



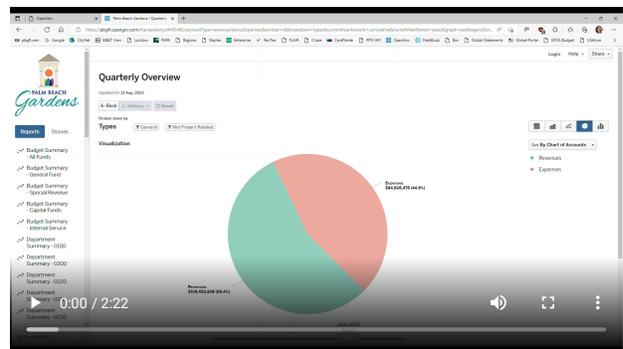
# Quarterly Report

For Quarter Ended December 31, 2022

The Quarterly Report is intended to inform City Council and the public of the City's financial activity during each quarter of the fiscal year. In this report, the primary focus is on the City's main operating fund, the **General Fund**. Readers will find a variety of analysis such as; comparisons of budget amounts to actual amounts and prior year actual amounts to current year actual amounts. Results of these comparisons help to identify if any corrective actions are needed.

Within the Report, are various interactive graphs and tables. This allows readers to "drill down" into details of a specific category. There is also a "Back" button and "Reset" button in each graph.

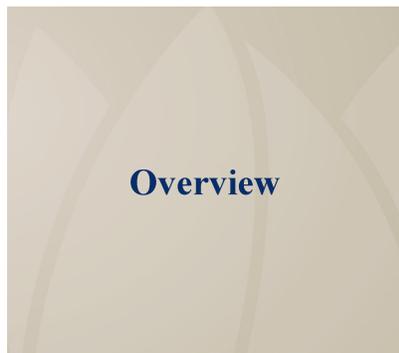
The tables, below the graphs, have "arrows" next to each category that allow readers to "expand" for more detail.



*Please view the video here for a demonstration of how to navigate within the graphs.*

If you have any questions concerning this report, please do not hesitate to contact the Finance department.

*Click on one of the tiles below for each section of the Quarterly Report.*



**Capital Outlay**

**Risk Management**

**Investments**



This section of the Quarterly Report provides highlights of significant financial events that occurred or were approved during the quarter, as well as a summary comparison of General Fund revenues and expenditures for the **current fiscal year versus the prior fiscal year**.

## Significant Financial Events

¶ Through Resolution 21, 2022, City Council approved an agreement with Club Car, LLC for the lease of golf carts for Sandhill Crane Golf Club. The lease agreement is for 128 golf carts for both the main golf course and Par-3 Golf Course currently under construction. The lease agreement is for three (3) years, with annual lease payments of \$158,377.

¶ City Council approved Resolutions 15 and 16, 2022, supporting the applications for a 2022 Local Initiatives Program Grant (LI) from the Florida Department of Transportation through the Palm Beach Transportation Planning Agency (TPA). The LI Program Grant coincides with the City's overall move toward mobility improvements. The City desires to provide multi-modal transportation to achieve the movement of people rather than solely vehicles through improvements to sidewalks and bicycle lanes. The grants specifically address city owned roads Gardens Parkway and Fairchild Gardens Avenue. A total not to exceed amount of \$6 million was applied for in April 2022.

## General Fund Summary

## Revenues

As of December 31, 2022, the General Fund has generated \$81.5 million in revenues. This is an increase of \$9 million or 10.2% over the prior year period.

□ Investment income increased over the prior period by \$400,786 or 444.3%. The current market and increased interest rates have had a favorable impact compared to last year during this time.

## Expenditures

As of December 31, 2022, the General Fund has generated \$28.8 million in expenditures. This is an increase of \$2.8 million or 10% over the prior year period.

□ Personnel costs, which represent 61.23% of all first quarter General Fund expenditures, have increased by \$2.8 million or 5.7% due to increases in salaries and associated expenditures.

□ Operating costs have increased by \$2.7 million or 16.7% compared to the prior year due to:

- Garbage collection fees
- Litigation
- Other Professional Services

□ Debt expenditures increased by \$1.1 million or 6.4% from the prior year period due to the principal and interest payments due for:

- Public Improvement Bond, Series 2021
- Mobile Command Police Vehicle
- Air Light & Rehab, Ladder, and Combo Pumper Fire Vehicles

□ Capital expenditures increased by \$27 million due to the increase in activity on several large construction projects:

- Aquatic Complex Renovation
- Golf Course Expansion (Par-3)

*Additional information on Capital Improvement Projects (CIP) can be found by clicking the link here [Capital Outlay](#)*

Broken down by

**Types**

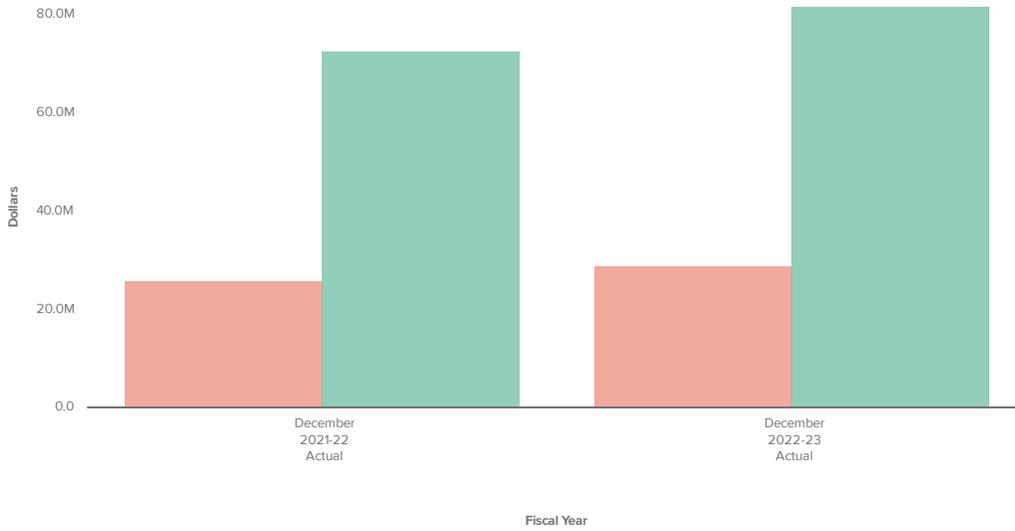
- General
- Not Project Related



Sort By Chart of Accounts

- Revenues
- Expenses

**Visualization**



Broken down by

**Types**

- General
- Not Project Related

**Data**

Expand All	December 2021-22 Actual	December 2022-23 Actual
▶ Revenues	72,770,999	81,553,899
▶ Expenses	25,990,568	28,854,800
<b>Revenues Less Expenses</b>	<b>46,780,431</b>	<b>52,699,099</b>



[Return to Introduction](#)

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# Budgetary Comparisons

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

This section of the Quarterly Report provides a review of budget amounts compared to actual activity through December 31, 2022, by fund type.

*The graph and table below reflect Actual vs. Budget amounts for All Funds. Click on the links above for detailed information on individual fund types.*

[← Back](#) [History](#) [Reset](#)

Broken down by

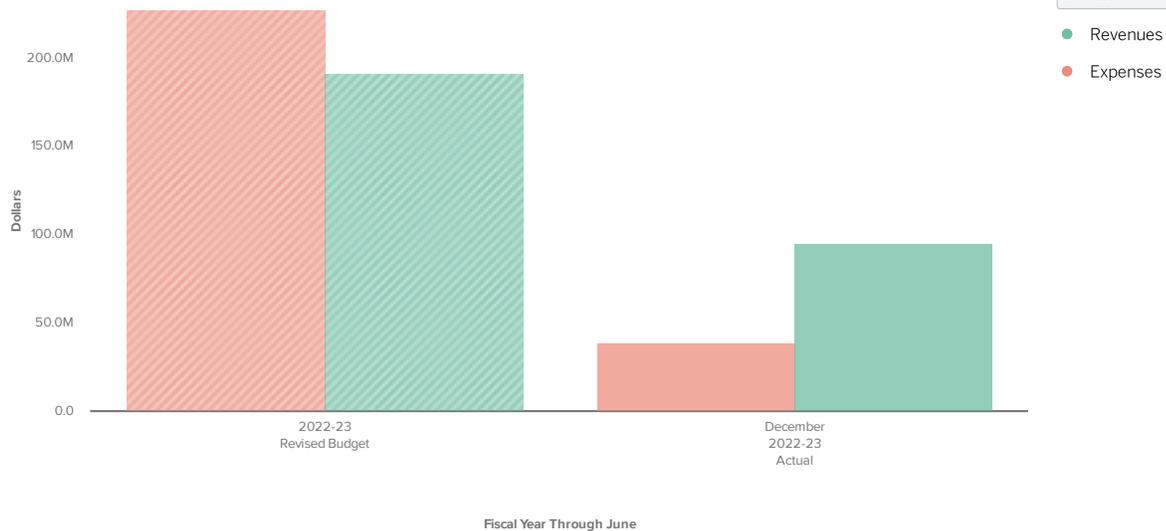
Types

Not Project Related



Sort By Chart of Accounts

Visualization



Broken down by

Types

Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Revenues	191,368,618	95,661,499	-95,707,119	-50.01%
▶ Expenses	226,709,927	38,902,764	-187,807,163	-82.84%
Revenues Less Expenses	-35,341,309	56,758,736	92,100,044	260.60%



[Return to Introduction](#)

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# Budgetary Comparisons - General Fund

[Revenues](#)  
[Expenditures](#)  
[Departments](#)

The General Fund is the City's largest fund. Property taxes, franchise fees, and certain state shared revenues comprise the majority of the General Fund revenues. Most of the expenditures in this fund are personnel related, due to the labor-intensive nature of providing services. There are four (4) functions/services of governmental activities within the General Fund:

- General Government - provides the legislative and administrative services for the benefit of the public and the city unit
- Public Safety - provides services relating to the protection and welfare of the general public
- Physical Environment - provides services relating to the safety of city facilities, streets, and roadways including sidewalks and bridges
- Culture and Recreation - provides a broad range of programs, events, and activities for the residents and visitors

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$81.5 million or 70.2% of the budgeted amount
- Total expenditures = \$28.9 million or 15.1% of the budgeted amount
- Net change in fund balance = \$26 million
- Fund balance at the end of the first quarter = \$102 million

*For more detailed information on General Fund Revenues, Expenditures, and Departments, click on one of the links above.*

Broken down by

Types

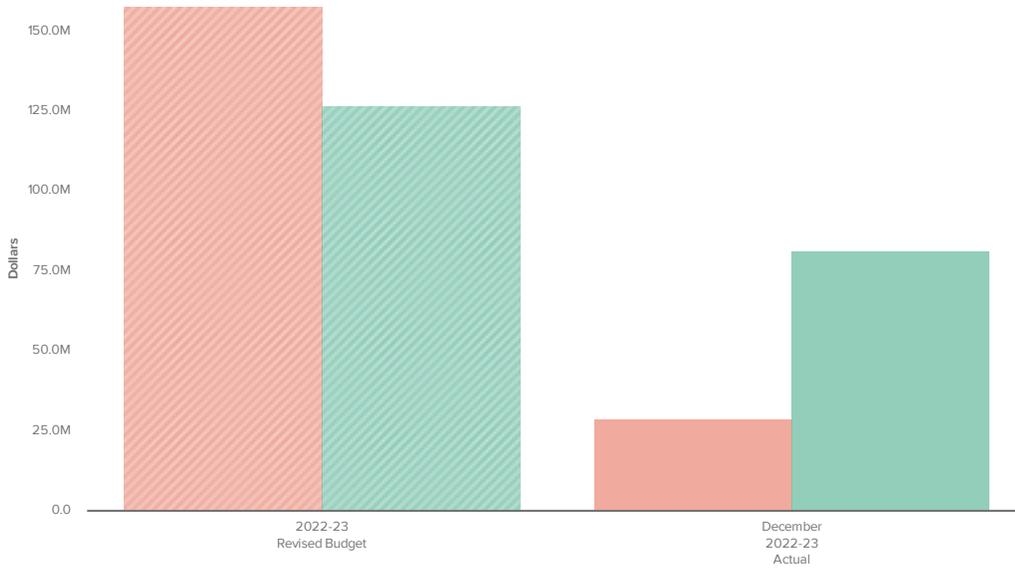
- General
- Not Project Related



Sort By Chart of Accounts

- Revenues
- Expenses

Visualization



Fiscal Year Through December

Broken down by

Types

- General
- Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Revenues	126,721,395	81,553,899	-45,167,496	-35.64%
▶ Expenses	157,296,527	28,854,800	-128,441,727	-81.66%
Revenues Less Expenses	-30,575,132	52,699,099	83,274,231	272.36%



[Return to Introduction](#)

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# Budgetary Comparisons - General Fund

## Revenues and Other Sources

The General Fund has collected \$80.1 million or 63.26% of the budgeted revenues through December 31, 2022.

