

The City of Palm Beach Gardens, Florida  
Operating and Capital Improvements Budget  
Fiscal Year 2016/2017





The City of Palm Beach Gardens, FL  
Operating and Capital Improvements Budget  
Fiscal Year 2016/2017



Mayor, Marcie Tinsley



Vice Mayor, Eric Jablin



Council Member,  
Bert Premuroso



Council Member,  
Maria G. Marino



Council Member,  
Carl W. Woods

City Manager  
City Auditors  
Deputy City Manager  
City Attorney  
City Clerk  
Finance Administrator  
Human Resources Administrator  
City Engineer  
Information Technology Administrator  
Chief of Police  
Fire Chief

Ronald M. Ferris  
Marcum, LLP  
Jack Doughney  
Lowman law Group, P.A.  
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Palm Beach Gardens**

**Florida**

For the Fiscal Year Beginning

**October 1, 2015**

Executive Director

The Governmental Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Palm Beach Gardens, Florida for its annual budget for the fiscal year beginning October 1, 2015. 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.

In addition to receiving the Distinguished Budget Award, the City's budget received a Special Recognition Award for its Capital Improvements Program section. A Special Recognition Award is received by only 1% or 2% of the participants in the GFOA's award program.

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

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There are also “Quick Links” located throughout the document wherever there are page references.

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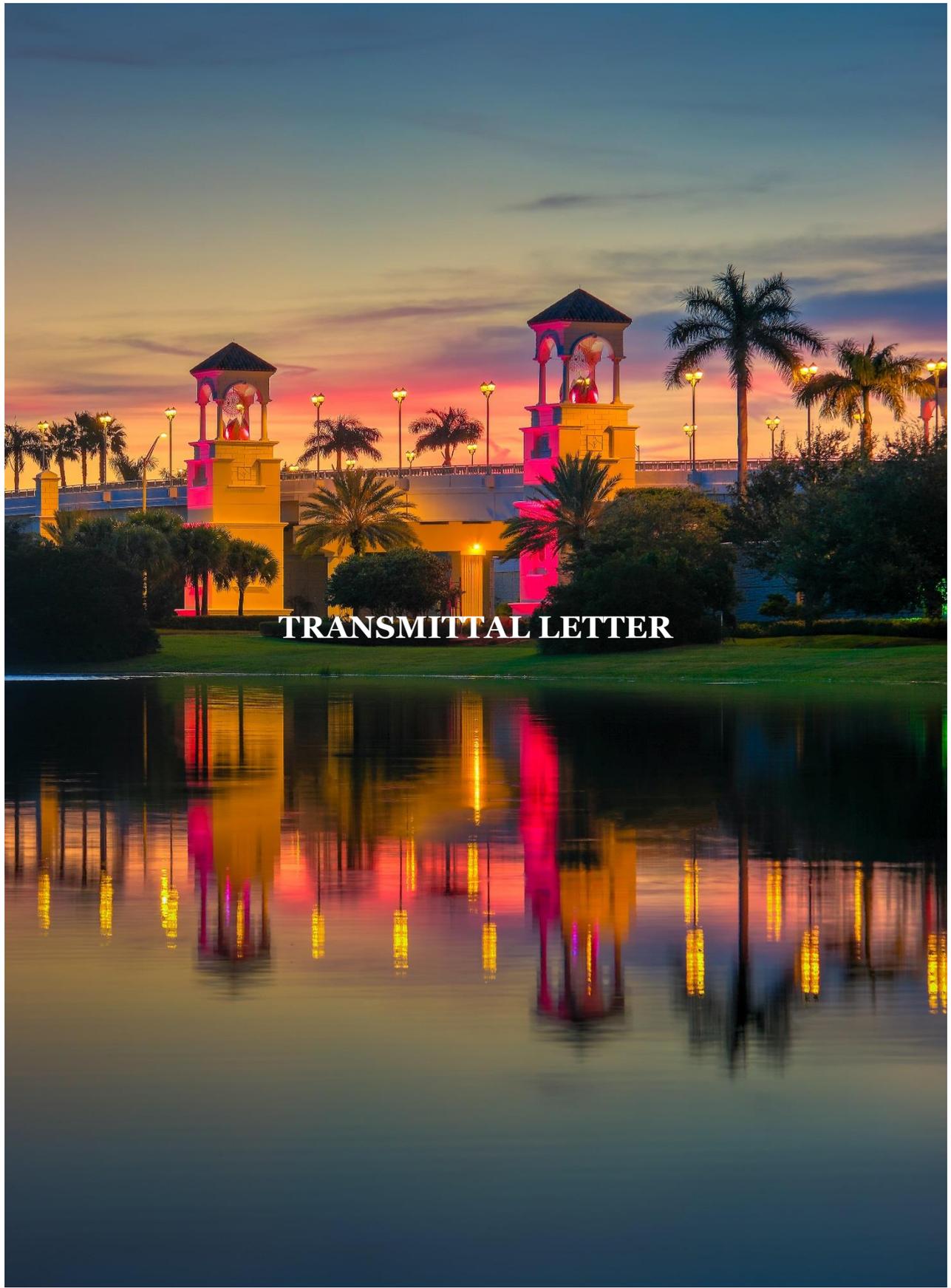
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The beautiful photograph of the PGA Boulevard Flyover used on the cover and throughout this document, was taken by professional photographer Kim Seng, a Florida photographer who specializes in HDR Photography.





**TRANSMITTAL LETTER**

# TRANSMITTAL LETTER

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October 1, 2016

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 operating and capital budget for FY 2017. As the City's financial and spending plan for the year, the adoption of the 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 five-year capital improvement program.

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 \$23.1 million, which is 28.2% of General Fund operating expenditures. This comfortably exceeds the City's policy of at least 17% of operating expenditures.

## **CITY GOALS AND KEY INITIATIVES FOR FY 2017**

Initiatives funded in every annual budget are based on City Council direction received at Council meetings, the Vision, Mission Statement and Strategic Goals as enumerated in the City's Vision Document, the Comprehensive Plan and other planning documents, and periodic resident surveys. The City Vision, as more fully discussed in the *Vision, Mission Statement and Strategic Goals* section of this document beginning on page 47, is distilled into the following ten (10) goals, which communicate the basic purposes of City government in simple and clear terms that are meaningful to City of Palm Beach Gardens residents. These City-wide goals are as follows:

1. *Sense of Community: Create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community*
2. *Responsive and Fiscally Sound Government: Increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility*
3. *Character of The City: Preserve land use patterns that currently characterize the City*
4. *Quality Education: Encourage provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold necessary skills for jobs, and continue to pursue knowledge*
5. *Economic Vitality: Promote economic development in the City through expansion of existing businesses and attraction of new businesses*
6. *Environmental Stewardship: Protect the natural environment through sustainable methods and practices*



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7. Parks and Recreation: Provide opportunities for recreation and leisure activities
8. Quality and Affordable Housing: Protect the City's character of high quality housing and focus on maintenance of existing affordable housing
9. Water Management: Promote balanced water resource policies and programs which address water supply needs, flood control, and preserve environmentally sensitive areas and water aquifer
10. Growth: Promote logical phasing and timing of new development, consistent with capital improvement plans and budgets

Last year, the City Council conducted a resident survey to help determine key strategic focus areas for the FY 2017 Budget. While the results of the survey were extremely positive, as evidenced by the overall satisfaction rating of the quality of City services of 4.28 out of 5.0, there were areas that Council felt needed to be addressed in next year's budget. A summary of these issues, grouped by the corresponding goal, along with the actions taken in the FY 2017 Budget, is as follows:

❖ **Responsive and Fiscally Sound Government:**

- a) *A significant percentage of residents (13%, +7% points from 2006) would like to see improvements to the police/fire departments*
  - i) Action Items:
    - (1) Funding for ten (10) additional Fire Rescue employees has been provided in the General Fund to enhance the delivery of Fire/EMS service to the residents of the City.
    - (2) Funding for four (4) Emergency Communications Operation employees has been added to the General Fund to keep up with the growing number and complexity of calls for service to the Northern Regional Municipal Communications Consortium.
    - (3) Funding for a full-time training instructor has been added to the General Fund to enhance the training of officers at the soon to be finished Tactical Training Facility.
    - (4) Funding of \$410,000 has been provided in the Fire Impact Fee Fund for emergency vehicle operation training facilities.
    - (5) Funding of \$1,230,127 has been provided for various capital purchases for the Police and Fire departments in the General Fund.
    - (6) The Fleet Maintenance Fund includes funding to replace twenty (20) police interceptor vehicles.
    - (7) Full funding for the new three (3) year Police Collective Bargaining Agreement has been provided in the General Fund.
- b) *Residents are divided on willingness to pay user-based fees for services in lieu of ad-valorem taxes. More residents prefer paying for services from ad-valorem taxes (42%, +8% points from 2006) rather than user-based fees (38%, +0% points from 2006).*
  - i) Action Items:
    - (1) The budget continues to not levy the following user fees:
      - (a) Utility tax on electric, water, propane and natural gas.
      - (b) Collection fees for residential curbside solid waste and recycling services.
      - (c) Storm water assessments.
      - (d) Fire assessments.

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(e) No increase in the Communications Service Tax rate of 3.25%, which is less than the maximum of 5.22%, and which has not changed since 2011.

c) *Mail (55%, +6 points from 2006) is still the preferred method of receiving communication from the City.*

i) Action Item:

(1) Funding has been provided to continue the quarterly *Signature City* publication.

d) *Although mail is still the preferred method of receiving communication, there was a significant increase in the preference for electronic communications such as emails/e-newsletters (48%, +40% points from 2006).*

i) Action Item:

(1) In recognition that use of electronic media is growing exponentially, funding has been provided for a Public Media Relations Specialist to provide much needed assistance in updating, monitoring, and writing articles to be issued through various electronic social media platforms, as well as the quarterly *Signature City* publication.

## ❖ **Parks and Recreation:**

a) *Over nine (9) out of ten (10) residents (95%, +5% points from 2006) agree that parks and recreation services the City provides are vital to the community.*

i) Action Items:

(1) Funding has been provided for three (3) maintenance personnel and operational costs for the new Joseph R. Russo Athletic Complex at City Park, scheduled for opening in late 2016.

(2) Funding to complete the new Sandhill Crane Municipal improvements has been provided.

(3) Funding for two (2) employees due to the opening of the new clubhouse has been provided in the Golf Special Revenue Fund.

(4) Funding for the enhanced repair and maintenance program of existing parks and recreation facilities and fields has been provided.

(5) Funding has been provided for the following:

(a)	Gardens Park pavilions	\$250,000
(b)	Gardens Park baseball complex improvements	\$125,000
(c)	Ironwood Park construction	\$155,000
(d)	Spray playground equipment improvements	\$150,000

## ❖ **Environmental Stewardship:**

a) *The most popular growth and development direction among residents is for the City to buy and preserve more green space, favored by 79% of residents.*

i) Action Items:

(1) Staff will continue to explore opportunities for purchasing additional land, and will continue growth and development practices that encourage preservation of green space. A good example is the recent approval of the Avenir development, which set aside approximately 50% of the total development as a conservation site.

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❖ **Economic Vitality:**

- a) *A significant number of residents (65%) support more bio science project development to support the Scripps Initiative.*
  - i) Action Item:
    - (1) The budget sets aside \$2.3 million to be used for economic development incentives to attract bio science and technology companies to the City, such as the recent relocation of United Technologies Corporation.

❖ **Growth:**

- a) *Growth and development (16%, -13% points from 2006) and traffic concerns (15%, -11% points from 2006) still outweigh all other responses.*
  - i) Action Items:
    - (1) Funding for signalization improvements in the amount of \$450,000 has been provided.
    - (2) Funding has been provided for any necessary outside consulting services such as traffic engineering, related to proposed development projects.
    - (3) Funding has been provided for a GIS Technician position, which is necessary due to the increase in the amount of work related to City growth, regional partnerships, government transparency, increased demand for accurate and timely data, more complex requests, and trends in new technology such as the sharing of data and information via smart phones, tablet computers, and other systems.

For a complete discussion of budget planning issues, both short and long-term, please see the *Short-term and Long-term Planning* section of this document beginning on page 59.

## **OTHER SIGNIFICANT SHORT-TERM FACTORS AFFECTING BUDGET DEVELOPMENT**

### **Property Valuation**

The FY 2017 Budget is based upon the Certified Property Valuation received from the Palm Beach County Property Appraiser in the amount of \$10,130,467,074. As illustrated in the graphic below, this includes new construction of \$132,196,603, and represents an increase of 7.4% from last year's valuation. *This is the fifth consecutive year that the City's property valuation has increased, and reflects the City of Palm Beach Gardens' strong recovery from the recession.*



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## **Tax Reform Legislation**

While the real estate market and economy have shown steady improvement recently, legislatively imposed caps on the growth of property values and tax rates continue to have impacts on City budgets throughout the State of Florida. Following is a summary of the provisions of the 2007 legislation and the 2008 voter referendum.

### **2007 Tax Legislation**

In 2007, the Florida Legislature approved bills (HB 1B and SB 2B) that placed limitations on the amount of taxes that may be levied by local governments. Under these statutory provisions, all cities and counties were required to roll-back taxes to the FY 2007 level. Local governments then had to make an additional cut of 3%, 5%, 7% or 9%, based on a formula that analyzed their taxing performance over the previous five (5) years. The City of Palm Beach Gardens was required to make an additional cut of only 5%, due to conservative fiscal management policies enacted by the City Council in prior years.

In subsequent years, a taxing authority may not levy, without a super majority vote, an operating millage rate that exceeds the current year's adjusted roll-back rate, increased by the growth in the Florida per capita income for the prior year. The adjusted roll-back rate is based on the revenue that could have been raised with a simple majority vote, not the actual millage rate that was levied. When performing this calculation for FY 2017, the simple majority maximum operating millage rate allowed is 6.5932. This rate can only be exceeded by a super majority vote of the Council. Fortunately, the City of Palm Beach Gardens' adopted operating millage rate of 5.55 mills is well below the statutorily imposed limitations.

### **2008 Voter Referendum (Amendment 1)**

The second phase of legislation, known as Amendment 1, was approved by Florida voters on January 29, 2008. This amendment resulted in significant lost revenue to local governments in Florida by increasing exemptions available to property owners. A summary of the major provisions of Amendment 1 are as follows:

- Applicable to all ad valorem tax levies
  - All or part of existing Save Our Homes exemption becomes portable (up to \$500,000) upon a change in property ownership.
  - The first \$25,000 of assessed value of tangible personal property is exempt from ad valorem taxation.
- Applicable to all ad valorem tax levies other than school district tax levies
  - An additional homestead exemption of \$25,000 for homesteads valued above \$50,000.
  - Annual increases in assessed value of non-homesteaded property will be limited to 10%, provided no change in ownership occurs.

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## Tax Rate

Using the final property valuation number, the adopted total millage rate is 5.6781, which is down slightly from last year's total rate of 5.6871. The operating rate is 5.55, the same as last year, and the debt service millage rate is .1281 mills, which is down from last year's rate of .1371. The operating rate of 5.55 represents a 5.99% increase over the roll-back rate of 5.2361 mills, and is comfortably below the simple majority maximum millage allowed of 6.5932, as discussed previously.

The effect of the combined millage rate of 5.6781 on three (3) typical homesteaded properties with assessed values of \$250,000, \$350,000 and \$450,000 is illustrated in the table below:

TAXABLE VALUE (AFTER \$50K EXEMPTION)	CURRENT RATE 5.6871	ADOPTED RATE 5.6781	ANNUAL INCREASE
\$200,000	\$1,137.42	\$1,145.56	\$8.14
\$300,000	\$1,706.13	\$1,717.34	\$11.21
\$400,000	\$2,274.83	\$2,289.13	\$14.30

*Table 1: Effect of Proposed Millage on Typical Homesteaded Properties*

As illustrated in the table above, homesteaded properties would see an annual increase in the City portion of their tax bill ranging from \$8.14 to \$14.30, assuming the assessed values increased by the Consumer Price Index (CPI) for 2015, which was .7%. 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, this is the maximum that assessed values may increase. However, the ultimate effect of the proposed tax rate would vary depending on the individual property's status under Save Our Homes.

As represented in the graphic below, approximately 28 cents of every dollar paid in total taxes by the residents goes to the City of Palm Beach Gardens. The remaining 72 cents is collected by other taxing authorities such as Palm Beach County, the School District of Palm Beach County, Health Care District, and other special taxing districts.

*How much of a resident's total tax bill goes to the City of Palm Beach Gardens?*



*City of Palm Beach Gardens - \$.28*

*Other Taxing Authorities - \$.72*

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## Local Growth and Economic Development

The City of Palm Beach Gardens continues to show recovery from the Great Recession, as evidenced by five (5) consecutive years of property growth since 2013. This growth is attributed to both increasing property values and new development occurring within the City.



