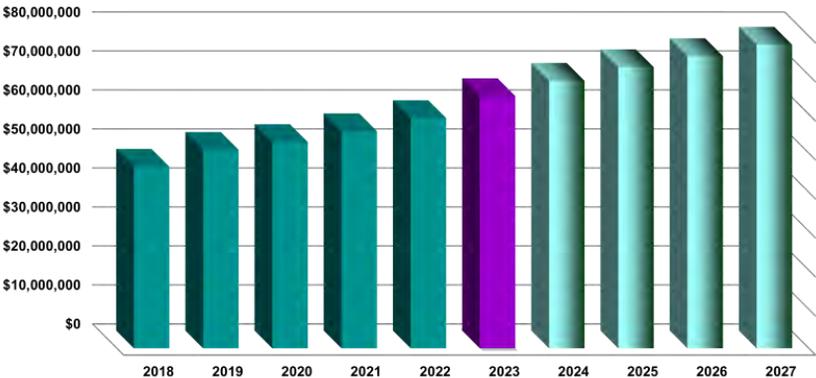
Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
► Personnel	\$ 47,690,684	\$ 49,955,606	\$ 53,398,018	\$ 51,158,552	\$ 51,158,552	\$ 55,673,841
► Operating	5,221,973	5,726,526	6,908,608	8,447,323	7,893,297	9,004,046
► Capital Outlay	3,076,241	984,265	2,207,310	8,926,651	695,500	714,210
► Debt Service	1,241,228	1,286,228	1,629,444	1,629,443	1,629,443	2,058,543
► Other Uses	0	0	0	1,200,000	0	0
Total	\$ 57,230,126	\$ 57,952,625	\$ 64,143,380	\$ 71,361,969	\$ 61,376,792	\$ 67,450,640

Historical & Projected Expenditures

One of the first steps that must be taken to formulate a financial plan is to analyze historical trends. This analysis enables management to identify trends upon which to base future projections. The City’s fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures in the fiscal year 2023 budget reflect the spending priorities proposed by staff to accomplish the Vision Plan established by Council, and the priorities addressed in the Strategic Plan.

The following graph illustrates actual expenditures for years 2018 through 2021, estimated actual amounts for fiscal year 2022, adopted budget for fiscal year 2023, and projected amounts for years 2024 through 2027 for Public Safety operations in the **General Fund** only. Special Revenue Funds and Capital Project Funds have been excluded in order to focus primarily on analyzing trends that affect the City’s Ad Valorem property tax rate.

* Historical data focuses on operating costs only; capital expenditures, transfers, and debt are featured in separate sections.

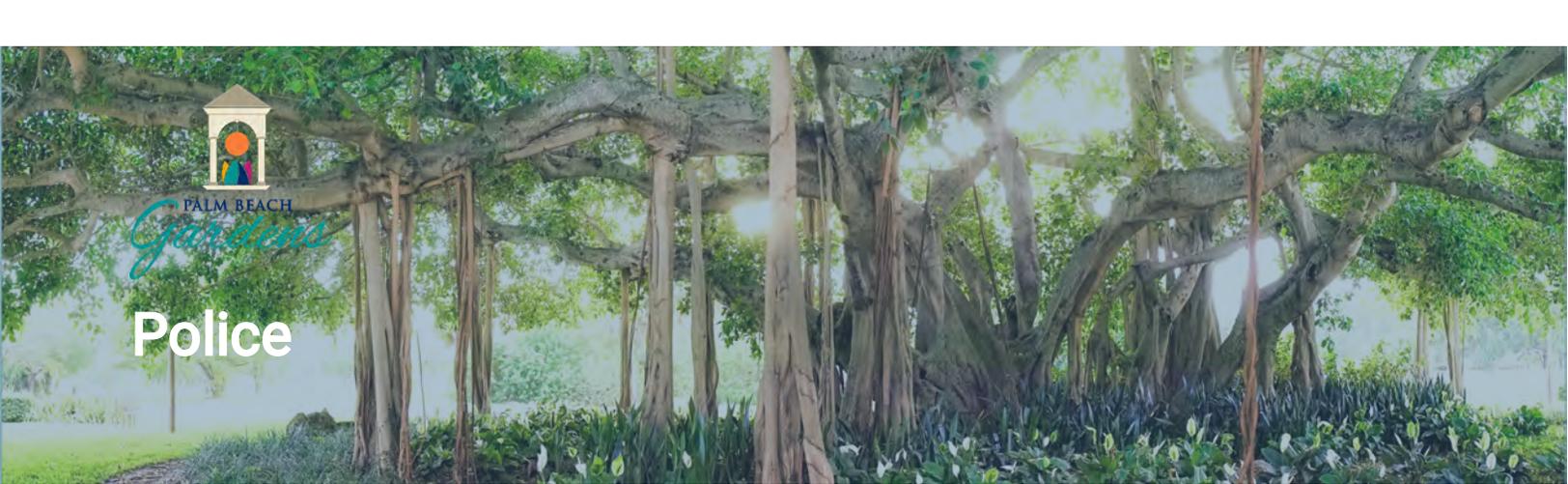


Increased expenditures are driven primarily by contractual obligations per collective bargaining agreements and actuarially determined pension contributions.



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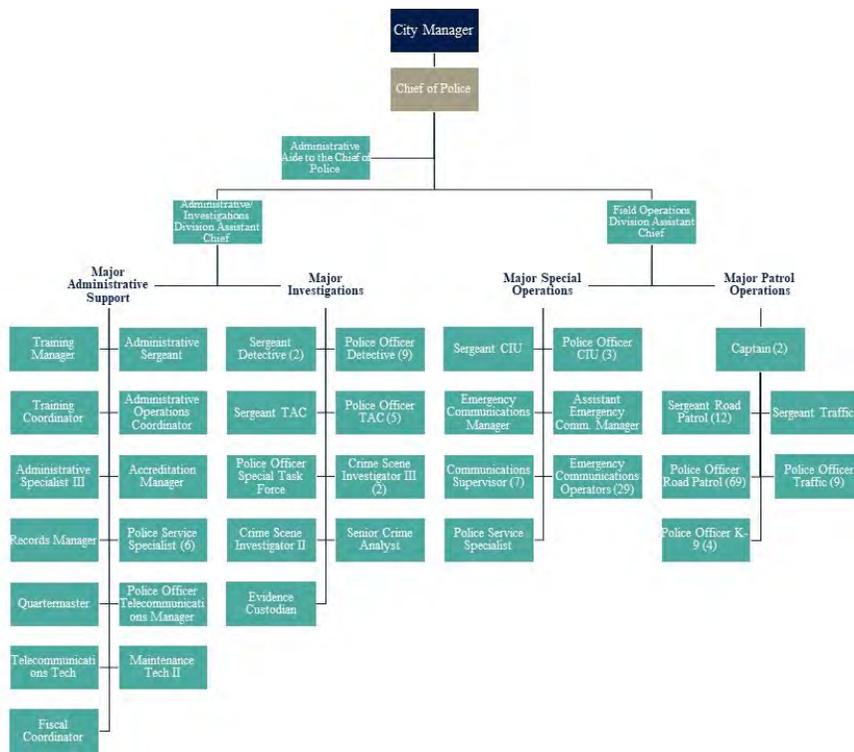


The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three Divisions: Administrative/Investigations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

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

The primary functions of Dispatch Division are to provide emergency and administrative dispatch services to the City of Palm Beach Gardens. The center also provides these services for the Town of Jupiter, Juno Beach, North Palm Beach, and Jupiter Inlet Colony, and Village of Tequesta. The NorthCom dispatch center is staffed by 38 employees and answers 9-1-1 emergency calls, as well as non-emergency phone calls.

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



Budget Highlights

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

Budget Summary by Fund

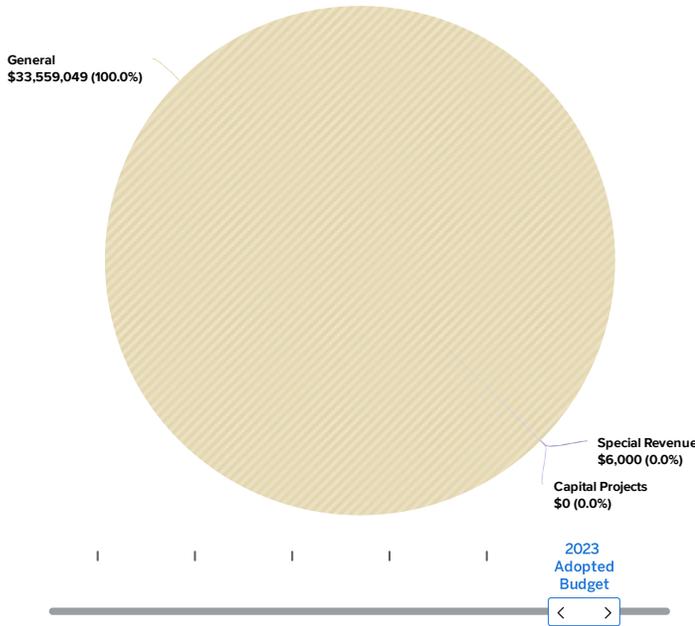
Broken down by

Governmental Police Expenses...

Sort By Chart of Accounts

- General
- Special Revenue
- Capital Projects

Visualization



Budget Summary by Division

Broken down by

Police Expenses...

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Police Administration	\$ 6,950,994	\$ 7,764,275	\$ 8,312,611	\$ 8,981,055	\$ 7,948,872	\$ 8,361,295
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	\$ 28,211,572	\$ 30,625,416	\$ 32,194,739	\$ 33,097,976	\$ 32,043,919	\$ 33,565,049

Budget Summary by Expenditure Type

Broken down by

Expenses* Police

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Personnel	\$ 25,126,382	\$ 26,899,982	\$ 28,210,675	\$ 27,576,744	\$ 27,576,744	\$ 29,235,202
▶ Operating	2,912,766	3,368,036	3,624,026	4,396,723	4,151,581	4,159,543
▶ Capital Outlay	172,424	357,397	275,444	1,039,915	231,000	85,710
▶ Debt Service	0	0	84,593	84,594	84,594	84,594
Total	\$ 28,211,572	\$ 30,625,416	\$ 32,194,739	\$ 33,097,976	\$ 32,043,919	\$ 33,565,049

Positions Summary

The Police department increased positions by three (3) for fiscal year 2023. Changes in positions are:

- New Police Captain
- Two (2) new Police Services Specialist
- Emergency Communications Operator reclassified to Communications Supervisor

	2021 Adopted	2022 Adopted	2023 Adopted
Administrative Aide to Police Chief	1.00	1.00	1.00
Administration Operations Coordinator	1.00	1.00	1.00
Administrative Specialist II	1.00	0.00	0.00
Administrative Specialist III	1.00	1.00	1.00
Assistant Police Chief	2.00	2.00	2.00
Assistant Emergency Communications Manager	1.00	1.00	1.00
Chief of Police	1.00	1.00	1.00
Communications Supervisor	6.00	6.00	7.00
Crime Scene Investigator II	1.00	1.00	1.00
Crime Scene Investigator III	2.00	2.00	2.00
Emergency Communications Manager	1.00	1.00	1.00
Emergency Communications Operator	30.00	30.00	29.00
Evidence Custodian	1.00	1.00	1.00
Fiscal Coordinator	1.00	1.00	1.00
Maintenance Technician	1.00	1.00	1.00
Police Accreditation Manager	1.00	1.00	1.00
Police Captain	1.00	1.00	2.00
Police Major	4.00	4.00	4.00
Police Officer	100.00	101.00	101.00
Police Sergeant	18.00	18.00	18.00
Police Services Specialist	5.00	5.00	7.00
Police Training Coordinator	1.00	1.00	1.00
Police Training Manager	0.00	1.00	1.00
Quartermaster	1.00	1.00	1.00
Records Manager	1.00	1.00	1.00
Senior Crime Analyst	1.00	1.00	1.00
Telecommunications Technician	1.00	1.00	1.00
TOTAL	185.00	186.00	189.00

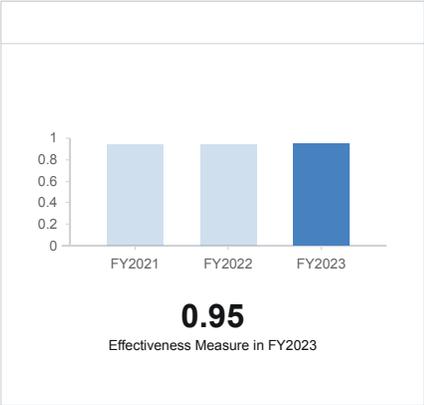
Fiscal Year 2022 Service Level Accomplishments

- Conducted 64 hours of in-service training to include: CALEA, Critical Incident Stress Management, Bola Wrap, Traffic Stops, Harassment in the Workplace, Code of Ethics, and Legal Update, Less Lethal Weapons, Active Shooter, Building Searches, Simunition, K9 Refresher, Use of Force Simulator and Advanced Pistol, Medical Marijuana, Duty to Intervene, Behavioral Threat Assessment for Officers, Bias Based Profiling, Victims of Sexual Crimes Investigations and Purple Alert.
- Recertified 15 officers as FDLE law enforcement instructors in general topics and high liability areas, and four officers became certified in additional topics.
- A 14-year-old juvenile was reported missing on 11/15/2021, and later found on 11/16/2021. Further investigation revealed that the juvenile's injuries were consistent with a homicide. Investigators tracked down multiple leads in this case and forensic evidence revealed a suspect out of Miami Dade County. The suspect was interviewed and charged with first-degree murder with a weapon, subsequent to a DNA match. The suspect is currently housed at the Palm Beach County jail. Grand jury indictment.
- TAC agents assisted the DEA in a cocaine trafficking investigation involving a subject that was selling cocaine throughout the city. The subject was arrested for trafficking in cocaine. Seven firearms, 100 prescription pills, 65 grams of cocaine, \$60,000 in cash, and a vehicle were seized.
- TAC agents and the U.S. Marshals Service arrested a sexual assault suspect who was wanted by French law enforcement authorities, fled France, and set up residency in Palm Beach Gardens. After numerous hours of surveillance, the subject was arrested at a hair salon in Manalapan, FL.
- Road patrol officers conducted a traffic stop on a vehicle and a search was conducted utilizing a narcotics K-9 which yielded over four pounds of liquid methamphetamine.
- Patrol officers arrested a subject wanted for a violent armed robbery of an armored car that occurred in Delaware after a brief pursuit on PGA Blvd. Inside the vehicle a Glock firearm, a stun gun, and \$8,000 were recovered.
- The annual Ball Stars basketball camp was hosted by the Palm Beach Gardens Police Department. One hundred and nine campers from the northern Palm Beach County region attended the weeklong camp and learned basketball fundamentals, internet safety, hands-free CPR, social media usage, and leadership.
- The Drone Unit secured funding through the Police and Fire Foundation to purchase a new drone to meet compliance issues regulating the gathering of evidence.
- The Traffic Unit received recognition from Florida Department of Transportation and the Traffic Safety Council of the Palm Beaches for excellence in traffic enforcement performance and community service. Two volunteers received performance recognition from the Traffic Safety Council of the Palm Beaches for their service to the community.
- Coordinated all law enforcement operations for the 2022 Honda Classic where approximately 200,000 spectators attended the weeklong event.
- The Field Training Officer program has trained seven officers this current fiscal year.
- The NorthCom Center processed 336,024 calls for service/incidents, 2,382 audio file requests and 223,248 telephone calls, of which 73,855 were 9-1-1 calls in the calendar year 2021.
- A Palm Beach Gardens officer assigned to a special task force was awarded the Palm Beach County Association of Chiefs of Police Officer of the Year Award.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

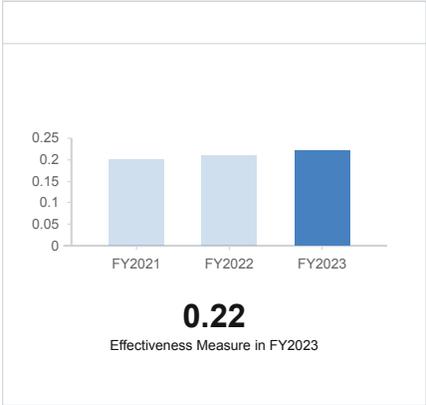
City Council Goal #2:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.			
	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023	
Performance Measure					
1. Number of Incidents	174,281	147,226			175,000
2. Number of calls for service	29,011	30,958			31,000
3. Property and evidence items collected	5,452	5,230			5,312
Efficiency Measure					
1. Average response to emergency calls	:48	:49			:46
2. Crime Prevention Through Environmental Design (CPTED) reviews conducted	508	554			600
3. Items processed in crime lab	592	640			680
Effectiveness Measure					
1. 911 calls answered within ten (10) seconds (Palm Beach County's criteria for this measurement is 90%)	94%	94%		95%	
2. Overall crimes clearance rate (Reflects the arrests and exceptions based on the total Group A offenses as categorized by the FBI)	20%	21%		22%	
3. Latent fingerprints processed through Automated Fingerprint Information System (AFIS)	95	78		86	

1. 911 calls answered within ten (10) seconds



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

2. Overall crimes clearance rate



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

3. Latent fingerprints processed through Automated Fingerprint Information



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



Return to Public Safety

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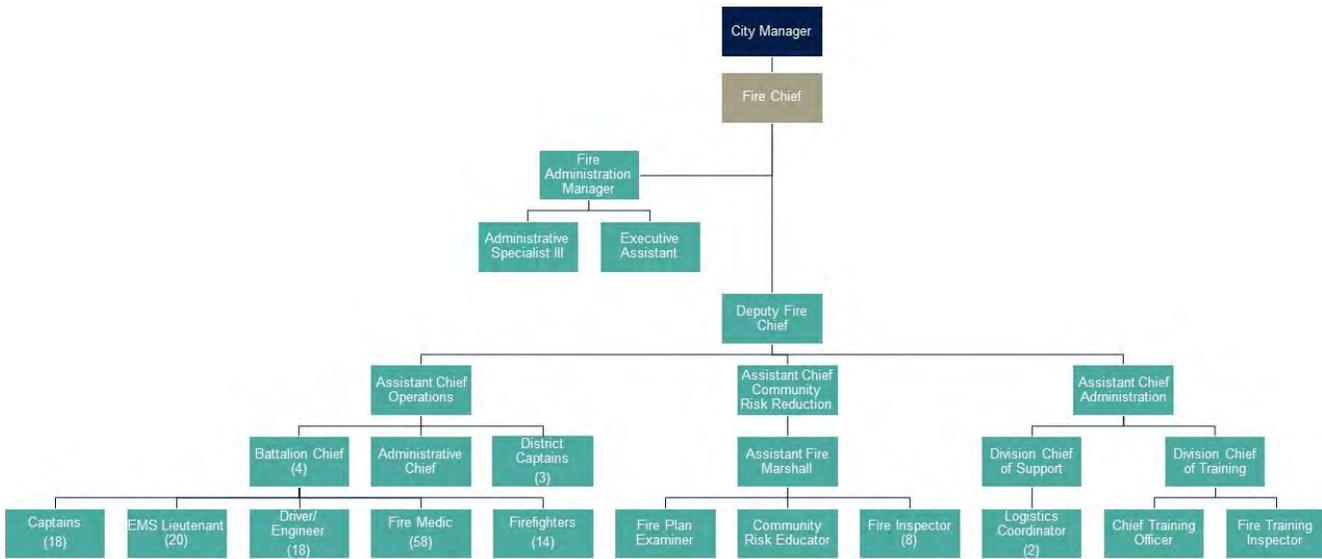
PALM BEACH
Gardens

Fire Rescue

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 currently employs 138 full time personnel to support the needs of the residents and visitors of Palm Beach Gardens. We are responsible for serving 58.9 square miles of coverage and a growing population of 59,000. The current services are provided through 5 fire stations and 21 fire and EMS apparatus. The annual emergency call volume has increased steadily over the past 5 years to the current level of 12,700 calls for service.

The department also provides community risk reduction services through its inspection and plans review programs by providing fire and life safety education programs to residents and businesses located within our community. Some of these programs Fire Extinguisher Training, Automated External Defibrillator (AED) Program, Drowning Prevention, Hands-only CPR, Heart Attack and Stroke Recognition, Stop the Bleed, Smoke Detector and Home Fire Escape Planning.



Budget Highlights

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

Budget Summary by Fund

← Back History Reset

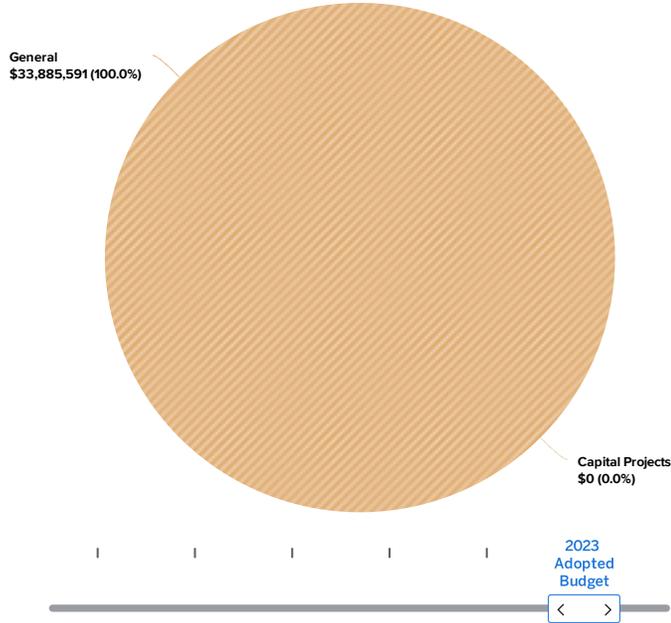
Broken down by

Governmental Fire Expenses...



Visualization

Sort By Chart of Accounts



- General
- Capital Projects

Budget Summary by Division

← Back History Reset

Broken down by

Fire Expenses...