### Actual vs. Budget

The graph and table below reflect the difference between actual amounts and budget amounts. The variance is the remaining budget as of December 31, 2022.

← Back | History | Reset

Broken down by

Revenues

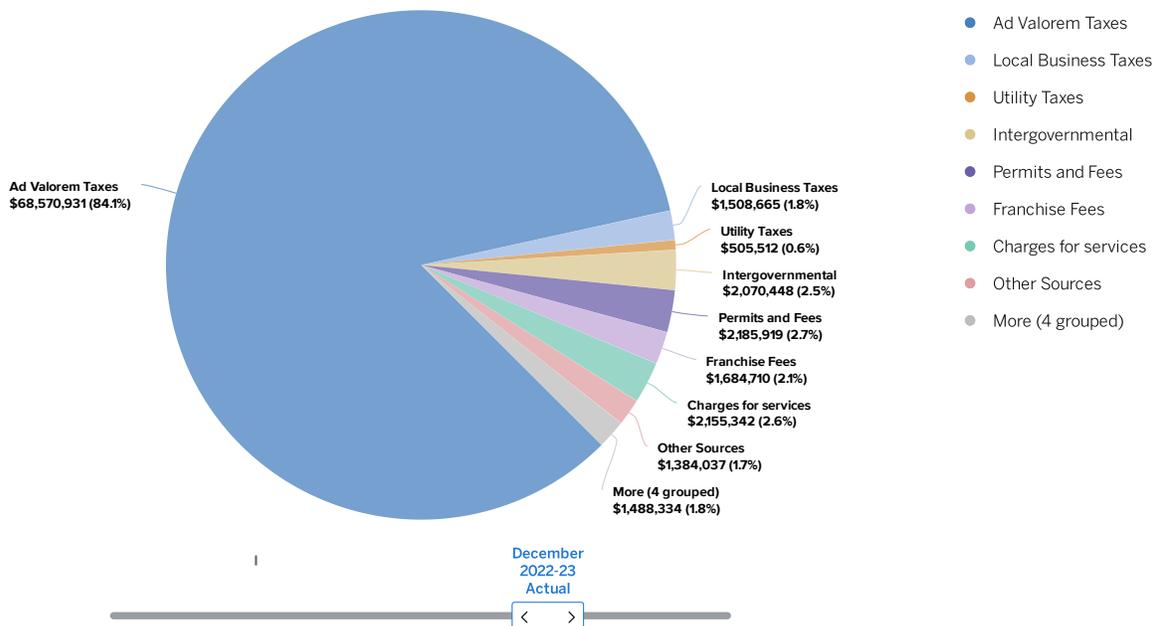
General

Not Project Related



Sort By Chart of Accounts

Visualization



Broken down by

Revenues General Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Ad Valorem Taxes	79,546,451	68,570,931	-10,975,520	-13.80%
▶ Local Business Taxes	1,565,000	1,508,665	-56,335	-3.60%
▶ Utility Taxes	1,980,000	505,512	-1,474,488	-74.47%
▶ Intergovernmental	7,943,000	2,070,448	-5,872,552	-73.93%
▶ Permits and Fees	7,355,930	2,185,919	-5,170,011	-70.28%
▶ Franchise Fees	6,020,000	1,684,710	-4,335,290	-72.01%
▶ Special assessment	115,000	76,951	-38,049	-33.09%
▶ Charges for services	7,605,723	2,155,342	-5,450,381	-71.66%
▶ Fines and forfeitures	267,000	55,034	-211,966	-79.39%
▶ Investment Income	606,000	771,118	165,118	27.25%
▶ Miscellaneous	1,362,250	585,231	-777,019	-57.04%
▶ Other Sources	12,355,041	1,384,037	-10,971,004	-88.80%
<b>Total</b>	<b>126,721,395</b>	<b>81,553,899</b>	<b>-45,167,496</b>	<b>-35.64%</b>

**Ad Valorem Taxes** - property tax; the largest category of revenue for the City

- 63.3% received at 12/31/2022
- Tax sale and delinquent tax distributions are remaining for the fiscal year.

**Local Business Taxes** - tax assessed to all commercial and home based businesses in the City

- 96.4% received at 12/31/2022
- Additional revenue collected throughout the fiscal year will be related to businesses opening.

**Utility Taxes** - tax assessed on telecommunication services

- 25.5% received at 12/31/2022
- The amount collected is slightly above budgeted amounts as of the end of the first quarter.

**Intergovernmental** - various state shared revenues, state and federal grants, and the half-cent sales tax

- 26% received as of 12/31/2022

**Permit and Fees** - special event permits, registration fees, filing fees, and building permits

- 29.7% received as of 12/31/2022

**Franchise Fees** - electric and solid waste franchise fees

- 27.9% received as of 12/31/2022
- The amount received is slightly above budgeted amounts as of the end of the first quarter.

**Special Assessment** - Neighborhood Improvement Assessment Program (NIAP) project for infrastructure improvements

- 67% received as of 12/31/2022
- The Assessment is part of the homeowners property tax bill and is generally paid during the early discount period.

**Charges for Services** - EMS transport fees, dispatch service charges, and various inspection fees

- 28.3% received as of 12/31/2022

- The City bills the Town of Jupiter, Town of Juno Beach, Village of North Palm Beach, Town of Jupiter Inlet Colony, and Village of Tequesta on a quarterly basis for dispatch services.

**Fines and Forfeitures** - court fines, parking fines, code enforcement fines, and \$12.50 traffic fines

- 20.6% received as of 12/31/2022

**Investment Income** - interest earnings, realized and unrealized gain/(loss) on investments

- 103% received as of 12/31/2022
- Interest income is higher than budgeted due to favorable market conditions and increased investment returns during the first quarter.

**Miscellaneous Revenue** - reimbursement of city services, insurance proceeds, tax searches, and rental fees for wireless towers

- 42.9% received as of 12/31/2022.



[Return to Introduction](#)

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# Budgetary Comparisons - General Fund

Expenditures and Other Uses

The General Fund has expended \$84.9 million or 61.4% of the budgeted expenditures through December 31, 2022.

## Actual vs. Budget

The graph and table below reflect the difference between actual amounts and budget amounts. The variance is the remaining budget as of December 31, 2022.

← Back History Reset

Broken down by

Expenses

General

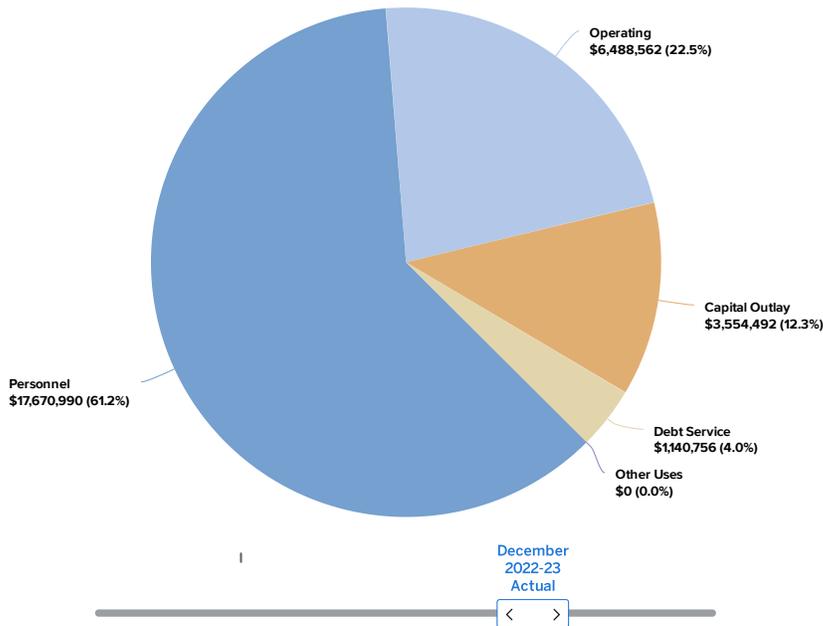
Not Project Related



Sort By Chart of Accounts

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

Visualization



Broken down by

Expenses General Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Personnel	78,168,602	17,670,990	-60,497,611	-77.39%
▶ Operating	32,840,671	6,488,562	-26,352,109	-80.24%
▶ Capital Outlay	32,701,769	3,554,492	-29,147,277	-89.13%
▶ Debt Service	3,600,386	1,140,756	-2,459,630	-68.32%
▶ Other Uses	9,985,099	0	-9,985,099	-100.00%
<b>Total</b>	<b>157,296,527</b>	<b>28,854,800</b>	<b>-128,441,727</b>	<b>-81.66%</b>

**Personnel** - includes: salaries, FICA, retirement, insurance, and workers compensation

- Total personnel cost, as of the end of the third quarter, is 28.9 million
- This amount accounts for 61.23% of all General Fund expenditures through the quarter  
*Personnel costs are the largest type of expenditure in the General Fund*
- Below is a breakdown by function/service type:
  - \* 10.46% - General Government
  - \* 44.25% - Public Safety
  - \* 10.1% - Physical Environment
  - \* 0.6% - Culture and Recreation
- Personnel costs are 22.6.% spent for the fiscal year

**Operating** - includes: professional and contractual services, training, repair and maintenance, and materials and supplies

- Total operating cost, as of the end of the third quarter, is \$19.1 million
- This amount accounts for 22.5% of all General Fund expenditures through the quarter
- Below is a breakdown by function/service type:
  - \* 21.3% - General Government
  - \* 50.6% - Public Safety
  - \* 10.6% - Physical Environment
  - \* 1.2% - Culture and Recreation
- Operating costs are 19.75% spent for the fiscal year

**Capital Outlay** - includes: machinery and equipment, and capital improvement projects

- Total capital cost, as of the end of the third quarter, is \$10.2 million
- This amount accounts for 12.1% of all General Fund expenditures through the quarter
- Below is a breakdown by function/service type:
  - \* 3.8% - General Government
  - \* 2.4% - Public Safety
  - \* 73.8% - Physical Environment
  - \* 20.1% - Culture and Recreation
- Capital costs are 10.86% spent for the fiscal year

*Additional information on capital expenditures can be found by clicking the link here. [Capital Outlay](#).*

**Debt Service** - includes: principal and interest on public improvement bonds and financed equipment

- Total debt cost, as of the end of the third quarter, is \$1.1 million
- This amount accounts for 4% of all General Fund expenditures
- Debt costs are 31.68% spent for the fiscal year



[Return to Introduction](#)

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# Budgetary Comparisons - General Fund

## Expenditures by Department

The graph and table below reflect the total of personnel and operating expenditures by function/service and department.