*Rendering of Neighborhood One in the Alton Development*

Two of the significant projects currently underway or recently approved include the Alton Neighborhood One and Atlántico mixed-use developments.



*Rendering of Atlántico in the Alton Development*



*Rendering of UTC Center for Intelligent Design*

Another major project recently begun is the construction of a 224,000-square foot Center for Intelligent Buildings for United Technologies Corporation (UTC) subsidiary Carrier Corporation. This project represents a \$100 million capital investment by UTC, and will create 380 new jobs, while retaining 70 existing jobs in the community.

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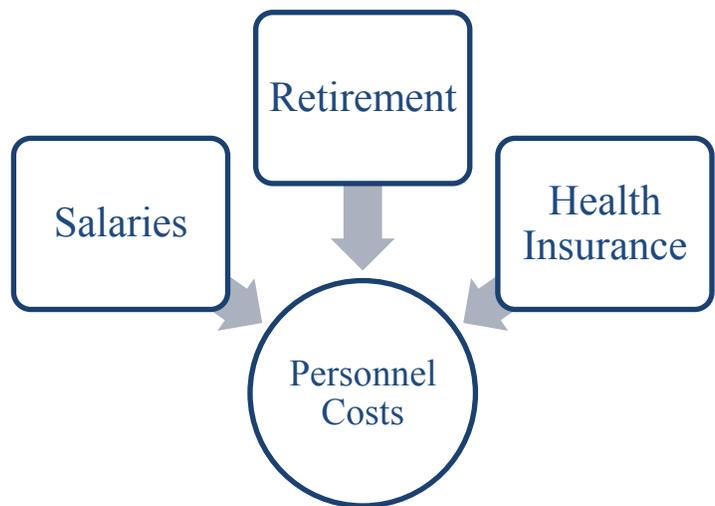
*Conceptual design of a typical section of Avenir commercial development*

Looking to the future, the City recently approved the Avenir mixed-use development project 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. What makes this project so unique is that 2,407 of the total 4,763 acres will be set aside to create a conservation area and nature preserve.

While the current and projected development projects bode well for the City's future economic stability, the expanding service areas and population increase will place greater demand on the City's services, and, accordingly, will have a significant impact on the City's personnel, operational, and infrastructure costs. These items are discussed in more detail below.

## **Personnel Cost Factors**

Personnel costs comprise the majority (approximately 66%) of the City's General Fund total expenditures, excluding transfers and reserves. Therefore, the factors that influence personnel costs are by far the most significant drivers of the entire budget. Following is a brief discussion of the factors and assumptions used in formulating the budget for personnel costs next fiscal year:



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## Salaries

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

Per the current collective bargaining agreement, the budget contains an increase of 3.5% for FY 2017 for the members of the IAFF.

The budget also allocates funding for the first year's contractual adjustment for the PBA which provides a 6% across-the-board increase.

The City and the SEIU are in the process of negotiating a new wage agreement for FY 2017; however, increases in line with non-bargaining employees have been provided.

## *General Non-Bargaining Employees:*

In line with the most recent Employment Cost Index (ECI) for state and local government employee total compensation, the budget contains an adjustment of 2.5% for FY 2017 for non-bargaining employees. In addition, it is the policy of the City to have an independent study and analysis of compensation and classification of non-bargaining unit employees every few years. Recently, such a study was prepared by the firm Evergreen Solutions, LLC. The results of the study recommended equity adjustments totaling approximately \$700,000 for various employees. These adjustments were primarily due to several years of no salary increases, or minimal increases that were intended to only keep pace with inflation. This resulted in many employees being below market based on years of service in their positions. To prevent a similar situation from occurring in the future, the consultant recommended that inflationary adjustments, utilizing nationally recognized sources such as the Consumer Price Index and Employment Cost Index, as well as an across-the-board adjustment, be considered. Accordingly, the FY 2017 budget also provides an across-the-board adjustment of 3.5% for general non-bargaining unit employees.

## *Budgeted Positions:*

The proposed budget contains 496 full-time positions, which is an increase of twenty-four (24) from the FY 2016 total of 472. A summary of the requested new positions is as follows:

- Ten (10) firefighter positions to fully staff Station 64, per the results of a fire staffing analysis that was recently performed;
- Four (4) Emergency Communications Operations employees, due to an increase in the number and complexity of calls as the Northern Municipal Radio Communications Consortium (NMRCC) continues to grow. The cost of these positions will be shared among the members of the NMRCC;
- A First Assistant Golf Pro and a Meeting & Events Coordinator funded with non-ad valorem revenues in the Golf Special Revenue Fund, due to the opening of the new clubhouse, projected in December 2017. These positions will be filled in the fourth quarter of the fiscal year, in advance of the opening of the clubhouse;
- Three (3) Parks Maintenance employees due to the new City Park facility;
- Reclassification of three (3) existing part-time employees: one (1) Training Manager for the new Tactical Training Facility, and two (2) Permit Technicians to keep up with increased workload;
- One (1) GIS Analyst, and;
- One (1) Media Relations Specialist/Writer to assist the Public Media Relations Manager in the day-to-day functions required in updating the City's website and other social media platforms.

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## Pensions

### *Police:*

Contributions for FY 2017 total \$2,843,423. This amount reflects a decrease of \$60,183, or 2%, from FY 2016. The required contribution has been discounted for interest on the basis that the contribution is made in full at the beginning of the year.

### *Fire:*

Contributions for FY 2017 are estimated at \$2,882,604. This amount is based on the actuarial valuation performed as of October 1, 2015, which indicated a contribution equal to 40.31% of covered payroll. This amount is down slightly from the previous year's percentage contribution, which was 40.64%. The reduction reflects the discounting of the contribution for making the contribution at the beginning of the year, as well as favorable experience relative to the Plan's actuarial assumptions. Per discussion with the Plan's actuary, who does not prepare a fixed dollar contribution, the payment to the Plan has been estimated by multiplying the City's contribution percentage by the projected covered payroll.

### *Florida Retirement System (FRS):*

Contributions to the FRS are established by the Legislature. FRS contributions changed July 1, 2016, increasing to 7.52% for regular class, increasing to 21.77% for senior management, and increasing to 42.47% for elected officials. The total projected FRS contribution for all funds is \$1,461,954, which reflects an increase of \$208,112 from the FY 2016 total of \$1,253,842. The increase is due to additional budgeted positions and salary increases next year.

## Insurance

### *Health Insurance:*

One of the most significant positive factors affecting next year's budget is the continued strengthening of 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. Due to continued positive claims trends, reserves are estimated to be approximately \$7 million as of September 30, 2016. With no changes in the funding formula, projections indicated the balance at the end of FY 2017 would have been approaching \$8 million. This comes on top of two (2) consecutive years of holding the rates flat. Considering the Fund's financial condition, staff is recommending, and has received concurrence from the Fund's actuary, to provide a rebate back to the operating funds of approximately \$1.1 million next fiscal year. Even with this change to the funding formula, the projected end of year balance in the Fund is approximately \$6.7 million, which still comfortably exceeds expected total annual claims.

### *Workers Compensation and Property/Liability:*

The City issued Requests for Proposals (RFP's) for property and casualty insurance coverage for next year. After review by the City's insurance consultant and the selection committee, it was decided to award the contract to the incumbent carrier, the Florida Municipal Insurance Trust (FMIT), for a total of \$907,000 for Workers Compensation and Property/Liability for FY 2017, which is a \$250,000 decrease from FY 2016.

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## Operating Cost Factors

### Repairs and Maintenance of Facilities and Parks

Two years ago, staff began a program to address additional maintenance of the City's parks and facilities caused by increased usage and normal wear due to aging.

To address these issues, staff prepared an analysis of all City property to identify, prioritize and calculate estimated costs of items that needed to be addressed. Using the results of this analysis, a funding plan to implement these repair and maintenance items over five (5) years was developed. The areas identified include major programs such as roof repair and maintenance of all City buildings, interior and exterior painting of buildings, median maintenance and parking lot resurfacing. Other areas identified include items such as replacement of carpeting/flooring, turf replacement, irrigation repairs, playground equipment repairs, plumbing and bathroom repairs.

The first phase of implementation of the report's recommended maintenance and repairs began in FY 2015, and continued into FY 2016. Additional funding is requested to carry on this program in FY 2017.

Some of the significant items contained in the proposed repair and maintenance program are summarized in the table below:

<b>Program</b>	<b>Description</b>	<b>Funding Requested in FY 2017 Proposed Budget</b>
<b>Parks and Recreation Facilities Repairs</b>	Irrigation, fencing, shade structures, trails, sod, playground repairs, boat ramp repairs, decking repairs, etc.	\$282,500
<b>Parking Lot Repairs</b>	Resurfacing of various parking lots throughout City	247,000
<b>Roof Repairs</b>	Repair and maintenance of various City buildings	244,000
<b>Fire Station Renovations</b>	Repairs and renovations of various fire stations, including kitchens, bunk rooms, plumbing fixtures, gyms, ceiling tile, flooring, and interior doors	112,675
<b>Painting</b>	Interior and exterior painting of various City buildings	44,700
<b>Total</b>		<b>\$930,875</b>

*Table 2: Summary of Significant Components of the Repairs and Maintenance Program Contained in the FY 2017 Proposed Budget*

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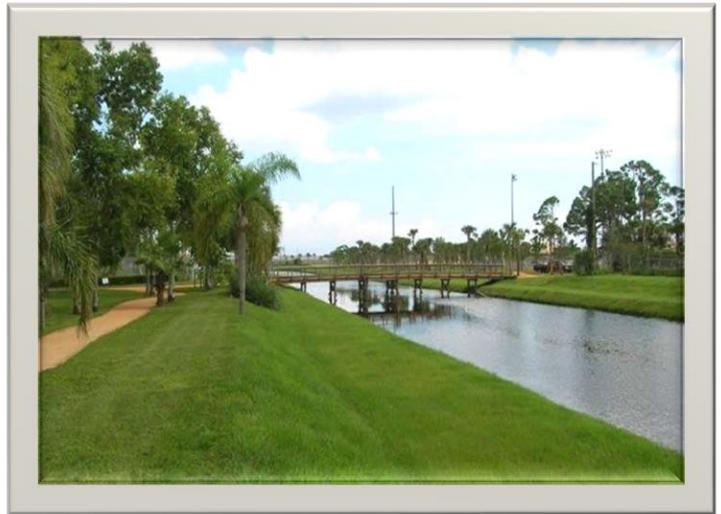
## Storm Water Repair and Renovation Program



Like the parks and facilities repair and maintenance program, staff began the process of developing a storm water renovation program in FY 2015. Staff identified areas of deterioration in several storm water pipes and anticipated that more deterioration would occur as the system ages. A consultant was hired in FY 2015 to conduct a complete mapping and inspection of the City's storm water system and prepare a report to prioritize and calculate estimated costs of needed renovations and repairs to the system.

The report identified approximately \$1,500,000 of renovations that needed immediate attention; accordingly, the FY 2016 budget included this amount in the General Fund Capital Improvement Program (CIP) for the replacement of pipes and structures. In addition, the report recommended a ten (10) year maintenance program to pump down the system, clean, and video all structures for inspection. The estimated cost is approximately \$500,000 annually to complete the ten (10) year maintenance program, and is included in the Storm Water Division's Repair & Maintenance expenditure account.

In addition to repairs to the storm water system, staff has identified needed maintenance of the City's system of canals, which collect the water runoff from the storm water system. The canal system underwent a major refurbishment twelve (12) years ago with the issuance of \$5 million public improvement bonds. To prevent the system from requiring similar substantial refurbishments in the near future, staff has formulated an annual canal dredging and maintenance plan. To implement the first year of this program, the FY 2017 budget contains an allocation of \$250,000 in the Storm Water Division's Repair & Maintenance expenditure account.



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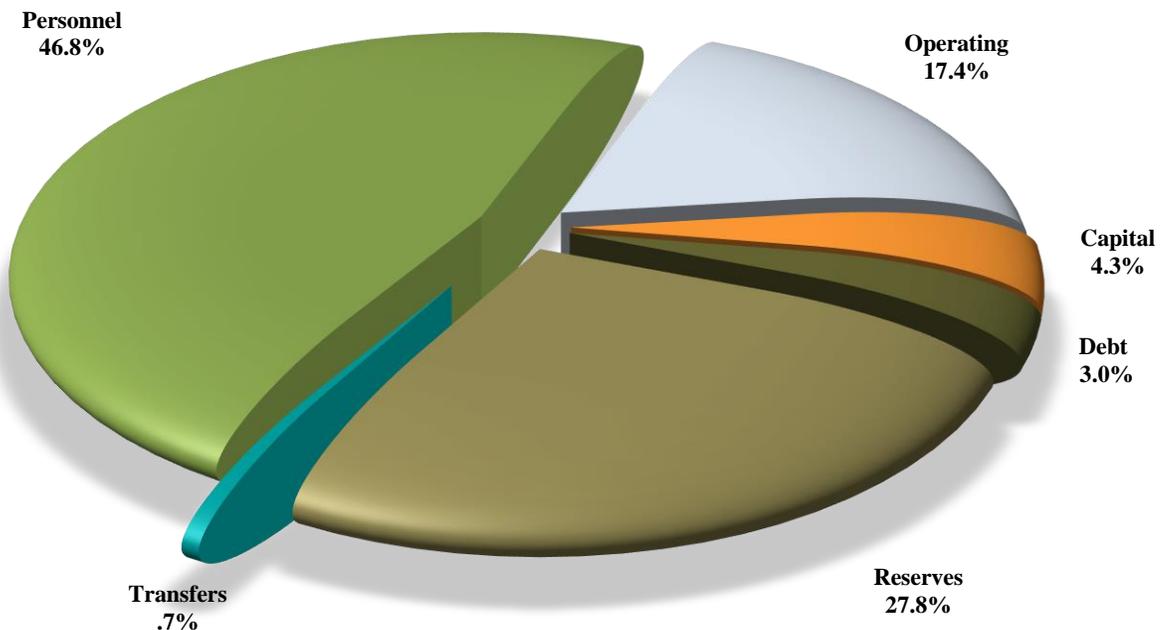
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## Use of Reserves

The FY 2017 Budget as presented proposes the use of approximately \$523,000 of General Fund Reserves, which will be used to augment funding for one-time capital projects. After this one-time expenditure, Unassigned Reserves and Budget Stabilization Reserves are projected at \$23.1 million and \$2.9 million, respectively. The Unassigned Reserve balance of \$23.1 million represents 28.2% of total expenditures, and comfortably exceeds Council’s policy of maintaining a minimum reserve balance of 17% of expenditures.

A more detailed discussion and analysis of the City’s current and projected reserves can be found in the *Five (5) Year Financial Forecast* contained in the *Short-term and Long-term Planning Process* section of this document, beginning on page 59.