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Fire Administration	\$ 3,145,015	\$ 3,044,315	\$ 3,125,418	\$ 4,445,442	\$ 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	\$ 29,018,554	\$ 27,327,209	\$ 31,948,641	\$ 38,263,993	\$ 29,332,873	\$ 33,885,591

Budget Summary by Expenditure Type

Broken down by

Expenses* Fire

Data

Expand All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▶ Personnel	\$ 22,564,302	\$ 23,055,624	\$ 25,187,343	\$ 23,581,808	\$ 23,581,808	\$ 26,438,639
▶ Operating	2,309,208	2,358,490	3,284,582	4,050,600	3,741,716	4,844,503
▶ Capital Outlay	2,903,817	626,868	1,931,866	7,886,736	464,500	628,500
▶ Debt Service	1,241,228	1,286,228	1,544,851	1,544,849	1,544,849	1,973,949
▶ Other Uses	0	0	0	1,200,000	0	0
Total	\$ 29,018,554	\$ 27,327,209	\$ 31,948,641	\$ 38,263,993	\$ 29,332,873	\$ 33,885,591

Positions Summary

During fiscal year 2022, the Fire department made the following position changes:

- Deputy Fire Chief - Operations reclassified to Deputy Fire Chief
- Deputy Fire Chief - Administration reclassified to Assistant Chief - Administration
- Division Chief - EMS reclassified to Assistant Chief - Operations
- Fire Marshal retitled to Assistant Chief/Fire Marshal
- Quartermaster reclassified to regular part-time

The Fire department increased positions by three (3) for fiscal year 2023. Changes in positions are:

- New Administrative Chief
- Two (2) new Logistics Coordinators

	2021 Adopted	2022 Adopted	2023 Adopted
Administrative Chief	0.00	0.00	1.00
Assistant Chief - Administration	0.00	0.00	1.00
Administrative Specialist III	1.00	1.00	1.00
Assistant Chief - Operations	0.00	0.00	1.00
Assistant Chief/Fire Marshal	0.00	0.00	1.00
Executive Assistant	0.00	0.00	1.00
Logistics Coordinator	0.00	0.00	2.00
Assistant Fire Marshal	1.00	1.00	1.00
Battalion Chief	4.00	4.00	4.00
Chief Training Officer - EMS	0.00	1.00	1.00
Chief Training Officer - Fire	1.00	1.00	1.00
Community Risk Educator	0.00	1.00	1.00
Deputy Fire Chief	2.00	0.00	1.00
Deputy Fire Chief - Administration	0.00	1.00	0.00
Deputy Fire Chief - Operations	0.00	1.00	0.00
District Captain - EMS	3.00	3.00	3.00
Division Chief	3.00	0.00	0.00
Division Chief - EMS	0.00	1.00	0.00
Division Chief - Support Services	0.00	1.00	1.00
Division Chief - Training & Professional Standards	0.00	1.00	1.00
Driver Engineer	18.00	18.00	18.00
EMS Training Instructor	1.00	0.00	0.00
Executive Assistant to Fire Chief	1.00	1.00	0.00
Fire Administration Manager	1.00	1.00	1.00
Fire Captain	18.00	18.00	18.00
Fire Chief	1.00	1.00	1.00
Fire Inspector	9.00	8.00	8.00

	2021 Adopted	2022 Adopted	2023 Adopted
Fire Marshal	1.00	1.00	0.00
Fire Medic	44.00	36.00	58.00
Fire Plans Examiner	0.00	1.00	1.00
Firefighter	6.00	18.00	14.00
Quartermaster	1.00	1.00	0.00
Rescue Lieutenant	21.00	18.00	20.00
TOTAL	137.00	139.00	161.00

Fiscal Year 2022 Service Level Accomplishments

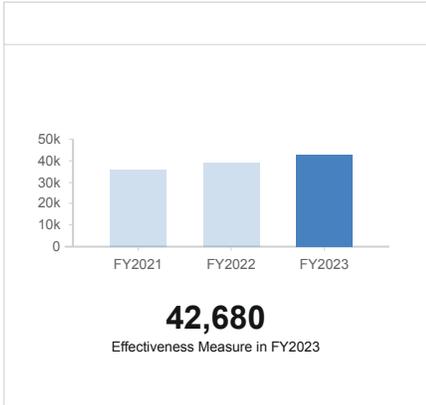
- American Heart Association-Mission Lifeline: Gold Plus
- Earned Re-Accreditation from the Commission on Fire Accreditation
- County-wide administration of COVID-19 vaccinations to WWII and Holocaust survivors
- Earned the Seal of Excellence Award from the National Fallen Firefighter Foundation

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

City Council Goal #2:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
1. Number of Emergency Responses	12,909	13,800		15,180
2. Number of Fire investigations	13	9		11
3. Total number of Public education events	19	45		50
Efficiency Measure				
1. Average Response Time	5:54	5:57		5:57
2. Potential Loss**	\$26,974,155	\$11,100,000		\$12,200,000
3. Number of scheduled public education participants	N/A	590		650
Effectiveness Measure				
1. Total training hours under the Training Division	36,196	38,880		42,680
2. Total dollar loss of fire calls	\$1,373,239	\$925,000	\$1,018,000	
3. School program participation rate	100%	100%	100%	

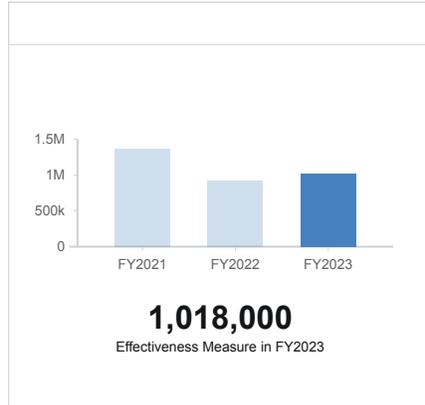
**Potential Dollar Loss is the actual dollar value of the structure as per the Property Appraiser's Office. It indicates what the dollar loss would be if the structure were destroyed by fire. This dollar amount includes the contents of the structure, which is generally considered to be 30% of the structure's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

1. Total training hours under the Training Division



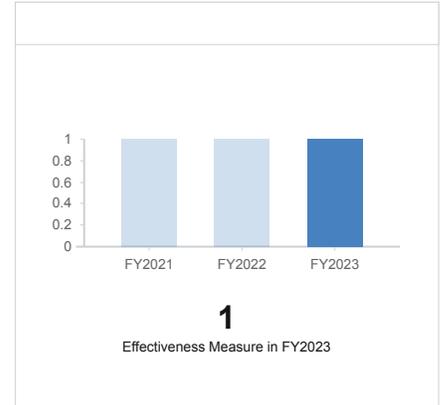
Service Level Objective: Increase efficiency and consistency of emergency response services to service areas within the City during each calendar year.

2. Total dollar loss of fire calls



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

3. School program participation rate



Service Level Objective: Improve relationships with citizens, City Council, and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating life-saving strategies and techniques during each calendar year.



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PALM BEACH
Gardens

Community Services

- [Administration and Public Services](#)
- [Parks and Grounds](#)
- [Construction Services](#)
- [Neighborhood Services](#)
- [Golf](#)

Departmental Highlights for Fiscal Year 2023

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

General Fund by Division

← Back History ▾ Reset

Broken down by

Departments* General Expenses ...

Data

Collapse All	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	Adopted Budget
▼ General Government	\$ 2,789,536	\$ 2,968,189	\$ 3,144,936	\$ 3,352,410	\$ 3,348,730	\$ 3,438,960
▼ Community Services	2,789,536	2,968,189	3,144,936	3,352,410	3,348,730	3,438,960
Neighborhood Services	902,618	924,361	1,012,588	1,086,460	1,082,780	1,154,497
Construction/Building Services	1,886,918	2,043,828	2,132,348	2,265,950	2,265,950	2,284,464
▼ Physical Environment	20,316,244	16,111,070	25,240,077	36,393,130	19,052,687	16,712,410
▼ Public Services	20,316,244	16,111,070	25,240,077	36,393,130	19,052,687	16,712,410
Parks and Grounds	5,116,409	5,679,176	6,924,738	7,328,134	6,585,589	6,206,753
Public Services Administration	1,581,763	1,336,625	1,386,610	1,643,943	1,473,376	1,540,169
Facilities	5,185,677	4,685,706	3,885,205	4,938,261	4,231,504	5,067,824
Stormwater and Streets	3,611,384	3,219,957	3,288,553	3,984,850	3,586,104	3,897,664
Public Infrastructure	4,821,010	1,189,607	9,754,971	18,497,942	3,176,114	0
Total	\$ 23,105,779	\$ 19,079,259	\$ 28,385,013	\$ 39,745,540	\$ 22,401,417	\$ 20,151,370

Special Revenue Fund by Division

Broken down by

Special Revenue* Departments Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Gas Tax	\$ 1,054,772	\$ 970,899	\$ 526,631	\$ 1,512,443	\$ 1,414,577	\$ 1,217,206
Golf Course	2,167,178	2,107,054	2,820,302	3,676,938	3,375,184	6,056,758
Total	\$ 3,221,951	\$ 3,077,952	\$ 3,346,933	\$ 5,189,381	\$ 4,789,761	\$ 7,273,964

Capital Projects Fund by Division

Broken down by

Capital Projects* Departments Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Road Impact	\$ 774,960	\$ 378,113	\$ 2,708,504	\$ 5,482,948	\$ 2,000,000	\$ 0
Capital Improvements and Replacement	10,500	0	23,848	136,785	0	0
One-Cent Sales Surtax Capital Improvements	10,722,953	4,249,419	5,285,798	7,981,913	3,340,380	3,339,545
Public Facilities Impact	618,513	270,613	0	360,000	360,000	320,000
Mobility	342,420	744,232	1,080,101	3,238,349	1,025,000	1,993,000
Total	\$ 12,469,347	\$ 5,642,377	\$ 9,098,250	\$ 17,199,995	\$ 6,725,380	\$ 5,652,545

Internal Services Fund by Division

Broken down by

Fleet Maintenance Departments Expenses

Data

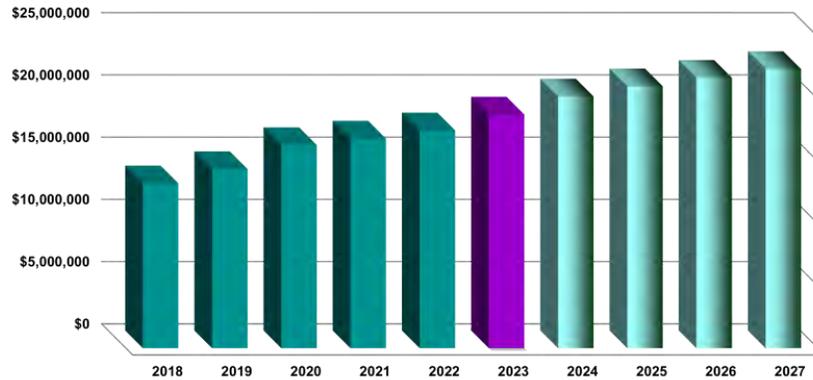
	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Fleet Maintenance	\$ 3,706,689	\$ 4,181,557	\$ 4,833,498	\$ 4,817,861	\$ 4,782,697	\$ 5,761,118
Total	\$ 3,706,689	\$ 4,181,557	\$ 4,833,498	\$ 4,817,861	\$ 4,782,697	\$ 5,761,118

Historical & Projected Expenditures

One of the first steps that must be taken to formulate a financial plan is to analyze historical trends. This analysis enables management to identify trends upon which to base future projections. The City’s fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures in the fiscal year 2023 budget reflect the spending priorities proposed by staff to accomplish the Vision Plan established by Council, and the priorities addressed in the Strategic Plan.

The following graph illustrates actual expenditures for years 2018 through 2021, estimated actual amounts for fiscal year 2022, adopted budget for fiscal year 2023, and projected amounts for years 2024 through 2027 for Community Service operations for the **General Fund** only. Special Revenue Funds, Capital Project Funds, and Internal Service Funds have been excluded in order to focus primarily on analyzing trends that affect the City's Ad Valorem property tax rate.

** Historical data focuses on operating costs only; capital expenditures, transfers, and debt are featured in separate sections.*



The increases in fiscal years 2018 through 2022 are, primarily due to the Enhanced Repair and Renovation Program implemented to address the increased wear and tear on the City's fields and normal wear on the City's buildings and facilities due to the aging process. The increases projected from fiscal year 2024 through fiscal year 2027 are due to the additional funding of **\$500,000** annually to address storm water repairs and maintenance identified in the assessment analysis prepared by the City's consultant and anticipated additional personnel and operating costs required to maintain the City's growing park facilities.



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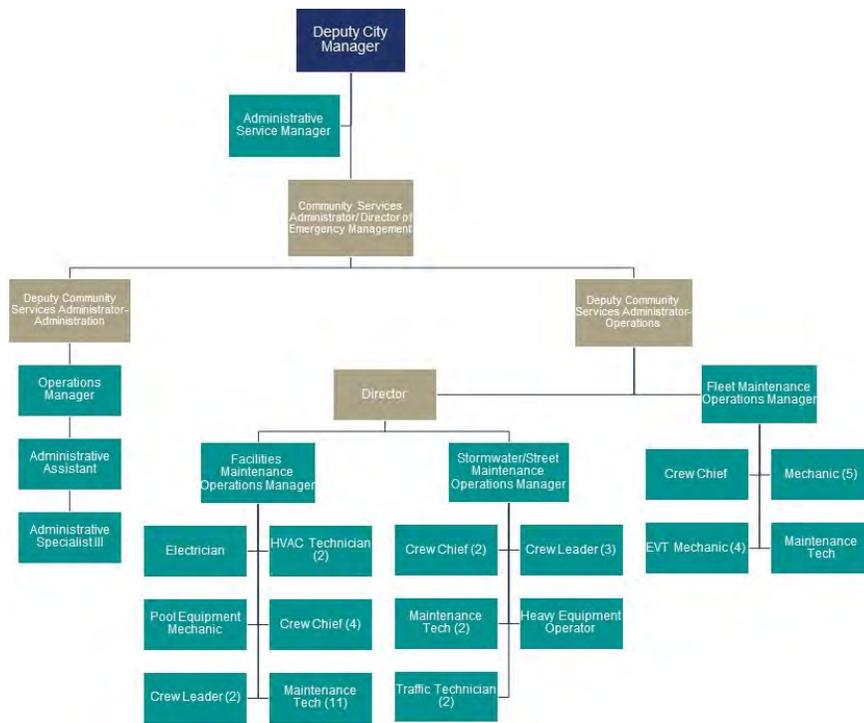
Gardens

Administration and Public Services

The Divisions of Community Services Administration and Public Services provide responsive, efficient, high-quality services to its customers to preserve the healthy and enjoyable living environment established in the City of Palm Beach Gardens. These divisions are comprised of the following units: Public Works, Construction Services, Neighborhood Services, Golf and Emergency Management Coordination.

Administration is responsible for the overall management and direction of the Community Services Department. Its primary functions include administration of procedures, interdivisional coordination and direction, and public information for the department. Additional responsibilities include implementation and coordination of citywide capital improvements, planning for future improvements to ensure timely delivery of quality projects, and emergency management citywide.

Public Service is charged with the responsibility of managing, maintaining, operating, and repairing the City's infrastructure, facilities, and related assets including easements, streets, sidewalks, street lighting, signage, traffic signs, municipal buildings, drainage control systems, stormwater conveyance canals, swales, and the municipal fleet. The Streets/Stormwater Maintenance unit provides supervision and maintenance in construction, restoration, and repair of the City's 167.48 acres of surface water, 248 miles of swales for Stormwater run-off and 27 miles of the City's Stormwater management system. The Streets/Stormwater Division maintains 127 miles of the City's roadway system that includes all aspects of traffic signage and striping maintenance. The City provides a mosquito program and sprays at minimum four (4) times per year during the heavy mosquito active season. The Fleet Maintenance unit provides routine maintenance and repairs to the City's fleet of vehicles and equipment. The Facilities Maintenance unit is responsible for all facility repairs, maintenance, and custodial services for the City's approximately 364,000 square feet of public buildings.



Budget Highlights

Expenditures for Public Services Administration and Public Works total \$23,136,526. This amount reflects a decrease of \$2,253,226 or 8.9% from the fiscal year 2022 adopted budget of \$25,389,752.

General Fund by Division

← Back History Reset

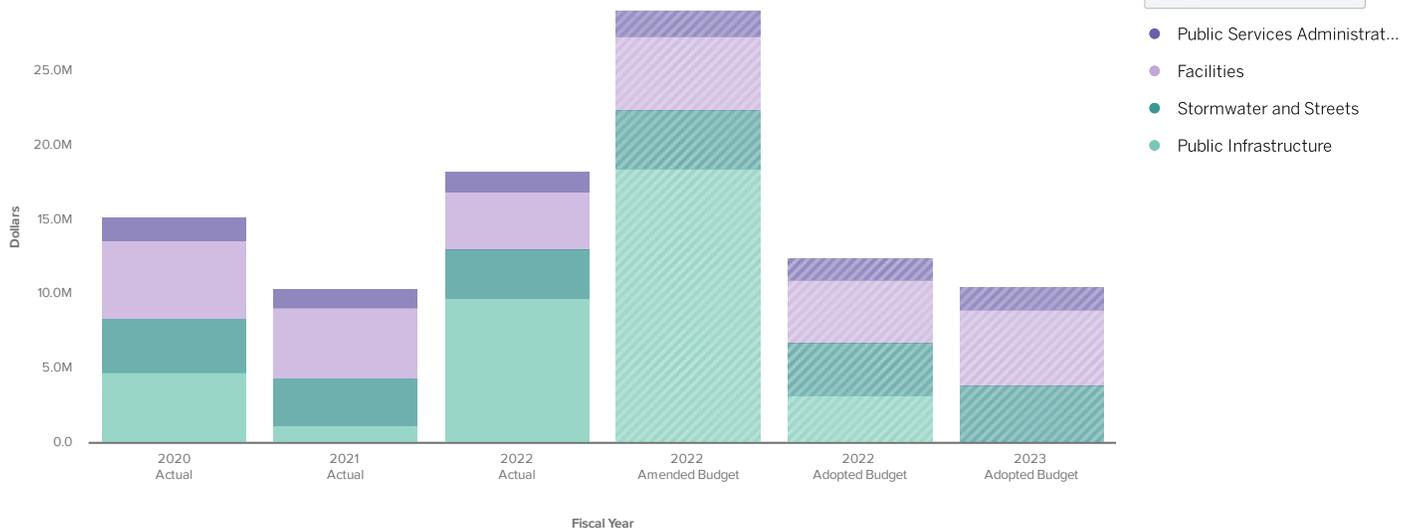
Broken down by

Departments* General Expenses ...



Visualization

Sort By Chart of Accounts



Broken down by

Departments* General Expenses...

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Public Services Administration	\$ 1,581,763	\$ 1,336,625	\$ 1,386,610	\$ 1,643,943	\$ 1,473,376	\$ 1,540,169
Facilities	5,185,677	4,685,706	3,885,205	4,938,261	4,231,504	5,067,824
Stormwater and Streets	3,611,384	3,219,957	3,288,553	3,984,850	3,586,104	3,897,664
Public Infrastructure	4,821,010	1,189,607	9,754,971	18,497,942	3,176,114	0
Total	\$ 15,199,834	\$ 10,431,894	\$ 18,315,338	\$ 29,064,996	\$ 12,467,098	\$ 10,505,657

General Fund by Expense Type

Broken down by

Expenses* General Departments...

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Personnel	\$ 4,190,005	\$ 4,530,007	\$ 4,620,385	\$ 4,657,209	\$ 4,793,209	\$ 5,121,452
▶ Operating	4,730,077	4,524,665	3,712,557	5,076,743	4,159,775	4,904,205
▶ Capital Outlay	6,279,751	1,377,223	9,982,397	19,331,044	3,514,114	480,000
Total	\$ 15,199,834	\$ 10,431,894	\$ 18,315,338	\$ 29,064,996	\$ 12,467,098	\$ 10,505,657

All Other Funds by Division

Broken down by

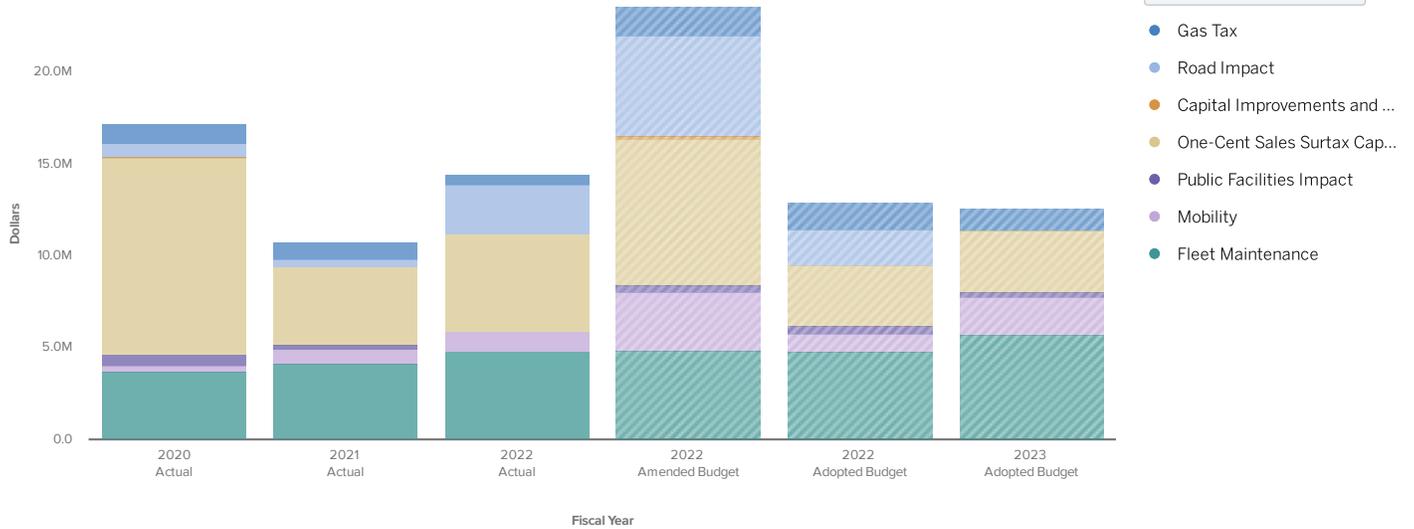
Funds*

Departments

Expenses



Visualization



Broken down by

Funds*

Departments

Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Gas Tax	\$ 1,054,772	\$ 970,899	\$ 526,631	\$ 1,512,443	\$ 1,414,577	\$ 1,217,206
Road Impact	774,960	378,113	2,708,504	5,482,948	2,000,000	0
Capital Improvements and Replacement	10,500	0	23,848	136,785	0	0
One-Cent Sales Surtax Capital Improvements	10,722,953	4,249,419	5,285,798	7,981,913	3,340,380	3,339,545
Public Facilities Impact	618,513	270,613	0	360,000	360,000	320,000
Mobility	342,420	744,232	1,080,101	3,238,349	1,025,000	1,993,000
Fleet Maintenance	3,706,689	4,181,557	4,833,498	4,817,861	4,782,697	5,761,118
Total	\$ 17,230,807	\$ 10,794,833	\$ 14,458,379	\$ 23,530,299	\$ 12,922,654	\$ 12,630,869

All Other Funds by Expenditure Type

Broken down by

Expenses* | Funds... | Departments...