*The table calculates the difference between actual expenditures and the budgeted amounts. The variance is the unspent remaining budget as of December 31, 2022. This amount does not include any outstanding encumbrances (funds earmarked for a specific purpose).*

← Back History ▾ Reset

Broken down by

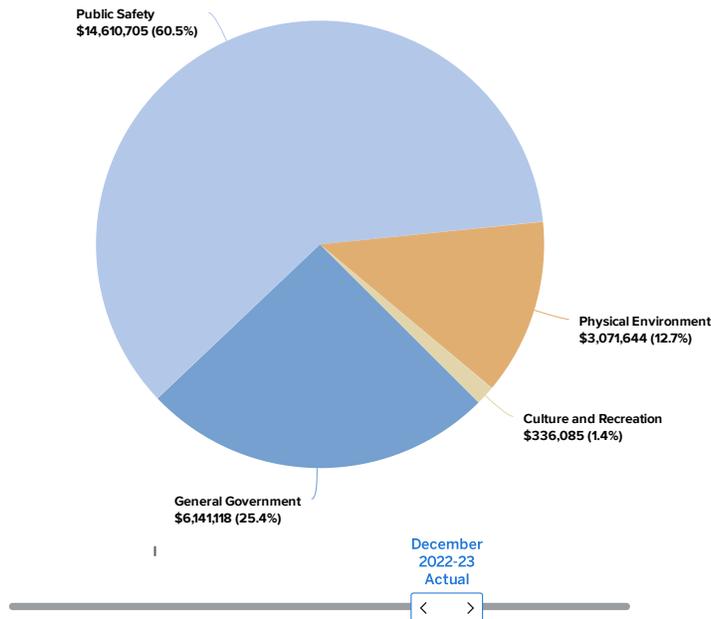
Departments



Sort By Chart of Accounts ▾

Visualization

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



Broken down by

Departments General Not Project Related Expenses ...

Data

Collapse All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▼ General Government	27,938,464	6,141,118	-21,797,346	-78.02%
▶ City Council	610,314	135,489	-474,825	-77.80%
▶ City Administration	1,055,831	347,853	-707,978	-67.05%
▶ Purchasing and Contracts	222,474	57,268	-165,206	-74.26%
▶ Information Technology	4,045,549	1,442,378	-2,603,171	-64.35%
▶ City Clerk	1,039,473	194,435	-845,038	-81.29%
▶ Legal	807,239	104,241	-702,998	-87.09%
▶ Public Communications	581,965	111,008	-470,957	-80.93%
▶ Engineering	1,046,222	195,876	-850,347	-81.28%
▶ Human Resources	1,046,199	198,838	-847,361	-80.99%
▶ Finance	1,377,776	308,849	-1,068,927	-77.58%
▶ General Services	8,471,513	1,666,301	-6,805,211	-80.33%
▶ Planning and Zoning	3,796,608	587,687	-3,208,921	-84.52%
▶ Geographic Information Systems	398,342	87,138	-311,204	-78.12%
▶ Community Services	3,438,960	703,758	-2,735,203	-79.54%
▼ Public Safety	65,432,654	14,610,705	-50,821,948	-77.67%
▶ Police	34,056,481	7,998,901	-26,057,581	-76.51%
▶ Fire	31,376,172	6,611,805	-24,764,368	-78.93%
▼ Physical Environment	16,040,805	3,071,644	-12,969,161	-80.85%
▶ Public Services	16,040,805	3,071,644	-12,969,161	-80.85%
▼ Culture and Recreation	1,597,351	336,085	-1,261,266	-78.96%
▶ Leisure Services	1,597,351	336,085	-1,261,266	-78.96%
<b>Total</b>	<b>111,009,273</b>	<b>24,159,552</b>	<b>-86,849,721</b>	<b>-78.24%</b>



[Return to Introduction](#)

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# Budgetary Comparisons - Special Revenue Funds

- [Police Training](#)
- [Local Option Gas Tax](#)
- [Recreation](#)
- [Golf Course](#)
- [Housing](#)

Special Revenue Funds are Governmental Funds 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 (5) Special Revenue Funds.

*The graph and table below reflect Actual vs. Budget amounts for all Special Revenue Funds. Click on the links above for detailed information on individual funds.*

← Back History Reset

Broken down by

Types

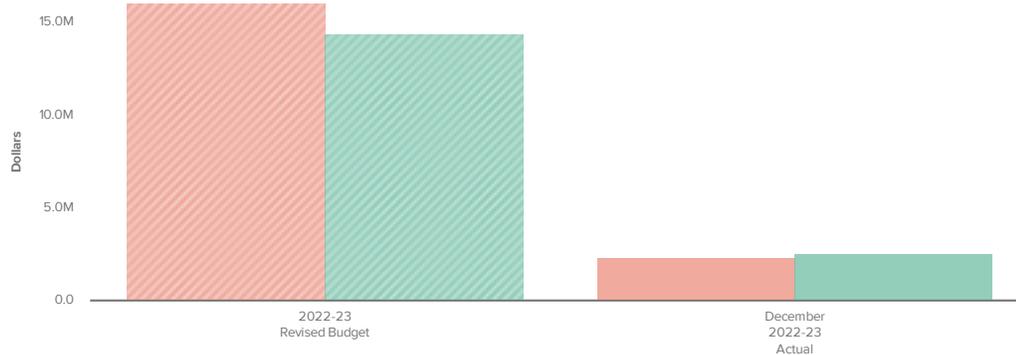
Special Revenue

Not Project Related



Sort By Chart of Accounts

Visualization



Fiscal Year Through December

Broken down by

**Types**

Special Revenue ...

Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance <span>ⓘ</span>	2022-23 Variance <span>ⓘ</span>
▶ Revenues	14,381,244	2,576,045	-11,805,199	-82.09%
▼ Expenses	15,991,936	2,352,332	-13,639,604	-85.29%
▶ Personnel	9,313,950	1,630,943	-7,683,007	-82.49%
▶ Operating	5,253,917	574,470	-4,679,447	-89.07%
▶ Capital Outlay	1,397,462	146,919	-1,250,543	-89.49%
▶ Debt Service	26,607	0	-26,607	-100.00%
<b>Revenues Less Expenses</b>	<b>-1,610,693</b>	<b>223,712</b>	<b>1,834,405</b>	<b>113.89%</b>



[Return to Introduction](#)

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# Budgetary Comparisons - Special Revenue Funds

## 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.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$2,691 or 29.9% of the budgeted amount
- Total expenditures = \$3,440 or 57.3% of the budgeted amount
- Net change in fund balance = (\$794)
- Fund balance at the end of the first quarter = \$40,000

← Back   History   Reset

Broken down by

Types

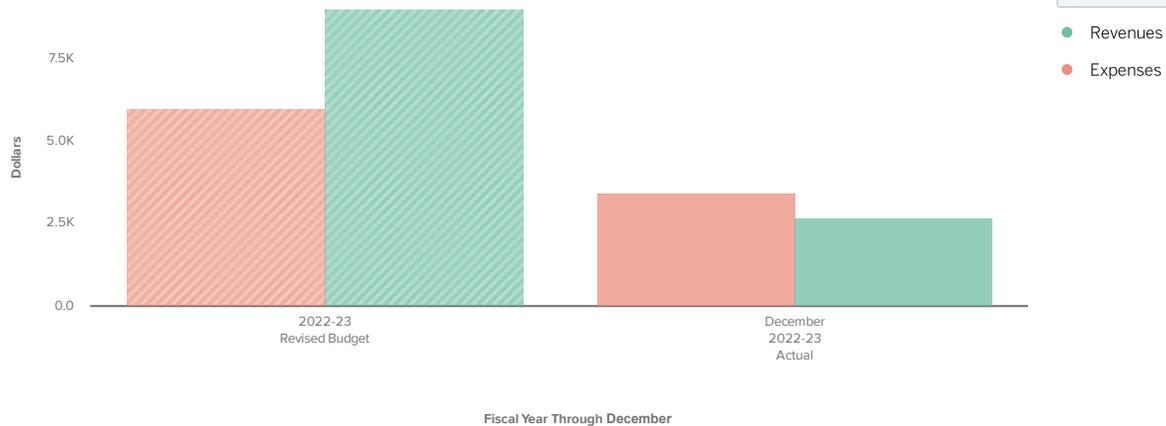
Police Training

Not Project Related



Visualization

Sort By Chart of Accounts



Broken down by

Types

Police Training

Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Revenues	9,000	2,691	-6,309	-70.10%
▶ Expenses	6,000	3,440	-2,560	-42.67%
Revenues Less Expenses	3,000	-749	-3,749	-124.97%



[Return to Introduction](#)

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# Budgetary Comparisons - Special Revenue Funds

## Local Option Gas Tax Fund

The Local Option Gas Tax Fund is a special revenue fund established to account for the receipt of gas taxes received from the State of Florida. The use of these funds are restricted for transportation related maintenance and improvement costs.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$208,258 or 21.8% of the budgeted amount
- Total expenditures = \$219,928 or 11.6% of the budgeted amount
- Net change in fund balance = \$(11,670)
- Fund balance at the end of the first quarter = \$1,430,630

[← Back](#) [History](#) [Reset](#)

Broken down by

Types

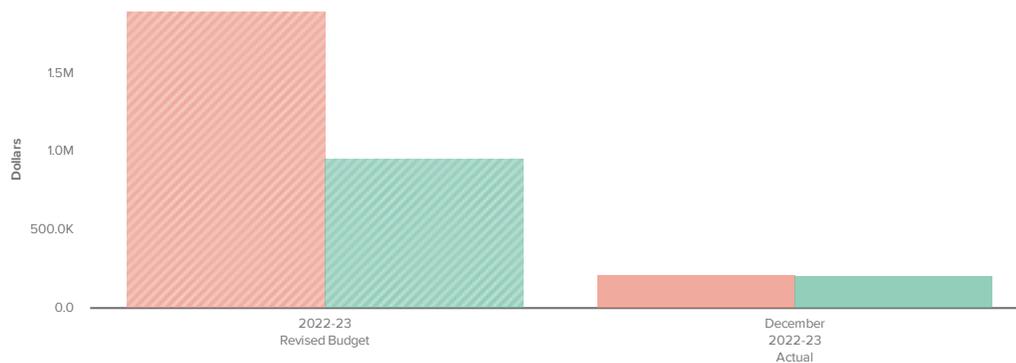
Gas Tax

Not Project Related



Sort By **Chart of Accounts**

Visualization



- Expenses
- Revenues

Fiscal Year Through December

Broken down by

Types

Gas Tax

Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Revenues	954,550	208,258	-746,292	-78.18%
▶ Expenses	1,892,542	219,928	-1,672,614	-88.38%
Revenues Less Expenses	-937,992	-11,670	926,322	98.76%