### Summary of All Funds Total Expenditures/Uses



### **Total Expenditures/Uses – All Funds** **\$139,455,961**

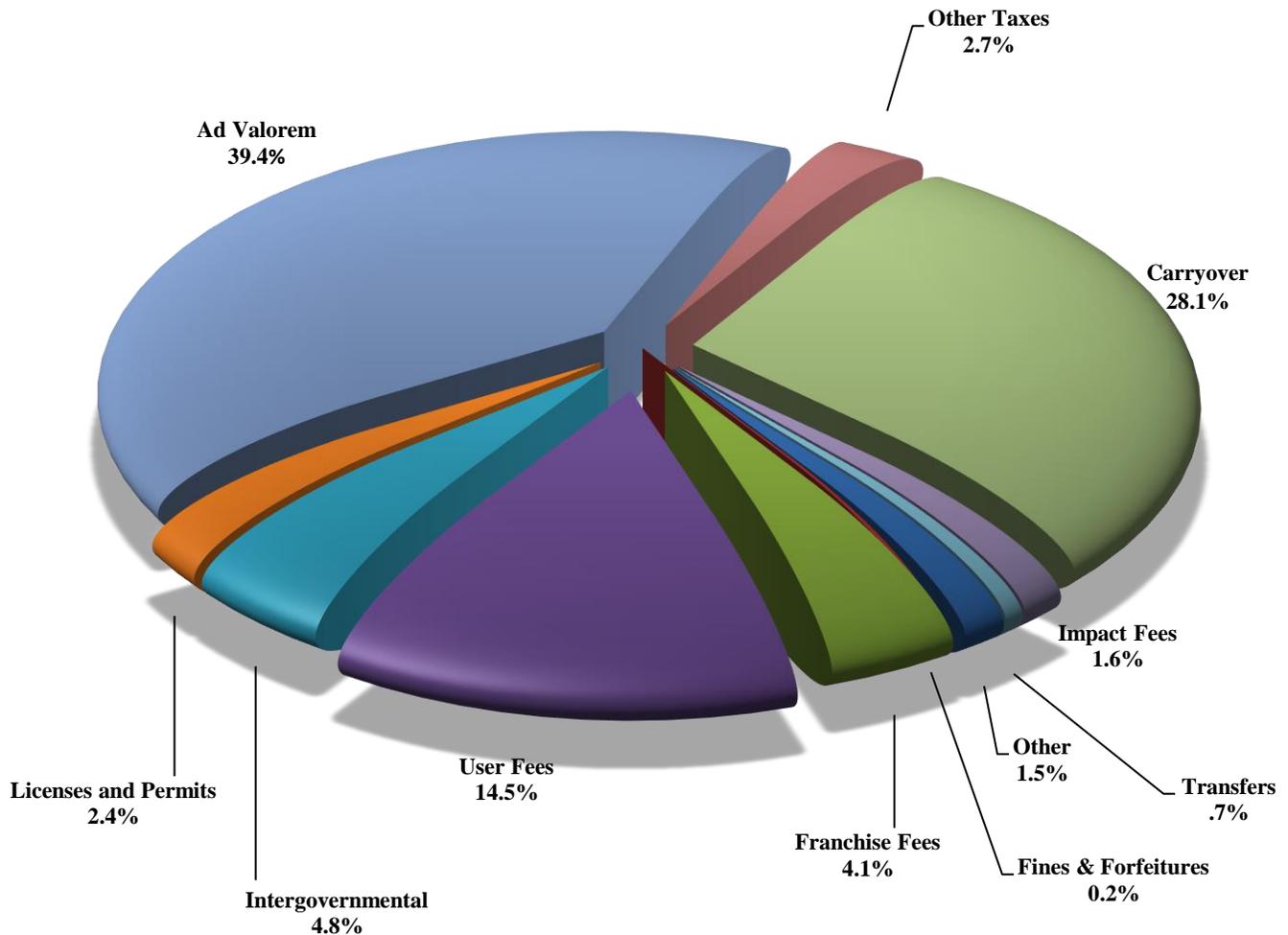
As illustrated in the chart above, the total expenditures and reserves for all funds is \$139,455,961, which is an increase of \$2,387,902, or 1.7%, from last year’s total all funds budget of \$137,068,059. The total includes \$65,254,399 in personnel, \$24,224,369 in operating, \$6,012,552 in capital outlay, \$914,320 in operating transfers, and \$4,433,504 in debt service. Reserves total \$38,616,817, which includes \$23,066,106 in Unassigned Reserves, \$2,367,875 for Economic Development and \$2,931,873 for Budget Stabilization.

# TRANSMITTAL LETTER

As illustrated in the chart below, revenues and non-revenue sources total \$139,455,961. Ad Valorem Taxes total \$55,240,395, which is an increase of \$4,236,477, or 8%, from last year’s total of \$51,003,918. Ad Valorem taxes are the largest single source of revenues for all funds, comprising over 39% of all revenues/sources of the City’s budget. The total estimated available beginning balance of all funds combined is \$39,236,822, and accounts for 28% of total sources of funds.

For a complete discussion of each fund’s revenues, including ten (10) year historical and projected totals, a detailed discussion of revenue estimates, and discussion of projection rationales, please see the *Revenue Information* section of this document, beginning on page 73.

## Summary of All Funds Total Revenues/Sources



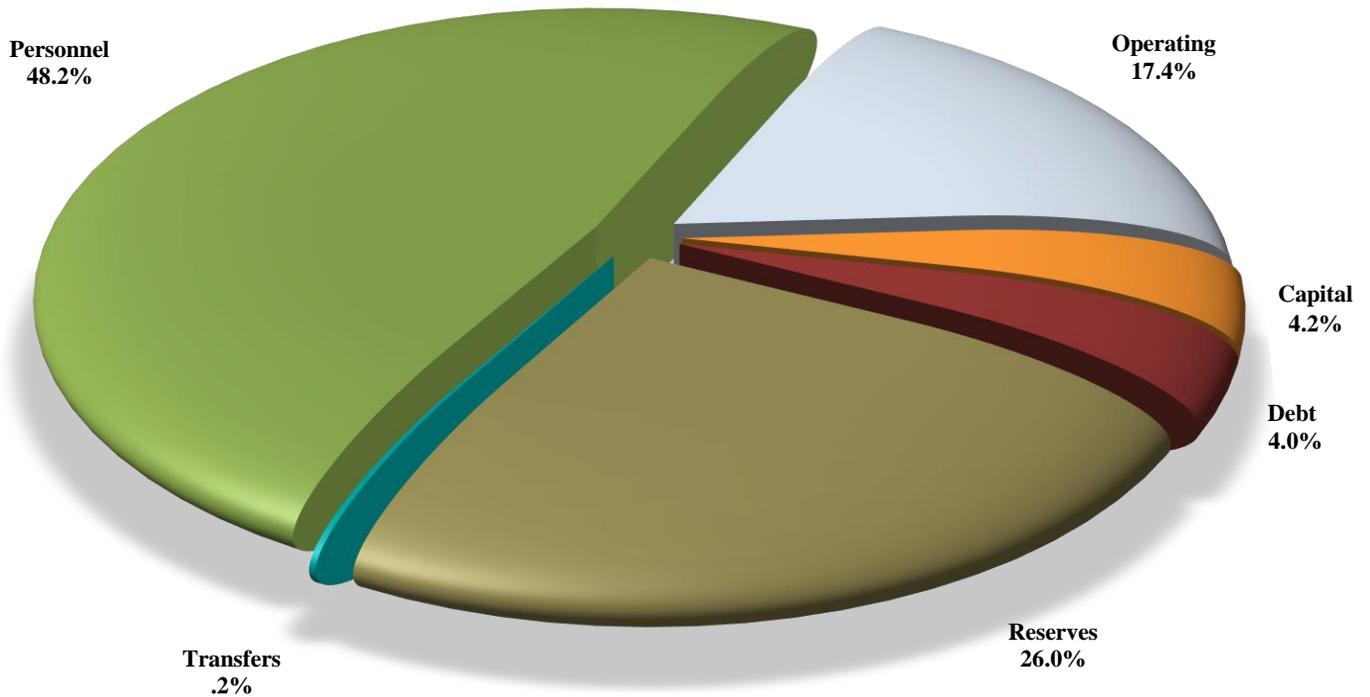
**Total Revenues/Sources – All Funds**  
**\$139,455,961**

# TRANSMITTAL LETTER

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As illustrated in the chart below, the General Fund expenditures and reserves total \$110,563,603, which is an increase of \$5,479,229, or 5.2%, from last year's total General Fund budget of \$105,084,374. The budget includes \$53,270,677 in personnel, \$19,184,725 in operating expenditures, \$4,622,702 in capital outlay expenditures, \$220,000 in operating transfers, and \$4,433,504 in debt service. Projected Unassigned Reserves total \$23,066,106, while Reserves for Economic Development and Budget Stabilization total \$2,367,875 and \$2,931,873, respectively.

## Summary of General Fund Total Expenditures/Uses



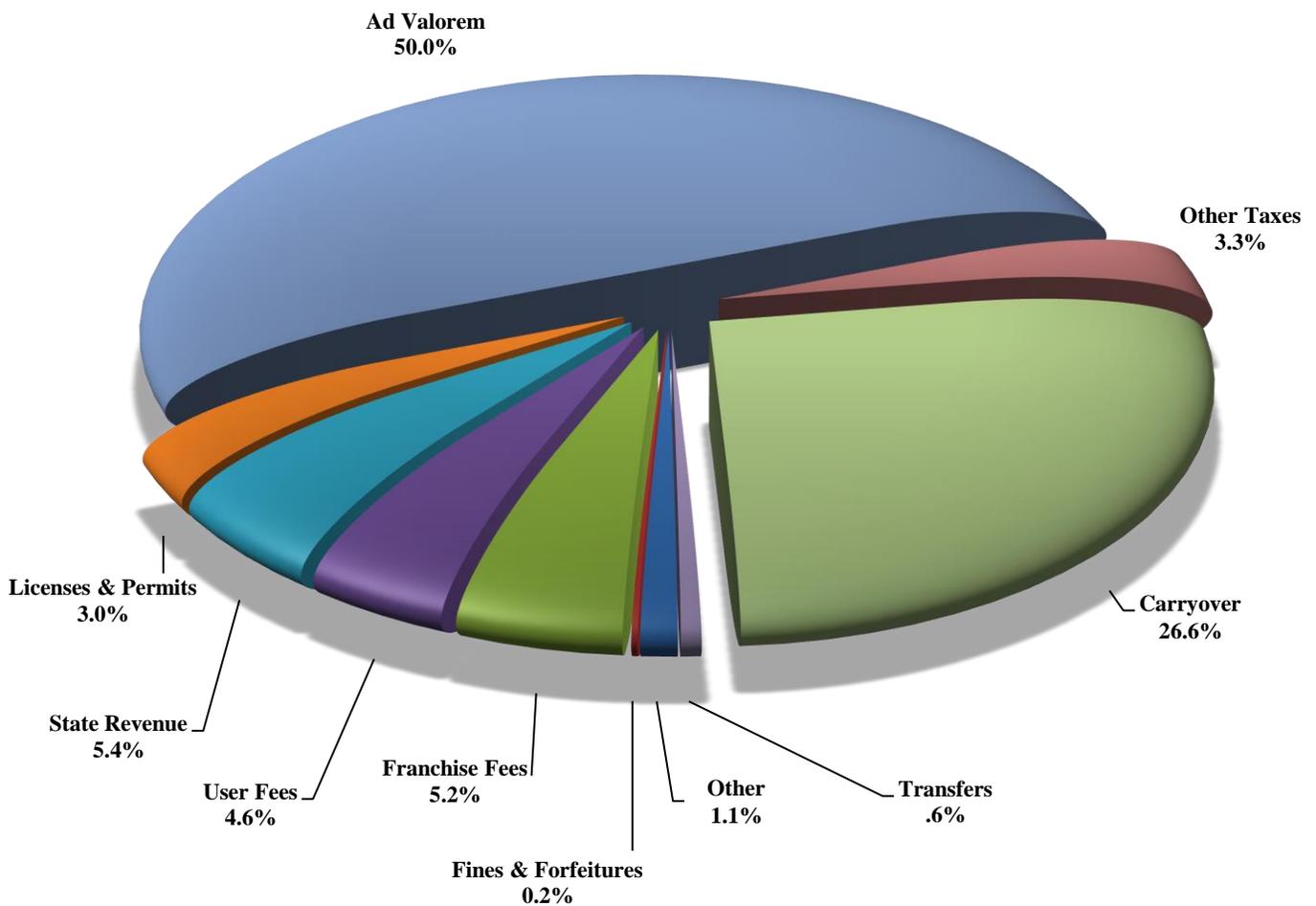
**Total Expenditures/Reserves – General Fund**  
**\$110,563,603**

# TRANSMITTAL LETTER

As illustrated in the chart below, General Fund revenues and non-revenue sources total \$110,563,603. This is inclusive of an estimated beginning balance available of \$29,355,135.

For a complete discussion of General Fund revenues, including ten (10) year historical and projected totals, a detailed discussion of revenue estimates, and discussion of projection rationales, please see the *Revenue Information* section of this document, beginning on page 73.

## Summary of General Fund Total Revenues/Sources



**Total Revenues/Sources – General Fund**  
**\$110,563,603**

# TRANSMITTAL LETTER

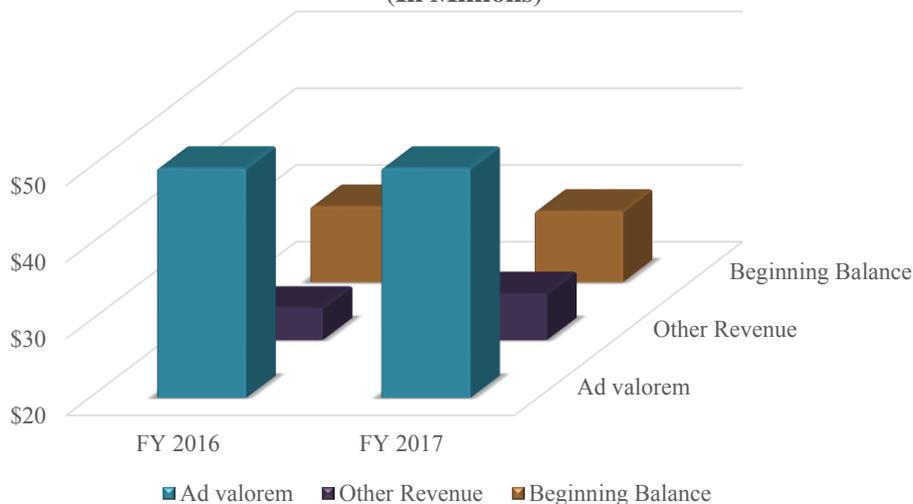
## General Fund Budget Changes

	Adopted FY 2016	Adopted FY 2017	Variance	Variance %
<b>Revenue/Sources</b>	\$105,084,374	\$110,563,603	\$5,479,229	5.2%
<b>Less: Beginning Balance</b>	(29,908,904)	(29,355,135)	553,769	(1.9%)
<b>Transfers</b>	(690,660)	(694,320)	(3,660)	.5%
<b>Total Operating Revenues</b>	\$74,484,810	\$80,514,148	\$6,029,338	8.1%
<b>Expenditures/Uses</b>	\$105,084,374	\$110,563,603	\$5,479,229	5.2%
<b>Less: Reserves</b>	(27,464,478)	(28,831,993)	(1,367,515)	5.0%
<b>Capital</b>	(3,122,910)	(4,622,702)	(1,499,792)	48.0%
<b>Transfers</b>	(2,400,000)	(220,000)	2,180,000	(90.8%)
<b>Total Operating Expenditures</b>	\$72,096,986	\$76,888,908	\$4,791,922	6.6%

*Table 3: Analysis of General Fund Changes from FY 2016 to FY 2017*

The chart above compares the original adopted budgets for fiscal years 2016 and 2017, prior to any carry-forward of expenditure obligations. The increase in operating revenues is \$6,029,338, or 8.1%, while operating expenditures have increased \$4,791,922, or 6.6%. The chart also clearly illustrates that current operating revenues exceed operating expenditures by a comfortable margin.

**General Fund Revenues/Sources FY 2016 and FY 2017  
(In Millions)**



As illustrated in the chart above, Ad Valorem Tax Revenue is up, increasing to \$55,240,395 from \$51,003,793. Other revenue and transfers are projected to increase to \$25,968,073 from \$24,171,677, and Beginning Balance has decreased from \$29,908,904 to \$29,355,135. Overall, excluding beginning balances and transfers, revenues have increased by \$6,029,338, or 8.1%, due primarily to the increases in Ad Valorem Taxes of \$4,236,602, Charges for Services of \$474,853, Franchise Fees of \$240,000, Licenses & Permits of \$325,510, and Intergovernmental Revenue of \$561,898.

# TRANSMITTAL LETTER

## Where Is the Additional General Fund Revenue Going Next Year?

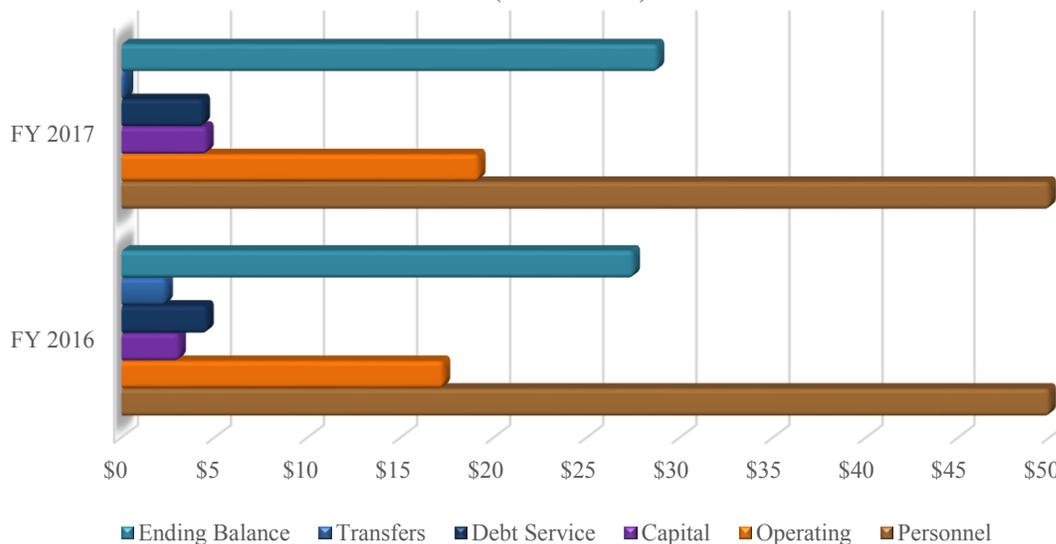
The table below illustrates how additional revenues and reductions in certain expenditures are being used to balance the budget next fiscal year:

	<b>Additional Revenues/Sources</b>	<b>Additional Expenditures/Uses</b>
<b>Increase in Ad Valorem Revenue</b>	\$4,236,602	
<b>Decrease in Transfers for Capital Projects</b>	2,180,000	
<b>Increase in Other Revenues</b>	1,792,736	
<b>Increase in Transfers from Other Funds</b>	3,660	
<b>Decrease in Debt Service</b>	167,435	
<b>Increase in Personnel Costs</b>		3,068,546
<b>Increase in Operating Costs</b>		1,890,809
<b>Increase in Capital</b>		1,499,794
<b>Increase Reserve Balance</b>		1,367,515
<b>Decrease in Beginning Fund Balance</b>		553,769
<b>Total</b>	<b><u>\$8,380,433</u></b>	<b><u>\$8,380,433</u></b>

*Table 4: Allocation of Additional General Fund Revenues/Sources*

The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have increased from \$50,202,131 to \$53,270,677, and operating costs have increased from \$17,293,916 to \$19,184,725. Transfers have decreased from \$2,400,000 to \$220,000, while projected Ending Fund Balance is increased from \$27,464,478 to \$28,831,993. Excluding transfers and reserve balances, expenditures have increased by 6.6%.