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Personnel	\$ 918,098	\$ 1,034,521	\$ 1,112,997	\$ 1,164,924	\$ 1,164,924	\$ 1,189,845
▶ Operating	3,569,359	3,963,283	4,061,738	4,113,523	4,613,523	5,419,493
▶ Capital Outlay	8,678,973	2,422,503	5,893,278	14,501,485	3,393,841	2,632,000
▶ Debt Service	3,382,268	3,374,526	3,390,366	3,390,367	3,390,366	3,389,531
▶ Other Uses	682,110	0	0	360,000	360,000	0
Total	\$ 17,230,807	\$ 10,794,833	\$ 14,458,379	\$ 23,530,299	\$ 12,922,654	\$ 12,630,869

Positions Summary

During fiscal year 2022, the Public Services department made the following position changes:

- Electrician reclassified to Crew Chief
- One Maintenance Technician position transferred from Golf to Streets and Stormwater

The Public Services department increased positions by one (1) for fiscal year 2023. Changes in positions are:

- New Administrative Specialist III

	2021 Adopted	2022 Adopted	2023 Adopted
Administrative Assistant	0.00	1.00	1.00
Administrative Service Manager	1.00	1.00	1.00
Administrative Specialist III	1.00	0.00	1.00
Community Services Administrator	1.00	1.00	1.00
Crew Chief	6.00	6.00	7.00
Crew Leader	5.00	5.00	5.00
Deputy City Manager	1.00	1.00	1.00
Deputy Community Services Administrator	2.00	2.00	2.00
Director of Public Services	1.00	1.00	1.00
Electrician	2.00	2.00	1.00
Emergency Vehicle Tech Mechanic	3.00	4.00	4.00
Heavy Equipment Operator	1.00	1.00	1.00
HVAC Technician	2.00	2.00	2.00
Maintenance Technician	13.00	14.00	14.00
Mechanic	5.00	5.00	5.00
Operations Manager	4.00	4.00	4.00
Pool Equipment Mechanic	1.00	1.00	1.00
Traffic Technician	2.00	2.00	2.00
TOTAL	51.00	53.00	54.00

Fiscal Year 2022 Service Level Accomplishments

- Implementation of the online Vector Solutions Training Program for Public Services SEIU employees.
- Installation of one City-wide monument sign (Fire Station 64).

- Installation of a new artistic bus shelter (N Military Trail north of Kyoto Gardens Dr).
- Completed design phase for three new artistic bus shelters (two on Campus Dr adjacent to Palm Beach State College; one on N Military Trail north of Holly Dr).
- Completed 7 Capital Improvement Projects, totaling \$29,798,304.26.
- Logistics- Painted exterior all buildings and perimeter wall, installed new Fire alarm system, and installed new restroom in building 3.
- Fire Station, 1-5- Installed high efficiency air filtration “AirHawk” systems in the bay areas, installed entry door air curtains fans, and various LED lighting upgrades.
- Police Department - Replaced interior lighting with LED fixtures, painted offices, updated signage, and replaced flooring with LVT.
- Police Department – Install manual transfer switch to the tactical training center for Emergency Power to portions of the facility.
- Fire 3 – Replaced fire alarm system.
- Fire 1 – Painted interior of the bay area.
- Fire 2 – Painted exterior of building.
- Aquatic Complex – Painted the Splash Playground.
- Aquatic Complex – Repaired damaged drains at the Competition Pool.
- Aquatic Complex – Replaced damage fencing caused by the tornado.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

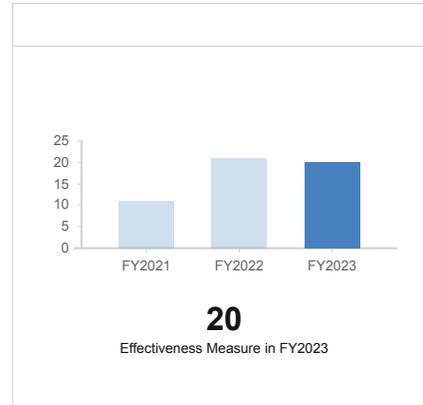
City Council Goal #2:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
1. Work orders completed annually	268	251		250
2. Number of special projects completed	17	15		15
3. Number of street signs maintained for traffic safety and way finding annually	1,900	1,900		1,900
Efficiency Measure				
1. Number of miles landscaped medians maintained	14.76	17.76		16.26
2. Pedestrian actuated crosswalk systems installed	2	1		2
3. Number of linear feet for striping	8,395	9,000		10,000
Effectiveness Measure				
1. Total miles swept	2,529	2,529		2,532
2. ADA sidewalk entries reconstructed	11	21	20	
3. Paving plan for fiscal year linear miles	4.36	3	5	

1. Total miles swept



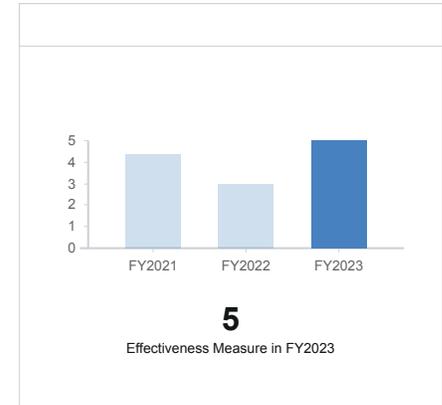
Service Level Objective: Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City.

2. ADA sidewalk entries reconstructed



Service Level Objective: Ensure all paved streets and sidewalks are properly maintained.

3. Paving plan for fiscal year linear miles



Service Level Objective: Minimize roadway and walkway hazards by responding to repair issues.



Return to Community Services

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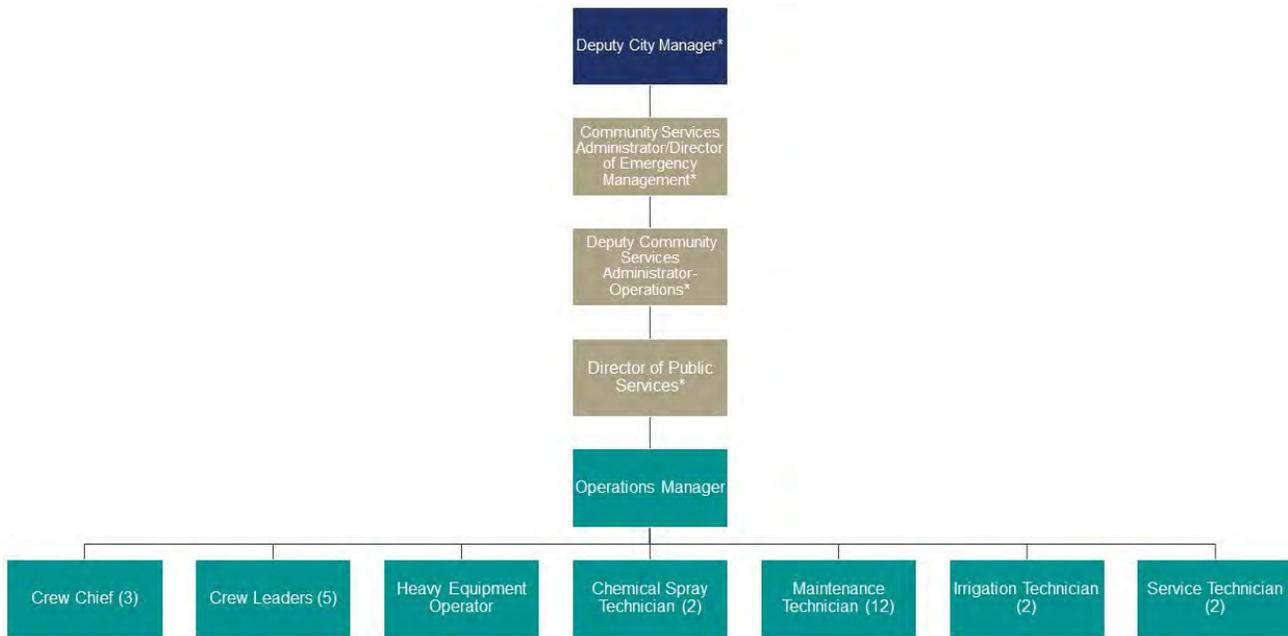
Gardens

Parks and Grounds

The Parks and Grounds Division maintains 17 City public parks with a combined area of approximately 312 acres. Within these parks, there are 41 outdoor sports fields with a combined area of 65 acres of Bermuda turf and 3.5 acres of clay, which are open to the public 24/7, apart from scheduled maintenance and safety closures. The parks maintained include Ironwood Park, Gardens Park, Lilac Park, Oaks Park, Lake Catherine Park, Lake Catherine Sportsplex, PGA National Park, Plant Drive Park, Mirasol Park, Joseph R. Russo Athletic Complex, Sandhill Crane Park, Thompson River Linear Park, Twins Park, Riverside Linear Park, Ilex Circle Park, Allamanda Gopher Tortoise Preserve, Burns Road Community Recreation Campus, and “The Gardens” North County District Park. These parks provide a wide variety of active and passive areas, as well as include a full array of amenities for all ages to enjoy.

The Parks and Grounds Division works with other City divisions and departments to provide proper facilities for services offered to the public. This division works closely with the Recreation Division to establish time periods for play, field renovations, and general rules for facilities. Most importantly, this division also works as a team in the coordination of special events scheduled at outdoor facilities. This division responds to public questions to resolve any maintenance or safety issues related to parks facilities. This division coordinates the maintenance for all established user groups, such as the Palm Beach Gardens Youth Athletic Association, for baseball, girls’ basketball, football, lacrosse, soccer, and softball, as well as sponsored activities such as boys’ basketball and flag football.

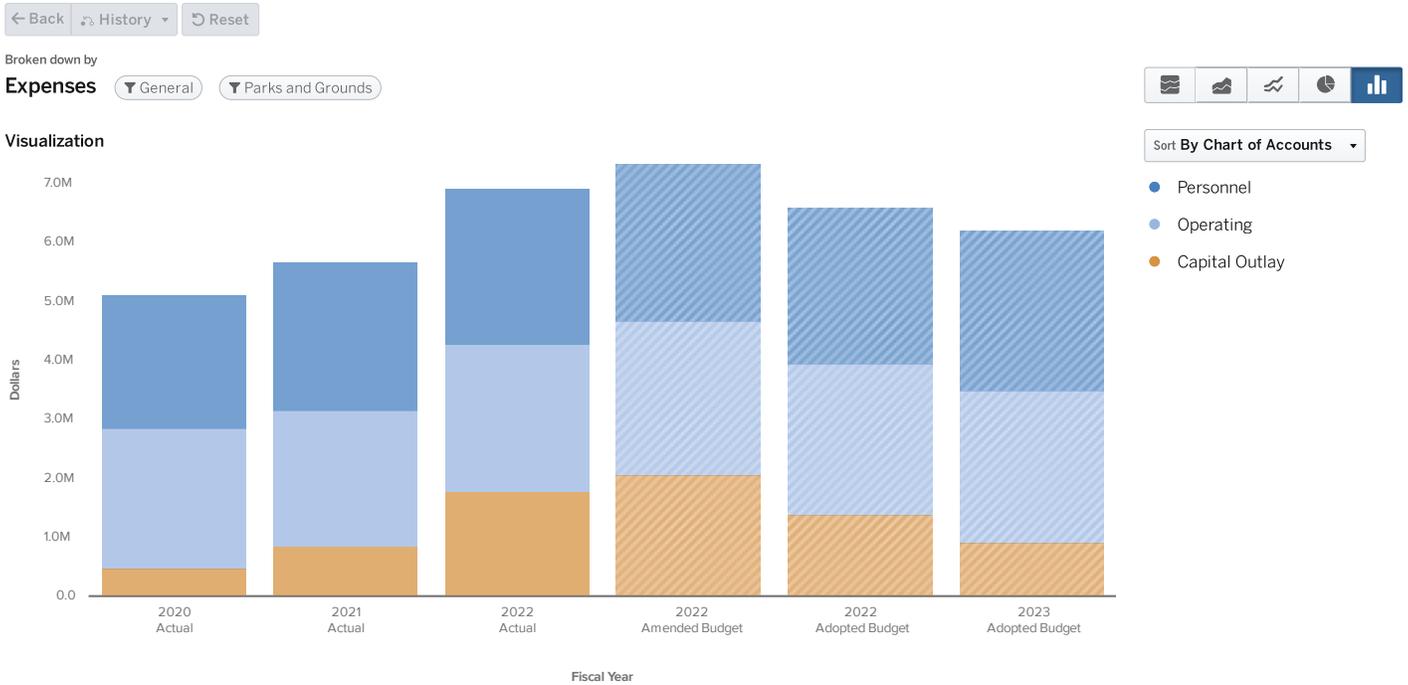
The Parks and Grounds Division manages the Plant-a-Tree Program, which is an opportunity for individuals or community groups to plant trees in selected public places to commemorate people or events. This division also maintains all public irrigation systems and performs tree and landscaping maintenance within medians and common grounds. The Parks and Grounds Division also designs and coordinates all new landscape and irrigation installations that are project-related - incorporating planting for shade, energy conservation, and new irrigation technology. These new technologies are designed to reduce water consumption. Additionally, the division relocates trees that are impacted by development, thereby preserving our urban tree canopy.



*The Deputy City Manager, Community Services Administrator/ Director of Emergency Management, the Deputy Community Services Administrator- Operations and Director of Public Services are not additional positions. Positions are budgeted under Community Services Administration.

Budget Highlights

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.



Broken down by

Expenses General Parks and Grounds

Data

Expand 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
▶ Operating	2,387,704	2,286,806	2,488,228	2,618,221	2,549,852	2,577,568
▶ Capital Outlay	467,355	860,680	1,788,000	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

Positions Summary

The Parks and Grounds division continues to maintain twenty-eight (28) positions for fiscal year 2023.

	2021 Adopted	2022 Adopted	2023 Adopted
Chemical Spray Technician	2.00	2.00	2.00
Crew Chief	3.00	3.00	3.00
Crew Leader	5.00	5.00	5.00
Heavy Equipment Operator	1.00	1.00	1.00
Irrigation Technician	2.00	2.00	2.00
Maintenance Technician	12.00	12.00	12.00
Operations Manager	1.00	1.00	1.00
Service Technician	2.00	2.00	2.00
TOTAL	28.00	28.00	28.00

Fiscal Year 2022 Service Level Accomplishments

- Renovated Gardens Park baseball fields 1 & 2.
- Design and construction of irrigation system for landscape of new par 3 golf course.
- Resurfaced east pickleball courts at Plant Drive Park.
- Resurfaced Joseph R. Russo Parks basketball & pickleball courts.
- Installed 3 bleacher covers over observation areas of Showcase baseball field at Gardens Park.
- Installed 3 new pavilions at Gardens North County District Park.
- Upgraded sports lighting with LED fixtures at PGA Park tennis and basketball courts, Oaks Park tennis court, Mirasol Park basketball court, softball field, and soccer fields, and Lilac Park baseball field.
- Furnished and installed all-inclusive playground at Gardens Park.
- Renovated Plant Drive skatepark restrooms.
- Replaced damaged playground equipment and added additional landscaping to Ironwood Park playground.
- Refurbished and repainted Oaks Park pavilion.
- Replaced artificial turf surface at Mirasol Park fitness area.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

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

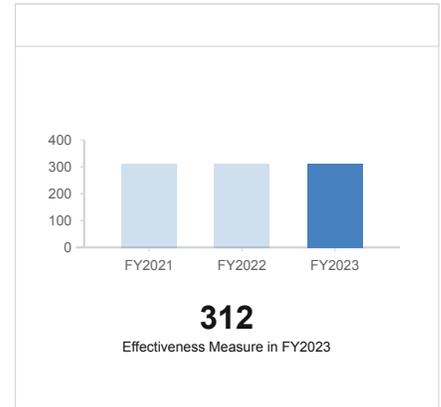
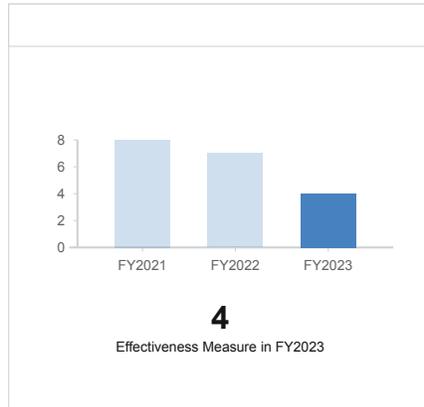
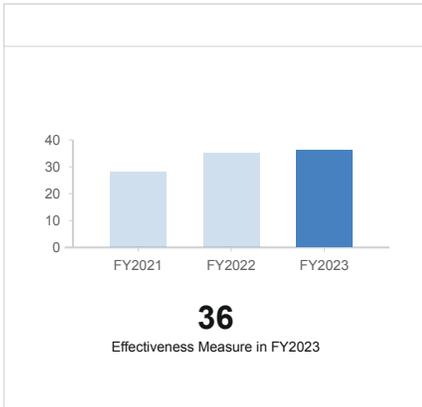
Performance Measure	Actual FY 2021	Estimated FY 2022	Projected FY 2023
Performance Measure			
1. Work orders completed annually	939	806	910
2. Number of special projects completed	7	12	12
3. Number of acres of common area landscape maintained	130	130	130
Efficiency Measure			
1. Number of playground and facility inspections conducted	76	80	80
2. Number of sports turf acres mowed	7,000	8,640	8,640
3. Number of pump station inspections annually	900	900	900
Effectiveness Measure			
1. Upgrade of signage and information to the public for parks conditions (i.e., closures, upgrades, renovations)	28	35	36
2. Number of applications for the City's "Buy into the Gardens" Program	8	7	4
3. Number of acres Parks and Grounds maintains annually	312	312	312

TARGETS

1. Upgrade of signage and information to the public for parks conditions (i.e., closures, upgrades, renovations)

2. Number of applications for the City's "Buy into the Gardens" Program

3. Number of acres of common area landscape maintained



Service Level Objective: Implement methods that ensure safety for customers.

Service Level Objective: To integrate sustainable methods within park operations.

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



Return to Community Services

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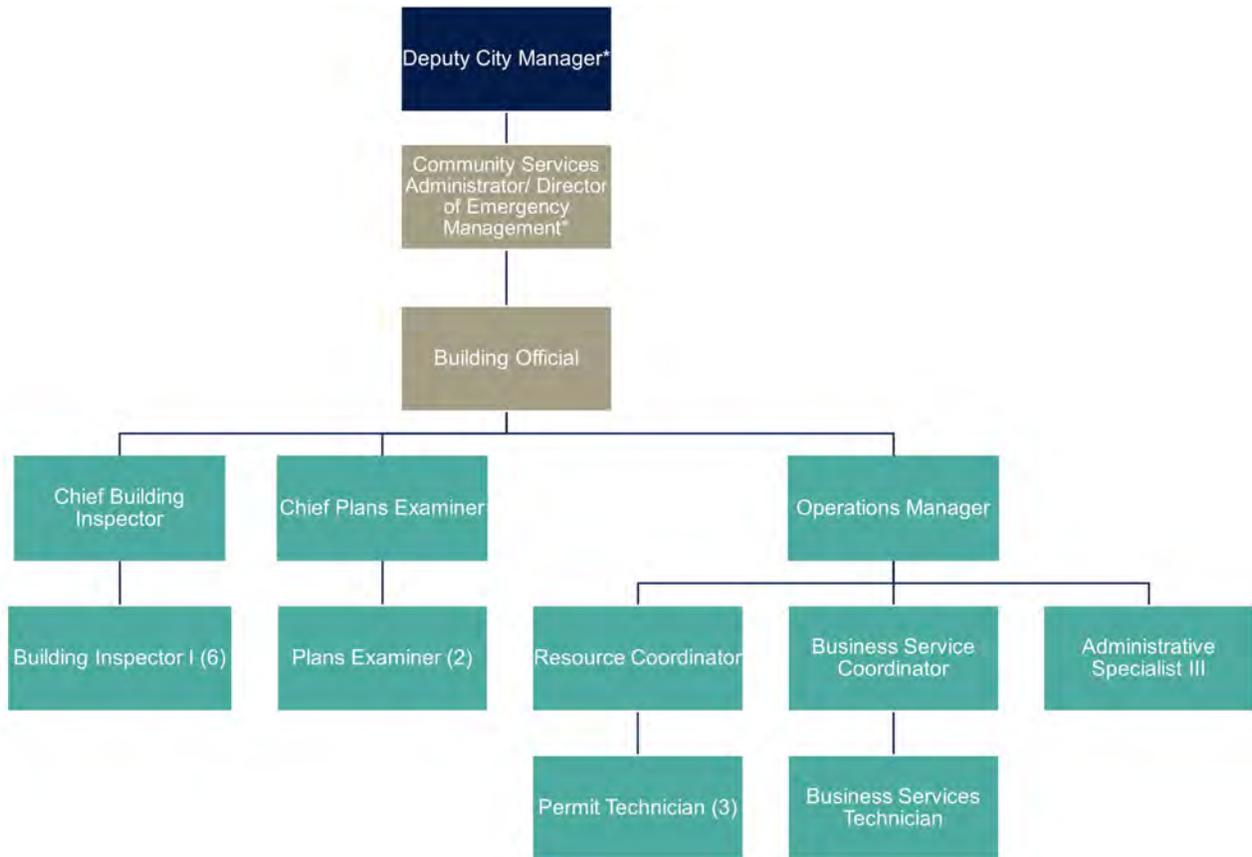


PALM BEACH

Gardens

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.



***The Deputy City Manager and Community Services Administrator/ Director of Emergency Management are not additional positions. Positions are budgeted under Community Services Administration.**

Budget Highlights

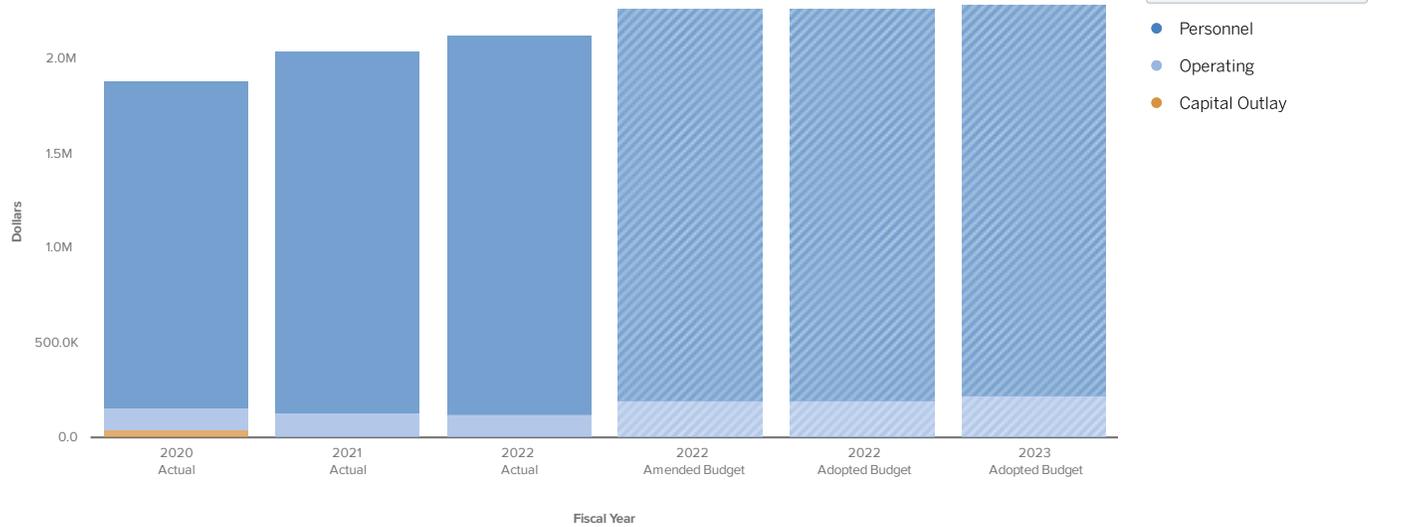
Proposed expenditure for Construction Services' total \$2,284,464. This amount reflects an increase of \$18,514, or .81% from the fiscal year 2022 adopted budget of \$2,265,950.