[Return to Introduction](#)

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# Budgetary Comparisons - Special Revenue Funds

## 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 such as special events, athletic and general programs, as well as the City's Youth Enrichment Center.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$1,293,388 or 17.1% of the budgeted amount
- Total expenditures = \$2,918,076 or 18.1% of the budgeted amount
- Net change in fund balance = (\$1,624,688)
- Fund balance at the end of the first quarter = (\$652,007)

← Back   History   Reset

Broken down by

Types

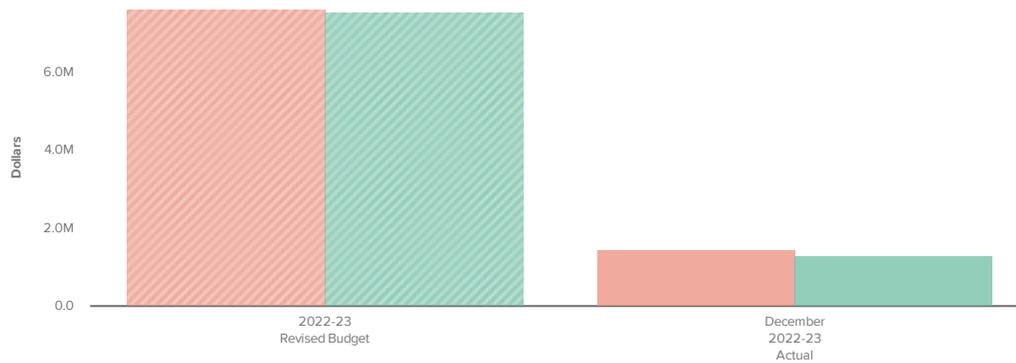
Recreation

Not Project Related



Sort By Chart of Accounts

Visualization



Fiscal Year Through December

Broken down by

Types

Recreation

Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
Revenues	7,563,707	1,293,388	-6,270,318	-82.90%
Expenses	7,616,005	1,459,038	-6,156,967	-80.84%
Revenues Less Expenses	-52,298	-165,650	-113,351	-216.74%



[Return to Introduction](#)

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# Budgetary Comparisons - Special Revenue Funds

## Golf Course Fund

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

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$1,012,968 or 18.5% of the budgeted amount
- Total expenditures = \$669,926 or 10% of the budgeted amount
- Net change in fund balance = \$401,594
- Fund balance at the end of the first quarter = \$2,386,815

← Back History Reset

Broken down by

Types

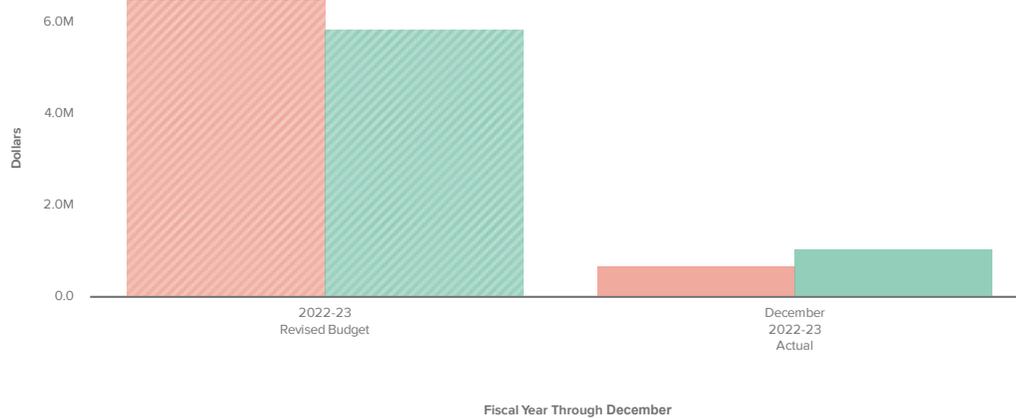
Golf Course Not Project Related



Sort By Chart of Accounts

- Expenses
- Revenues

Visualization



Broken down by

**Types**

- Golf Course
- Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance <span>ⓘ</span>	2022-23 Variance <span>ⓘ</span>
▾ Revenues	5,853,750	1,071,519	-4,782,231	-81.70%
▸ Charges for services	5,484,000	1,012,968	-4,471,032	-81.53%
▸ Investment Income	450	1,184	734	163.18%
▸ Miscellaneous	369,300	57,367	-311,933	-84.47%
▾ Expenses	6,477,389	669,926	-5,807,463	-89.66%
▸ Personnel	3,330,118	457,278	-2,872,840	-86.27%
▸ Operating	2,452,640	189,684	-2,262,956	-92.27%
▸ Capital Outlay	694,631	22,965	-671,666	-96.69%
<b>Revenues Less Expenses</b>	<b>-623,639</b>	<b>401,593</b>	<b>1,025,232</b>	<b>164.40%</b>



[Return to Introduction](#)

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# Budgetary Comparisons - Special Revenue Funds

## Housing Fund

The Housing Fund was established to account for the receipt and disbursement of developer paid fees to be used towards the development and execution of a comprehensive Workforce Housing Program. Additional information regarding the Workforce Housing Program can be found on the City's website. [Workforce Housing](#)

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$188 or 79.3% of the budgeted amount
- Total expenditures = \$0 or 0.0% of the budgeted amount
- Net change in fund balance = \$188
- Fund balance at the end of the first quarter = \$5,551,885

← Back History Reset

Broken down by

Types

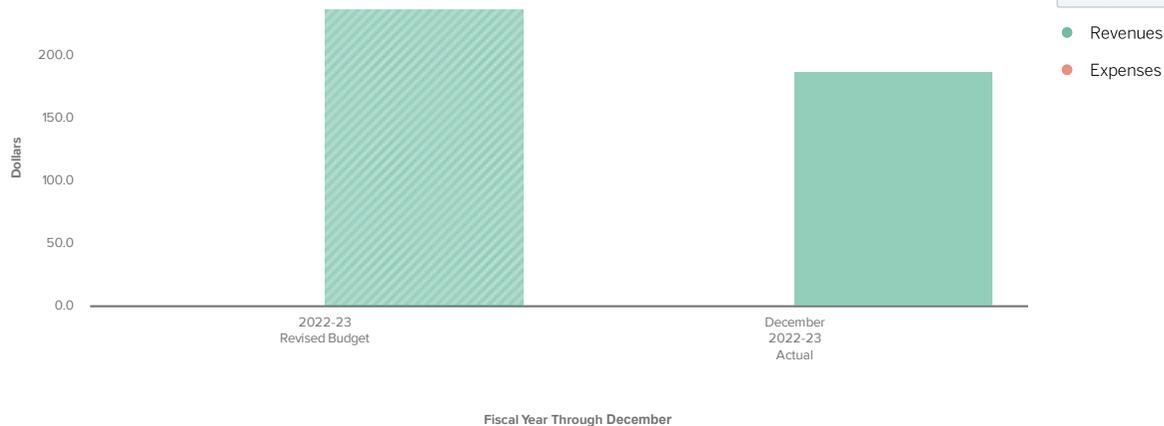
Housing

Not Project Related



Sort By Chart of Accounts

Visualization



Broken down by

**Types**

Housing

Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance <a href="#">ⓘ</a>	2022-23 Variance <a href="#">ⓘ</a>
► Revenues	237	188	-49	-20.67%
Expenses	0	0	0	0.00%
Revenues Less Expenses	237	188	-49	-20.67%



[Return to Introduction](#)

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# Budgetary Comparisons - 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 Governmental Funds 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.

*The graph and table below reflect Actual vs. Budget amounts for all Capital Project Funds. Click on the links above for detailed information on individual funds.*

← Back | History | Reset

Broken down by

Types

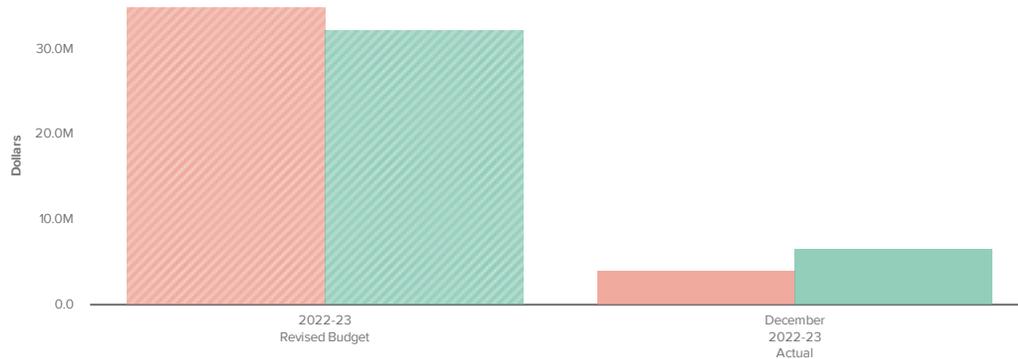
Capital Projects

Not Project Related



Sort By Chart of Accounts

Visualization



Fiscal Year Through December

Broken down by

Types

- Capital Projects
- Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Revenues	32,269,080	6,733,139	-25,535,941	-79.13%
▶ Expenses	34,835,838	4,172,062	-30,663,776	-88.02%
Revenues Less Expenses	-2,566,758	2,561,076	5,127,834	199.78%



[Return to Introduction](#)

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# Budgetary Comparisons - Capital Project Funds

## Recreation Impact

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.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$5,027,497 or 83% of the budgeted amount
- Total expenditures = \$335,151 or 2% of the budgeted amount
- Net change in fund balance = \$4,692,347
- Fund balance at the end of the first quarter = \$10,214,263

Additional review of impact fee funds can be found in the [Impact Fee Funds](#) section of this report.

← Back History Reset

Broken down by

Types

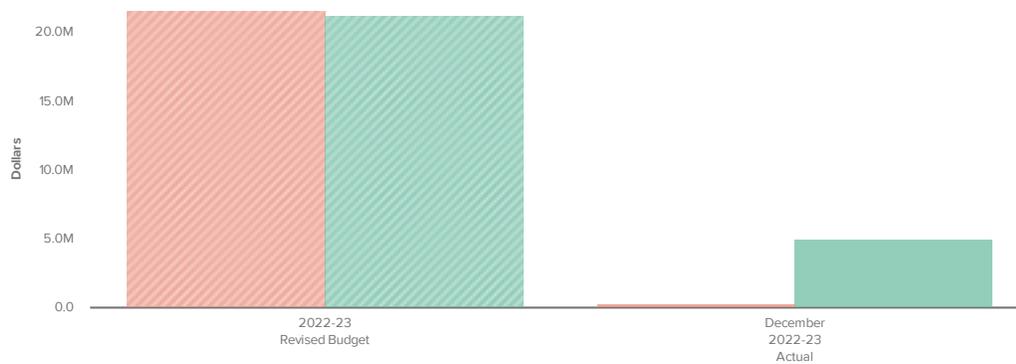
Recreation Impact

Not Project Related



Sort By Chart of Accounts

Visualization



Fiscal Year Through December

Broken down by

**Types**

Recreation Impact

Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance <a href="#">ⓘ</a>	2022-23 Variance <a href="#">ⓘ</a>
▶ Revenues	21,341,848	5,027,496	-16,314,352	-76.44%
▶ Expenses	21,617,937	335,151	-21,282,786	-98.45%
<b>Revenues Less Expenses</b>	<b>-276,089</b>	<b>4,692,346</b>	<b>4,968,435</b>	<b>1,799.58%</b>



[Return to Introduction](#)

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# Budgetary Comparisons - Capital Project Funds

## Police Impact

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.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$33,255 or 8.6% of the budgeted amount
- Total expenditures = \$0 or 0.0% of the budgeted amount
- Net change in fund balance = \$33,255
- Fund balance at the end of the first quarter = \$1,833,345

Additional review of impact fee funds can be found in the [Impact Fee Funds](#) section of this report.