**General Fund Expenditures/Uses FY 2016 and FY 2017  
(In Millions)**



# TRANSMITTAL LETTER

## Other Budget Highlights – General Fund

In keeping with the residents’ preference for paying for services from Ad Valorem taxes rather than user-based fees, the City continues to not assess or charge many taxes and fees that are commonly charged by most other local governments in Palm Beach County and the State of Florida. These include:

### Trash Collection

The City does not charge for curbside garbage or trash collection. The only fee paid by the residents for these services is to the Palm Beach County Solid Waste Authority for disposal, via non-ad valorem assessments on their tax bills. The City pays the contractual fees for collection and recycling services from ad valorem revenues.



### Other Fees and Taxes

In addition, as has been City Council’s policy, there are no utility service taxes, storm water assessments or fire assessment fees or charges levied by the City of Palm Beach Gardens.



### Summary of Significant General Fund Capital Outlay

General Fund capital outlay in FY 2017 totals \$4,622,702, which reflects an increase of \$1,499,792, or 48%, from last year’s total of \$3,122,910. A significant portion of this increase is due to Council’s focus on expansion and improvement of recreational and public safety facilities in the City. With the recent approval of the Avenir development in the western portion of the City, along with the construction of a new golf clubhouse at the City’s golf course adjacent to the Avenir site, a significant portion of next year’s capital outlay is dedicated to improvements in this area. There are also significant improvements and upgrades planned for other recreational and public safety facilities in the City.

# TRANSMITTAL LETTER

A summary of some of the most significant General Fund capital items in FY 2017 is as follows:

➤ Golf Course parking improvements/expansion	\$400,000
➤ Furniture and Fixtures for new clubhouse	\$372,000
➤ Golf cart barn replacement	\$305,000
➤ Public Safety fueling station	\$279,510
➤ Entry landscaping for golf course	\$250,000
➤ Locution systems for Stations 1,3,4,5	\$250,000
➤ Gardens Park baseball pavilion improvements	\$250,000
➤ Ironwood Park construction	\$155,000
➤ PBGYAA Gardens Park Baseball Complex improvements	\$125,000

For a complete discussion of all capital expenditures, including the capital budgeting process, impact on operating costs, and five (5) year projections, please see the *Capital Improvements Program (CIP)* section of this document beginning on page 237.

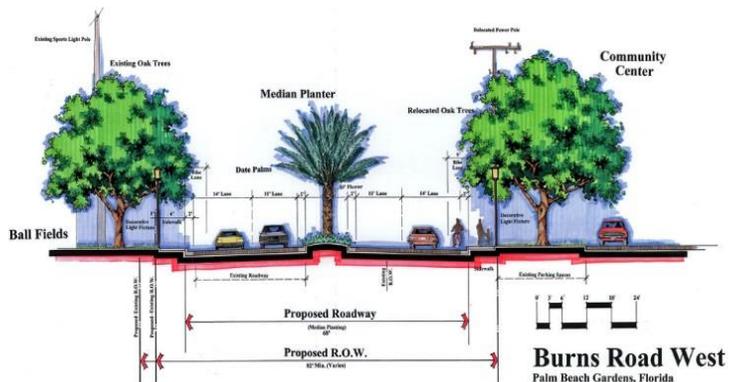
## Revenue and Expenditure Highlights – Other Funds

### Gas Tax Fund Revenues and Expenditures

This special revenue fund is used to account for the receipt of local option gas taxes, which are legally restricted for transportation related expenses. Total estimated newly generated revenue for fiscal year 2017 is \$825,500.



The total projected fund balance carried forward is \$221,873. Total expenditures are \$899,804, and include \$510,000 for various street and sidewalk projects, \$253,000 for street lighting, and \$136,804 for FEC railroad crossing maintenance.



# **TRANSMITTAL LETTER**

## **Golf Fund Revenues and Expenditures**

This special revenue fund is used to account for the receipt of user fees, which, through the budget adoption ordinance, have been committed by Council for the operation of the Special Revenue Golf Fund. The projected fund balance carried forward is \$23,297, and current year operating revenues total \$1,909,000. Revenues are projected to increase, based on current levels of play on the newly renovated golf course. Operating and capital expenditures total \$2,120,192. A transfer from the General Fund of \$220,000 is budgeted to cover expenditures next fiscal year as the new clubhouse is constructed.



## **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 \$3,934,700. The total projected fund balance carried forward is \$1,070,913. Operating expenditures total \$3,971,931.



## **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 \$2,544,638, and Miscellaneous Revenue totals \$130,250.

Total projected expenditures for the Fleet Maintenance Fund are \$2,813,040, and include \$450,000 for vehicle replacements and \$130,000 for the proposed annual lease-purchase payment for police interceptors.



# TRANSMITTAL LETTER

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## 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 \$7,272,569, and include Charges for Services of \$7,131,769. As discussed previously, one of the most significant positive factors affecting next year’s budget is the continued strengthening of the Fund. Due to continued positive claims trends, reserves are estimated to be approximately \$7 million as of September 30, 2016. With no changes in the funding formula, projections indicated the balance at the end of FY 2017 would have been approaching \$8 million. This comes on top of two (2) consecutive years of holding the rates flat.



Considering the Fund’s financial condition, staff is recommending, and has received concurrence from the Fund’s actuary, to provide a rebate back to the operating funds of approximately \$1.1 million next fiscal year. Even with this change to the funding formula, the projected end of year balance in the Fund is approximately \$6.7 million, which still comfortably exceeds expected total annual claims.

Total projected expenditures for the Self-Insurance Fund are \$7,654,397, and consist of medical claims and administrative expenses.

## Capital Project Funds Revenues and Expenditures

- Revenues:

The City collects impact fees for the following Capital Project Funds: Recreation, Road, Fire, Police, and Art. Based on current development projections, no impact fees are anticipated for the Art Impact Fund. Total estimated impact collections, based on an analysis of current and projected development, are as follows:

➤ Road	\$1,138,037
➤ Recreation	436,207
➤ Police	306,708
➤ Fire	282,962
○ Total	<hr/> \$2,163,914

- Expenditures:

- A transfer of \$694,320 from the Road Impact Fund to the General Fund to pay debt service related to Burns Road improvement; and \$450,000 for golf course signal improvements.
- Capital outlay of \$439,850 from the Fire Impact Fund for various new capital items, including \$410,000 for an EVOC & Defensive Driving Pad, and \$29,850 for Fire Station #2 Energy Management System.
- Capital outlay of \$50,000 from the Police Impact Fund to augment funding for a new communications tower at MacArthur Boulevard.

# TRANSMITTAL LETTER

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## SUMMARY

As the City enters a fifth year of economic recovery and growth, the positive effects of prudent financial decisions over the last few years are quite evident. The City maintains an excellent financial position, as evidenced by the City's AAA bond rating and General Fund Unassigned Reserve in FY 2017 of approximately \$23.1 million, or 28% of operating expenditures. This is substantially above the required minimum balance of 17% established by policy. In addition, the City maintains a separate Budget Stabilization Reserve of \$2.9 million.

The City's sound financial position is due to difficult decisions taken several years ago that were necessitated by the recession, a currently improving economy and real estate market, and pro-active financial management by the City Council. New construction remains strong, with several significant projects either recently completed, underway, or in various stages of planning.

Because of the above factors, the adopted FY 2017 Budget can provide a spending plan that will accomplish the following:

- ❖ Provide funding for all current and recently approved employment collective bargaining agreements.
- ❖ Provides a total of twenty-four (24) new positions necessitated by the growth of the City, including nine (9) additional firefighter positions to fully staff Station 4. As discussed in the Personnel Cost Factors section of this memo, all but two (2) of these positions are either: non-ad valorem tax funded; required for new facilities; reclassifications of existing part-time to full-time positions; or required for public safety.
- ❖ Provides salary adjustments for non-bargaining employees, as recommended by the City's recently completed compensation and classification study.
- ❖ Allocates \$500,000 to continue the Storm Water renovation program, plus an additional \$250,000 to begin a canal dredging and maintenance program.
- ❖ Allocates \$930,875 to continue the enhanced repair and maintenance program that will ensure the City's facilities are maintained at the level of service the residents expect from a "Signature City" such as Palm Beach Gardens.



All the above initiatives have been provided in the FY 2017 Budget with no change in the operating tax rate, and a slight reduction in the debt service rate. In looking at the Five (5) –Year Financial Forecast, the City's financial position continues to look extremely positive: the operating millage rate remains flat, and the debt service millage rate is eliminated beginning in FY 2020. The forecast indicates that Unassigned Reserves will remain at \$23.1 million, and Budget Stabilization Reserves will remain at \$2.9 million at the end of FY 2021.

## **TRANSMITTAL LETTER**

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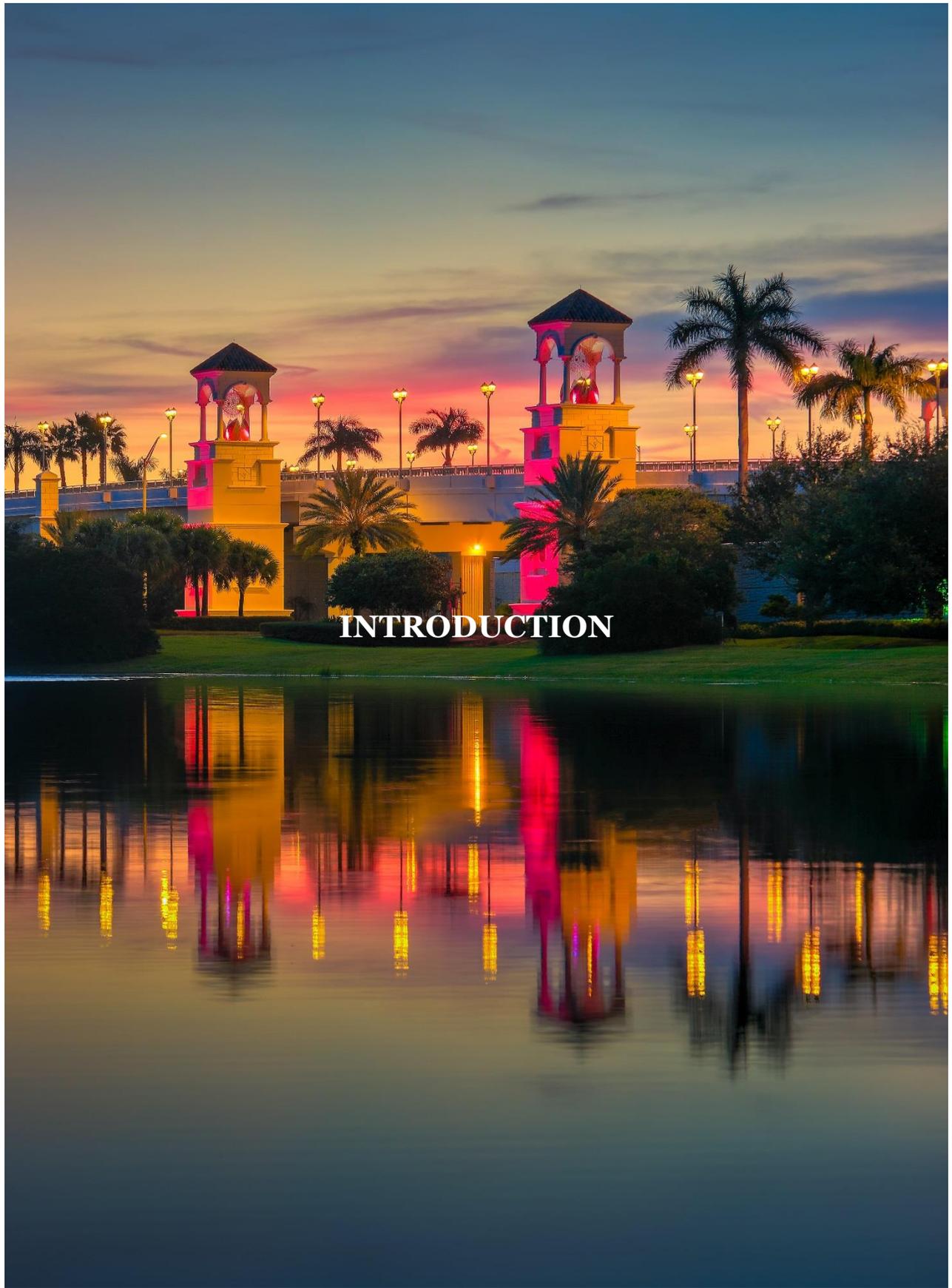
As mentioned earlier, it is significant to note that all outstanding General Obligation Bonds will be paid off in FY 2019; therefore, the debt millage rate will be eliminated beginning in FY 2020.

The preparation of the FY 2017 Budget was a formidable task that would not have been possible without the efforts of all City department heads and staff. It is through their combined efforts that we can present this document to the City Council, and we want to express our sincere appreciation for all their collective efforts.

Sincerely,



Ron Ferris  
City Manager



# INTRODUCTION

# **INTRODUCTION**

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## **HOW TO USE THIS DOCUMENT**

The fiscal year 2017 Budget Document is organized into twelve sections. These are the Introduction, Transmittal Letter, Vision, Mission Statement and Strategic Goal, Short-term and Long-term Planning Process, Revenue Information, Budget Summaries, General Government, Public Safety, Community Services, Capital Improvements Program, Debt Service, and Appendix.

### **TRANSMITTAL LETTER**

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

### **INTRODUCTION**

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

### **VISION, MISSION STATEMENT AND STRATEGIC GOALS**

This section contains information about the City's planning process. It also includes an overview of significant budgetary items such as planning documents, long-range strategy and short-term factors affecting the 2017 budget and financial and non-financial policies.

### **SHORT-TERM AND LONG-TERM PLANNING**

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

### **REVENUE INFORMATION**

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

### **BUDGET SUMMARIES**

The Budget Summaries section provides the reader with a quick overview of the City's fiscal year 2016/2017 Budget. This section includes summaries by category and by department for the total budget and for each of the City's major operating funds: General, Golf Course, Fleet Maintenance, Self-Insurance, Gas Tax, Recreation, Impact Fees (Police, Fire, Recreation, and Road), Capital Project Funds (Art in Public Places), and Police Training Fund.

# INTRODUCTION

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## *HOW TO USE THIS DOCUMENT (CONTINUED)*

### **GENERAL GOVERNMENT**

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

- Historical and Projected Expenditures
- Organizational Chart
- Departmental Description
- Budget Category Summary
- Position Summary
- Budget Highlights
- FY 2016 Service Level Accomplishments
- FY 2017 Goals, Objectives and Outcome Indicators
- Performance Measures

### **PUBLIC SAFETY**

This section presents the operating information for the Police Department and Fire Department. Also included are the Police and Fire Impact and Special Revenue Funds.

### **COMMUNITY SERVICES**

This section presents the operating budgets for the various departments and activities that comprise the Physical Environment and Culture/Recreation cost centers within the City. These include Public Works, Parks and Grounds, Recreation, Construction Services, and Neighborhood Services. Included in Public Works is the Fleet Maintenance activity, which is an Internal Service Fund, and the Gas Tax Fund, which is a Special Revenue Fund. Included in Recreation are two Special Revenue Funds: one for the Golf Course, and one for all other recreational programs. The Community Services section also includes the Recreation and Road Impact Funds.

### **CAPITAL IMPROVEMENT PROGRAM**

This section presents detailed descriptions of adopted capital purchases for each operating fund for fiscal year 2016/2017. 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.

# INTRODUCTION

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## *HOW TO USE THIS DOCUMENT (CONTINUED)*

### **APPENDIX**

This section provides a personnel summary for FY 2016/2017 and a master position list by department and division. It also includes a glossary of terms and acronyms used throughout the document that may assist the reader in better understanding the budget.