Broken down by

Expenses Construction/Building Services



Visualization



Broken down by

Expenses Construction/Building Services

Data

Expand 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
▶ Operating	117,222	128,866	127,230	198,845	198,845	221,523
▶ Capital Outlay	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

Positions Summary

The Construction Services division continues to maintain nineteen (19) positions for fiscal year 2023.

	2021 Adopted	2022 Adopted	2023 Adopted
Administrative Specialist III	1.00	1.00	1.00
Building Inspector I	6.00	6.00	6.00
Building Official	1.00	1.00	1.00
Business Services Coordinator	1.00	1.00	1.00
Business Services Technician	1.00	1.00	1.00
Chief Building Inspector	1.00	1.00	1.00
Chief Plans Examiner	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00
Permits Technician	3.00	3.00	3.00
Plans Examiner	2.00	2.00	2.00
Resource Coordinator	1.00	1.00	1.00

	2021 Adopted	2022 Adopted	2023 Adopted
TOTAL	19.00	19.00	19.00

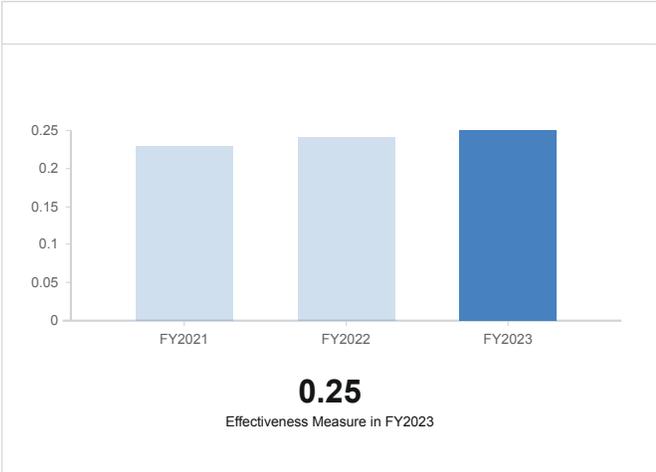
Fiscal Year 2022 Service Level Accomplishments

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

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

City Council Goal #2:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
1. Number of Building Permits issued	15,785	14,631		
2. Total number of inspections	42,545	45,132		48,200
Efficiency Measure				
1. Percentage of permits issued over the counter	29%	30%		32%
2. Total number of new business applications	597	543		575
Effectiveness Measure				
1. Percentage of permits issued in 20 business days	23%	24%		25%
2. Average number of inspections per inspector per day	22	23		25

1. Percentage of permits issued in 20 business days



2. Average number of inspections per inspector per day



Service Level Objective: Provide timely and efficient plan review services based upon the type of permit requested, with 98% accuracy.

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



Return to Community Services

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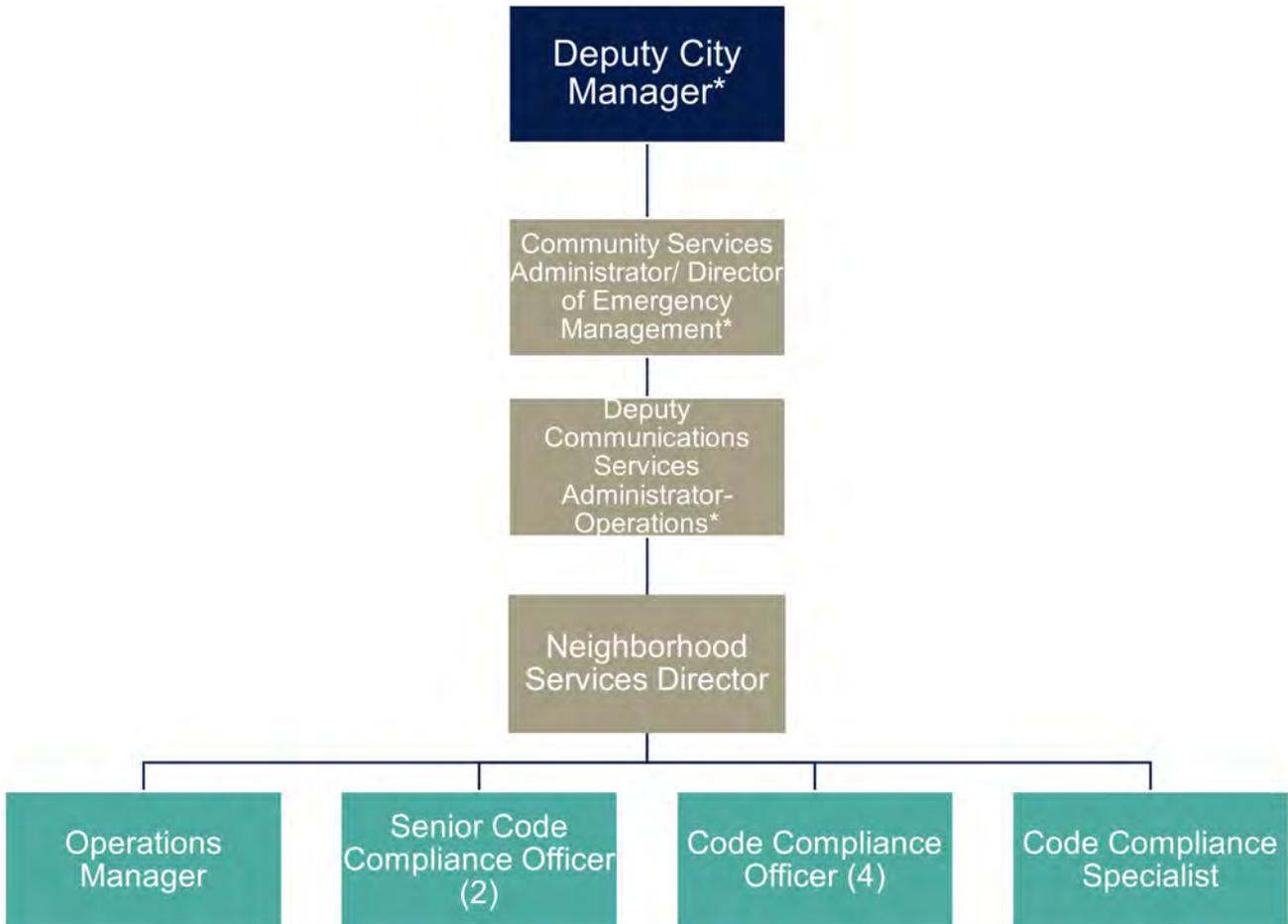


PALM BEACH

Gardens

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.



*The Deputy City Manager, Community Services Administrator/ Director of Emergency Management, and the Deputy Community Services Administrator- Operations are not additional positions. Positions are budgeted under Community Services Administration.

Budget Highlights

Proposed 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.

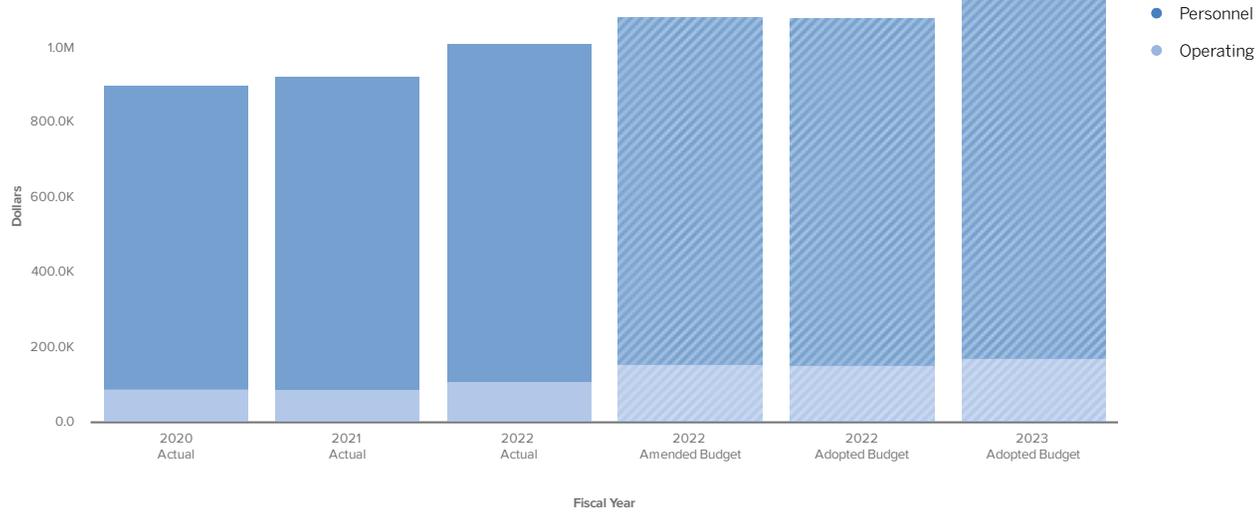
← Back History Reset

Broken down by Expenses Neighborhood Services



Visualization

Sort By Chart of Accounts



← Back History Reset

Broken down by Expenses Neighborhood Services

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Personnel	\$ 811,300	\$ 835,396	\$ 900,964	\$ 928,918	\$ 928,918	\$ 981,059
▶ Operating	91,318	88,964	111,624	157,542	153,862	173,438
Total	\$ 902,618	\$ 924,361	\$ 1,012,588	\$ 1,086,460	\$ 1,082,780	\$ 1,154,497

Positions Summary

The Neighborhood Services division continues to maintain nine (9) positions for fiscal year 2023.

	2021 Adopted	2022 Adopted	2023 Adopted
Code Compliance Officer	4.00	4.00	4.00
Code Compliance Specialist	1.00	1.00	1.00
Neighborhood Services Director	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00
Senior Code Compliance Officer	2.00	2.00	2.00
TOTAL	9.00	9.00	9.00

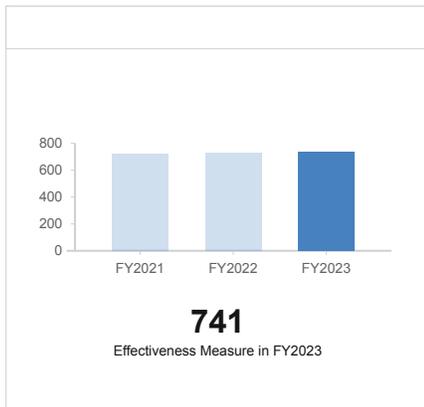
Fiscal Year 2022 Service Level Accomplishments

- Established Blue Bag litter mitigation program, whereas; compliance officer secures readily accessible roadside litter in a designated bag and strategically place for collection and disposal.
- Implemented an installment option, whereas; respondents can settle fines and liens during an agreed upon period through Special Magistrate Order.
- Members continue to pursue advance education and knowledge through various on-line portals to better service the community.

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

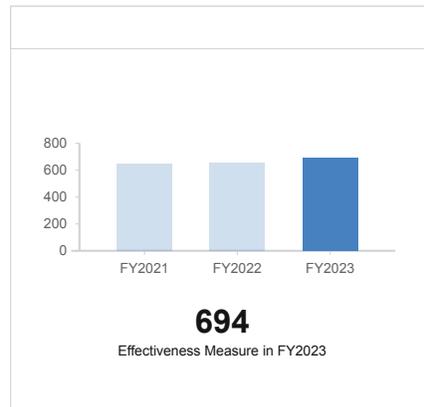
City Council Goal #8:		To protect the City’s character of high-quality housing and focus on the maintenance of existing affordable housing.		
Performance Measure	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023
1. Number of residential cases generated	723	734		741
Efficiency Measure				
2. Number of complaints received	643	652		694
Effectiveness Measure				
3. Number of complaints resolved	641	648	687	

1. Number of residential cases generated



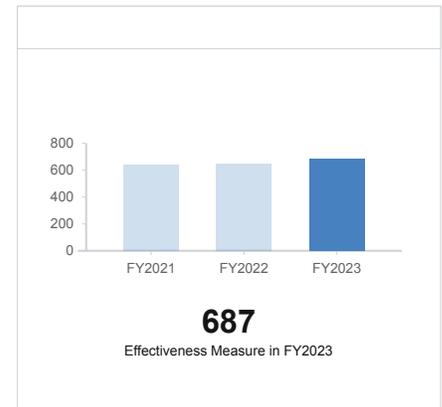
Service Level Objective: To provide high levels of service to all residents by ensuring well-maintained properties.

2. Number of complaints received



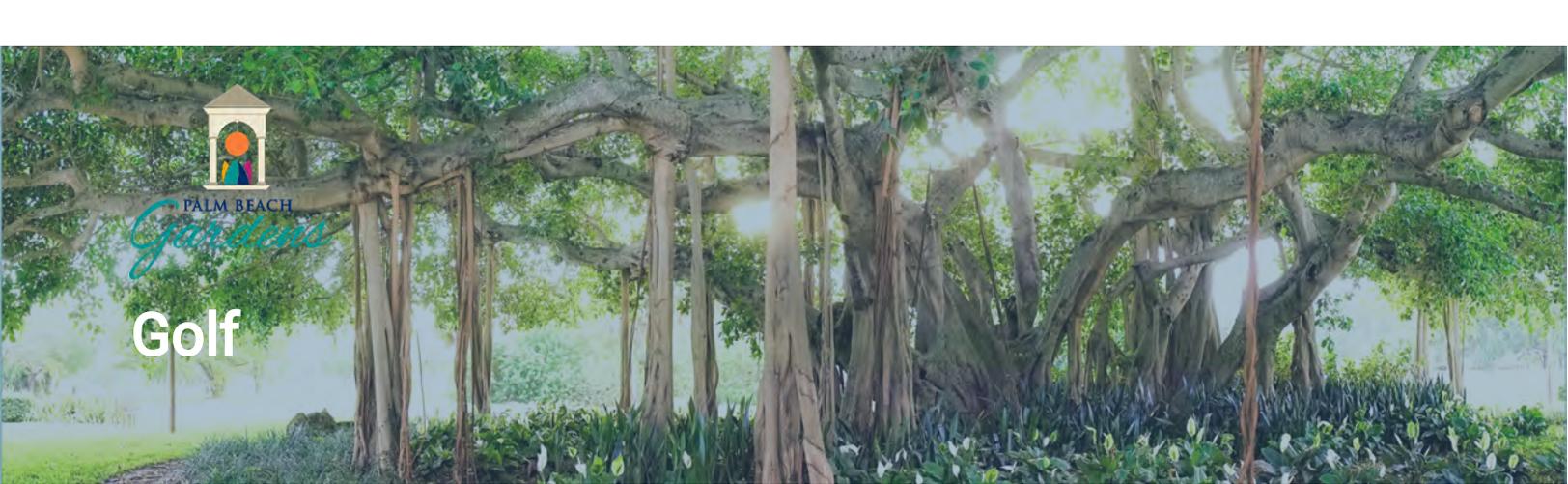
Service Level Objective: Ensure compliance of all licensing requirements per the City Code of Ordinances

3. Number of complaints resolved



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





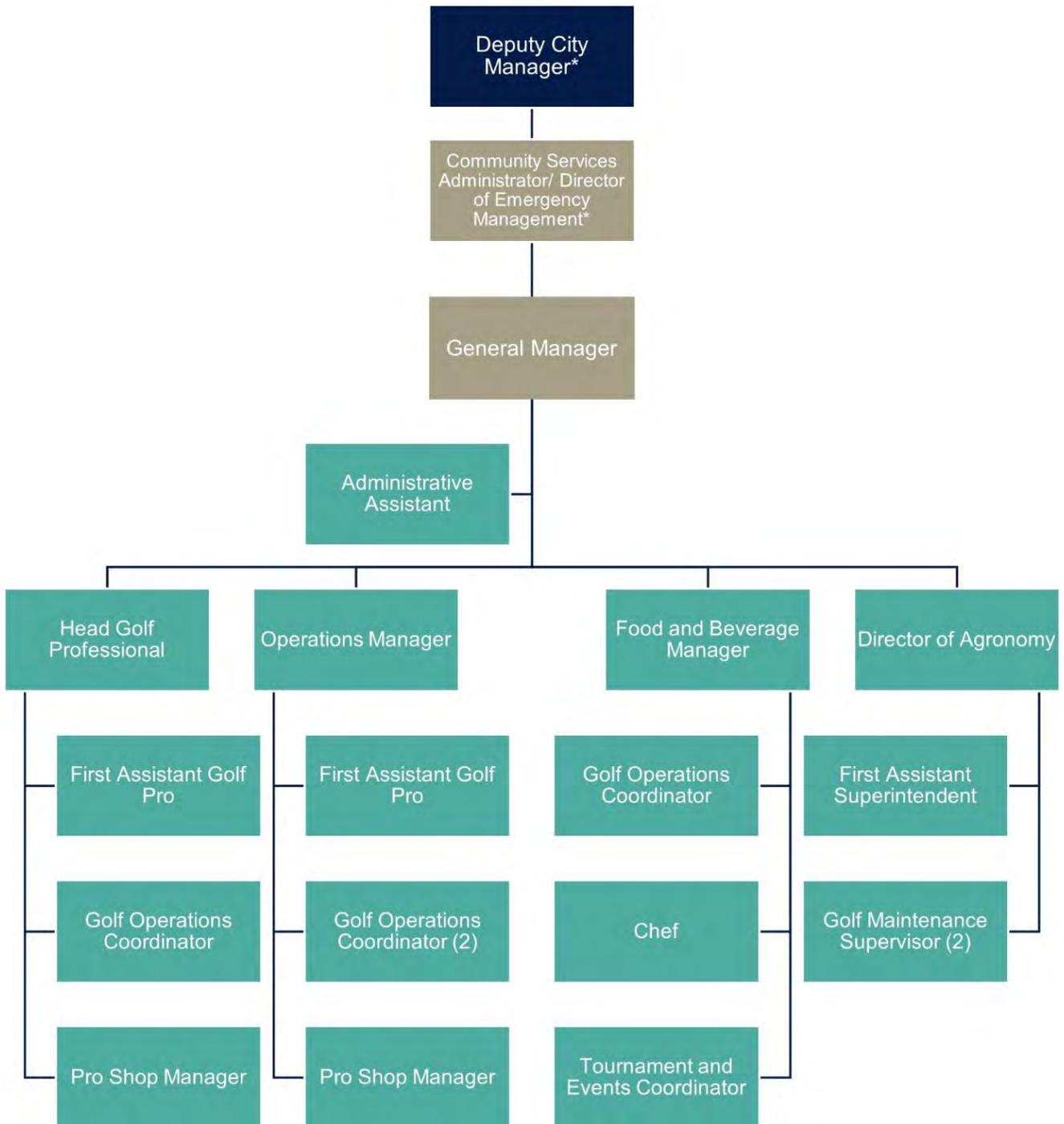
The Palm Beach Gardens Sandhill Crane Golf Club offers a beautiful natural setting in a Florida nature preserve for both golfers and wildlife to enjoy. The friendly staff is committed to providing exceptional customer service to its patrons. The Golf Course provides several special events, clinics, and camps throughout the year, as well as an 18-hole championship course with complete practice facilities: a nine-hole putting green, chipping area with a greenside bunker, and an aqua driving range that provides covered practice capabilities, synthetic turf for turf protection and for use when the ground is saturated, as well as lighted facilities to use after dusk. The clubhouse houses a full-service restaurant, banquet facility, well-stocked and diverse golf shop offerings and apparel, and other club-like amenities open to the public at large. Learn-to-play programs include lessons and clinics offered by PGA Professionals as well as golf leagues for men, women, and junior golfers.

The Training Facility boasts PGA Tour level software and swing analysis systems such as Trackman, Swing Catalyst, K-Motion sensors, Sam Putt Lab, and Megsa training units and is available for indoor instruction in any type of inclement weather.

The course boasts seven sets of tees from 3,108 yards to 6,313 yards allowing players of all ages and abilities to enjoy. Carved out of the beautiful Loxahatchee Nature Preserve, the course is home to wildlife, plants, and vegetation not typically found on courses in this area.

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

The Golf division consists of five sections of operation: Administration, Pro Shop, Maintenance, Programs and Food & Beverage Operations. Administration is responsible for the overall management of the golf course's day-to-day operations, marketing, personnel, budgeting, and long-term planning. The golf shop's functions include providing tee time reservations; retail sales for golf related items; starter and player assistance; golf cart and bag assistance; clinics and private lesson registration and payment; and organization of leagues and tournaments. The Maintenance section is responsible for all grounds and turf maintenance; equipment maintenance and repair; irrigation and all chemical applications to keep the course in the best playing condition possible. The Program section is responsible for managing all golf related activities including private and semi-private lessons, camps, and clinics. Food and Beverage operations consists of a full-service bar, dining room and banquet facilities. The second level banquet facility overlooks the golf course and can seat up to 210 attendees or 180 with a dance floor or can be separated into smaller banquet areas for a more intimate atmosphere. The newly opened outdoor event area provides a serene and beautifully landscaped 2,000 square foot to rent for a variety of events and life celebrations.