← Back History Reset

Broken down by

Types

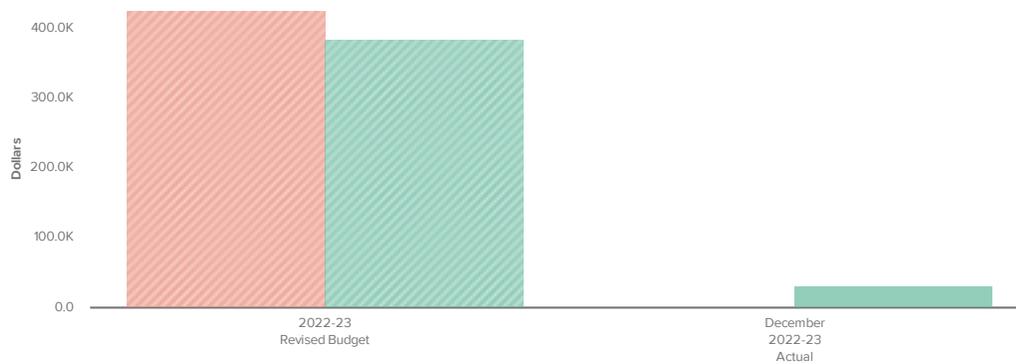
Police Impact

Not Project Related



Sort By Chart of Accounts

Visualization



Fiscal Year Through December

Broken down by

Types

Police Impact

Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Revenues	385,636	33,255	-352,381	-91.38%
▶ Expenses	425,000	0	-425,000	-100.00%
Revenues Less Expenses	-39,364	33,255	72,619	184.48%



[Return to Introduction](#)

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# Budgetary Comparisons - Capital Project Funds

## Fire Impact

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.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$48,450 or 8.9% of the budgeted amount
- Total expenditures = \$0 or 0.0% of the budgeted amount
- Net change in fund balance = \$48,450
- Fund balance at the end of the first quarter = \$1,740,185

Additional review of impact fee funds can be found in the [Impact Fee Funds](#) section of this report.

← Back History Reset

Broken down by

Types

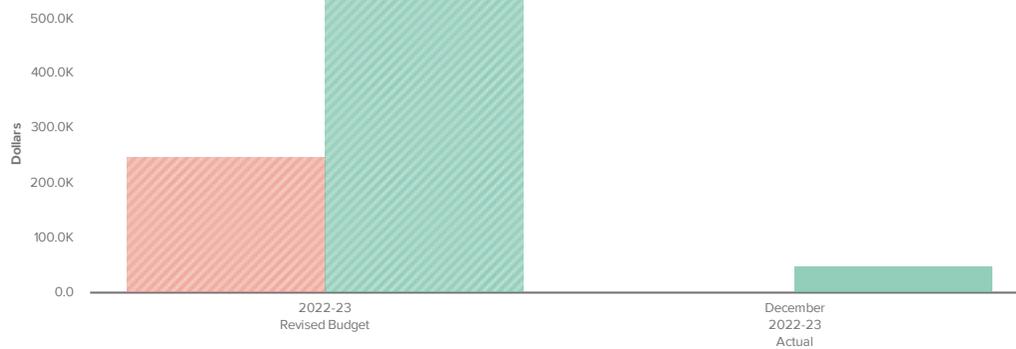
Fire Impact

Not Project Related



Sort By Chart of Accounts

Visualization



Fiscal Year Through December

Broken down by

**Types**

- Fire Impact
- Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance <a href="#">ⓘ</a>	2022-23 Variance <a href="#">ⓘ</a>
▶ Revenues	542,599	48,450	-494,149	-91.07%
▼ Expenses	250,000	0	-250,000	-100.00%
▶ Capital Outlay	250,000	0	-250,000	-100.00%
<b>Revenues Less Expenses</b>	<b>292,599</b>	<b>48,450</b>	<b>-244,149</b>	<b>-83.44%</b>



[Return to Introduction](#)

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# Budgetary Comparisons - Capital Project Funds

## Art Impact

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.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$45 or 1% of the budgeted amount
- Total expenditures = \$7,452 or 0.8% of the budgeted amount
- Net change in fund balance = (\$7,407)
- Fund balance at the end of the first quarter = \$975,295

Additional review of impact fee funds can be found in the [Impact Fee Funds](#) section of this report.

← Back History Reset

Broken down by

Types

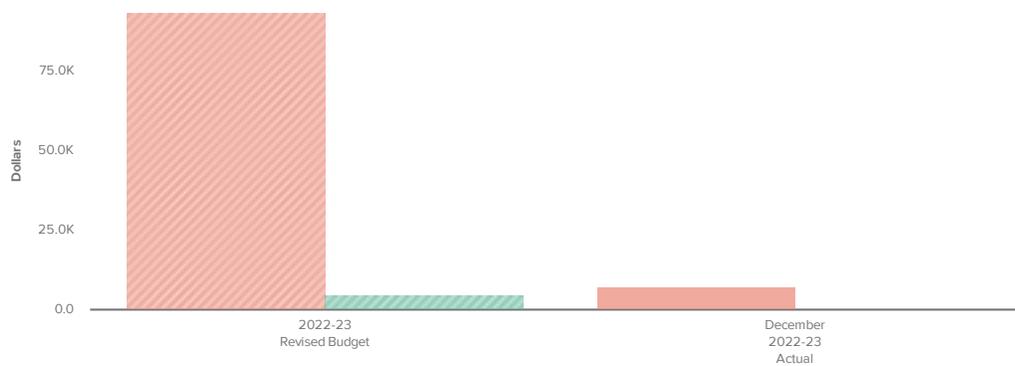
Art Impact

Not Project Related



Sort By Chart of Accounts

Visualization



Fiscal Year Through December

Broken down by

**Types**

- Art Impact
- Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▾ Revenues	4,636	45	-4,591	-99.02%
▸ Investment Income	4,636	45	-4,591	-99.02%
▸ Expenses	93,127	7,452	-85,675	-92.00%
Revenues Less Expenses	-88,491	-7,407	81,084	91.63%



[Return to Introduction](#)

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# Budgetary Comparisons - Capital Project Funds

## Road Impact

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.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$107,935 or 9.5% of the budgeted amount
- Total expenditures = \$418,715 or 15% of the budgeted amount
- Net change in fund balance = (\$310,780)
- Fund balance at the end of the first quarter = (\$123,594)

Additional review of impact fee funds can be found in the [Impact Fee Funds](#) section of this report.

← Back History Reset

Broken down by

Types

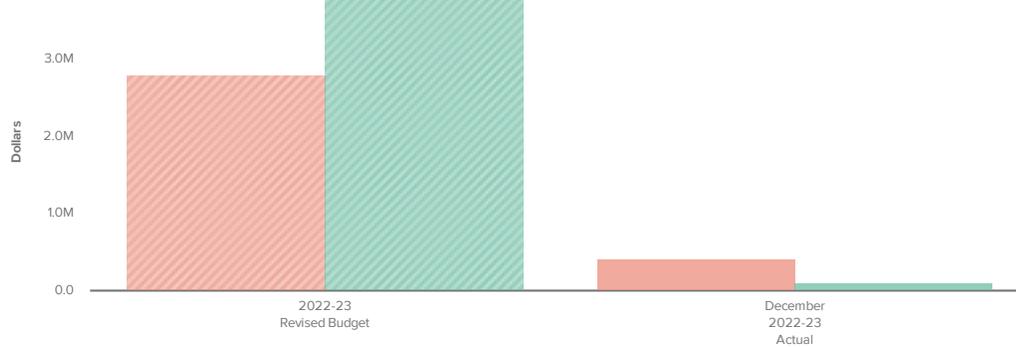
Road Impact

Not Project Related



Sort By Chart of Accounts

Visualization



Fiscal Year Through December

Broken down by

**Types**

- Road Impact
- Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance <a href="#">ⓘ</a>	2022-23 Variance <a href="#">ⓘ</a>
▶ Revenues	3,840,955	107,936	-3,733,019	-97.19%
▾ Expenses	2,795,454	418,715	-2,376,739	-85.02%
▶ Capital Outlay	2,795,454	418,715	-2,376,739	-85.02%
<b>Revenues Less Expenses</b>	<b>1,045,501</b>	<b>-310,780</b>	<b>-1,356,281</b>	<b>-129.73%</b>



[Return to Introduction](#)

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# Budgetary Comparisons - Capital Project Funds

## Capital Improvement and 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.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$0 or 0% of the budgeted amount
- Total expenditures = \$1,500 or 0.9% of the budgeted amount
- Net change in fund balance = (\$1,500)
- Fund balance at the end of the first quarter = \$161,428

← Back   History ▾   Reset

Broken down by

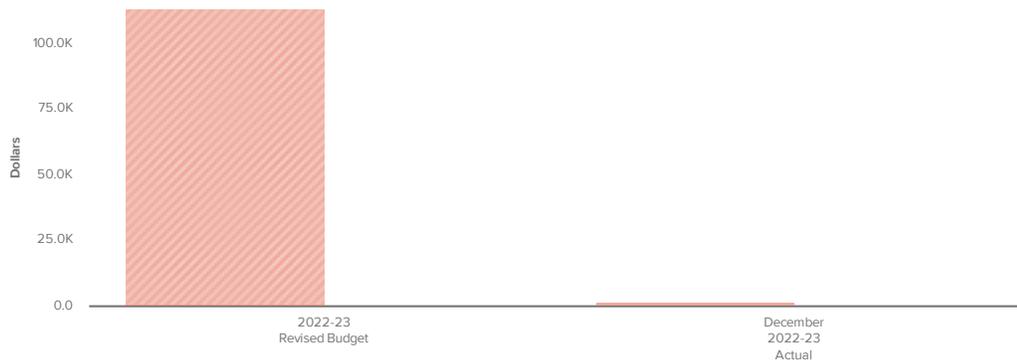
Types

▾ Capital Improvements and Repl...   ▾ Not Project Related



Visualization

Sort By Chart of Accounts ▾



- Expenses
- Revenues

Fiscal Year Through December

Broken down by

**Types**

- ▾ Capital Improvements and Repl...
- ▾ Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▸ Expenses	112,938	1,500	-111,438	-98.67%
Revenues Less Expenses	-112,938	-1,500	111,438	98.67%



[Return to Introduction](#)

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# Budgetary Comparisons - Capital Project Funds

## 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.



As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$1,394,955 or 39.6% of the budgeted amount
- Total expenditures = \$3,399,597 or 56% of the budgeted amount
- Net change in fund balance = (\$2,004,642)
- Fund balance at the end of the first quarter = \$4,476,440