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# INTRODUCTION

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

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

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

While during landscaping his new city in late 1960, Mr. MacArthur heard about a resident in a neighboring town who was being forced to cut down a Banyan tree in her yard.

The tree was threatening the foundation of her home and damaging the street in front of her residence. Mr. MacArthur had the idea of moving the tree and planting it at the entrance of his new city at the intersection of Northlake Boulevard and MacArthur Boulevard, formerly Garden Boulevard. The tree weighed 75 tons, was 60 feet high and had a limb spread of 125 feet. Because of its size, the City needed six months to prepare the tree for the move to its new location.

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



# INTRODUCTION

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## **COMMUNITY PROFILE (CONTINUED)**

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

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

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



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

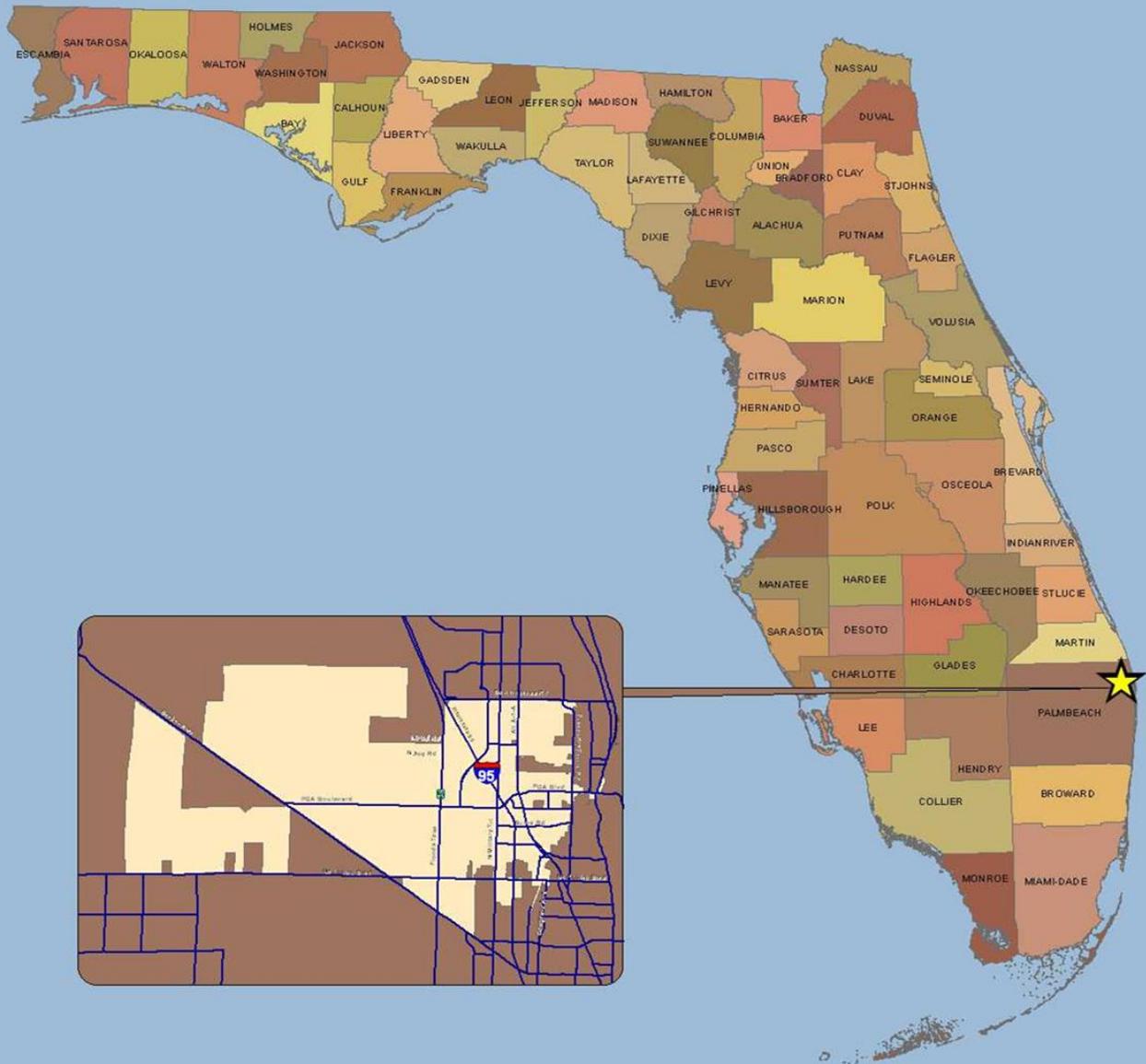
- The 1<sup>st</sup> section is MacArthur Beach
- The 2<sup>nd</sup> section represents MacArthur's plaid from his ancestors
- The 3<sup>rd</sup> section is the historic Banyan Tree, which marks the entrance of the city
- The 4<sup>th</sup> section is a picture of a family, illustrating Mr. MacArthur's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

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

# INTRODUCTION

## CITY OVERVIEW

The City of Palm Beach Gardens is located in Palm Beach County, Florida in the southeast part of the state. The City is approximately 7 miles north of West Palm Beach and 70 miles north of Miami. Current land area is 56.17 square miles, making it the largest land area in Palm Beach County.



Because of its southern location and influence of the Gulf Stream in the Atlantic Ocean, Palm Beach Gardens offers its residents the advantages of a moderate climate. The temperature averages 75 degrees with an average rainfall of 62 inches per year. Outdoor activities are enjoyed throughout the year. The last time it snowed was 1978.

# INTRODUCTION

## CITY OVERVIEW (CONTINUED)

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

## Demographics

### Population

1970	6,102
1980	14,407
1990	22,965
2000 (US Census)	35,058
2010 (US Census)	48,452
2015 (Estimate 04/01/2016 BEBR)	51,532

### Race/Ethnic Origin

White (non-Hispanic)	82.3%
Hispanic Ethnicity	8.9%
Black or African American	4.4%
Other	4.4%

### Education

High school graduate or higher	94%
Bachelor's Degree or higher	47%

### General Characteristics

Male	47%
Female	53%
Median Age	48
Total Housing Units (2010)	27,663
Median Value (2010-2014)	\$284,600
Persons per household (2010-2014)	2.20
Homeownership rate (2010-2014)	71.2%

### Occupation Composition

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

### Economic Characteristics

Median household income (2010-2014)	\$67,102
Per capita income (2014 dollars)	\$50,600

Source: US Census Bureau, American Fact Finder, 2010 census data and University of Florida Bureau of Economic and Business Research (BEBR)

## Education

### Number of Public Schools:

Elementary	4
Middle	2
High School	2

### School Accountability Report 2015:

"A"	4
"B"	2
"C"	2

### Number of Charter Schools

3

## Transportation

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



# INTRODUCTION

## CITY OVERVIEW (CONTINUED)

### Service Statistics

#### Police

Sworn Personnel	112
Civilian employees	56
Number of calls for service	34,834
Average officer emergency response time	4.31 min

#### Fire Rescue

Fulltime employees	130
Number of fire stations	5
Number of calls for service	9,202
Avg. response time:	6.31 min

#### Land Use & Building Activity

Land area	56.17 sq miles
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	<u>% of Total Area</u>
Residential	22.4
Commercial	2.5
Professional Office	.3
Industrial	.6
Mixed Use	.9
Conservation	52.7
Recreation & Open Space	.9
Private Golf	7.5
Public/Institutional	2.3
Water (Canals & Waterways)	1.1

Developed	91.2%
Undeveloped	8.8%
	100%



#### Building Department

Permits issued	8,302
Total Construction value	\$294,899,950



#### Streets/Stormwater

Miles of City owned Roadway	56.58
Miles of streets resurfaced	2.93
Miles of parking lot resurfaced	1.02
Linear feet of re-striping	77,000
Surface acres of canals treated	1,584/year
Average of long-line mowing	69.25
Medians:	
Trees trimmed	558
Plants replaced	12,082
Acres maintained	37/month

#### Parks & Recreation

Number of parks	16
Parks acreage	222
Golf courses	1
Golf course acreage	140
Multipurpose fields	15
Multipurpose rinks	2
Baseball/softball fields	17
Basketball courts	18
Racquetball/handball courts	6
Skate Park	1
Tennis courts	30
Playgrounds	22
Swimming pools	3

# INTRODUCTION

## CITY OVERVIEW (CONTINUED)

### Other Statistics

Unemployment rate (Palm Beach County-Average)	5.9%
Millage Rate	5.6781
Police/Fire	Included above
Stormwater Tax	Included above
Utility Tax	None
State Income Tax	None

### Top Employers in the City of Palm Beach Gardens

Company	# of Employees	Product
Palm Beach County School Board (estimated)	1,193	Education
Tenet Healthcare Corp (estimated)	855	Health Care
PGA National Resort & Spa	780	Hotel
TBC Corporation (Headquarters)	807	Tire Distribution
BIOMET 3i, Inc.	471	Dental Implants
City of Palm Beach Gardens	496	City Government
Belcan Engineering Group	450	Aerospace Engineering
Synthes Anspach Companies	282	Surgical Equipment
LRP Publications (Headquarters)	285	Multimedia Publishing
Cross Match Technologies	150	Biometric Identity Systems

Source: Business Development Board – Palm Beach County’s Business Resource

### Top Ten Principal Taxpayers in the City of Palm Beach Gardens

Taxpayer	Taxable Value	Total Tax
Gardens Venture LLC	\$266,208,023	\$1,511,556
Excel Gardens LLC	100,802,501	572,367
GLL US Retail LP	78,650,000	446,583
Realty Associates Fund IX LP	76,055,734	431,852
North Lake Boulevard LLC	67,911,766	385,610
GK 3801 PGA Boulevard LLC	55,387,280	314,495
Landmark at Garden Square	54,462,407	309,242
WFGR Resort Core V LLC	51,886,647	294,618
Devonshire at PGA National LLC	51,047,259	289,851
11900 Valencia Gardens AV Apts	47,009,820	266,926

Source: 2016 Certified Tax Roll-Palm Beach County Property Appraiser and Finance Staff



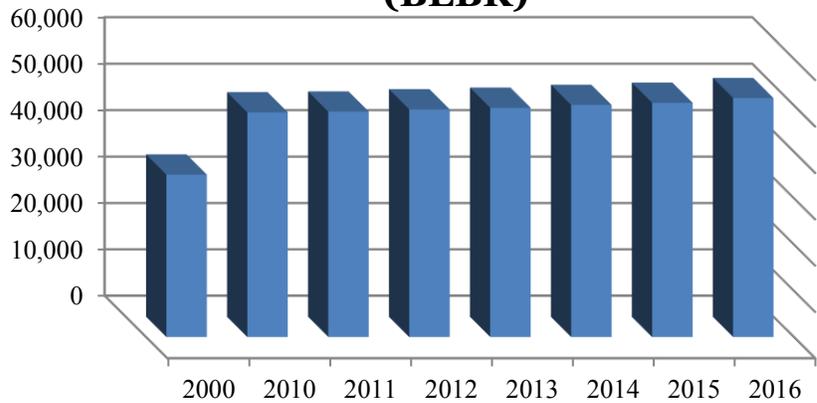
# INTRODUCTION

## CITY OVERVIEW (CONTINUED)

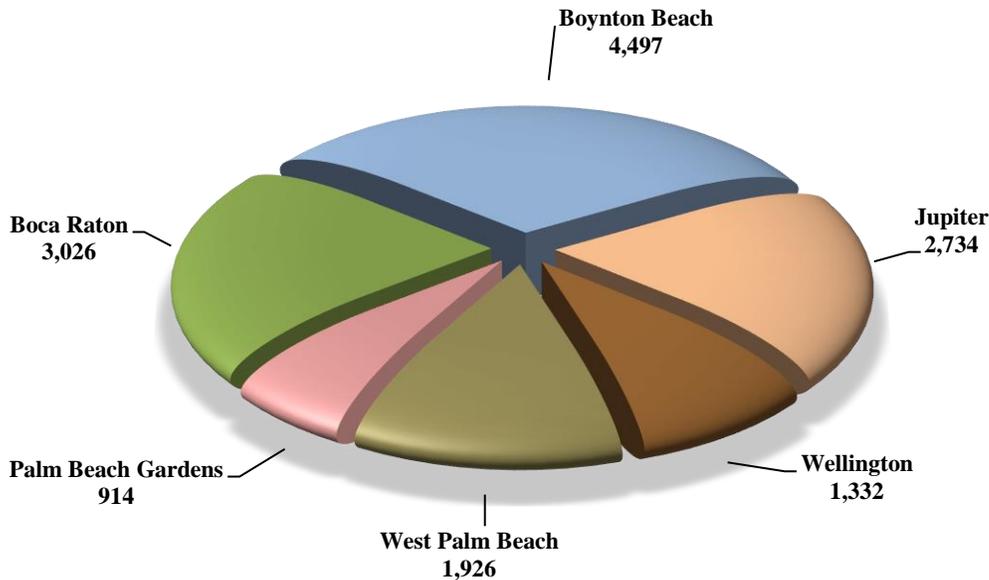
### DEMOGRAPHIC COMPARISONS

From 2000 to 2010 the City of Palm Beach Gardens' population increased 38.2% in comparison to a growth of only 17.6% for the State of Florida. This equates to an approximate growth rate of 3.82% annually for the 10-year period. The results of the 2010 US Census showed the City of Palm Beach Gardens had grown to 48,452 residents. Fiscal years 2011 through 2016 represent estimates provided by the Florida Bureau of Economic and Business Research April 1<sup>st</sup> of each year between census periods, growing to an estimated 51,532 by 2016.

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



**Population per Square Mile <sup>(1)</sup>**



<sup>(1)</sup> Palm Beach County

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

# INTRODUCTION

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## ECONOMIC OUTLOOK

To diversify and thus stabilize 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 an economic development incentive grant with Project Falcon, which retains 450 local jobs and anticipates the creation of 200 additional jobs with an average salary of \$66,098 and a capital investment of \$3 million dollars
- City Council approved Resolution 50, 2015, approving a Targeted Expedited Permitting process and an Economic Development Employee Incentive Grant with United Technologies Corporation (UTC) subsidiary Carrier Corporation. UTC is a targeted industry proposing to create job opportunities by moving into the City and constructing their Center for Intelligent Buildings. This project represents a \$100 million capital investment by UTC, and will create 380 new jobs, while retaining 70 existing jobs in the City with an average salary of \$85,000 by 2020. The Regional Economic Model estimates that UTC will have a five (5) year local economic impact of \$662.4 million.
- The City Council approved Resolution 35, 2015, approving an Economic Development Agreement with Zimmer, Inc. The company decided to consolidate and expand its combined operations for its business group into a single national headquarters located in the City of Palm Beach Gardens. The company has committed to retaining 473 existing employees and creating 178 new jobs with an average wage of \$83,000. The Project also represents a capital investment of \$1,895,000 by December 31, 2016. The total economic impact projection for the creation of new jobs, as provided by the business Development Board, has a total output of \$87.8 Million (includes direct, indirect, and induced economic factors.)

## DEVELOPMENT

Development and redevelopment continue to increase in the City. The Scripps Phase II project is a result of a five (5) year joint-planning effort made by the Governor's Office and the State of Florida, Palm Beach County, City of Palm Beach Gardens, and surrounding communities to create a regional bioscience and research and development economic cluster in the north county region. The location of the Scripps Research Institute on the Abacoa FAU/Briger site will further the goals of the Economic Development Element of the City of Palm Beach Gardens Comprehensive Plan and will ensure a diversified economy, shift ad-valorem tax revenues away from the residential component, encourage growth in cluster industries that provide high-wage employment, and compliment changing economic conditions.



# INTRODUCTION

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## *ECONOMIC OUTLOOK (CONTINUED)*

The City's portion of the Scripps Biocluster, Alton, (formerly known as the Briger Tract) is one of the most significant parcels in the City that will help to provide new jobs in Research and Development and biotechnology along with new commercial and residential opportunities. The Alton Planned Community Development (PCD), formerly known as the Scripps Florida Phase II/Briger Tract PCD, was approved by the City Council on April 1, 2010.

On June 5, 2014, the first residential site plan was approved for a 360-unit single-family and townhouse neighborhood through the adoption of Resolution 30, 2014. This neighborhood known as Parcel C-Neighborhood #1, is located at the southern portion of the Town Center District at the northeast corner of the intersection of Alton and Grandiflora Roads. The community includes one and two-story single-family homes. This residential area is in the final phases of construction.

Another application which has been approved by the City Council in the Alton Community is Atlantico. This development plan includes 353 multifamily dwelling apartments. The project is located within Parcel C-Town Center District. The development consists of eight (8) four-story residential buildings, two (2) three-story buildings and five (5) one-story garage buildings.