***Deputy City Manager and the Community Services Administrator/ Director of Emergency Management are not additional positions. Positions are budgeted under Community Services Administration.**

Budget Highlights

Proposed 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:

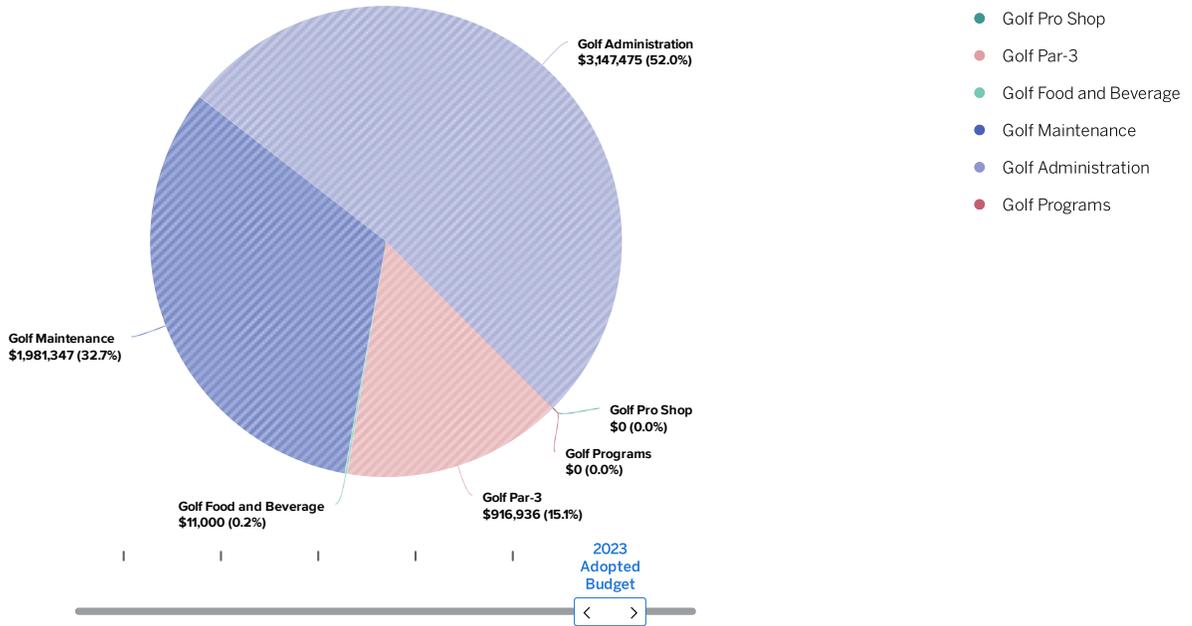
- Personnel- \$3,330,118
- Operating- \$2,352,640
- Capital Outlay- \$374,000

Broken down by

Golf Golf Course Expenses

Sort By Chart of Accounts

Visualization



Broken down by

Golf Golf Course Expenses

Data

	2020	2021	2022	2022	2022	2023
	Actual	Actual	Actual	Amended Budget	Adopted Budget	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	1,526,183	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	\$ 2,820,302	\$ 3,676,938	\$ 3,375,184	\$ 6,056,758

Budget Summary

Broken down by

Expenses Golf Course Golf

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	1,101,230	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
Total	\$ 2,167,178	\$ 2,107,054	\$ 2,820,302	\$ 3,676,938	\$ 3,375,184	\$ 6,056,758

Positions Summary

The Golf department increased positions by four (4) for fiscal year 2023. Changes in positions are:

- Director of Golf reclassified to General Manager
- Golf Maintenance Superintendent reclassified to Director of Agronomy
- Administrative Specialist III reclassified to Administrative Assistant
- New Tournament and Events Coordinator
- New Food and Beverage Manager
- New Chef
- New Golf Operations Coordinator

	2021 Adopted	2022 Adopted	2023 Adopted
General Manager	0.00	0.00	1.00
Director of Agronomy	0.00	0.00	1.00
Administrative Assistant	0.00	0.00	1.00
Administrative Specialist III	0.00	1.00	0.00
Tournament and Events Coordinator	0.00	0.00	1.00
Food and Beverage Manager	0.00	0.00	1.00
Chef	0.00	0.00	1.00
Director of Golf	1.00	1.00	0.00
First Assistant Golf Pro	1.00	2.00	2.00
First Assistant Superintendent	0.00	1.00	1.00
Golf Maintenance Superintendent	1.00	1.00	0.00
Golf Maintenance Supervisor	1.00	2.00	2.00
Golf Operations Coordinator	1.00	3.00	4.00
Head Golf Professional	1.00	1.00	1.00
Maintenance Technician	1.00	0.00	0.00
Operations Manager	1.00	1.00	1.00
Pro Shop Manager	1.00	2.00	2.00
TOTAL	9.00	15.00	19.00

Fiscal Year 2022 Service Level Accomplishments

- Successfully submitted the site assessment and environmental plan and implemented all metrics required for the Audubon Society golf course rating

- Finished the shaping, grassing, irrigation, and overall construction for The Nest Nicklaus Design 18-hole par 3 with expected opening in early 2023
- Increased overall donations through our Charity Shootout to donate more than \$40,000 to our local charities, non-profits, and community-based organizations
- Added 13 birdhouses on the Sandhill Crane Golf Course as an environmental stewardship program, taking the place of the plastic 150-yard markers/indicators. Houses include wood ducks, bats, eastern bluebirds, purple martins, and screech owl boxes
- Developed and implemented a Maintenance “Best Management Practices” manual tailored to the needs of Sandhill Crane Golf Club
- Implemented an EvapoTranspiration (ET) based irrigation program to conserve water and reduce irrigation output during times of heavy precipitation by gauging rainfall on course electronically and remotely
- Streamlined maintenance tasks via the Job Board which allows for seamless transitioning from primary to secondary tasks and allows for off-site changes which can be made with consideration to overnight rains at the facility or other weather-related events, as determined by the Superintendent, thereby reducing labor-hour waste and increasing efficiency in the limited hours dedicated to maintenance prior to play
- Host to several local and out-of-state elementary, middle, high school, and college golf teams as their primary or secondary practice and match facility
- Host to the Chamber of Commerce and Arty Falk Golf Classic through the Palm Beach Gardens High School tournaments and the Golf Course Municipal Managers Association yearly meeting
- Host to FPL, Lockheed Martin, Spark, Granite, and Jenoptik 9-hole, evening, summer leagues
- Successfully implemented a Junior Ambassador program with eight juniors who meet monthly playing, practicing, and community service requirements with quarterly clinics and group meetings where “Big” Ambassadors mentor their “Little” Ambassadors. This mentorship program aims to teach our ambassadors life skills that are useful both on and off of the golf course and to prepare them for tournament play
- Implemented a six-week PGA Junior League program in conjunction with Sigma Pi Phi business fraternity of men to “Create access into golf for kids of color and create mentorship relationships between Sigma Pi Phi Archons and the players.”
- Hosted the SFPGA two-day Prep Tour tournament with over 58 juniors in attendance

Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

City Council Goal #7:

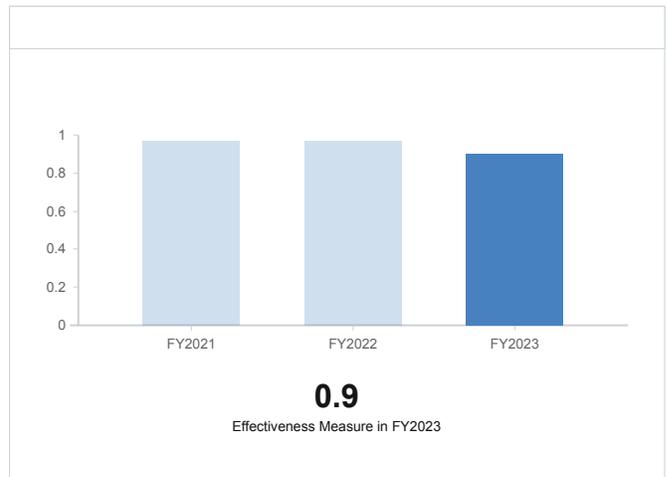
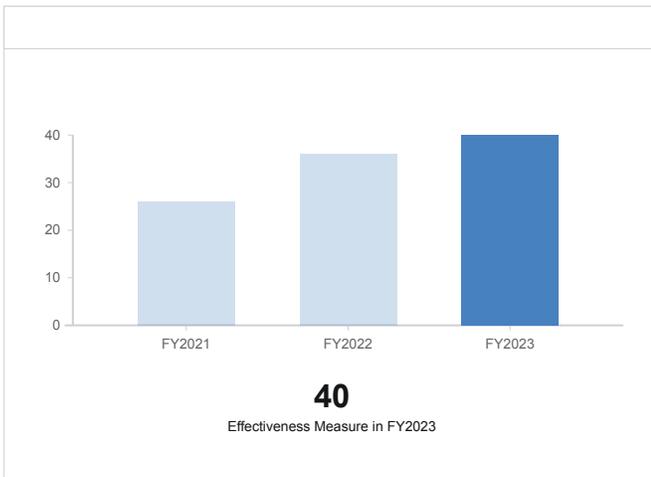
To provide residents opportunities for recreations and leisure activities and other past-time interests.

	Actual FY 2021	Estimated FY 2022	Projected FY 2023
Performance Measure			
1.Total number of rounds	45,273	46,000	63,000
2.Total number of resident passes issued	270	332	450
Efficiency Measure			
1. Average rate per round	\$43.38	\$47.73	\$36.85
2. Percentage of Passholder Rounds	14.34%	14.75%	11.00%
Effectiveness Measure			
1. Total number of green top dressing applied annually	26	36	40
2. Percentage of cart utilization: rounds played with a cart compared to total rounds played	97%	97%	90%

TARGETS

1. Total number of green top dressing applied annually

2. Percentage of cart utilization: rounds played with a cart compared to round played



Service Level Objective: Provide a higher level of service through the enhancement of the golf course amenities.

Service Level Objective: Provide a higher level of service through the enhancement of the golf course amenities.



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PALM BEACH

Gardens

Leisure Services

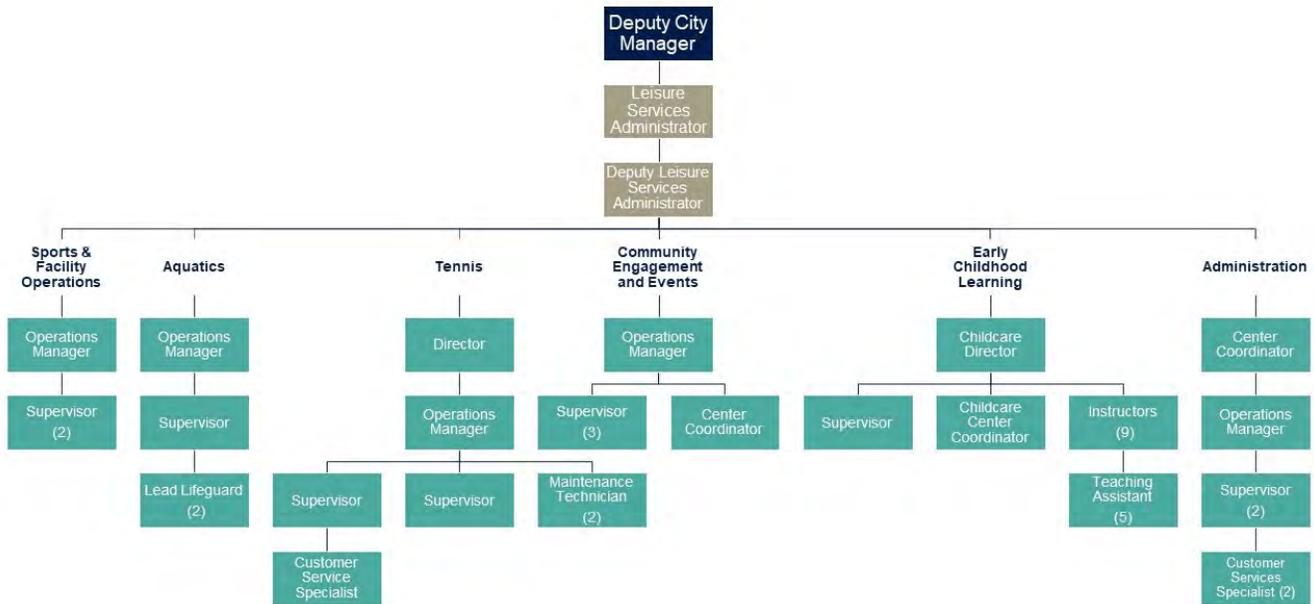
The City of Palm Beach Gardens Recreation Department professionally develops, programs and coordinates a wide variety of recreational activities for all age groups ranging from toddlers to senior citizens. In addition to the recreational activities planned internally, the Department oversees the programs and activities offered throughout the park system, acts as the liaison to public-private partnerships that benefit the community and works with local schools to support their athletic and development programs. The department units are organized into the five areas outlined below. The goal of the department is to provide services, programming and special events that build community, provide social interaction/wellness opportunities for adults, foster cultural arts, and to enhance children's lives. Most programs, events, and sports are held in City-owned facilities.

Recreation services are important to the residents who live within the City and the surrounding community. This is demonstrated by the citizen survey response numbers and the growing number of participants in recreational activities. The activities and events offered by the Department, and through its partners/operators, have an economic impact to the community. These services sustain small businesses, attract people to hotels and restaurants, and encourage people to move to the community.

The Department divisions are:

- Administration - Operationally, this division manages human resources, budget & fiscal management, partnerships, policy, and directs the vision and goals of the department.
- Community Engagement & Events - This division includes programming and activities, community events, the Gardens GreenMarket, and partner/sponsorship development. All marketing and promotion of Department programs and events are handled by this division.
- General Programs and Center Operations - This division manages the operation of the community center and all of the general programs provided at the Community Center Campus.
- Sport & Outdoor Facility Operations - This area handles sport and outdoor programming, private partnerships, liaison to PBGYAA, sport economic development, liaison to schools, and coordinates all use of city-owned facilities and parks. In addition, this division oversees adaptive sports programming.
- Early Childhood Learning - The Riverside Youth Enrichment Center is a licensed, year-round pre-school, as well as elementary school-age aftercare.
- Aquatics - The Aquatics Division handles the mechanical and programming operation of the Aquatic Center, all safety training for staff, learn-to-swim programming, water exercise, and coordination of water adaptive programs.
- Tennis & Pickleball Center - This division operates the clay court tennis facility and has oversight of all tennis and pickleball programming in the City. The programming offered includes international tournaments, leagues, fitness, and adaptive classes. The new Tennis & Pickleball Center is also home to a café and retail shop.

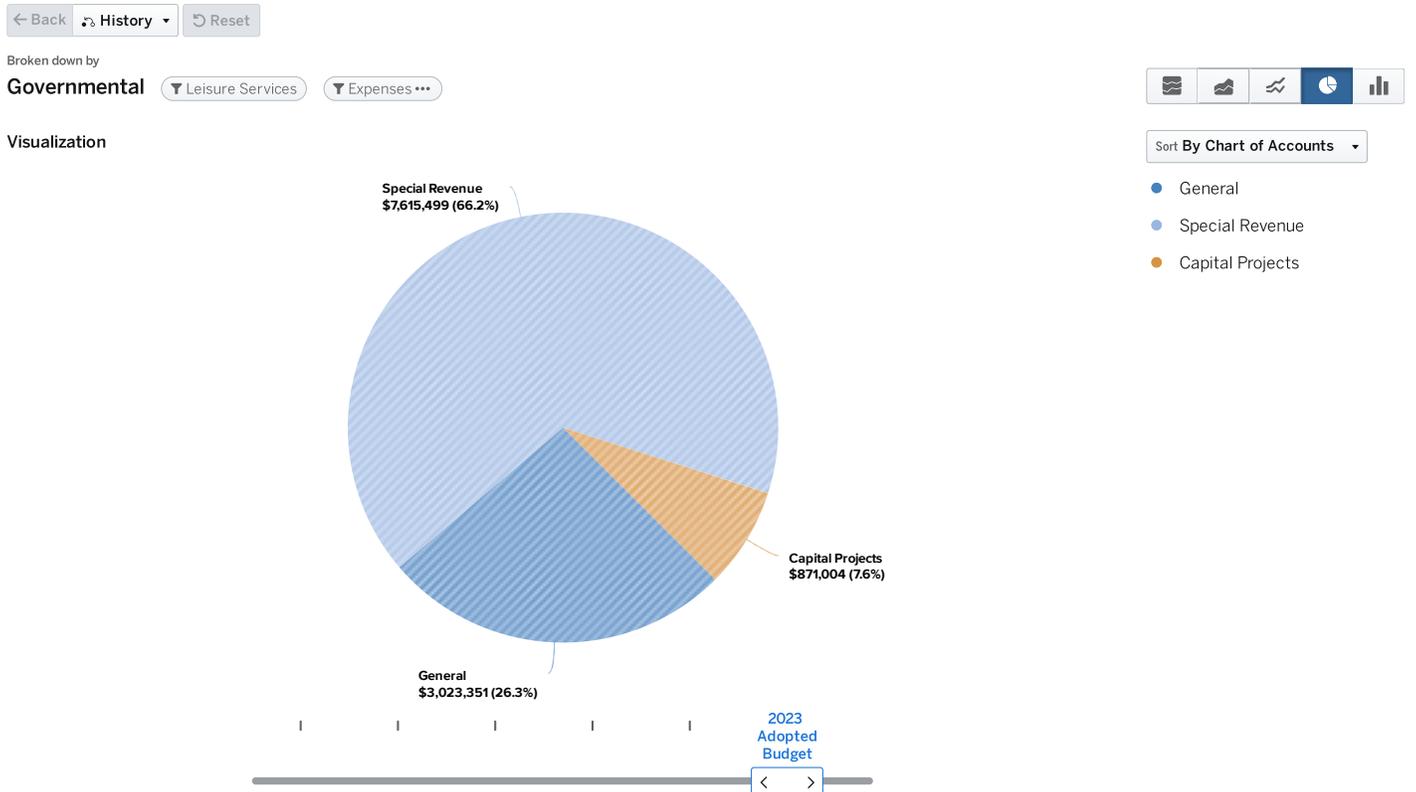
The Leisure Services department is funded primarily through the Recreation Special Revenue Fund which comprises 66.2% of the total budget. The remaining 26.3% is funded by the General Fund and 7.6% by the Recreation Impact Fund.



Departmental Highlights for Fiscal Year 2023

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.

Budget Summary by Division by Fund



Budget Summary by Division

← Back History Reset

Broken down by

Leisure Services Governmental Expenses

Data

	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
Recreation Administration	\$ 3,808,059	\$ 975,363	\$ 1,680,265	\$ 13,131,915	\$ 11,745,070	\$ 2,564,257
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	1,715,464	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	\$ 8,307,962	\$ 6,140,999	\$ 9,884,989	\$ 22,771,939	\$ 18,040,302	\$ 11,509,854

Budget Summary by Expenditure Type

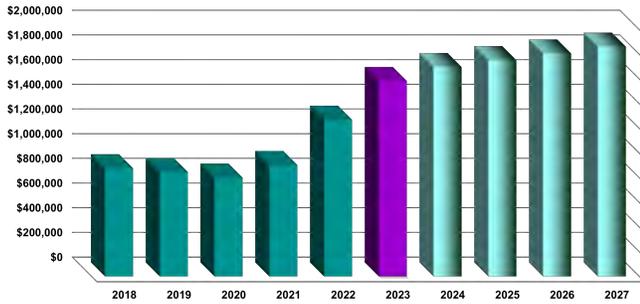
← Back History Reset

Broken down by

Expenses* Governmental Leisure Services

Data

Expand All	2020 Actual	2021 Actual	2022 Actual	2022 Amended Budget	2022 Adopted Budget	2023 Adopted Budget
▶ Personnel	\$ 4,013,417	\$ 4,023,100	\$ 4,915,582	\$ 5,197,436	\$ 5,197,436	\$ 6,661,332
▶ Operating	1,259,077	1,300,722	1,820,302	2,099,510	2,081,856	2,537,518
▶ Capital Outlay	3,035,468	817,177	3,149,106	14,713,983	10,000,000	1,440,000
▶ Other Uses	0	0	0	761,010	761,010	871,004
Total	\$ 8,307,962	\$ 6,140,999	\$ 9,884,989	\$ 22,771,939	\$ 18,040,302	\$ 11,509,854



Historical & Projected General Expenditures

For purposes of analyzing trends which affect the City’s ad valorem property tax rate, the graph below illustrates the General Fund component only of Leisure Services, i.e., Special Revenue and Capital Project Funds are excluded. Actual expenditures are shown for years 2017 through 2020, estimated actual amounts for 2021, adopted budget for 2022, and projected amounts for years 2023 through 2026 for the General Fund.

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

Positions Summary

During fiscal year 2022, the Leisure Services department made the following position changes:

- Recreation Supervisor reclassified to Center Coordinator
- Early Childhood Superintendent reclassified to Childcare Director
- Early Childhood Supervisor reclassified to Childcare Center Coordinator
- Two (2) new Customer Service Specialists
- Five (5) new Teaching Assistants

The Leisure Services department increased positions by three (3) for fiscal year 2023. Changes in positions are:

- Recreation Supervisor reclassified to Center Coordinator
- New Aquatics Supervisor
- New Lead Lifeguard
- New Operations Manager

	2021 Adopted	2022 Adopted	2023 Adopted
Center Coordinator	0.00	0.00	2.00
Customer Service Specialist	0.00	1.00	3.00
Teaching Assistant	0.00	5.00	5.00
Childcare Director	0.00	0.00	1.00
Aquatics Supervisor	1.00	1.00	2.00
Childcare Center Coordinator	0.00	0.00	1.00
Deputy Leisure Services Administrator	1.00	1.00	1.00
Early Childhood Superintendent	1.00	1.00	0.00
Early Childhood Supervisor	2.00	1.00	0.00
Lead Lifeguard	1.00	1.00	2.00
Leisure Services Administrator	1.00	1.00	1.00
Maintenance Technician	2.00	3.00	2.00
Operations Manager	3.00	4.00	5.00
Recreation Supervisor	10.00	11.00	9.00
Recreation Youth Enrichment Instructor	9.00	8.00	9.00
Sports Supervisor	1.00	0.00	0.00
Tennis Director	1.00	1.00	1.00
TOTAL	33.00	39.00	44.00

Fiscal Year 2022 Service Level Accomplishments

Administration Division

- Oversaw a safe return to standard operations in a post-Covid-19 era.
- Acted as the liaison for the Honda Classic PGA and the ArtiGras events.
- Continued as the liaison to the Citizen Recreation Advisory Board.
- Assisted in the design and construction of the Aquatic Center Main Pool and Building.

Tennis & Pickleball

- Received FRPA Innovative Programming Award - Love Serving Autism Therapeutic Camp.
- Hosted a record number of full-day tennis campers, the 2nd annual Love Serving Autism Therapeutic tennis camp, and 5 weeks of sold-out pickleball camp supported by donations.
- Received equipment and operating grants from the USTA to start tennis and pickleball programs for Veterans.

Community Engagement & Events

- Rebranded The Gardens GreenMarket for the 20th Season with a new campaign: Food, Music, Shopping & MORE. The summer season was held at City Hall for the first time.
- Partnered with The Els Center of Excellence to host a new inclusion initiative, Awe in Autism Expo at The Gardens GreenMarket. Individuals with autism sold their handmade crafts.
- Hosted a GardensArt exhibit and reception for ArtiGras artists and photographers.
- Hosted a record-breaking attendance at Fall Festival, Veterans Salute Celebration, and Egg Hunt.
- Awarded grants from Frenchman's Creek Charities Foundation & BallenIsles Charities Foundation to host the new Community Concert and Films on the Field series.