← Back History Reset

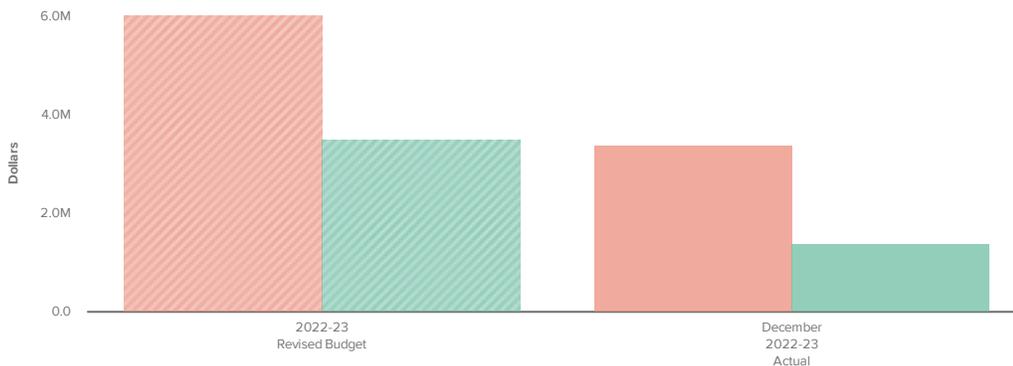
Broken down by

Types

One-Cent Sales Surtax Capital ... Not Project Related



Visualization



Sort By Chart of Accounts

- Expenses
- Revenues

Fiscal Year Through December

Broken down by

**Types**

- ▼ One-Cent Sales Surtax Capital ...
- ▼ Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance <a href="#">ⓘ</a>	2022-23 Variance <a href="#">ⓘ</a>
▶ Revenues	3,519,165	1,394,955	-2,124,210	-60.36%
▶ Expenses	6,035,659	3,399,597	-2,636,062	-43.67%
<b>Revenues Less Expenses</b>	<b>-2,516,494</b>	<b>-2,004,642</b>	<b>511,852</b>	<b>20.34%</b>



[Return to Introduction](#)

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# Budgetary Comparisons - Capital Project Funds

## Public Facilities Impact

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.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$121,513 or 8.9% of the budgeted amount
- Total expenditures = \$525 or 0.01% of the budgeted amount
- Net change in fund balance = \$20,988
- Fund balance at the end of the first quarter = \$359,560

Additional review of impact fee funds can be found in the [Impact Fee Funds](#) section of this report.

← Back History Reset

Broken down by

Types

Public Facilities Impact

Not Project Related

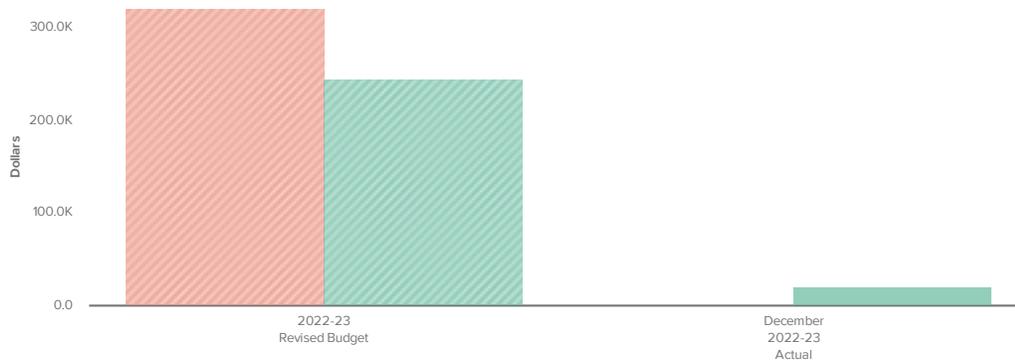


Sort By Chart of Accounts

Expenses

Revenues

Visualization



Fiscal Year Through December

Broken down by

**Types**

Public Facilities Impact

Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▼ Revenues	243,738	21,514	-222,224	-91.17%
▶ Impact fees	242,121	21,501	-220,620	-91.12%
▶ Investment Income	1,617	13	-1,604	-99.22%
▼ Expenses	320,000	525	-319,475	-99.84%
▶ Capital Outlay	320,000	525	-319,475	-99.84%
<b>Revenues Less Expenses</b>	<b>-76,262</b>	<b>20,989</b>	<b>97,251</b>	<b>127.52%</b>



[Return to Introduction](#)

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# Budgetary Comparisons - Capital Project Funds

## Mobility Impact

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.

As of the end of the third quarter of fiscal year 2023:

- Total revenues = \$99,487 or 34% of the budgeted amount
- Total expenditures = \$9,122 or less than 1% of the budgeted amount
- Net change in fund balance = \$90,365
- Fund balance at the end of the first quarter = \$2,586,105

Additional review of impact fee funds can be found in the [Impact Fee Funds](#) section of this report.

← Back History Reset

Broken down by

Types

Mobility

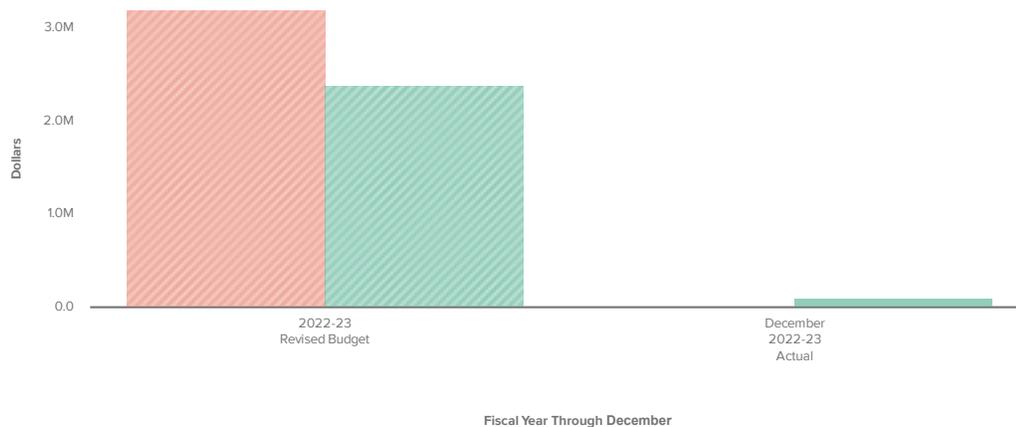
Not Project Related



Sort By Chart of Accounts

- Expenses
- Revenues

Visualization



Broken down by

**Types**

▾ Mobility

▾ Not Project Related

**Data**

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance ⓘ	2022-23 Variance ⓘ
▾ Revenues	2,390,503	99,487	-2,291,016	-95.84%
▸ Impact fees	2,385,540	99,390	-2,286,150	-95.83%
▸ Investment Income	4,963	97	-4,866	-98.05%
▸ Expenses	3,185,723	9,122	-3,176,601	-99.71%
Revenues Less Expenses	-795,220	90,365	885,585	111.36%



[Return to Introduction](#)

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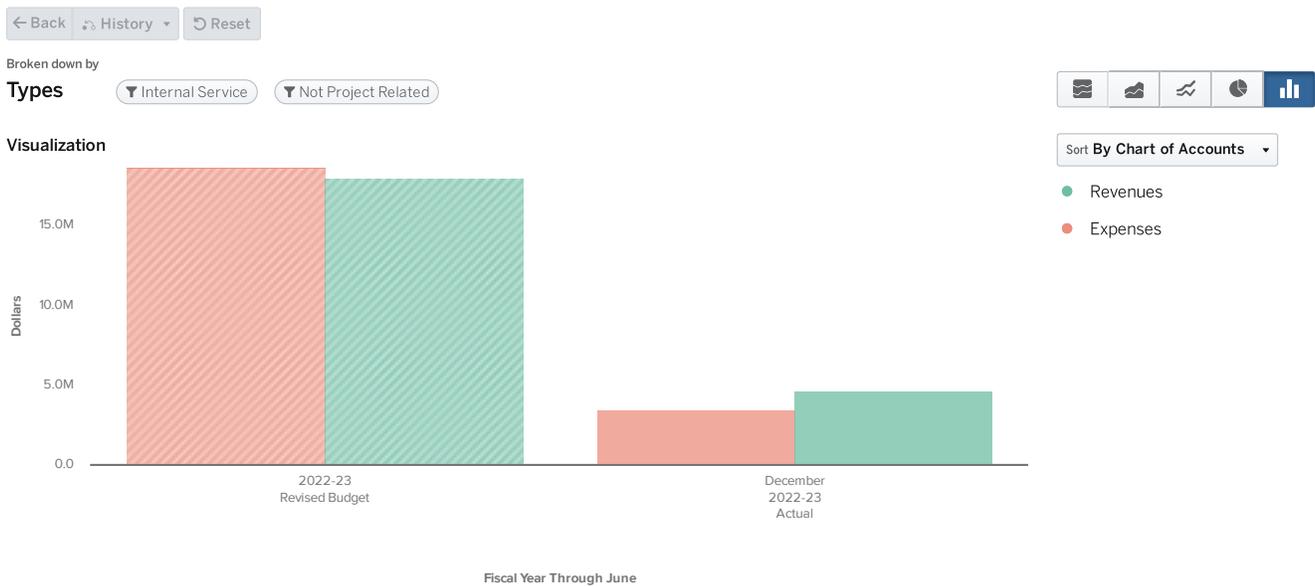


# Budgetary Comparisons - Internal Service Funds

Fleet Maintenance  
Self-Insurance

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 (2) Internal Service Funds.

*The graph and table below reflect Actual vs. Budget amounts for all Internal Service Funds. Click on the links above for detailed information on individual funds.*



Broken down by

Types

- Internal Service
- Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Revenues	17,996,899	4,653,993	-13,342,906	-74.14%
▶ Expenses	18,585,625	3,412,747	-15,172,879	-81.64%
Revenues Less Expenses	-588,726	1,241,246	1,829,973	310.84%



[Return to Introduction](#)

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# Budgetary Comparisons - Internal Service Funds

## Fleet Maintenance

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 City departments with assigned equipment and vehicles.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$1,320,833 or 25.5% of the budgeted amount
- Total expenditures = 1,014,729 or 17% of the budgeted amount
- Change in net position = \$306,104
- Net position at the end of the first quarter = \$861,725

← Back History Reset

Broken down by

Types

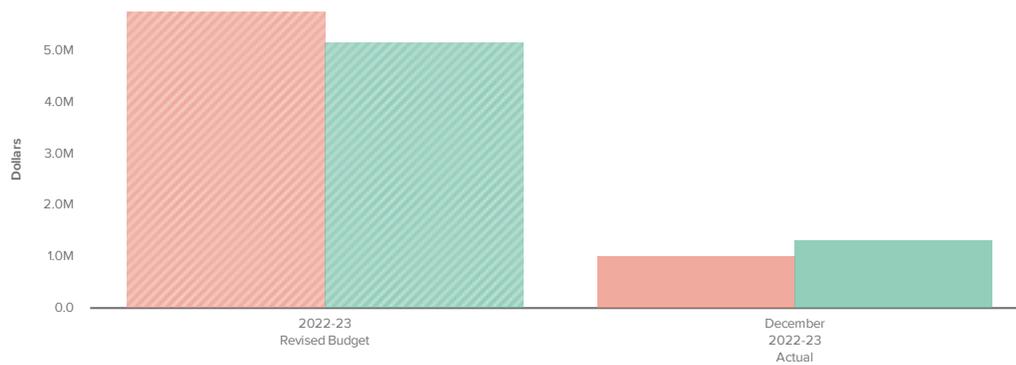
Fleet Maintenance

Not Project Related



Sort By Chart of Accounts

Visualization



- Expenses
- Revenues

Fiscal Year Through December

Broken down by

Types

Fleet Maintenance

Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Revenues	5,171,874	1,320,833	-3,851,041	-74.46%
▶ Expenses	5,761,118	1,014,729	-4,746,389	-82.39%
Revenues Less Expenses	-589,244	306,104	895,348	151.95%



[Return to Introduction](#)

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# Budgetary Comparisons - Internal Service Funds

## Self-Insurance

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.