As mentioned earlier, The Biotech District – Parcel B, received approval for its site plan for a 224,000-square foot (SF) office complex. This site plan is for the UTC Center for Intelligent Buildings. This project represents a \$100 million capital investment, retains 70 local jobs and creates 380 new jobs with an average salary of \$85,000 by 2020.

There are several other applications for the Alton Community that have been submitted to the City and are currently under review. Those applications include:

- Parcel C – requesting approval for 360,000 SF of retail and commercial along Donald Ross Road
- Neighborhood District Parcel G – requesting approval for 485 single-family dwelling units
- Parcels D, E, & F – requesting approval for 316 single-family homes and 199 townhouses

These applications are still in the Development Review Process and must come before City Council at a future date for final approval.

Other recently completed and/or ongoing projects include:

- In 2014, the City Council approved a CVS Pharmacy with a drive-thru at the corner of Northlake Boulevard and Military Trail. This redevelopment project included converting multiple parcels into one project that will enhance the intersection. The project is expected to receive its Certificate of Occupancy by the end of 2016.
- The Quaye is a 340 multi-family community that was recently completed. The parcel also includes Latitude at the Gardens which is approved for 215,000 SF of commercial space which is currently not under construction as of this date.

# INTRODUCTION

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## *ECONOMIC OUTLOOK (CONTINUED)*

- Gardenia Isles was approved in 2014 for 21 single-family homes located off Military Trail and the NW corner of Gardenia Drive and is complete.
- Azure, located off Donald Ross Road just west of the Intracoastal, consist of 101 multi-family units and 4,610 SF of office/retail/marina space and is currently under construction.
- Discovery Village Assisted Living Facility (ALF), completed in 2016, was approved for 120 units and 136 beds.
- PGA National Commerce Park, located just west of the Florida Turnpike on the north side of Northlake Boulevard, is currently constructing a 37,000 SF office building as well as making improvements to the existing building.
- Banyan Tree PUD, located on Northlake Boulevard and the northwest corner of MacArthur Boulevard, consists of 29,216 SF of restaurant and retail space spread across three (3) buildings and is currently under construction.
- Harbor Chase located on Central Boulevard, is an ALF approved for 140 beds.
- The Mirasol Community Clubhouse was approved for a 75,000 SF expansion and is expected to be completed by the end of 2016.

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 3,250 dwelling units, 1,940,000 SF of professional office space, 200,000 SF of medical office space, 400,000 SF of commercial space, a 300-room hotel, 20 acres of agricultural land, a 55-acre public park, a 60-acre civic/recreational parcel, a 15 acre police/fire city annex parcel, and a 15-acre public school site. This development is anticipated to be built over the next 20 years.

## **TRANSIT**

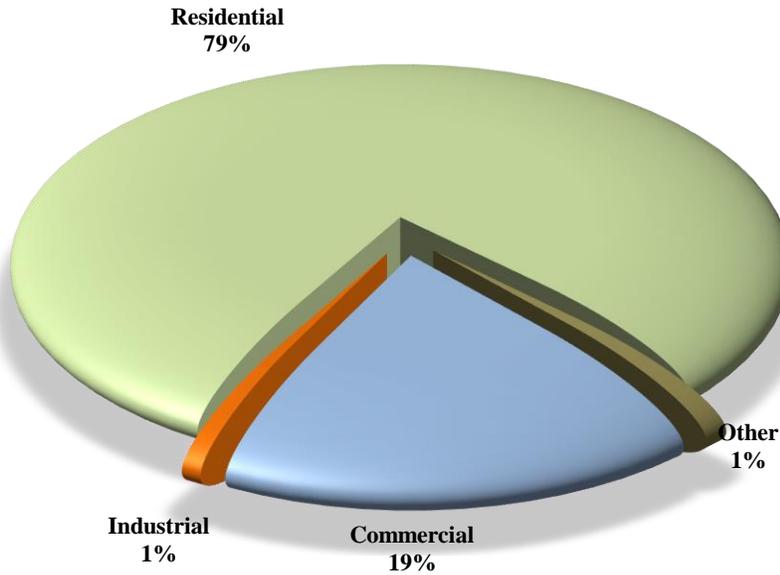
The City’s comprehensive Plan and Land Development Regulations (LDR) contain policies and regulations that support and encourage transit usage in the future. The City has designated a potential future Tri-Rail station located in proximity to PGA Boulevard and the Florida East Coast (FEC) railroad track. 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.

A major transit initiative that is in the construction planning stage is the “All Aboard Florida Project by Florida East Coast Industries (FECI). The FECI is planning on operating a passenger rail service that will run along the existing Florida East Coast Corridor between Miami and the Space Coast to Orlando in Central Florida. Stations are currently being built in the downtowns of Miami, Fort Lauderdale, West Palm Beach and being planned for the Orlando International Airport. The Florida East Coast Corridor is the main rail line throughout the center of Palm Beach Gardens. The City continues to monitor the developments of this project in order to work with the FECI officials for the development of possible “quiet zones” within the City, and adequately plan for any potential budgetary impacts.

# INTRODUCTION

## ECONOMIC OUTLOOK (CONTINUED)

### 2016 Ad Valorem Tax Percentages



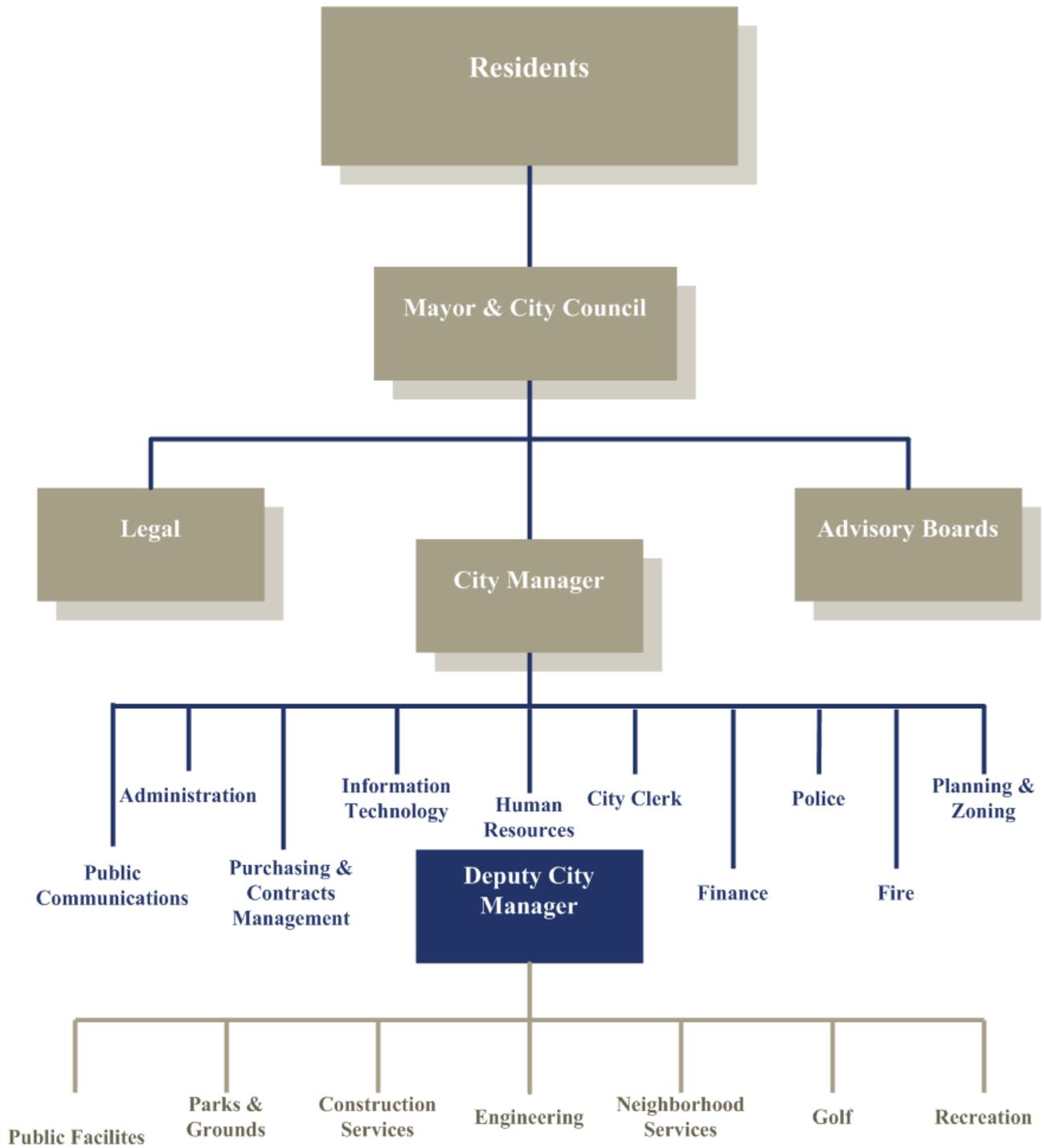
Data Compiled from 2015 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office.  
 The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.

Category	Taxable Value (\$)	# of Parcels
Residential	7,120,899,821	25,395
Commercial	1,733,042,304	759
Industrial	75,316,429	39
Other	100,964,163	600
<b>Total</b>	<b>* \$9,030,222,717</b>	<b>26,793</b>

\* Not including Personal Property and Centrally Assessed Property

# INTRODUCTION

## CITY ORGANIZATION CHART

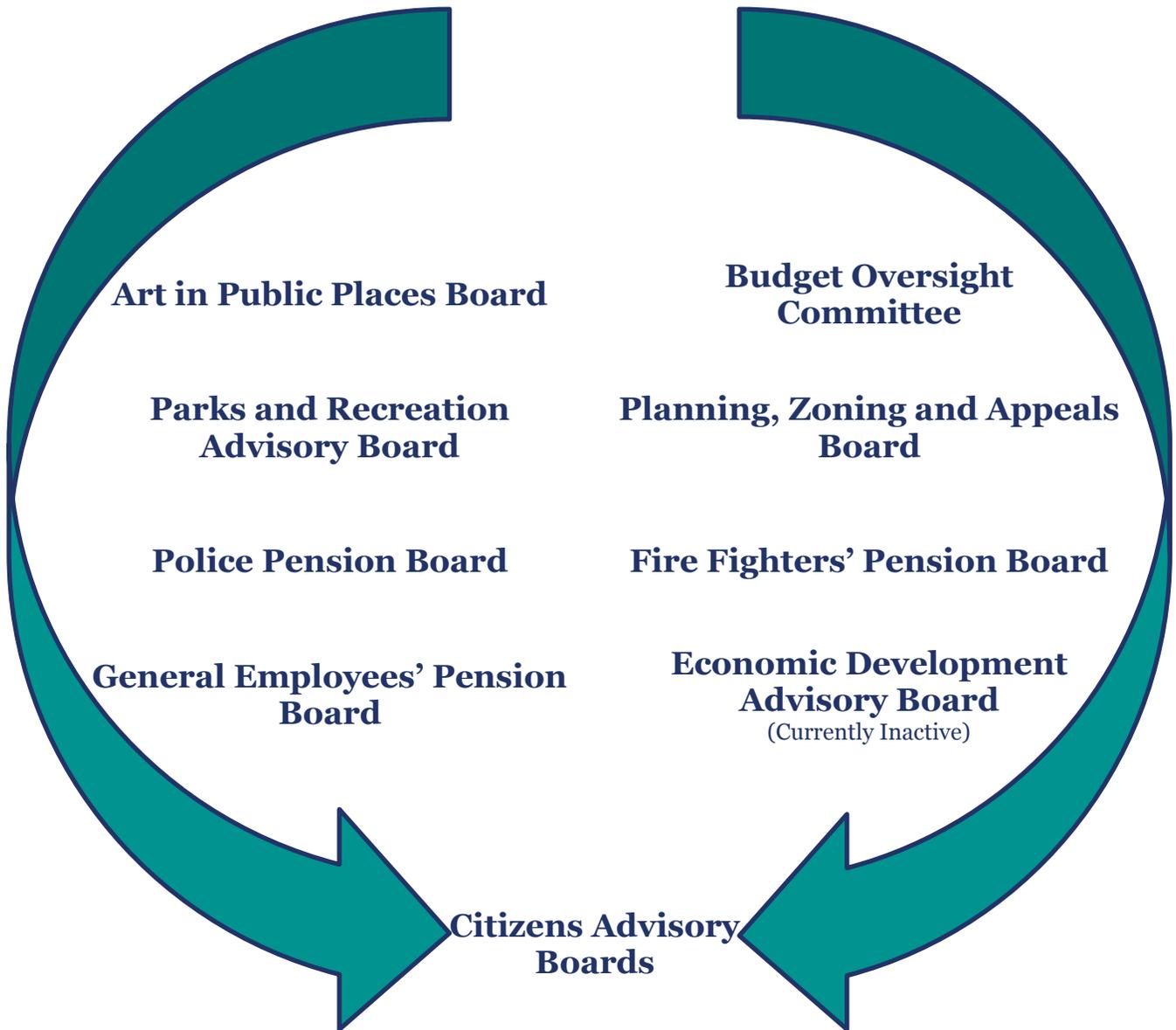


# INTRODUCTION

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## CITIZEN BOARDS AND COMMITTEES

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



# INTRODUCTION

## STAFFING COMPARISON

Department	Budget FY 2015	Budget FY 2016	Adopted Budget FY 2017	Inc/ (Decr)
<b>GENERAL GOVERNMENT</b>				
Council	5	5	5	
Administration	3	3	3	
Public Communications	1	1	2	1
City Clerk	4	5	5	
Purchasing	1	1	1	
Finance	9	9	9	
Human Resources	5	5	5	
Information Technology	8	9	9	
Legal	1	1	1	
Engineering	3	4	4	
Planning and Zoning	14	14	15	1
<b>PUBLIC SAFETY</b>				
Fire Rescue	120	120	130	10
Police	160	163	168	5
<b>COMMUNITY SERVICES</b>				
Administration and Public Facilities	45	45	46	1
Parks and Grounds	22	22	25	3
Construction Services	13	14	16	2
Neighborhood Services	8	10	9	(1)
Recreation	27	30	30	
Golf	11	11	13	2
<b>Total</b>	<b>460</b>	<b>472</b>	<b>496</b>	<b>24</b>

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 281. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions requested, and the adopted current year budgeted positions for all full-time positions for each department within the City.

# INTRODUCTION

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## BUDGET PREPARATION PROCESS

### Budgeting System

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

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

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

In a separate package, the departments submit requests for necessary capital outlay and capital improvement projects. Items that qualify as capital outlays are those that cost more than \$1,000 and result in a fixed asset for the City. A Capital Improvement Project is a capital asset or improvement that costs at least \$50,000 and has a useful lifespan of five (5) years. Each department submits requests in order of priority. These include cost and description, as well as justification for the need. Capital Improvement Projects (CIP) are forecast in the 5-year Capital Improvement Program document. This allows the need to be known in advance. In addition, the 5-year CIP contains a funding plan for the projects included. The department must re-submit and re-justify the need for the project during each subsequent budget process. The projects include cost and description. Approved capital outlay and capital improvements are incorporated into the budget.

The City Manager and Finance Administrator review the departmental requests, meet with the departments, and fund what is deemed necessary. The proposed budget is then submitted to Council. The Council conducts budget workshops to discuss the requests. Changes are made to the budget as per the Council's instructions. The proposed budget is then revised incorporating these changes. Two public hearings are held prior to September 30th. The final budget and millage rate are adopted by ordinance at the second public hearing.