Sport and Facility Operation

- Hosted the 3v3 Live National Championship, with teams traveling from 26 different states.
- Hosted the Development Player League (DPL) Winter Showcase, which provided a nearly \$7 million economic boost to the area's economy.
- Started Group Fitness Instructor program to provide an outlet to serve the public's wellness needs in City parks.

Early Childhood Learning

- 18th year of licensing as child care by Palm Beach County Health Department, and DCF Office of Child Care Regulation GOLD SEAL QUALITY CARE PROGRAM
- FDOE of Early Learning - VPK Provider Kindergarten Readiness Rate - 100%.
- Secured Early Learning/Child Care Provider ARPA Child Care Stabilization Grant.

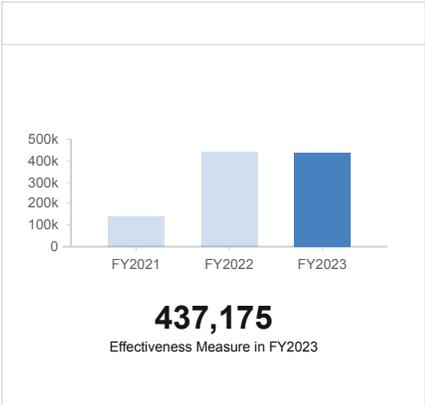
Aquatics Division

- Worked collaboratively with other departments by providing an intern to Media Relations, working on the Main Pool Project with the City Engineer, and completing Transfer of Care training between lifeguard staff and every fire station/shift.
- Issued 165 staff certifications through the American Red Cross across several different disciplines.
- Converted all documents and record keeping digitally through Hydroapps, drastically reducing our environmental footprint.

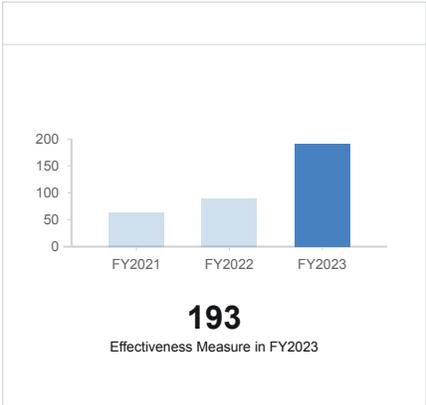
Fiscal Year 2022 Goals, Objectives and Outcomes Indicators

City Council Goal #1:		To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.			
	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023	
Performance Measure					
1. Hours of programming that enable senior citizens the ability to socialize and engage others	69	1,076			742
Efficiency Measure					
1. Number of GreenMarkets, yard sales and health fairs produced	49	53		53	
Effectiveness Measure					
1. Yearly attendance at community special events	137,934	441,998		437,175	
City Council Goal #4:		To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold the necessary skills for jobs, and continue to pursue knowledge.			
	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023	
Performance Measure					
2. The number of school programs accommodated through the interlocal agreement use of City Facilities by local schools	1	12			12
Efficiency Measure					
2. Staff hours dedicated to support school activities	34	1,263		1,313	
Effectiveness Measure					
2. Total number of children enrolled in programs at the Center	63	91		193	
City Council Goal #5:		Promote economic development in the City through expansion of existing businesses and attraction of new industry.			
	Actual FY 2021	Estimated FY 2022	TARGETS	Projected FY 2023	
Performance Measure					
3. The number of state and national tournaments held in City park facilities that create room-nights and revenue for local businesses and restaurants	16	24			28
Efficiency Measure					
3. Average number of community members served at facility service desks daily	140	180		180	
Effectiveness Measure					
3. Number of hours of athletic fields permitted- Annually	10,223	11,600		11,900	

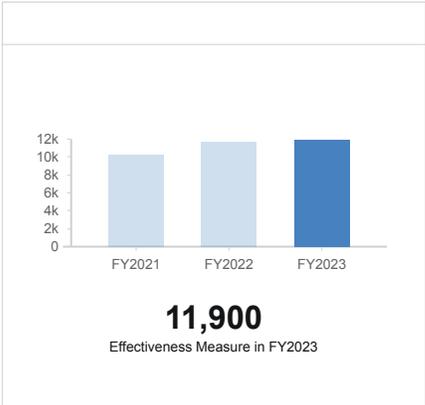
1. Yearly attendance at community special events



2. Total number of children enrolled in programs at the Center



3. Number of hours of athletic fields permitted-Annually



Service Level Objective: To provide programs, events and partnerships that foster social well-being and the ability for people to gather and interact.

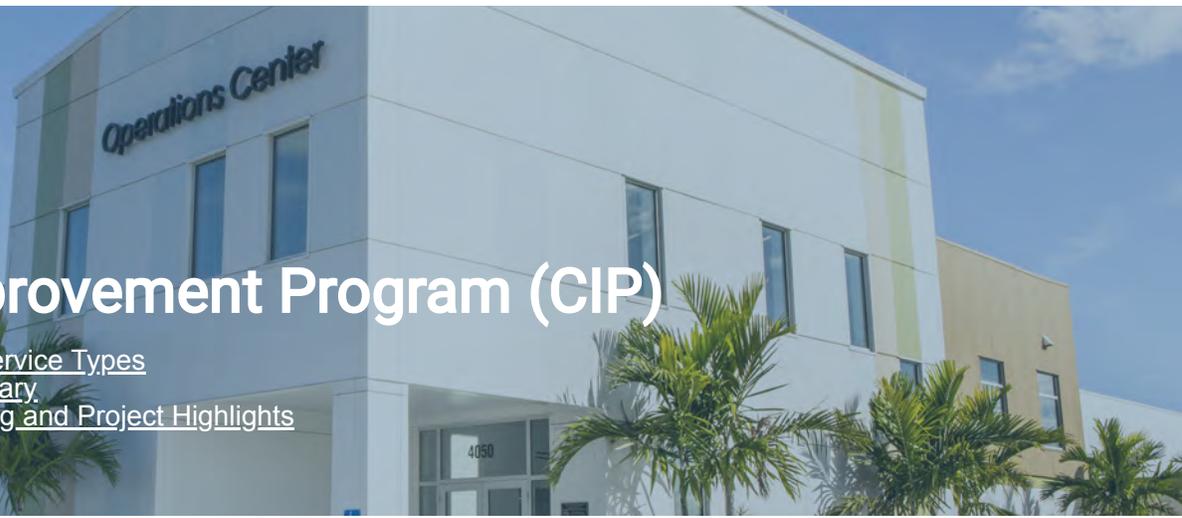
Service Level Objective: Support local schools through an active community partnership.

Service Level Objective: Encourage small business growth through providing opportunities for vendors and Independent Contractors to reach the public through activities, events, and programs.



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Capital Improvement Program (CIP)

[Funding Sources and Service Types](#)
[Five-Year Capital Summary](#)
[Significant Non-Recurring and Project Highlights](#)

Capital Improvement Program Introduction

The purpose of the Capital Improvement Program (CIP) is to promote advanced planning by department heads and serves as a fiscal planning tool to forecast the demands on revenues and future borrowing needs. The Capital Improvements Program is reviewed and updated annually. Budgeted amounts for all funds for fiscal year 2023 total \$5,945,674.

The City of Palm Beach Gardens defines a “capital expenditure” as the cost(s) associated with the acquisition of land, improvements to land, easements, buildings, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting period. Capital expenditures with a minimum dollar threshold of \$5,000 are recognized as depreciable as recommended by the GFOA Best Practices. A Capital Improvement Project is a capital asset or improvement that costs at least \$50,000 and has a useful life span of five (5) years.

Capital expenditures are further defined as “**recurring**” and “**non-recurring**”. Recurring capital expenditures represent the cost(s) of items that are purchased on an annual basis such as computer hardware, vehicles, and various other types of equipment. (Recurring expenditures are listed by service type on the following pages) non-recurring capital expenditures represent the cost(s) of items that are not purchased on a regular basis. This category usually consists of expenditures related to capital improvement projects. (To see **Non-recurring expenditures and project highlights** [click here](#))

The City of Palm Beach Gardens recognizes the need to keep pace with the growth of the community and the needs of the City’s residents. The Capital Budget is designed to balance the need for public facilities and infrastructure as stated in the city ‘s Comprehensive Plan. As part of its budget process, the City prepares and submits to the City Council a Five-Year Capital Improvement Plan beginning with the next fiscal year. The City’s Capital Budget is comprised of a five-year projection of future improvements to existing facilities, the acquisition of land and buildings, construction of new facilities and major equipment purchases. This includes the regular replacement of equipment such as vehicles and computer hardware.

At the start of the budget preparation process, project request forms are submitted to and completed by the departments separately from their operating budget requests. These forms provide the Finance Department with updates on current projects, the projects scheduled for the next fiscal year and any changes that are requested from the previous five-year plan. These changes include requests for new projects or modifications to projects already forecasted in the plan. Departments are required to give a description of the project, estimated costs and justification, funding resources and a statement of impact on the City’s annual operating budget. The requests are then prioritized according to guidelines set forth by the Capital Improvements Element of the Comprehensive Plan.

The projects are evaluated and prioritized using the following criteria:

- The worthiness of the capital improvement project in relation to factors such as financial feasibility, public health, safety, welfare, and impact on operational costs.
- Fulfillment of the city’s legal commitment to provide facilities and services, to preserve or achieve full use of existing facilities and to eliminate existing capacity deficits.
- Increase in efficiency of use of existing facilities, whether it prevents or reduces future improvement cost, provides service to developed areas lacking full service or promotes infill development.
- The project must be consistent with the location needs based on the projected growth patterns, the accommodation of new development and redevelopment of facility needs.

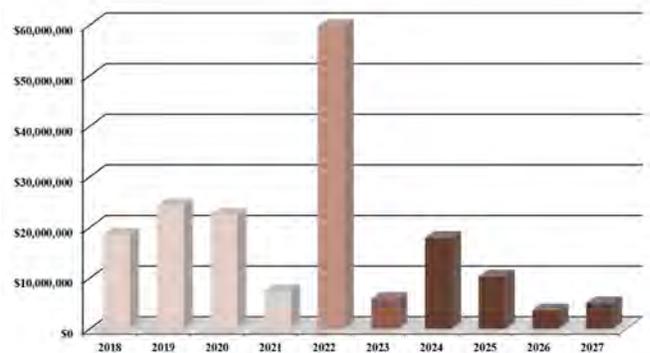


Capital Improvement Project Committee

The Capital Improvement Projects committee is made up of the Community Services Administrator, the department or division project manager that requested the capital allocation, and staff members from the Finance and Purchasing Department. The committee meets monthly to discuss ongoing approved capital projects. This committee provides monthly and quarterly project updates of project progress, financial review and analysis, feedback, and project research during these meetings. The meetings provide a forum to share information, ideas, and concerns on the approach to spend the project funds through best management practices. Project delivery methods and interdepartmental communications through the practical project knowledge gathered from these collaborative committee meetings is invaluable to everyone involved.

Historical & Projected Expenditures

The graph below shows the historical and projected expenditure trends for the Capital Improvement Program for all funds. Fiscal years 2018 through 2021, reflect actual expenditures. Fiscal year 2022 shows an estimated actual amount. Fiscal year 2023, is the amount budgeted for capital outlay for all funds. Fiscal years 2024 through 2027, are projected amounts per the Five-Year Capital Improvement Plan.



On January 14, 2021, the City adopted Resolution 7, 2021, authorizing the issuance of \$14,000,000 non-ad valorem debt to finance the cost of an 18-hole par three golf course and related facilities.

Relationship between the Operating Budget and the Capital Improvement Program

There are many characteristics that differentiate the City's operating budget from the Capital Improvement Program. The operating budget provides funding for the day-to-day operations of providing services to our residents on an annual basis but does not result in the purchase of physical assets of the City. Resources for the operating budget include ad valorem and other taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, interest, and other miscellaneous revenues.

The Capital Improvement Plan includes one-time costs for capital projects that can last many years. These projects result in the purchase or construction of major assets for the City. Although resources for the capital budget can be the same as the operating budget, depending on the size and scope of the project, it may be prudent to finance the project versus the Pay-As-You-Go method.

The Capital Budget is not a separate budget, and the process runs concurrently with the Operating Budget. The total amount allocated for the Capital Budget for FY 2023 is **\$5,945,674**. This consists of \$3,320,674 in General Fund capital, \$2,313,000 in Capital Projects capital, and \$312,000 in Special Revenue capital.

The City Council adopts the five-year plan as a part of the annual budgeting process. The first year of the plan is then formally adopted as the Capital Budget for the current year.

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

For further discussion on how the Capital Improvement Program impacts the City's annual operating budget please [click here](#).

Broken down by

Project

Governmental

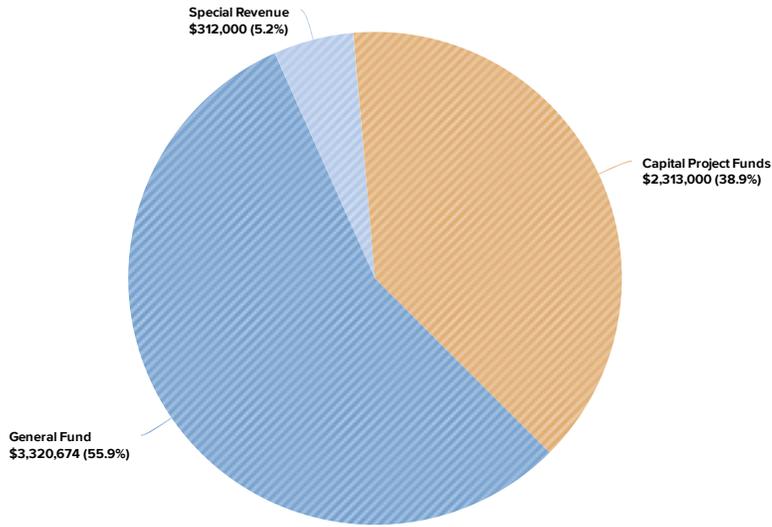
Expenses



Sort By Chart of Accounts ▾

- General Fund
- Special Revenue
- Capital Project Funds

Visualization



2023
CIP Budget



Broken down by

Project Governmental Expenses

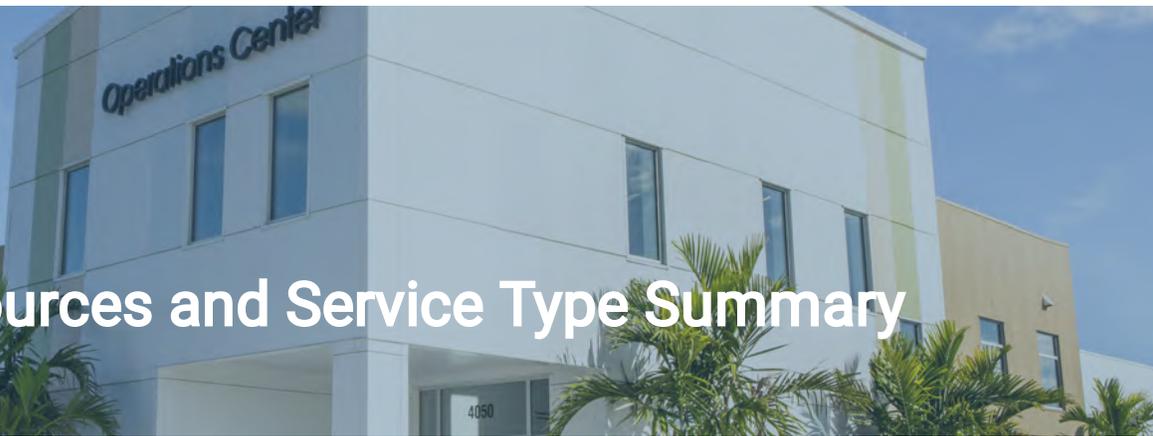
Data

Collapse All	2023 CIP Budget	2024 CIP	2025 CIP	2026 CIP	2027 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



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Funding Sources and Service Type Summary

Capital Budget Funding Sources

The Capital budget is divided into four major funding sources (where the money is derived from) used to finance capital expenditures: General Fund, Capital Project Funds (Recreation, Police, Fire, Public Facilities, Road Impact, and Mobility Funds) plus the One-Cent Surtax Fund, Special Revenue Funds (Gas Tax, Recreation, Golf, and Housing), and Internal Service Fund (Fleet Maintenance). The following is a summary of the funding sources identified in the Capital Budget:

General Fund

The main source of funding is derived primarily from ad valorem property tax revenues. Other resources include the issuance of general obligation bonds, public improvement bonds, bank notes and capital leases.

Capital Project Funds

The funding source for this category (Impact Funds) is derived from impact fees levied on new development and is legally restricted to meet the increased demands on services generated from the development. The funding source for the One-Cent Surtax Fund is derived from the one-cent Infrastructure Sales Tax approved by Palm Beach County voters in November of 2016 and is restricted to repair and construct need infrastructure.

Special Revenue Funds

This is broken into three subcategories: Gas Tax, Recreation, Golf, and Housing. Local Option Gas Tax is derived from the revenue distributed to each municipality by the Department of Revenue in accordance with inter-local agreements between the county and municipalities. This money is legally restricted for highway and transportation expenditures and is reflected in the Transportation Fund. Recreation and Golf Special Revenue is derived from charges levied on the public for use of recreational facilities.

Internal Service Funds

This source of funding is derived from charges levied on the appropriate departments for the repair, maintenance, and replacement of City vehicles. (Fleet Maintenance).

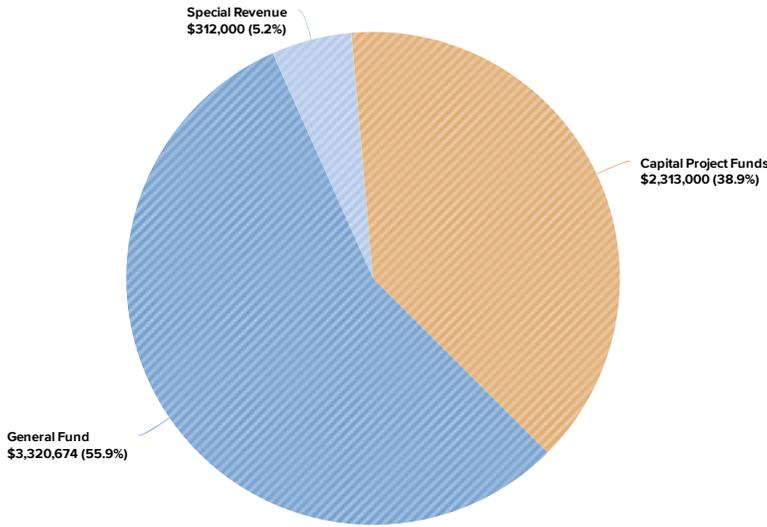
Broken down by

Project Governmental Expenses

Sort By Chart of Accounts

- General Fund
- Special Revenue
- Capital Project Funds

Visualization



Broken down by

Project Governmental Expenses

Data

Expand All	2023 CIP Budget	2024 CIP	2025 CIP	2026 CIP	2027 CIP
▶ General Fund	\$ 3,320,674	\$ 3,991,000	\$ 1,687,000	\$ 2,645,000	\$ 2,682,000
▶ 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
Total	\$ 5,945,674	\$ 17,961,146	\$ 10,340,000	\$ 3,638,000	\$ 5,035,000

Capital Budget Service Type

The Capital budget is used for expenditures based on type of service rendered within the city. These services are categorized as General Government, Public Safety, Culture and Recreation, Physical Environment, and Transportation.

General Government

The General Government service type is comprised of departments whose responsibilities are related to the legislative and administrative services for the benefit of the public and the city unit. The capital budget for this type of

service is used to purchase recurring computer hardware and software. It is essential for governmental entities to keep pace with the ever-growing world of electronic information and technology.

Culture and Recreation

Capital budget designated for use by Culture and Recreation goes towards maintaining recreational facilities for the benefit of citizens and visitors. This includes various parks, the aquatic complex, tennis courts and golf course. The budget in FY 2023 will be used for non-recurring improvement projects that will expand and update existing facilities.

Physical Environment

The Physical Environment category encompasses capital budget for services that provide a suitable living environment by controlling and utilizing elements of the environment. This category also includes budget for sustaining safe streets and roadways as well as subsidiary facilities such as sidewalks and bridges. Most of the budget for this category is for the replacement of fleet vehicles.

Public Safety

Public Safety provides services for the security of persons and property. The capital budget will be used to purchase recurring and non-recurring equipment needed by the police and fire departments.

Transportation

Capital budget designated for use by Transportation provides for the safe and adequate flow of vehicles and pedestrians. This service includes the construction and maintenance of roads, bridges, traffic signals, pathways, and sidewalks. The sources of budget for this service type are generally impact fees and gas tax special revenue.