As of the end of the first quarter of fiscal year 2023:

- Total revenues = \$3,331,160 or 26% of the budgeted amount
- Total expenses = \$2,298,018 or 18% of the budgeted amount
- Change in net position = \$935,142
- Net position at the end of the first quarter = \$8,204,814

← Back History Reset

Broken down by

Types

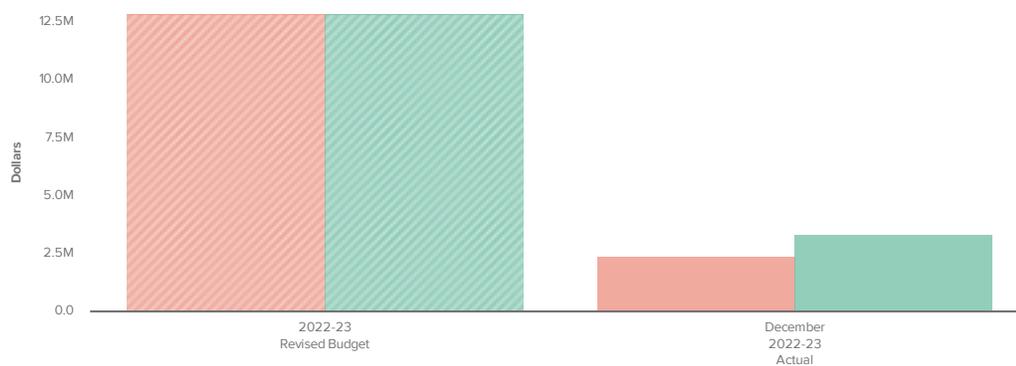
Self-Insurance

Not Project Related



Sort By Chart of Accounts

Visualization



Fiscal Year Through December

Broken down by

Types

Self-Insurance

Not Project Related

Data

Expand All	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance
▶ Revenues	12,825,025	3,333,160	-9,491,865	-74.01%
▶ Expenses	12,824,507	2,398,018	-10,426,489	-81.30%
Revenues Less Expenses	518	935,142	934,624	180,429.39%



[Return to Introduction](#)

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# Capital Outlay

Capital Equipment  
Capital Improvement Projects

The City's Capital Outlay, also called capital expenditures, is defined as the cost(s) associated with the acquisition of land, improvements to land, easements, buildings, vehicles, equipment, works of art, infrastructure, and other tangible or intangible assets that are used in the city's operations and that have an initial useful life of at least one year. The minimum dollar threshold for a capital expenditure is \$5,000. A capital expenditure that has a minimum dollar threshold of \$50,000, and has a useful life span of at least five (5) years is considered a Capital Improvement Project or CIP.

In this section of the Quarterly Report, we highlight capital expenditures for equipment that occurred during the first quarter. We will also highlight the City's current Capital Improvement Projects.



[Return to Introduction](#)

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# Capital Equipment

← Back History Reset

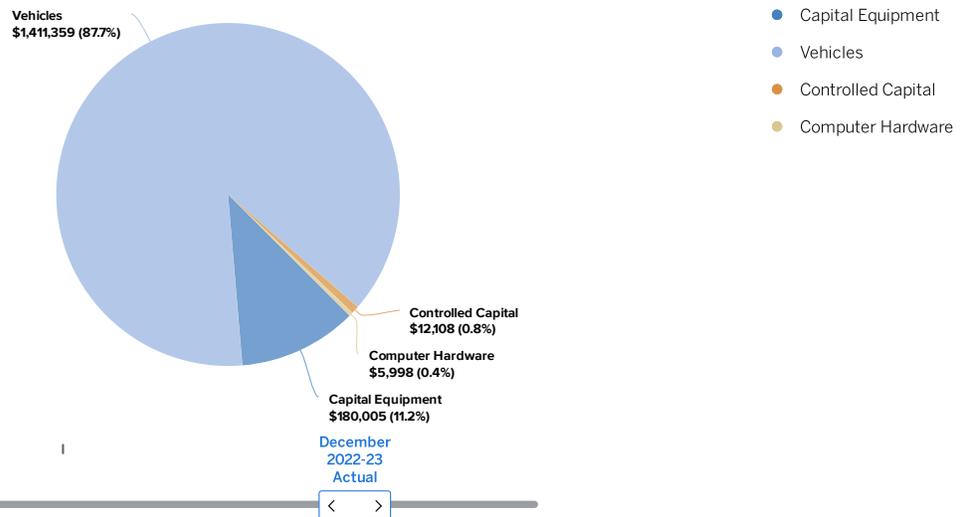
Broken down by

**Machinery and Equipment** Not Project Related



Visualization

Sort By Chart of Accounts



← Back History Reset

Broken down by

**Machinery and Equipment** Not Project Related

Data

	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance	2022-23 Variance %
Capital Equipment	1,220,807	180,005	-1,040,802	-85.26%
Vehicles	1,658,739	1,411,359	-247,380	-14.91%
Controlled Capital	15,000	12,108	-2,892	-19.28%
Computer Hardware	147,853	5,998	-141,855	-95.94%
<b>Total</b>	<b>3,042,399</b>	<b>1,609,470</b>	<b>-1,432,929</b>	<b>-47.10%</b>



[Return to Introduction](#)

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# Capital Improvement Projects (CIP)

## Project Update

The City of Palm Beach Gardens currently has fifty-one (51) on-going projects in various stages; from planning, design, construction, acquisition, punch-lists, and final payments. The City monitors the progress of each project to ensure the project stays within its allocated budget. Capital Improvement Projects are generally fully allocated in one fiscal year with the unused balances carried to the next fiscal year until completion.

Below is a summary of current CIP with the total budget and actual expenditures as of the end of the first quarter, December 31, 2022.

*Click within the graph and table below to "drill down" to specific projects. Click on the link above for an update of the City's larger capital projects.*

← Back History Reset

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Project

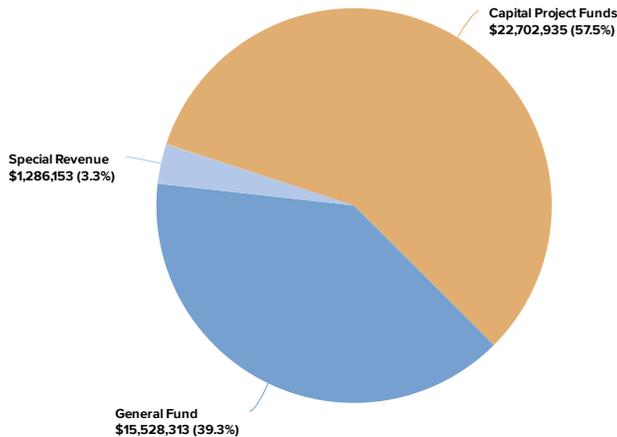
Governmental

Capital Projects



Visualization

Sort By Chart of Accounts



- General Fund
- Special Revenue
- Capital Project Funds

Actual as of June 30, 2022



Broken down by

**Project**

Governmental

Capital Projects

**Data**

Collapse All	Total Budget	Actual as of June 30, 2022
▼ General Fund	36,914,263	15,528,313
▶ Information Technology	1,050,000	697,568
▶ Police	375,000	130,073
▶ Fire	6,250,000	3,415
▶ Public Services Parks	2,909,949	2,195,283
▶ Public Services Administration	664,568	521,340
▶ Public Services Facilities	1,132,002	876,627
▶ Public Services Stormwater and Streets	300,050	239,549
▶ Public Services Infrastructure	20,634,694	8,260,517
▶ Recreation Aquatics	3,438,000	2,500,846
▶ Recreation Programs	160,000	103,095
▼ Special Revenue	2,087,000	1,286,153
▶ Gas Tax	1,797,000	1,199,134
▶ Golf Course	290,000	87,019
▼ Capital Project Funds	44,862,496	22,702,935
▶ Recreation Impact	14,255,075	2,968,296
▶ Police Impact	425,000	0
▶ Art Impact	452,426	403,035
▶ Road Impact	6,018,059	2,310,673
▶ Capital Improvements & Replacement	1,500,013	1,508,183
▶ One-Cent Surtax	17,886,923	14,163,420
▶ Mobility Impact	4,325,000	1,349,329
<b>Total</b>	<b>83,863,760</b>	<b>39,517,401</b>



[Return to Introduction](#)

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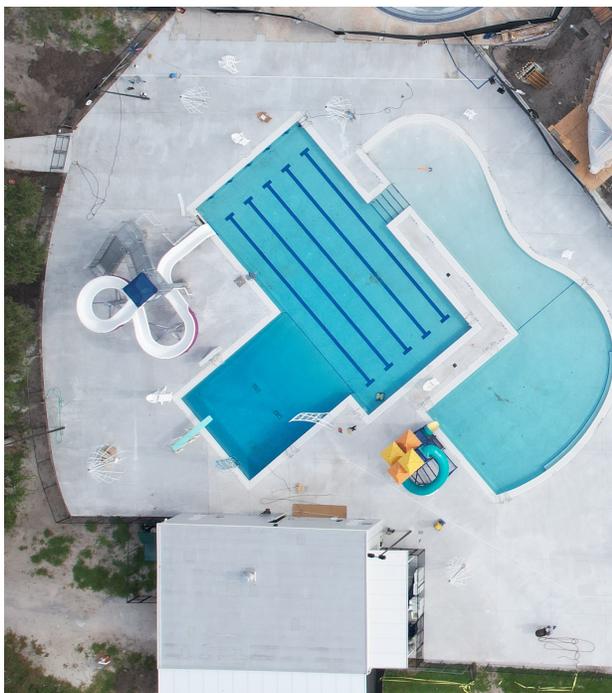
# Capital Project Update

## Aquatic Complex Renovations

### Project Description:

The City's main community pool was built in 1980. 40+ years of year round use has taken its toll on the structure that has several operational and structural deficiencies. As part of an overall expansion plan of the Burns Road Community Center, the City has allocated funding for the demolition of the community pool and the design and construction of a new pool. The new pool will be updated with family-oriented features such as a beach entry for more accessibility, a sun shelf, a 16-foot slide, a dedicated plunge area, multipurpose area, dive well, and rock walls.

- Project Budget = \$4,000,000
- Actual Expenditures as of 12/31/2022 = \$2,420,678 or 60.5% of the budgeted amount
- Balance to Complete = \$939,106



*Pictures were taken August 30, 2022*

### Project Update:

During the First quarter of fiscal year 2023:

- Roofing material was delivered and installed.