# INTRODUCTION

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## ***BUDGET PREPARATION PROCESS (CONTINUED)***

### **Trim Procedures**

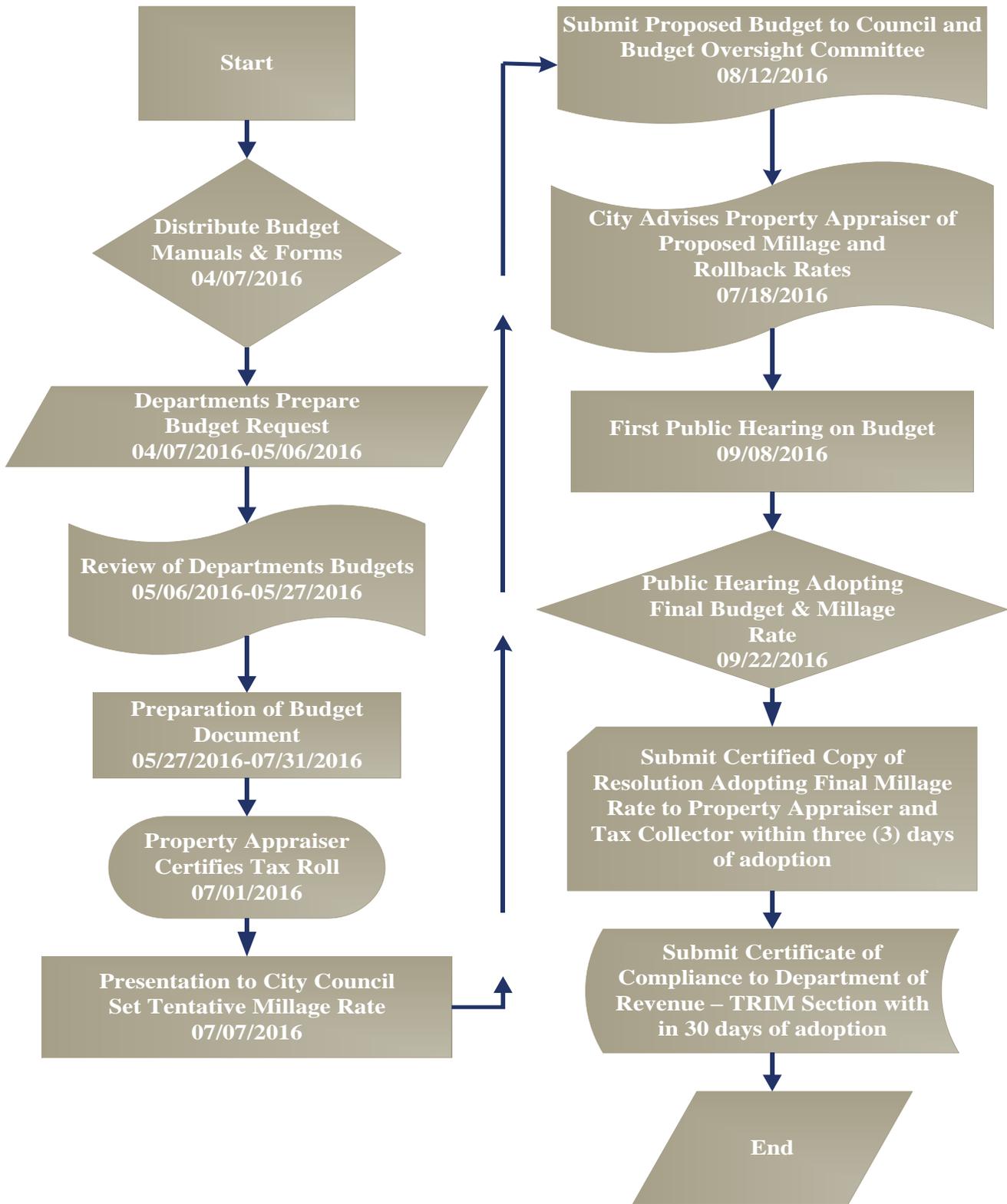
By July 1st each year the Property Appraiser certifies the tax rolls for the City on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

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

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

# INTRODUCTION

## BUDGET FLOW PROCESS



# INTRODUCTION

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## EXPLANATION OF BUDGETARY BASIS

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

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

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

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

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

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

- Recreation Impact
- Police Impact
- Fire Impact
- Art in Public Places
- Road Impact

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

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

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

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

# INTRODUCTION

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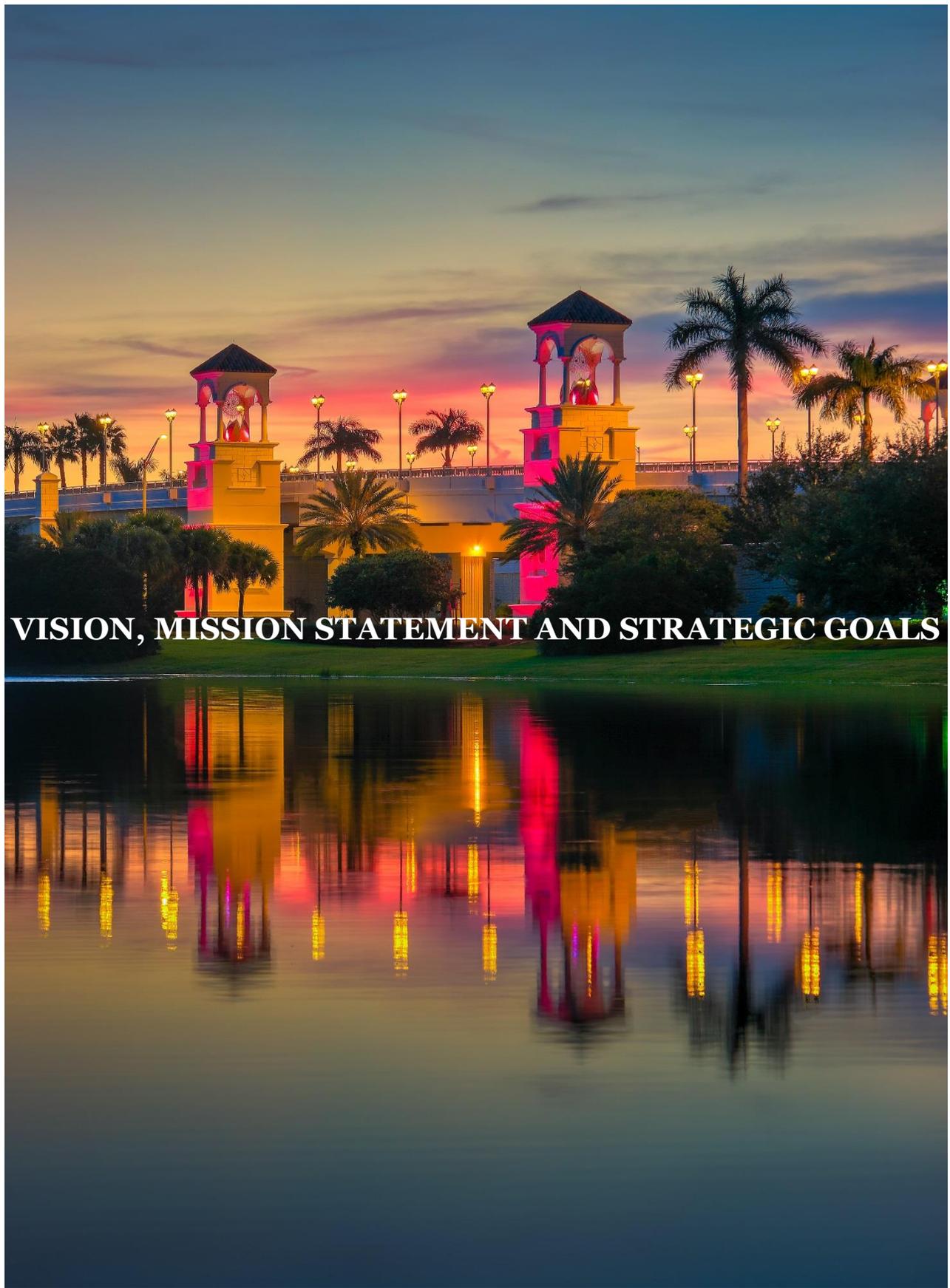
## ***EXPLANATION OF BUDGETARY BASIS (CONTINUED)***

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

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

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

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**VISION, MISSION STATEMENT AND STRATEGIC GOALS**

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## CITY VISION



### **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 which provide a sense of community



### **Responsive and Fiscally Sound Government**

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



### **Character of The City**

Preserve land use patterns and types that currently characterize the City



### **Quality Education**

Encourage the 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 industry

# VISION, MISSION STATEMENT AND STRATEGIC GOALS



## **Environmental Stewardship**

Protect the natural environment through sustainable methods and practices



## **Parks and Recreation**

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



## **Quality and Affordable Housing**

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



## **Water Management**

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



## **Growth**

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

# **VISION, MISSION STATEMENT AND STRATEGIC GOALS**

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## **MISSION STATEMENT**

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 City embarked upon an intensive visioning process several years ago. The process included input from and hard work by many: the City Council, the Blue-Ribbon Visioning Committee, City Staff and many citizens of Palm Beach Gardens. The resultant document, *“Our Vision – A Strategic Plan,”* presents a preferred vision of the future of the City of Palm Beach Gardens. It was through this process that the following Mission Statement was developed:

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

**A**nticipate and creatively respond to changing needs

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

**D**evelop a sense of community and pride

**E**licit resident involvement in decision making, emphasizing open government

**N**urture the assets and natural resources entrusted to its care

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

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## STRATEGIC GOAL MATRIX

With the establishment of the Strategic Goals, staff has developed a series of service level objectives to accomplish the goals identified by Council and incorporated them into this year’s budget. Staff’s accomplishment in meeting these goals is reviewed on a continual basis throughout the fiscal year.

The following is a listing of each Strategic Goal, followed by a brief listing by department of some of the more significant coming year’s objectives to address this agenda. A matrix format has been provided to illustrate the linkage between the Strategic Goals and corresponding service level objectives implemented at the department level. *A detailed listing of all departmental objectives and performance measurements can be found in the General Government, Public Safety, and Community Services sections of this document.*

Through the City Council’s ongoing Strategic Planning Process, short-term and long-range plans were formulated for FY 2017 through FY 2021. For a complete discussion of these priorities and their effects on formulating the budget, please see the *Short-term and Long-term Planning Process* section beginning on page 59.



### City Council Goal #1

**To create linkages which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.**

Department	Service Level Objective	Cross Reference
Administration & Public Communications	<ul style="list-style-type: none"> <li>✚ Inform the City’s residents of the City Council and Departments ongoing initiatives and activities</li> <li>✚ Increase communication with the City Council and partnerships with intergovernmental agencies</li> </ul>	Pages 133 & 136
Information Technology	<ul style="list-style-type: none"> <li>✚ Improve City website offering additional online services and ensuring a quality visitor experience</li> </ul>	Page 141
City Clerk	<ul style="list-style-type: none"> <li>✚ Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisements</li> </ul>	Page 145
Police	<ul style="list-style-type: none"> <li>✚ Strengthen community programs and foster additional community partnerships</li> </ul>	Page 186
Fire	<ul style="list-style-type: none"> <li>✚ Improve relationships with citizens, City Council and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating</li> </ul>	Page 192

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #1 (continued)

**To create linkages which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.**

Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> <li>✚ Encourage property owners to maintain the appearance of commercial properties within the City</li> <li>✚ Encourage City employees to participate in the W.O.W. (Workers on Watch) Program by initiating pro-active complaints</li> </ul>	Page 218
Recreation	<ul style="list-style-type: none"> <li>✚ Provide individual and group programs that serve a diverse city population and support the sense of community within the City</li> <li>✚ Provide staff support for the Recreation Advisory Board</li> </ul>	Page 229

## City Council Goal #2

**To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.**

Department	Service Level Objective	Cross Reference
Information Technology	<ul style="list-style-type: none"> <li>✚ Provide highly available technical services empowering City staff to offer first class service to its customers</li> <li>✚ Maintain a highly trained, motivated, and professional work force to provide quality service to residents, businesses, and co-workers</li> </ul>	Pages 141 - 142
City Clerk	<ul style="list-style-type: none"> <li>✚ Manage municipal elections in accordance with Florida Statutes, Florida Election Laws, and the Municipal Charter</li> <li>✚ Provide City Council members with daily correspondence in an efficient and consistent manner</li> <li>✚ Prepare, organize and review all items for the City Council agenda in a timely manner for approval and review by the City Manager.</li> <li>✚ Prepare and transmit legal advertisements for City Council agenda items, bids, and elections</li> <li>✚ Act in accordance with the GS1-L 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.</li> </ul>	Page 146

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

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

Department	Service Level Objective	Cross Reference
City Clerk continued	<ul style="list-style-type: none"> <li>Provide all public information requests within the five-day standard set by the City Clerk</li> </ul>	Page 147
Legal	<ul style="list-style-type: none"> <li>Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council</li> </ul>	Page 150
Purchasing and Contracts Management	<ul style="list-style-type: none"> <li>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)</li> <li>Manage the City’s relationship with the Office of Inspector General (OIG)</li> <li>Monitor, review and audit the secondary purchasing functions of City departments</li> <li>Ensure purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state and city regulations</li> <li>Increase departmental efficiency through the expanded use of technology</li> <li>Provide regular and periodic training for City staff that perform a purchasing function</li> </ul>	Pages 153 - 155
Human Resources	<ul style="list-style-type: none"> <li>Practice proactive problem solving that fosters effective working relationships with bargaining and non-bargaining teams.</li> <li>Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits</li> <li>Manage employee benefit programs in accordance with existing contract and plan provisions and within budget.</li> <li>Develop and manage a departmental records management system to ensure the delivery of quality and cost-effective HR services and policy compliance</li> <li>Continue to develop, update, manage and implement citywide policies and procedures that enhance and support a productive, accountable workforce and promote a consistent application of policies</li> </ul>	Pages 163 - 164

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

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

Department	Service Level Objective	Cross Reference
Human Resources continued	<ul style="list-style-type: none"> <li>✚ Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents</li> </ul>	Page 165
Finance	<ul style="list-style-type: none"> <li>✚ Maintain the City’s financial system in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP). Standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA)</li> <li>✚ Manage the City’s investment portfolio to provide safety, liquidity, and an appropriate rate of return</li> <li>✚ Prepare a balanced operating and capital budget which effectively addresses the City Council’s goals and complies with all applicable federal, state, and local requirements</li> <li>✚ 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 regulation</li> <li>✚ Increase departmental efficiency through the expanded use of technology</li> </ul>	Pages 169 - 170
Planning and Zoning	<ul style="list-style-type: none"> <li>✚ To improve the efficiency of product delivery to the residents of the City and the development community</li> <li>✚ To maintain established level of service standards for zoning activities</li> <li>✚ Complete all Public Records Requests within the five (5) day turnaround time standard set by the City Clerk’s Office</li> <li>✚ To maintain established level of service standards for development review as required by the City’s Land Development Regulations</li> <li>✚ 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</li> </ul>	Pages 176 - 179

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

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

Department	Service Level Objective	Cross Reference
Police	<ul style="list-style-type: none"> <li>✚ Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community oriented policing concepts</li> <li>✚ Acquire sufficient personnel, training, and equipment to support the growing needs of the City</li> <li>✚ Increase personnel effectiveness and efficiency through improved use of communications and technology</li> <li>✚ Enhance traffic safety measures and programs</li> </ul>	Pages 186 - 188
Fire	<ul style="list-style-type: none"> <li>✚ Increase efficiency and consistency of emergency response services to rural and urban service areas within the City</li> <li>✚ Provide timely, efficient, and effective inspection services that increase the overall safety of the City’s development and re-development projects</li> <li>✚ Maintain policies, equipment, and resources to ensure the efficient and effective response to all emergency response situations in the City</li> </ul>	Pages 193 - 194
Public Works	<ul style="list-style-type: none"> <li>✚ Minimize roadway hazards by quickly responding to street repair issues</li> <li>✚ Ensure all paved streets and sidewalks are properly maintained</li> <li>✚ Maintain an effective emergency management plan for ensuring disaster preparedness for the City</li> <li>✚ Provide timely and efficient waste collection services to all residential customers that includes being responsive to inquiries, providing desired levels of performance</li> <li>✚ Maintain all City buildings and facilities in a safe environment for the public and City employees, in accordance with all City codes, through preventative maintenance and repairs</li> <li>✚ Execute a mosquito spraying program in compliance with regulatory standards</li> <li>✚ Implement a graffiti eradication program in cooperation with the Police Department</li> </ul>	Pages 202 - 204

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

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

Department	Service Level Objective	Cross Reference
Parks and Grounds	<ul style="list-style-type: none"> <li>✚ Respond appropriately and responsibly to grounds service requests</li> <li>✚ Implement methods that insure safety for residents</li> <li>✚ Fully support the delivery of services to our customers</li> </ul>	Pages 209 - 210
Construction Services	<ul style="list-style-type: none"> <li>✚ Provide accurate and educational information to our customers to inform them of the necessary requirements for a permit as well as any changes to the process that may have occurred</li> <li>✚ Provide timely and efficient plan review services based upon the type of permit requested, with 98% accuracy</li> <li>✚ Provide timely and efficient inspection services based upon the type of permit requested, with 96% accuracy</li> <li>✚ Increase levels of service in the ever-changing industry through seminars and training</li> <li>✚ Continue to be a trusted source for residents and businesses for maintaining their building documentation through the public records requests process</li> </ul>	Pages 214 - 215
Neighborhood Services	<ul style="list-style-type: none"> <li>✚ Ensure compliance of all licensing requirements per the City Code of Ordinances</li> </ul>	Page 219
Golf	<ul style="list-style-type: none"> <li>✚ Provide a higher level of service through the enhancement of the golf course amenities</li> </ul>	Page 235

## City Council Goal #3

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

Department	Service Level Objective	Cross Reference
Planning and Zoning	<ul style="list-style-type: none"> <li>✚ Protect the character of older communities during redevelopment</li> </ul>	Page 179

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## 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.**

Department	Service Level Objective	Cross Reference
Fire Rescue	<ul style="list-style-type: none"> <li>Support community partnership between Palm Beach Gardens Fire Rescue and Palm Beach Gardens High School and Jupiter High School Medical Magnet Programs to deliver first responder training to students who seek a career in medicine</li> </ul>	Page 194
Recreation	<ul style="list-style-type: none"> <li>Offer students opportunities to complete required community service hours by assisting with events, programs and activities</li> <li>Support our community partners, through active participation in local high school magnet and/or academy programs</li> </ul>	Page 230

## City Council Goal #5

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

Department	Service Level Objective	Cross Reference
Planning & Zoning	<ul style="list-style-type: none"> <li>Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry</li> </ul>	Page 179

## City Council Goal #6

**To protect the natural environment through sustainable methods and practice.**

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> <li>To monitor NPDES (National Pollutant Discharge Elimination System) for all projects greater than one (1) acre.</li> </ul>	Page 158
Public Works	<ul style="list-style-type: none"> <li>Maintain equipment availability and reduce vehicle down time and continue the program of purchasing or replacing existing vehicles with more fuel-efficient models</li> </ul>	Page 204

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #6 (continued)

### To protect the natural environment through sustainable methods and practice.

Department	Service Level Objective	Cross Reference
Parks and Grounds	<ul style="list-style-type: none"> <li>✦ To integrate sustainable methods within parks operations</li> <li>✦ To ensure efficiency and functionality of the City's irrigation system</li> <li>✦ Maintain the landscaping of medians and common grounds in the most efficient manner</li> </ul>	Pages 210 - 211
Neighborhood Services	<ul style="list-style-type: none"> <li>✦ Assist Development Compliance with enforcement of the City's landscape code to ensure preservation and proper maintenance of landscape material</li> </ul>	Page 219

## City Council Goal #7

### To provide residents opportunities for recreation and leisure activities and other past time interest.

Department	Service Level Objective	Cross Reference
Recreation	<ul style="list-style-type: none"> <li>✦ Manage indoor and outdoor recreational facilities assigned to the stewardship of the Recreation Division</li> </ul>	Pages 230 - 231
Golf	<ul style="list-style-type: none"> <li>✦ Increase programs offered to increase interest at the Golf Course</li> <li>✦ Increase participation at the Golf Course</li> </ul>	Pages 235 - 236

## City Council Goal #8

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

Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> <li>✦ Provide high levels of service to all residents by ensuring well-maintained properties</li> <li>✦ Establish an electronic complaint system to track and respond to resident requests</li> <li>✦ Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties</li> </ul>	Pages 219 - 220

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## 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.