← Back History Reset

Broken down by

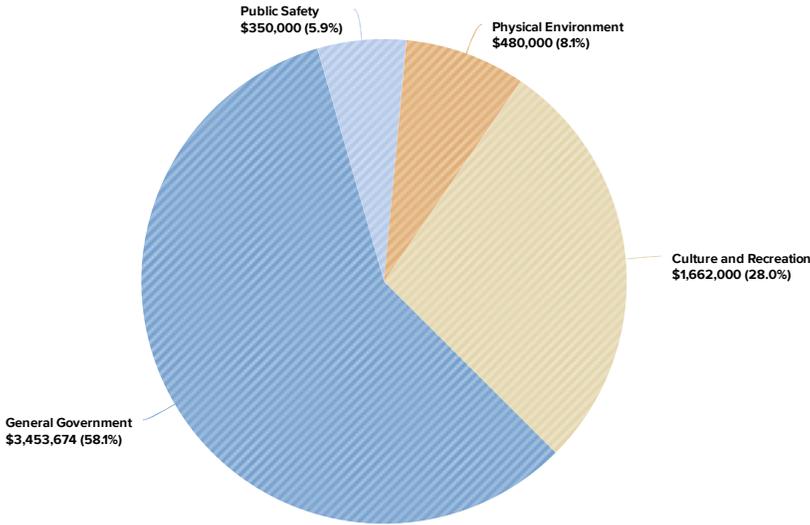
State Function Governmental Expenses

Visualization



Sort By Chart of Accounts

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



2023 CIP Budget



Broken down by

State Function

Governmental

Expenses

Data

Expand All	2023	2024	2025	2026	2027
	CIP Budget	CIP	CIP	CIP	CIP
▶ General Government	\$ 3,453,674	\$ 4,104,146	\$ 7,853,000	\$ 1,893,000	\$ 1,323,000
▶ Public Safety	350,000	2,250,000	0	0	0
▶ Physical Environment	480,000	985,000	1,830,000	830,000	355,000
▶ Culture and Recreation	1,662,000	10,622,000	657,000	915,000	3,357,000
Total	\$ 5,945,674	\$ 17,961,146	\$ 10,340,000	\$ 3,638,000	\$ 5,035,000



Return to Capital Improvement Program Introduction

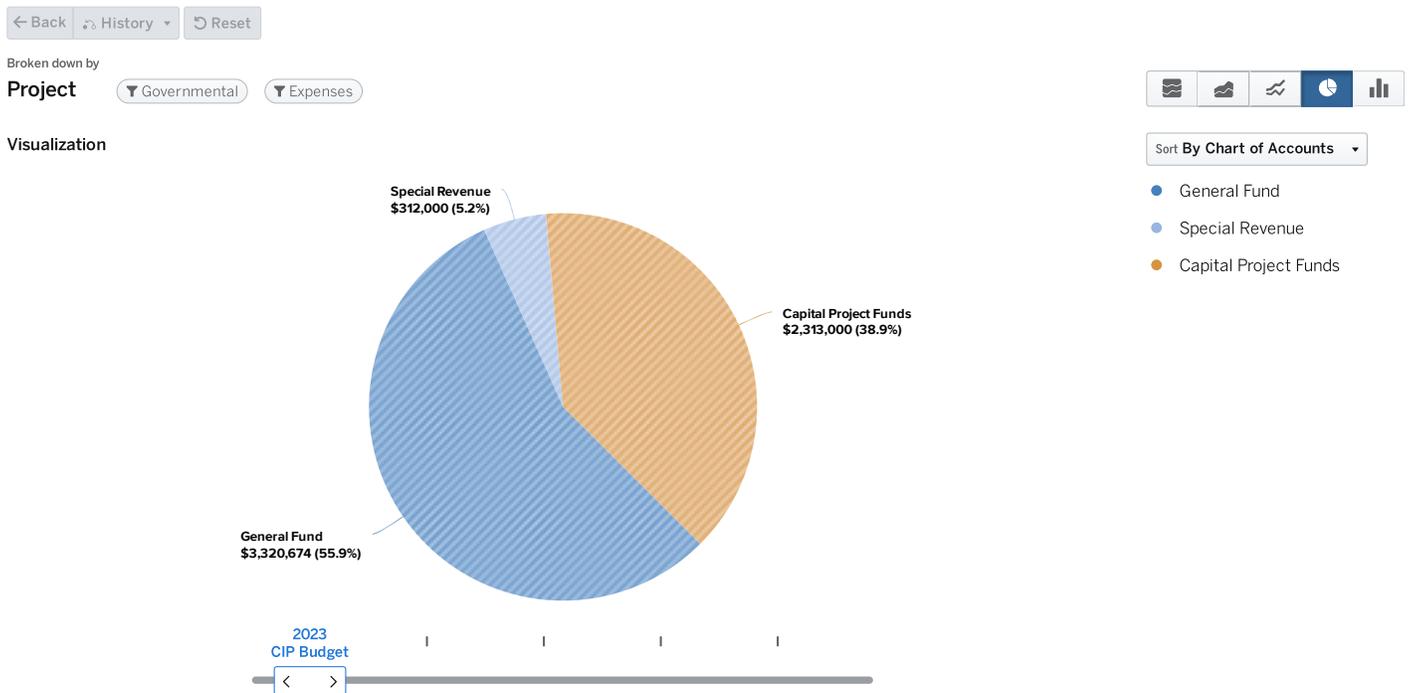
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Five-Year Capital Summary- All

Five-Year Capital Improvement Plan by Funding Sources

The chart below illustrates the sources of funding for the Five-Year Capital Improvement Plan from FY 2023 through FY 2027:



← Back | History | Reset

Broken down by
Project Governmental Expenses

Data

Expand All	2023 CIP Budget	2024 CIP	2025 CIP	2026 CIP	2027 CIP
▶ General Fund	\$ 3,320,674	\$ 3,991,000	\$ 1,687,000	\$ 2,645,000	\$ 2,682,000
▶ 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
Total	\$ 5,945,674	\$ 17,961,146	\$ 10,340,000	\$ 3,638,000	\$ 5,035,000

Five-Year Capital Budgets by Service Types

The following tables present the Five-Year Capital Improvement Plan by service type from FY 2023 through FY 2027:

General Government

[← Back](#)
[↺ History](#)
[↺ Reset](#)

Broken down by

Project
▼ Governmental...
▼ General Government
▼ Expenses

Data

Collapse All	2023	2024	2025	2026	2027
	CIP Budget	CIP	CIP	CIP	CIP
▼ General Fund	\$ 235,674	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ 1,000,000
▼ Information Technology	0	500,000	500,000	1,000,000	1,000,000
Financial System Replacement	0	500,000	500,000	0	0
Police Computer Aided Dispatch System Replacement	0	0	0	1,000,000	1,000,000
▼ Planning and Zoning	235,674	0	0	0	0
Community Development Block Grant (CDBG)	235,674	0	0	0	0
Total	\$ 235,674	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ 1,000,000

Culture & Recreation

Broken down by

Project Governmental Culture and Recreation Expenses

Data

Collapse All	2023 CIP Budget	2024 CIP	2025 CIP	2026 CIP	2027 CIP
▼ General Fund	\$ 1,350,000	\$ 572,000	\$ 607,000	\$ 865,000	\$ 1,307,000
▼ Recreation Administration	50,000	362,000	0	0	752,000
Burns Road Fitness Trail	0	250,000	0	0	0
Burns Road Group Pavilion	0	112,000	0	0	0
PGA National Multipurpose Fields	50,000	0	0	0	0
Lake Catherine Additional Parking	0	0	0	0	152,000
Lake Catherine Batting Cage Cover	0	0	0	0	300,000
Gardens Park Batting Cage Cover	0	0	0	0	300,000
▼ Recreation Aquatics	1,100,000	150,000	382,000	120,000	380,000
Play Pool Features	0	150,000	0	0	0
Competition Pool Resurfacing	1,100,000	0	0	0	0
Pool Emergency Warning System Replacement	0	0	97,000	0	0
Pool Timing System, Starting Blocks & Shade Replacements	0	0	285,000	0	0
Pool Deck Furniture Replacement	0	0	0	120,000	0
Spray Pad Life Floor	0	0	0	0	80,000
Hard Shade Structure	0	0	0	0	300,000
▼ Recreation Tennis	200,000	0	225,000	130,000	125,000
New Stadium Court without Lights	0	0	0	130,000	0
Russo Park Additional Pickleball Courts	200,000	0	0	0	0
Tennis Stadium Court Lighting	0	0	225,000	0	0
Stadium Court Lights	0	0	0	0	125,000
▼ Recreation Programs	0	60,000	0	615,000	50,000
Inclusive Play Features and Sensory Garden	0	60,000	0	120,000	0
Lakeside Fine Arts Center Renovation	0	0	0	450,000	50,000
Sound System Replacement	0	0	0	45,000	0
▼ Special Revenue	312,000	50,000	50,000	50,000	50,000
▼ Golf Course	312,000	50,000	50,000	50,000	50,000
Entrance Road Landscaping	100,000	0	0	0	0
Hole 14 Net	187,000	50,000	50,000	50,000	50,000
Driving Range Storage Shed	25,000	0	0	0	0
▼ Capital Project Funds	0	10,000,000	0	0	2,000,000
▼ Recreation Impact	0	10,000,000	0	0	2,000,000
Burns Road Community Center Renovations	0	10,000,000	0	0	0
Splash Playground Replacement	0	0	0	0	2,000,000
Total	\$ 1,662,000	\$ 10,622,000	\$ 657,000	\$ 915,000	\$ 3,357,000

Physical Environment

Broken down by

Project Governmental Public Services Expenses

Data

Collapse All	2023	2024	2025	2026	2027
	CIP Budget	CIP	CIP	CIP	CIP
▼ General Fund	\$ 1,385,000	\$ 2,669,000	\$ 580,000	\$ 780,000	\$ 375,000
▼ Public Services Parks	905,000	1,739,000	400,000	600,000	20,000
Irrigation System Pump Replacement	105,000	50,000	0	25,000	20,000
Lake Catherine Bleacher Covers	400,000	0	0	0	0
Lilac Park Playground Replacement	400,000	0	0	0	0
Gardens Park Fence Installation	0	40,000	0	0	0
Lake Catherine Park Playground/Shade Structure/Surfacing/Pavilion Replacement	0	250,000	0	0	0
Mirasol Park Bleacher Covers	0	200,000	0	0	0
PGA Park Playground & Surfacing Replacement	0	400,000	0	0	0
PGA Park Shade Structure	0	49,000	0	0	0
Gardens Park Shade Structure	0	0	0	175,000	0
Gardens Park Playground Replacement	0	0	0	400,000	0
PGA Park Playground Replacement	0	0	400,000	0	0
Burns Road Playground Replacement	0	750,000	0	0	0
▼ Public Services Administration	40,000	40,000	40,000	40,000	40,000
Citywide Monument Sign Program	40,000	40,000	40,000	40,000	40,000
▼ Public Services Facilities	390,000	540,000	90,000	90,000	265,000
Fire Station Garage Door Replacement	300,000	450,000	0	0	0
Fire Station Generator Replacement	0	0	0	0	175,000
Golf Course Cart Path	50,000	50,000	50,000	50,000	50,000
Citywide BDA Program	40,000	40,000	40,000	40,000	40,000
▼ Public Services Stormwater and Streets	50,000	350,000	50,000	50,000	50,000
Sidewalk Expansion	50,000	50,000	50,000	50,000	50,000
SUA Emergency Debris Site Driveway	0	300,000	0	0	0
Total	\$ 1,385,000	\$ 2,669,000	\$ 580,000	\$ 780,000	\$ 375,000

Public Safety

Broken down by

Project Governmental Public Safety Expenses

Data

Collapse All	2023	2024	2025	2026	2027
	CIP Budget	CIP	CIP	CIP	CIP
▼ General Fund	\$ 350,000	\$ 250,000	\$ 0	\$ 0	\$ 0
▼ Fire	350,000	250,000	0	0	0
Exhaust Ventilation System	250,000	250,000	0	0	0
Fire Station 1 Bathroom Renovation	100,000	0	0	0	0
▼ Capital Project Funds	0	2,000,000	0	0	0
▼ Police Impact	0	900,000	0	0	0
Police Training Facility Expansion	0	900,000	0	0	0
▼ Fire Impact	0	1,100,000	0	0	0
EMS Lab	0	1,100,000	0	0	0
Total	\$ 350,000	\$ 2,250,000	\$ 0	\$ 0	\$ 0

Transportation

Broken down by

Capital Project Funds Governmental Expenses

Data

Collapse All	2023 CIP Budget	2024 CIP	2025 CIP	2026 CIP	2027 CIP
▼ Road Impact	\$ 0	\$ 55,000	\$ 950,000	\$ 650,000	\$ 0
Traffic Signal (Pasteur & Alton)	0	0	0	650,000	0
Sandhill Crane Drive Improvements (Northlake to Clubhouse)	0	55,000	950,000	0	0
▼ Public Facilities Impact	320,000	150,000	1,250,000	240,000	250,000
Lake Catherine/PGA Park Material Storage Bins	70,000	0	0	0	0
PGA Parking Lot Expansion	0	150,000	0	0	0
District Park Pavilions	0	0	0	0	100,000
Police Command Storage Building	250,000	0	0	0	0
City Parcel Fuel Island	0	0	700,000	0	0
Burns Road Community Center Furniture	0	0	0	240,000	0
Operations Center Canopy	0	0	0	0	150,000
Burns Road Generator Replacement	0	0	550,000	0	0
▼ Mobility Impact	1,993,000	1,715,146	6,403,000	53,000	53,000
Pedestrian/School Crossing Enhancements - Various Locations	400,000	0	0	0	0
Burns Road at Military Trail to Alt. A1A	150,000	1,000,000	950,000	0	0
Kyoto Gardens Drive at Military Trail to Alt A1A	1,000,000	0	0	0	0
Burns Road at Alt A1A to Prosperity Farms Road	140,000	437,146	0	0	0
Fairchild Gardens Ave - Gardens Pkwy to PGA Blvd.	100,000	75,000	1,100,000	0	0
Gardens Parkway - Kew Gardens to Prosperity Farms	150,000	150,000	4,300,000	0	0
Driver Feedback & Warning Systems	53,000	53,000	53,000	53,000	53,000
Total	\$ 2,313,000	\$ 1,920,146	\$ 8,603,000	\$ 943,000	\$ 303,000



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PALM BEACH

Gardens

Operations Center

Significant Non-Recurring and Project Highlights

4050



Capital Budget Impact on Operating Budget

The impact of capital project operating costs on the annual budget requires careful consideration. Operating costs are a fundamental element of the City's Capital Improvement Program and the overall budget development process.

Reliable operating cost estimates are necessary from the onset of each budget cycle, as the City must determine specific ongoing expense it will incur once a project has been completed. For example, once a new fire station becomes active it requires staff (personnel), operating supplies, electricity, fuel, and ongoing maintenance costs to operate. And, since project components are often completed in phases, partially constructed projects generally have associated operating costs which will need to be funded in future fiscal years.

Factors such as location, size, and use of a facility determine the number of personnel and operating costs. A structure such as the new Police Training Facility may require no additional personnel and minimal additional operating costs, while a facility such as an additional fire station would require a significant investment in new personnel. Typically, when new personnel are hired for these types of capital projects they are hired before the completion of the project and placed at a similar structure for training. In terms of budgeting, the project's initial operational impact may begin before completion of the project in its entirety.

Typically, recurring capital projects have minimal operating impact on the City's current or future budgets. Such projects may be scheduled for replacement or refurbishment. On occasion, there may be some operational cost savings for recurring projects. For example, a Street Maintenance Program may reduce operating expenditures associated with repairing potholes, etc. Many of the new construction or major improvements do require some additional operating costs such as mowing, electricity, fuel, and various other maintenance costs such as equipment rental and contractual services.

Below are estimated impacts of operating costs for several highlighted capital items for FY 2023. Amounts represent an addition to or reduction of operating costs.

Significant Non-recurring Capital Projects

The City has included several significant non-recurring projects budgeted for FY 2023. A project is considered significant if the costs are projected to exceed \$100,000 or it potentially has a considerable impact on the current or future operating budgets.

Fire Station 1 Bathroom Renovation

Project Location: Fire Station 1

Budgeted Cost: \$100,000

The current bathroom and multi stall showers are about 20 years old. At this current time, we only have one shower stall and one private shower operational at fire station 61, that houses 7 to 8 personnel. With redesigning and utilizing the current space this will allow the station then to have 3 working private combination facilities for station staff.

Play Pool Features

Project Location: Burns Road Aquatics Complex

Budgeted Cost: \$150,000

This project was planned to allow for the purchase of additional play pool features to compliment the new Main Pool, and refurbish or replace pieces of the Splash Playground Structure, including but not limited to slides or spray features.

Russo Park Additional Pickleball Courts

Project Location: Joe Russo Park

Budgeted Cost: \$200,000

Construct an additional 3 pickleball courts at the Joseph Russo Athletic Complex to be operated by the Tennis & Pickleball Center will help meet the demand of play at the facility. Currently, staff consistently turn away residents and passport holders during peak hours. These additional courts will also support the Center's café and pro shop and assist in the Center's ability to host sports tourism events. These courts will be located to the East of the Russo Concession Stand, and this project has second phase element to cover the courts with a large shelter to allow for pickleball play in all weather conditions. Very similar to the covered batting cages at Gardens Park.

Golf Netting

Project Location: Sandhill Crane Par 3 Course

Budgeted Cost: \$187,000

FY2023 funding prioritizes the construction and placement of a net between hole 14 on Sandhill Crane Golf Course and the east side of The Nest driving range. The net will serve to keep balls within the confines of the driving range from The Nest and within the confines of the golf course from Sandhill Crane Golf Course. This will help alleviate potential safety issues with patrons crossing from the course into the range and will help with daily collection of golf balls from the range. Additional areas identified for fencing include the new 35,000 square foot putting green (waist high, vinyl fence), the back of The Nest driving range (5-6 foot black chain link), and the hog fence on the perimeter of Sandhill Crane Golf Course.

Police Command Storage Building

Project Location: Logistics Center

Budgeted Cost: \$250,000

This project includes construction of a garage to house the new Police Command Unit, which will be located at the Logistics Center.

Capital Improvement Projects Highlights

The City defines the term “capital improvement” as a major repair, renovation or replacement of an asset which has an estimated cost of \$50,000 or greater and extends the useful life of an existing asset by at least five years or adds capacity/ square footage to an existing facility.

Lake Catherine Bleacher Covers

Budget amount: \$400,000

Priority: High

Department: Parks

Division: Community Services

Project Manager: Parks Director

Project Location: Lake Catherine

Funding Source: General Fund

Operating Impact: No anticipated impact to the budget as this equipment and surfacing is currently maintained by the Parks and Grounds Department.

The Lake Catherine Shade Structure will provide additional life to the playground equipment and surfacing by providing substantial relief from inclement weather. Additionally, the shade will provide protection to our residents from the inclement weather. Due to this playground being in close proximity to a school, it is utilized on a regular basis. The Shade Structure would allow for usage during the intense summer months.



Fire Station 1 Garage Door Replacement

Budget amount: \$300,000

Priority: High

Department: Facilities

Division: Community Services

Project Manager: Operations Manager

Project Location: Fire Station 1

Funding Source: General Fund

Operating Impact: This project will have no material impact on operating costs for the current year budget but will include additional operating costs for annual maintenance.

The existing garage doors at fire station 1 have reached the end of their service life. The project will furnish and install new doors, motors, tracks, and an upgraded control system for all bays.

Competition Pool Resurfacing

Budget amount: \$1,100,000

Priority: High

Department: Aquatics

Division: Recreation

Project Manager: Parks Director

Project Location: Burns Road Aquatics Complex

Funding Source: General Fund

Operating Impact: For this project there would be an element of standard maintenance or cleaning.



The current vinyl liner is beginning to fail now that it is more than 7 years old. The current product is past its useful life and out of warranty. The pool needs complete resurfacing with a more durable Wet Edge product consistent with the Main Pool and the Splash Playground.



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Debt Service

The City of Palm Beach Gardens at times needs to incur debt to fund the acquisition, construction, or improvement of major capital projects or equipment. To keep the City's level of indebtedness within its available resources while holding down costs, the City carefully analyzes each new borrowing. The amount to be borrowed, interest rate, term, and the existing debt service structure are evaluated to achieve a balance between the need for a capital project and the City's ability to finance it.

Much of the City's debt requirements are met through the issuance of general obligation bonds, public improvement bonds, bank notes, and capital leases. General obligation bonds are voter approved and backed by the full faith, credit, and taxing power of the City. They are payable out of ad valorem taxes. Public improvement bonds and notes are pledged with non-ad valorem revenues. One measure of the City's financial condition is its bond rating. The rating agencies evaluate the City's management, economic conditions, financial performance and flexibility, and debt. The City's non-ad valorem debt is rated AAA by Standard and Poor's, AA+ by Fitch, and Aa1 by Moody's. These ratings reflect the strong investment quality of the City's bonds.

The City of Palm Beach Gardens is committed to consistent capital planning through the adoption and periodic amendments to a Comprehensive Plan. The City's Comprehensive Plan provides that its total debt service expenditures shall not exceed 20% of total annual revenues and that total outstanding debt is limited to no more than 10% of the City's property tax base. The calculations of the City's legal debt limits are shown below:

• Fiscal Year 2023 budgeted revenues (excluding transfers and internal service fund charges)	\$143,581,326
• Debt service limitation - 20%	28,716,265
• Debt service payment for FY 2023	6,925,167
• Debt payments as a % of revenues	4.82%
• Gross taxable value of property	15,559,147,237
• Debt limitation - 10%	1,555,914,724
• Outstanding debt as of September 30, 2023	37,838,758
• Debt as % of taxable value	.24%

The other debt policies of the City are included with the Financial Management Policies in the Introduction section.

ANALYSIS OF OPERATING IMPACTS OF DEBT SERVICE ON THE BUDGET

On a per capita basis, the City's total debt is at \$522 and .24% of taxable value. As noted above, debt service payments as a percentage of revenues are a manageable 4.82%. Due to the relatively low amount of City-issued debt, the majority of the City's overall debt profile is driven by overlapping debt of the County and School Board. Future capital needs in all funds as outlined in the Five (5) – Year Financial Projection total only \$42.9 million (or 0.28% of taxable value) through FY 2027.

Available revenues to cover debt service in the General Fund remain strong, with non-ad valorem revenue in FY 2023 of \$35.7 million, compared to maximum annual debt service (MADS) on the outstanding Public Improvement Bonds and Capital Leases of \$6.6 million.

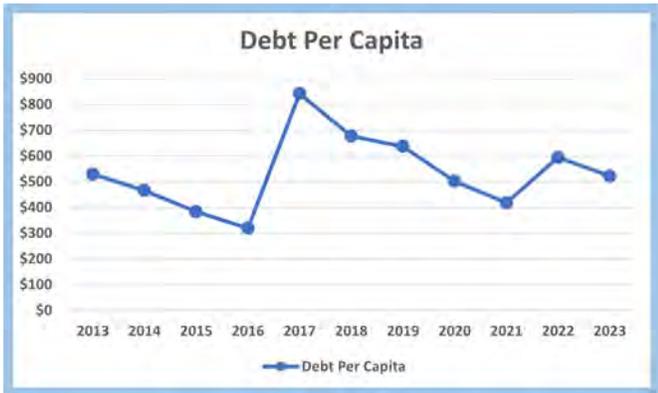
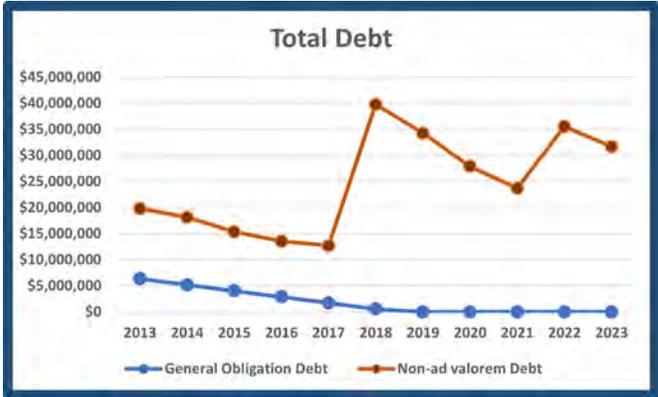
General Fund non-ad valorem revenues are very diverse and include Franchise Fees (\$6 million in FY 2023), Licenses and Permits (\$7.3 million), Intergovernmental Revenues (\$7.9 million), Communication Services Taxes (\$2 million), and Charges for Services (\$7.6 million).