- New lighting fixtures and storefront glass was ordered.
- The rough in for plumbing and electrical began.

Upcoming:

- The electrical gear is scheduled for delivery and installation.
- Relocation of the storm drain are scheduled for April.
- New furniture and sound system equipment are being ordered for arrival in May.

## Golf Course Expansion

### Project Description:

The City acquired approximately 115 acres of land adjacent to the Sandhill Crane Golf Course from the Avenir development for recreational use. In an effort to expand the City's golf course, a capital improvement project was approved for the design and construction of an 18 hole Par-3 golf course with a 14,000 square foot clubhouse. The 3,100 yard, Par-3 course design includes 18 holes plus a 19th "Shoot-out"/tie breaker island green hole, 18 feet of elevation changes, and holes ranging from 69 - 253 yards. The clubhouse includes a double-decker driving range with 18 bays, outdoor event area, food and beverage options, golf shop, multipurpose rental spaces, and a 35,000 square foot putting course adjacent to the clubhouse. In addition, the project incorporates the construction of a golf cart barn, chemical storage building, and irrigation pump house.

- Project Budget = \$17,965,100
- Actual Expenditures as of 12/31/2023 = \$11,103,264 or 62% of the budgeted amount
- Balance to Complete = \$1,606,781



### Project Update:

During the first quarter of fiscal year 2023:

- The greens around the driving range are complete and growing in.
- Irrigation and drainage work on the course are nearing completion.
- Construction of the clubhouse continues:
  - Installation of the kitchen equipment and furniture ordering has begun.
  - Installation of drywall and steel framing of the interior clubhouse has begun.
- Construction of the golf cart barn, chemical storage building, and irrigation pump house is still on going.

Upcoming:

- Installation of storefront windows and doors
- The installation of plumbing and electrical work
- Landscape design around the clubhouse and course.
- Complete of the clubhouse is estimated for July 2023.



[Return to Introduction](#)

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# Impact Fee Funds

Impact fees are collected in six capital program areas within the City. The programs include Recreation, Police, Fire, Art, Roads, Public Facilities, and Mobility. As part of the City's Land Development Code, impact fees are required to be expended or encumbered within six years of collection.

Information is presented for each fund showing beginning fund balances, impact fees collected during the fiscal year, funds spent or earmarked, current project balances, and the amount available for future projects.

# Impact Fee Revenues

As of December 31, 2022, \$332,756 or 6% of the total budgeted impact fees revenues have been collected.

The graph and table below reflect a comparison of Actual vs. Budget amounts.

Help Share

Updated On 28 Aug, 2023

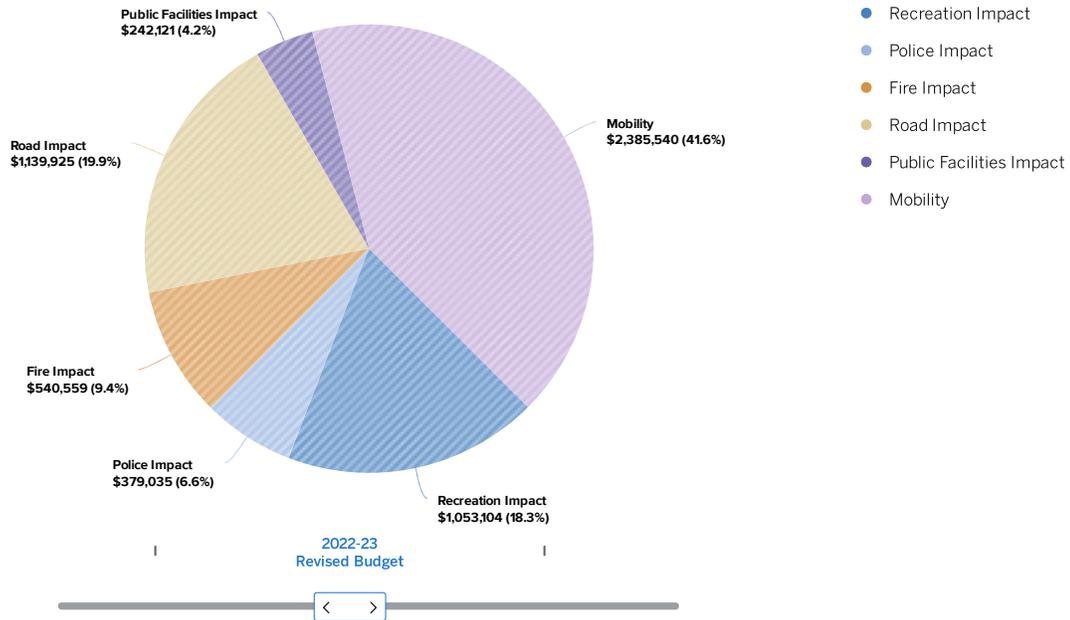
← Back ↺ History ↻ Reset

Broken down by

**Capital Projects** Not Project Related Impact fees



Visualization



Sort By **Chart of Accounts**

- Recreation Impact
- Police Impact
- Fire Impact
- Road Impact
- Public Facilities Impact
- Mobility

Help Share

Updated On 28 Aug, 2023

← Back ↺ History ↻ Reset

Broken down by

**Capital Projects** Not Project Related Impact fees

Data

	December 2021-22 Actual	2022-23 Revised Budget	December 2022-23 Actual	2022-23 Variance <span style="color: blue;">ⓘ</span>	2022-23 Variance <span style="color: blue;">ⓘ</span>
<b>Recreation Impact</b>	268,169	1,053,104	24,684	-1,028,420	-97.66%
<b>Police Impact</b>	41,019	379,035	32,418	-346,617	-91.45%
<b>Fire Impact</b>	62,481	540,559	48,392	-492,167	-91.05%
<b>Road Impact</b>	123,978	1,139,925	106,371	-1,033,554	-90.67%
<b>Public Facilities Impact</b>	27,788	242,121	21,501	-220,620	-91.12%
<b>Mobility</b>	8,319	2,385,540	99,390	-2,286,150	-95.83%
<b>Total</b>	531,754	5,740,284	332,756	-5,407,528	-94.20%



[Return to Introduction](#)

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# Risk Management

The Office of Risk Management is responsible for planning, organizing, implementing, and directing the activities of the City's risk management program which include loss control, claims management, and safety. Risk Management attempts to protect the City's physical and financial assets against loss by maintaining effective insurance programs, minimizing the City's exposure to risk, providing for appropriate reserve levels, funding incurred liabilities, and providing for the proper cost allocation of incurred losses among City departments.

## Overview



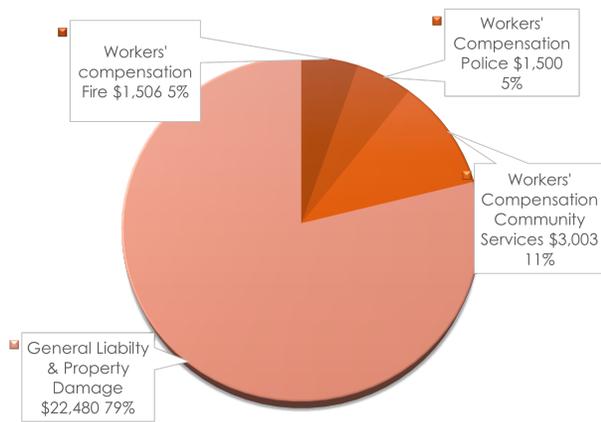
As of December 31, 2022, the City's total Cost of Risk was \$28,488. Of the total costs, Worker's Compensation accounted for \$6,008 or 21%, while Motor Vehicle/General/Property Liability accounted for \$22,480 or 79%.

Worker's compensation claims are down compared to the previous year period by \$200,119 or 66%.

Motor Vehicle/General/Property Liability claims increased over the previous year period by \$290,454.

*Continue below for more detailed information.*

## Workers' Compensation



As of December 31, 2022, the City has opened a total of seven (7) Workers' Compensation claims. Losses consist of \$8 of actual medical and other payments and \$6,000 in outstanding reserves\* for a combined incurred loss of \$6,008.

Of this total:

- Public Services accounted for \$3,003 or 50%
- Police accounted for \$1,500 or 5%
- Fire accounted for \$1,5005 or 5%

\* A claims reserve is an estimated amount set aside to meet future payments associated with claims incurred but not yet settled at the time of given date.

## Motor Vehicle/General/Property Liability

The City has opened a total of twenty-one (21) Motor Vehicle/General Liability/Property claims with a combined incurred loss of \$344,149.

Of this amount:

- Motor Vehicle Liability accounted for \$166,551 or 48.4%
- Property Liability account for \$177,598 or 51.6%

The increase in Property Liability is due to tornado damage sustained at the City's Aquatic Center on April 6, 2022. The damage was assessed at \$177,598. The City also incurred twelve (12) claims involving motor vehicles for a total of \$166,551. Of this amount, \$80,000 was due to a non-at-fault motor vehicle damage involving a rescue unit.

During the third quarter of fiscal year 2022, the City incurred four (4) motor vehicle claims totaling \$24,515.

## On-going Initiatives

## Pandemic - COVID-19

The City has no changes to report since the second quarter.

The City recently submitted two COVID-19 related projects to FEMA for reimbursement. The City was notified on February 02, 2022, that FEMA determined the costs for which the City seeks reimbursement, related to the use of services procured and the purchase of materials and supplies, were not associated with eligible emergency actions and represent an ineligible increased operating cost.

On March 18, 2022, the City executed its right to appeal and maintained in order to properly provide for the public's health, safety, and welfare where direct interactions with the public take place, the projects were required. During the COVID-19 pandemic, many of those interactions were with confirmed or presumed to be COVID-19 positive persons. The projects were obligatory protective practices that reduced risk of exposure to the virus and reduced the spread of disease during the COVID-19 DR 4486 event.

The Florida Division of Emergency Management has sixty (60) days from receipt of the appeal to forward it to FEMA along with the administrative record and the state recommendation. The projects that were denied include:



## UV Sanitation Project - \$91,121

In order to safely reopen to the public and immediately reduce the threat to life and property resulting from the COVID-19 disaster, the City followed CDC mitigation strategies in order to reduce viral particle concentration in City facilities. The City contracted with Pro Cooling, Inc. and Triatomic Environmental to supply and install Fresh-Aire UVC disinfection systems within City facilities. Buildings where installations occurred were identified as critical and essential since they supported Law Enforcement, Public Safety, and other First Responders, such as employees who operate and maintain City infrastructure support services, communications and information technology services. These employees had direct interaction with the public, as such with, confirmed or presumed COVID-19 positive persons in its facilities. The UV disinfection/ antimicrobial technology used in these units meet the NIOSH upper-room UVGI guidelines optimal wavelength for UV germicidal radiation in the range of 254 nanometers (nm) meeting the Department of Health and Human Services Centers for Disease Control and Prevention's minimum requirements to kill potential contaminants indoors.

## Fire Rescue COVID Materials - \$115,521

Fire Rescue purchased ProVent Plus Coveralls, ProVent Plus Knee-high shoe/boot covers, and G1 Facepiece masks with cartridge assemblies necessary to save lives or protect public health and safety because of direct interactions with the public as such with confirmed or presumed COVID-19 positive persons in its facilities. This reduced risk of exposure to the virus and reduce the spread of disease during the COVID-19 event.



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