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

Other key debt indicators and ratios are presented in the three graphs below.

TOTAL DEBT OUTSTANDING

The graph to the right depicts the level of indebtedness over a ten-year historical and one-year projected period. The City issued several series of general obligation debt from 1997 to 1999 for the construction of the municipal complex. Subsequently, the debt steadily declined as the debt was amortized, with the final payment made in FY 2019. Conversely, the City’s non-ad valorem debt has increased due to more fire-rescue apparatus being leased, and with the issuance of the \$30M Series 2017 Capital Improvement Revenue Bond for construction of various projects, which will be repaid with the recently enacted One-Cent Infrastructure Sales Surtax. FY 2020 saw a reduction with the payoff of the Series 2011B Taxable Public Improvement Refunding Bonds. Debt paid off in FY 2022 consisted of Resolution 19, 2011 (Pierce fire engine). New debt service payable in FY 2023 includes Resolution 50, 2021 (combination pumper), and Resolution 8, 2022 (three medium duty ambulances).

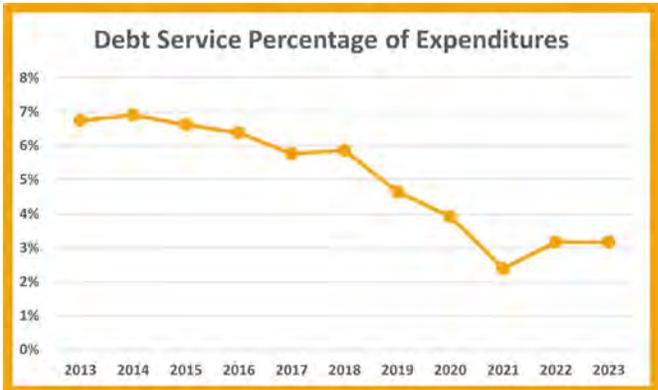


TOTAL DEBT PER CAPITA

The graph to the left represents total debt per City resident. Total debt per capita is a function of outstanding debt and population, and will fluctuate up or down, as new debt is issued and principal payments are made, along with increases or decreases in the City’s population numbers. In FY 2023 there is a decrease in per capita debt, as the total outstanding principal is reduced, and the City’s population has increased.

RATIO OF GENERAL FUND DEBT SERVICE TO EXPENDITURES

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



Outstanding Principal at 9/30/22 \$ 393,476
Final payment: March 16, 2025
Budgeted: General Fund

PNC Capital Lease – Resolution 19, 2016 authorized the City to enter into capital lease agreement for the lease purchase of two Pierce Custom HDR Pumpers-527 base. The total amount financed was \$1,327,146. Principal and interest payments in the amount of \$168,951 are due each April 12th through 2023 with a final payment in the amount of \$324,854 payable on May 12, 2023.

Outstanding Principal at 9/30/22 \$ 479,580
Final payment: May 12, 2023
Budgeted: General Fund

PNC Capital Lease – Resolution 79, 2016 authorized the City to enter into capital lease agreement for the lease purchase of a Braun Super Chief Type 1 Medium Duty Ambulance. The total amount financed was \$323,708. Principal and interest payments in the amount of \$66,591 are due each December 5th through 2021 with a final payment in the amount of \$20,000 payable on December 5, 2022.

Outstanding Principal at 9/30/22 \$ 19,456
Final payment: December 5, 2022
Budgeted: General Fund

Leasing 2, Inc. – Resolution 9, 2017 authorized the City to enter into capital lease agreement for the lease purchase of two Braun Super Chief Type 1 Medium Duty Ambulances. The total amount financed was \$647,416. Principal and interest payments in the amount of \$133,584 are due each February 6th through 2022 with a final payment in the amount of \$40,000 payable on February 6th, 2023.

Outstanding Principal at 9/30/22 \$ 38,876
Final payment: February 6, 2023
Budgeted: General Fund

Leasing 2, Inc. – Resolution 10, 2017 authorized the City to enter into capital lease agreement for the lease purchase of two Pierce Custom HDR Pumpers. The total amount financed was \$1,265,138. Principal and interest payments in the amount of \$200,925 are due each March 15th through 2024.

Outstanding Principal at 9/30/22 \$ 386,030
Final payment: March 15, 2024
Budgeted: General Fund

Leasing 2, Inc. – Resolution 39, 2017 authorized the City to enter into capital lease agreement for the lease purchase of two Skeeter Ford F550 Brush Trucks. The total amount financed was \$404,838. Principal and interest payments in the amount of \$35,912 are due each June 5th through 2027 with a final payment in the amount of \$140,000 payable on June 5, 2028.

Outstanding Principal at 9/30/22 \$ 280,562
Final payment: June 5, 2028
Budgeted: General Fund

Ten-8 Fire Equipment. – Resolution 15, 2018 authorized the City to enter into capital lease agreement for the lease purchase of two 2018 Braun Super Chief Type 1 Medium Duty Ambulances. The total amount financed was \$679,504. Principal and interest payments in the amount of \$142,362 are due each April 15th through 2023 with a final payment in the amount of \$40,000 payable on April 15, 2024.

Outstanding Principal at 9/30/22 \$ 175,315
Final payment: April 15, 2024

Outstanding Principal at 9/30/22
 Final payment: December 8, 2026
 Budgeted: General Fund

\$ 1,538,987

DEBT REPAYMENT SCHEDULE

OUTSTANDING DEBT REPAYMENT SCHEDULE

Fund	Principal Debt Outstanding as of 9/30/22	Principal Portion Due Each Year					
		2023	2024	2025	2026	2027	2028 & Beyond
PUBLIC IMPROVEMENT BONDS							
Series 2011	General Fund	345,000	345,000	-	-	-	-
Series 2013 A&B	General Fund	245,403	245,403	-	-	-	-
Series 2017	Capital Projects Fund	15,810,000	3,025,000	3,095,000	3,160,000	3,230,000	3,300,000
Series 2021	General Fund	13,595,000	585,000	600,000	610,000	625,000	640,000
		29,995,403	4,200,403	3,695,000	3,770,000	3,855,000	3,940,000
CAPITAL LEASES							
Oshkosh Capital	General Fund	129,266	129,266	-	-	-	-
Oshkosh Capital	General Fund	393,476	76,672	79,371	237,432	-	-
PNC	General Fund	479,580	479,580	-	-	-	-
PNC	General Fund	19,456	19,456	-	-	-	-
Leasing 2, Inc.	General Fund	38,876	38,876	-	-	-	-
Leasing 2, Inc.	General Fund	386,030	190,425	195,605	-	-	-
Leasing 2, Inc.	General Fund	280,562	27,214	28,058	28,927	29,824	30,749
Leasing 2, Inc.	General Fund	175,315	136,590	38,725	-	-	-
Leasing 2, Inc.	Internal Service Fund	43,393	21,138	22,255	-	-	-
PNC Equipment Finance	Special Revenue	49,998	24,477	25,520	-	-	-
Leasing 2, Inc.	General Fund	344,902	83,432	85,267	87,143	89,060	-
Leasing 2, Inc.	General Fund	706,562	73,854	74,976	76,116	77,273	78,447
BB&T Bank	General Fund	2,460,811	273,423	273,423	273,423	273,423	1,093,694
Truist Bank	General Fund	796,141	73,790	74,777	76,093	77,431	78,794
Truist Bank	General Fund	1,538,987	299,538	303,612	307,741	311,927	316,169
		7,843,355	1,947,732	1,201,591	1,086,876	858,939	777,582
Total All Principal		37,838,758	6,148,135	4,896,591	4,856,876	4,713,939	4,717,582

Fund	Interest Outstanding as of 9/30/22	Interest Portion Due Each Year					
		2023	2024	2025	2026	2027	2028 & Beyond
PUBLIC IMPROVEMENT BONDS							
Series 2011 A	General Fund	12,938	12,938	-	-	-	-
Series 2013 A&B	General Fund	2,748	2,748	-	-	-	-
Series 2017	Capital Projects Fund	884,620	314,545	247,225	178,420	108,130	36,300
Series 2021	General Fund	2,964,154	286,004	273,265	260,258	246,981	233,383
		3,864,460	616,235	520,490	438,678	355,111	269,683
CAPITAL LEASES							
Oshkosh Capital	General Fund	4,444	4,444	-	-	-	-
Oshkosh Capital	General Fund	33,785	13,853	11,154	8,778	-	-
PNC	General Fund	14,225	14,225	-	-	-	-
PNC	General Fund	544	544	-	-	-	-
Leasing 2, Inc.	General Fund	1,124	1,124	-	-	-	-
Leasing 2, Inc.	General Fund	15,820	10,500	5,320	-	-	-
Leasing 2, Inc.	General Fund	38,997	8,698	7,854	6,984	6,088	5,163
Leasing 2, Inc.	General Fund	7,047	5,772	1,275	-	-	-
Leasing 2, Inc.	Internal Service Fund	3,391	2,241	1,150	-	-	-
PNC Equipment Finance	Special Revenue	3,217	2,130	1,087	-	-	-
Leasing 2, Inc.	General Fund	19,176	7,588	5,752	3,876	1,959	-
Leasing 2, Inc.	General Fund	54,778	10,740	9,617	8,478	7,321	6,146
BB&T Bank	General Fund	226,395	45,279	40,248	35,217	30,186	25,155
Truist Bank	General Fund	79,056	13,730	12,743	11,427	10,088	8,726
Truist Bank	General Fund	63,356	20,930	16,857	12,727	8,542	4,300
		565,355	161,796	113,057	87,488	64,184	49,490
Total Interest Portion		4,429,814	778,031	633,547	526,166	419,295	319,173

Fund	P&I Debt Outstanding as of 9/30/22	Total Principal & Interest/ Lease Payments Due Each Year					
		2023	2024	2025	2026	2027	2028 & Beyond
PUBLIC IMPROVEMENT BONDS							
Series 2011 A&B	General Fund	357,938	357,938	-	-	-	-
Series 2013 A&B	General Fund	248,151	248,151	-	-	-	-
Series 2017	Capital Projects Fund	16,694,620	3,339,545	3,342,225	3,338,420	3,338,130	3,336,300
Series 2021	General Fund	16,559,154	871,004	873,265	870,258	871,981	873,383
		33,859,863	4,816,638	4,215,490	4,208,678	4,210,111	4,209,683
CAPITAL LEASES							
Oshkosh Capital	General Fund	133,710	133,710	-	-	-	-
Oshkosh Capital	General Fund	427,260	90,525	90,525	246,211	-	-
PNC	General Fund	493,805	493,805	-	-	-	-
PNC	General Fund	20,000	20,000	-	-	-	-
Leasing 2, Inc.	General Fund	40,000	40,000	-	-	-	-
Leasing 2, Inc.	General Fund	401,851	200,925	200,925	-	-	-

Leasing 2, Inc.	General Fund	701,051	209,725	209,725	-	-	-	-
Leasing 2, Inc.	General Fund	319,559	35,912	35,912	35,912	35,912	35,912	140,000
Leasing 2, Inc.	General Fund	182,362	142,362	40,000	-	-	-	-
Leasing 2, Inc.	Internal Service Fund	46,784	23,379	23,405	-	-	-	-
PNC Equipment Finance	Special Revenue	53,215	26,607	26,607	-	-	-	-
Leasing 2, Inc.	General Fund	364,078	91,020	91,020	91,020	91,020	-	-
Leasing 2, Inc.	General Fund	761,341	84,593	84,593	84,593	84,593	84,593	338,374
BB&T Bank	General Fund	2,687,205	318,702	313,671	308,640	303,609	298,578	1,144,004
Truist Bank	General Fund	875,197	87,520	87,520	87,520	87,520	87,520	437,599
Truist Bank	General Fund	1,602,344	320,469	320,469	320,469	320,469	320,469	-
		8,408,710	2,109,528	1,314,647	1,174,364	923,123	827,072	2,059,976
Total Principal & Interest		42,268,573	6,926,166	5,530,137	5,383,042	5,133,234	5,036,755	14,259,239



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Appendix

Glossary

Account:

A term used to identify an individual asset, liability, encumbrance control, or fund balance.

Accounting Procedures:

All processes which identify, record, classify and summarize financial information to produce financial records.

Accounting System:

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, organizational components.

Accrual Basis:

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

Activity:

Represents a section/unit of a department.

Ad Valorem Tax Rate:

Property tax assessed in proportion to the value of the property. (www.pbcgov.com/papa/index.htm)

Amendment 1:

An amendment to the Florida Constitution approved by the voters in January 2008, which granted an additional \$25,000 Homestead Exemption, exempted the first \$25,000 of tangible personal property from taxation, provided portability of up to \$500,000 of the Save Our Homes Exemption on sales of properties, and limited increase in assessed value of non-homesteaded properties to 10%.

Amortization:

The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appraise:

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted.

Appropriation:

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assessed Valuation:

A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Asset:

Resources owned or held by a government which has monetary value.

Assigned Fund Balance:

Amounts the City intends to use for a specific purpose that are neither restricted by external parties nor committed by City Council.

Authorized Positions:

Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget:

A budget in which planned funds available equal planned expenditures.

Bond:

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

Bonded Debt:

That portion of indebtedness represented by outstanding bonds.

Bond Refinancing:

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budgetary Basis:

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control:

The control or management of a governmental enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Calendar:

A schedule of key dates which a government follows during the preparation and adoption of the budget.

Budget Message:

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Capital:

Any item with an expected life of more than one year and a value of more than \$1,000, such as automobiles, trucks, furniture, buildings, land, etc.

Capital Budget:

A plan of proposed capital outlays and CIP as well as the means of financing them for the current fiscal period.

Capital Improvements Program (CIP):

A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Project:

A Capital Project is a capital asset or improvement that costs at least \$50,000 and has a useful lifespan of five (5) years.

Capital Project Fund:

A fund used to account for the acquisition of fixed assets or construction of major capital projects not financed by proprietary or nonexpendable trust funds.

Cash Basis:

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Chart of Accounts:

The classification system used by a City to organize the accounting for various funds.

Committed Fund Balance:

Amounts that can be used only for the specific purposes determined by a formal action of the City Council, which is the highest level of decision making authority.

Communications Service Tax:

A tax that is imposed on the retail sales of communication services including telecommunications, cable, and related services. Effective October 1, 2001, the Communications Service Tax Simplification Law replaced certain franchise and utility fees.

Comprehensive Plan:

A State mandated plan which requires all units of local government to address their five year planning and development needs, including capital and infrastructure requirements.

Consumer Price Index (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

Contingency:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services:

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt Service:

The cost of paying principal and interest in borrowed money according to a predetermined payment schedule.

Debt Service Requirements:

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

Deficit:

An excess of liabilities and reserves of a fund over its assets.

Department:

The basic organizational unit of government which is functionally unique in its delivery of service.

Depreciation:

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

(2) The portion of the cost of a fixed asset charge as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in propriety funds and trust funds where expenses, net income, and/or capital maintenance are measured.

Development of Regional Impact (DRI):

Any development which, because of its character, magnitude, or location, would have a substantial effect upon the health, safety, or welfare of citizens of more than one county.

Encumbrances:

Obligations in the form of purchase orders which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund:

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises--which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes being those for utilities, swimming pools, and airports. Examples of enterprise funds are those for utilities, swimming pools, and airports.

Entitlements:

Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditures:

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid including expenses, provisions for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

Expenses:

Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

Fiscal Policy:

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year:

A twelve-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

Forecast:

To estimate or calculate in advance; to serve as advance indication of.

The Forbearance Agreement:

A legally binding agreement between the City and certain parties owning land within the City that originated as a result of the sale of the massive MacArthur Foundation landholdings within the City circa 1998. At the time, a temporary building moratorium was contemplated that would have allowed City staff time to address various issues resulting from the anticipated acceleration of development within the City. In an effort to avoid such a moratorium, the Forbearance Agreement was created and adopted establishing a means by which the City could address the anticipated acceleration of development, including but not limited to, forbearing the application to the City for development permits for a specified period of time and limiting the density and intensity of the former MacArthur Foundation land.

Franchise Fee:

A fee paid for a special privilege granted by a government permitting the right to use public property, such as city streets and rights of way, for the placing and maintaining of equipment and property.

Fund:

An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts:

All accounts necessary to set forth the financial operations and financial condition of a fund.

Fund Balance:

The excess of a fund's assets over its liabilities.

General Fund:

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund.

Note: The General Fund is used to finance the ordinary operations of a governmental unit.

General Obligation Debt:

Bonds backed by the full faith and credit of government, which provides a pledge of the general taxing power for the payment of debt obligations.

Goal:

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Governmental Funds:

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant:

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Homestead Exemption:

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax. (www.pbcgov.com/papa/ExemptionServices.htm#Homestead)

Income:

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

Intergovernmental Revenues:

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund:

A fund used to account for operations that provide services to other department on a cost-reimbursement basis.

Inventory:

A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices.

Note: The term is often confined to consumable supplies but may also cover fixed assets.

Levy:

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.

(Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities:

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Liquidate:

To pay off a debt, claim, or obligation. To convert assets into cash.

Long-Term Debt:

Debt with a maturity of more than one year after the date of issuance.

Major Fund:

Funds that are the largest or control the majority of financial activity during a given period. The main operating fund (general fund) is always considered a major fund. A fund is classified as a major fund if total assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of the individual fund are more than 10% of the cumulative total of all governmental funds and more than 5% of the governmental and proprietary funds.

Millage:

A computation in a unit referred to as a mill. A mill is equal to 1/1000 of a US dollar or 1/10 of a cent.

Modified Accrual Basis:

The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

Moratorium:

Any suspension of activity.

Net Budget:

The legally adopted budget less all interfund transfers and interdepartmental charges.

Non-Major Fund:

All funds that don't meet the criteria of a major fund.

Non-Spendable Fund Balance:

Amounts that cannot be spent because they are not in spendable form, such as prepaid expenditures and inventory.

Objective:

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Costs:

Outlays for such current period items as expendable supplies, contractual services, and utilities.

Ordinance:

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the later requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

Pay-As-You-Go Basis:

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Indicators:

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure:

Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services:

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Property Tax:

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax. (www.pbcgov.com/papa/index.htm)

Proprietary Funds:

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order:

A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their costs, and creates a commitment on both the provider and receiver of the product or services.

Reserve:

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution:

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Fund Balance:

Amounts that can only be spent for the specific purpose stipulated by an external party e.g., creditors.

Retained Earnings:

An equity account reflecting the accumulated earnings of an Enterprise Fund or Internal Service Fund.

Revenue Bonds:

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

Revenues:

(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers.

Roll-Back Rate:

A reduction of prices or wages to a previous lower level by governmental action or direction.

Service Level:

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Save Our Homes Amendment:

Legislation adopted in 1995 by the State of Florida that limits annual increases in assessed values of Homesteaded properties to the lesser of the previous year's Consumer Price Index, or 3%.

Special Assessment:

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund:

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Surplus:

An excess of the assets of a fund over its liabilities and reserved equity.

Tax Increment Financing:

A method of financing whereby increased tax revenue generated from a project is used to help pay for the construction of the project.

Taxable Value:

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

Taxes:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Tax Rate:

The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Tax Rate Limit:

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll:

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Tipping Fees:

A charge established by the Solid Waste Authority on each ton of garbage and trash disposed of in the Palm Beach County landfill.

Transfer:

Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Truth-in-Millage Law:

Referred to also as the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust Funds:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

Unassigned Fund Balance:

The residual classification for the general fund and includes amounts that are not contained in other classifications.

User Charge:

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Acronym Glossary

ACFR:

Acronym for Annual Comprehensive Financial Report. A copy of the City's current ACFR can be found by going to <http://fl-palmbeachgardens.civicplus.com/629/Financial-Reports>

ACH:

Acronym for Automated Clearing House, which is the network that processes electronic financial transactions in the United States. ACH is used mainly when money is directly deposited such as from an employer.

ASE:

ASE is the symbol for the National Institute for Automotive Service Excellence

BRPO:

Acronym for Bioscience Research Protection Overlay, which protects the lands which have been identified for the bioscience research/biotechnology industry

EAR:

Acronym for Evaluation and Appraisal Report

EDE:

Acronym for Economic Development Element

EEOC:

Acronym for the Equal Employment Opportunity Commission, which enforces Federal laws prohibiting employment discrimination

EFT:

EFT is the acronym for Electronic Funds Transfer, and is used when money is withdrawn such as when paying bills or buying items.

FAU:

Acronym for Florida Atlantic University (www.fau.edu) which opened in 1964 as the first public university in southeast Florida, and now serves approximately 26,000 students on seven campuses stretching from Port St. Lucie to Davie

FDOT:

Acronym for Florida Department of Transportation (www.dot.state.fl.us)

FEMA:

Acronym for Federal Emergency Management Agency

FLUE:

Acronym for Future Land Use Element

FLUM:

Acronym for Future Land Use Map

FMLA:

Acronym for Family Medical Leave Act, a Federal law enacted in 1993 that provides employees with certain rights including medical leave in certain circumstances

FRS:

Acronym for the Florida Retirement System (www.myfrs.com)

GAAP:

Acronym for Generally Accepted Accounting Principles (www.fasab.gov)
Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principle.

GASB:

Acronym for Government Accounting Standards Board

GFOA:

Acronym is for Government Finance Officers Association. The organization represents public finance officials throughout the United States and Canada. More information about the GFOA can be found at www.gfoa.org

HOA:

Acronym for Homeowners Association.

IAFF:

Acronym for International Association of Firefighters, a union which serves to assist, guide, and protect the certified firefighter employees

ICE:

Acronym for Intergovernmental Coordination Element

ITB:

Acronym for Invitation to Bid

LDR:

Acronym for Land Development Regulations, which refers to the section of the City's Code that provides development standards, criteria, and regulations consistent with the City's Comprehensive Plan

MOU:

Acronym for Memorandum of Understanding

NCCI:

Acronym for National Council on Compensation Insurance (www.ncci.com)

NCDC:

Acronym for North County Dispatch Center

PBA:

Acronym for Police Benevolent Association, a union which serves to assist, guide, and protect the certified police officer employees

POA:

Acronym for Property Owners Association

RFP:

Acronym for Request for Proposal, which is a formal process for soliciting competitive quotations for services

SEIU:

Acronym for Service Employees International Union, a union which serves to assist, guide, and protect the community services employees (www.seiu.org)

SFEC:

Acronym for South Florida East Coast Corridor project

TRIM:

Acronym for Truth in Millage – see Truth in Millage Law.

VAB:

Acronym for Value Adjustment Board – the body that hears petitions and renders decisions on whether to reduce assessed values of taxable properties in the County.

WNCLUS:

Acronym for Western Northlake Corridor Land Use Study

YERC:

Acronym for Youth Enrichment Center, which is the City owned and operated day care facility



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