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> <li>✚ Review of new or retrofit stormwater flood control and water quality systems</li> </ul>	Page 158
Public Works	<ul style="list-style-type: none"> <li>✚ Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City</li> </ul>	Page 205
Neighborhood Services	<ul style="list-style-type: none"> <li>✚ Increase levels of service by increasing the number of NPDES (National Pollutant Discharge Elimination System) Certifications</li> <li>✚ Provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances</li> </ul>	Page 220

## City Council Goal #10

To promote logical phasing and timing of new development, consistent with capital improvement plans and budgets.

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> <li>✚ Maintain the established level of services standards for development review as required by the City's Land Development Regulations (LDRs)</li> <li>✚ Provide review and inspection services to new infrastructure developments</li> </ul>	Page 159



# SHORT-TERM AND LONG-TERM PLANNING

## SHORT-TERM AND LONG-TERM PLANNING

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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 2017 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 2017 budget, and financial and non-financial policies.

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



# SHORT-TERM AND LONG-TERM PLANNING

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

Planning Document	Purpose	Budgetary Impacts
<b>Comprehensive Plan</b>	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.
<b>Citizen Surveys</b>	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 2015, 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 2017 Budget, please see page 2 of the <i>Transmittal Letter</i> .
<b>Storm water Master Plan</b>	Provides a condition assessment, mapping, and seven (7) year plan for the repair/refurbishment of all storm water structures in the City.	The General Fund contains an allocation of \$500,000 in FY 2017, as well as \$500,000 every year in the long-range forecast, to address repairs identified in the Plan.
<b>Pavement Master Plan</b>	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 \$400,000 for resurfacing of City roads; the General Fund contains \$247,000 for repaving of various City parking lots.
<b>Facilities Roof Assessment Plan</b>	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 \$244,000 in FY 2017 for roof repairs on various City buildings



# SHORT-TERM AND LONG-TERM PLANNING

Planning Document	Purpose	Budgetary Impacts
<b>Maintenance, Repair and Operations Plan</b>	Provides an assessment of the condition of all City parks and facilities, and a five (5) year plan for their repair and maintenance.	The General Fund contains an allocation of \$282,500 in FY 2017 for repairs of various City parks and recreation facilities.
<b>Space Needs Assessment</b>	Analysis of current and projected space needs, compared with existing inventory of public facilities, and projects additions and/or needed renovations to City facilities.	The General Fund contains an allocation of \$400,000 for preliminary design and cost estimation of needed improvements.
<b>Capital Improvement Plan</b>	Identifies the City’s capital expenditure needs, outlines costs and potential funding sources over a five (5) year period.	The FY 2017 budget contains \$6,012,552 for various capital expenditures, along with funding of any related additional operational costs.
<b>Five (5) Year Financial Forecast</b>	Projects the City’s General Fund revenues and expenditures over a five (5) year period based on a set of conservative assumptions.	Year one (1) 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.
<b>Annual Operating and Capital Improvement Budget</b>	Functions as the annual financial plan, policy document, operations guide, and communications device for carrying out the City’s Vision to its citizens.	Revenues and expenditures required to meet the City’s established goals make up the annual operating and capital improvements budget.

# SHORT-TERM AND LONG-TERM PLANNING

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## FICAL YEAR 2017 BUDGET PREPARATION STRATEGY

To meet the challenges described on the previous page and above, the FY 2017 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.
- ✚ Continue reinstating modest raises for bargaining unit employees, as contracts are renegotiated. Implement raises for non-bargaining unit employees, per the recently completed compensation and classification study.
- ✚ Use reserves to augment funding for needed capital improvements.
- ✚ Prepare a five (5) year financial plan that maintains a balance of \$23.1 million in Unassigned Reserves and \$2.9 million in the Budget Stabilization Reserve, while gradually reducing the debt service millage rate each year.

A review and discussion of each of the above elements, and how each impacted the formulation of the FY 2017 Budget, is as follows:

- **Citizen Survey Results**

Last year, the City Council conducted a resident survey to help determine key strategic focus areas for the FY 2017 budget. While the overall results of the survey were extremely positive, as evidenced by the overall satisfaction rating of the quality of City services of 4.28 out of 5.0, there were areas that Council felt needed to be addressed in next year's budget. A summary of these issues, grouped by the corresponding goal, along with the actions taken in the FY 2017 budget, is discussed in detail on page 2 of the *Transmittal Letter*.

- **Enhanced Repair and Renovation Program**

Last year, staff began a program to address additional maintenance of the City's parks and facilities caused by increased usage and normal wear due to aging.

To address these issues, staff prepared an analysis of all City property to identify, prioritize, and calculate estimated costs of items that needed to be addressed. Using the results of this analysis, a funding plan to implement these repair and maintenance items over five (5) years was developed. The areas identified include major programs such as roof repair and maintenance of all City buildings, interior and exterior painting of buildings, median maintenance and parking lot resurfacing. Other areas identified include items such as replacement of carpeting/flooring, turf replacement, irrigation repairs, playground equipment repairs, plumbing and bathroom repairs.

The first phase of implementing this report's recommended maintenance and repairs began in FY 2015. Additional funding to continue this program is included in FY 2017. For a complete discussion of the impacts and actions taken to address the Repairs and Maintenance Program in the FY 2017 Budget, please page 11 of the *Transmittal Letter*.

# SHORT-TERM AND LONG-TERM PLANNING

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## FISCAL YEAR 2017 BUDGET PREPARATION STRATEGY (CONTINUED)

- **Storm Water Renovation Program**

Like the parks and facilities repair and maintenance program, staff began the process of developing a storm water renovation program in FY 2015. Staff had identified areas of deterioration in several storm water pipes and anticipated that more deterioration would occur as the system aged. A consultant was hired in FY 2015 to conduct a complete mapping and inspection of the City's storm water system and prepare a report to prioritize and calculate estimated costs of needed renovations and repairs to the system.

The report identified approximately \$1,500,000 of renovations that need immediate attention; accordingly, the FY 2016 budget included this amount in General Fund CIP for the replacement of pipes and structures. In addition to the items that need immediate attention, the report recommends a seven (7) year maintenance program to pump down the system, clean and video all structures for inspection. The estimated cost is approximately \$500,000 annually to complete the seven (7) year maintenance program, and is included in the General Fund Storm Water Division's Repair & Maintenance expenditure account. More discussion of this program can be found on page 12 of the *Transmittal Letter*.

- **Employee Salary Adjustments**

During the recent economic downturn, the City was forced to eliminate salary increases for employees, subject to collective bargaining agreement obligations. As these agreements ended, the City implemented contracts that provided no increases.

As the economy continues to recover and real estate values increase, management has reinstated increases for bargaining unit employees as agreements are renegotiated, based on the length of time they had gone without an increase. In addition, an analysis of compensation and classification of non-bargaining unit employees was completed last year, and adjustments to remain competitive in the market were recommended. Accordingly, the FY 2017 Budget provides for increases for all groups of employees, both bargaining and non-bargaining. A complete discussion of the budgetary impacts of the adjustments can be found beginning on page 9 of the *Transmittal Letter*.

- **Use of Reserves for Capital Improvements**

The FY 2017 Budget as presented uses approximately \$523 thousand of General Fund Reserves to accomplish needed one-time infrastructure projects. After this one-time expenditure for infrastructure, Budget Stabilization Reserves and Unassigned Fund Balance are projected to remain stable at \$2.9 million and \$23.1 million, respectively.

- **Preparation of Five (5) Year Financial Plan**

The last element of the FY 2017 budget preparation strategy was the formulation of a five (5) year financial plan that gradually reduces the total millage rate, while maintaining Unassigned Reserves at \$23.1 million through FY 2021. The development of the Five- (5) Year Financial Plan is more fully discussed in the following section.

# SHORT-TERM AND LONG-TERM PLANNING

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## LONG-TERM BUDGET STRATEGY

The goal of the City Council for the next five (5) years is to continue to strive to accomplish the Vision previously discussed, while at the same time maintaining the operating tax rate, and, as property values rise, reduce the debt service tax rate, thereby lowering the overall combined tax rate. To accomplish this, the financial strategy should continue to be conservative, and should be directed by the following guidelines:

- ✚ Utilize debt financing only for essential capital projects, and only when it can be demonstrated that borrowing is more advantageous than funding capital items on a pay-as-you-go basis, e.g., extremely low interest rates; impacts to reserves; accelerating projects to take advantage of low construction costs, etc. Reduce existing debt service expenditures using debt refunding, when financially prudent to do so.
- ✚ Maintain a strong financial position by ensuring compliance with the City's Fund Balance Policy regarding use of reserves, as set forth on page 70.
- ✚ 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 effects of the current economy and tax reform legislation, so that pro-active measures may be taken.

Currently, the biggest challenges facing the City of Palm Beach Gardens that affect our financial strategy and long-range plan for the next five (5) years and beyond are:

- ✚ Growth issues related to development of the Alton residential development on the Briger parcel, with construction of residential units having begun in 2015, as well as recent approval of the Avenir project, a mixed-use community on 4,700 acres of land in the western fringes of the City, adjacent to protected conservation lands.
- ✚ Ensure compensation is competitive to attract and retain highly qualified employees. At the same time, the City must be sure that future collective bargaining agreements are not only fair, but financially sustainable.
- ✚ Monitor the funding progress of the public safety pension plans, and act to reduce the impacts of the plans' unfunded liabilities.

# SHORT-TERM AND LONG-TERM PLANNING

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## FIVE - (5) YEAR FINANCIAL PLAN

To develop the Five- (5) Year Financial Plan, the following areas were reviewed:

- ✚ Review and inclusion of pertinent items contained within the various planning documents.
- ✚ The City's current year budget and actual historical data regarding revenues and expenditures.
- ✚ An analysis of the City's General Fund revenues, current taxable valuation and projected valuation from future developments. Available alternative revenue options were also considered when formulating the forecast.
- ✚ The Five-Year Capital Improvement Program.
- ✚ Constraints imposed by tax reform legislation which placed caps on local governments' future tax revenues. Continued new construction from the Alton Development on the Briger parcel has also been factored into the five (5)-year forecast.
- ✚ An analysis of financial policies as they relate to desired Unassigned Fund Balance levels. The minimum level, as set forth in the City's Fund Balance Policy, is a minimum of 17% of operating expenditures.
- ✚ Since 2007, Palm Beach County and the City of Palm Beach Gardens experienced a dramatic slowdown in the real estate and housing market. However, as noted earlier, there have been several new residential and non-residential projects approved recently, as well as an increase in construction activity on existing approved developments. In addition, property values in the City have increased for five (5) consecutive years, increasing by 7.4% in FY 2017, including new construction. Recent economic reports indicate this trend may continue.

The assumptions used in formulating the four (4) years beyond FY 2017 in the Five (5) Year Forecast are as follows:

- ✚ Growth from re-evaluations of existing property: 3.5% per year.
- ✚ New construction is projected per estimates from the City's Planning & Zoning Department for FY 2017 through FY 2021, and reflects new construction on the Briger Site, (Alton Development).
- ✚ Operating millage rates are projected flat through FY 2021, as per Council's directive. Debt service millage rates are projected to decrease slightly, due to projected increases in taxable values.
- ✚ Average growth of other revenues: 1% per year.
- ✚ Inflation rate for operating expenditures: 4% per year.
- ✚ Inflation factors for other services are projected as follows:
  - A 5% average annual increase in health insurance costs has been projected through 2020.
  - A 7.5% average annual increase in workers' compensation and property/liability insurance has been projected through FY 2021.
- ✚ Capital Outlay consists of items in the Five (5) Year Capital Projections.

# SHORT-TERM AND LONG-TERM PLANNING

## FIVE (5) YEAR PROJECTION

While the entire projected subsequent year's balance sheets are not presented in the forecast, the most critical aspect of those financial statements – fund equities – is presented in the schedule below:

	<b>General Fund</b>				
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>REVENUES/OTHER FINANCING SOURCES</b>					
Taxes					
Ad Valorem Taxes	55,125,895	57,875,219	60,192,371	62,787,418	65,782,865
Local Business Taxes	1,600,000	1,616,000	1,632,160	1,648,482	1,664,966
Utility Taxes	2,100,000	2,121,000	2,142,210	2,163,632	2,185,268
Special Assessment	114,500	114,500	114,500	114,500	114,500
Franchise Fees	5,730,000	5,787,300	5,845,173	5,903,625	5,962,661
Licenses and Permits	3,326,300	3,327,483	2,645,123	2,697,765	2,500,732
Intergovernmental	5,977,898	6,037,677	6,098,054	6,159,034	6,220,625
Charges for Services	5,061,155	5,088,002	5,115,117	5,142,504	5,170,164
Fines and Forfeitures	214,100	216,241	218,403	220,587	222,793
Investment Income	358,100	358,100	358,100	358,100	358,100
Miscellaneous	906,200	915,262	924,415	933,659	942,995
Other Financing Sources	694,320	687,882	688,779	682,110	-
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 81,208,468</b>	<b>\$ 84,144,666</b>	<b>\$ 85,974,405</b>	<b>\$ 88,811,416</b>	<b>\$ 91,125,671</b>
<b>EXPENDITURES/OTHER FINANCING USES</b>					
General Government	17,848,330	18,787,699	19,557,156	20,359,925	21,197,549
Public Safety	43,499,081	46,137,591	48,521,668	50,709,851	53,003,182
Physical Environment	10,368,438	11,420,027	11,885,561	12,370,394	12,875,340
Culture/Recreation	739,555	779,346	810,846	843,626	877,740
Capital Outlay	4,622,704	2,187,650	3,061,750	1,371,650	1,991,250
Debt Service	4,433,504	4,273,071	3,265,315	2,657,895	1,138,985
Operating Transfers	220,000	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 81,731,612</b>	<b>\$ 83,585,385</b>	<b>\$ 87,102,295</b>	<b>\$ 88,313,341</b>	<b>\$ 91,084,046</b>
Excess Revenues (Expenditures)	(523,144)	559,281	(1,127,890)	498,075	41,625
Unassigned Fund Balance - Beginning	23,066,106	23,066,106	23,066,106	23,066,106	23,066,106
Assigned for Budget Stabilization - Beginning	3,455,015	2,931,871	3,491,152	2,363,262	2,861,337
Unassigned Fund Balance - Ending	23,066,106	23,066,106	23,066,106	23,066,106	23,066,106
Assigned for Budget Stabilization - Ending	2,931,871	3,491,152	2,363,262	2,861,337	2,902,961
<i>Unassigned Fund Balance % of Expenditures</i>	<i>28.22%</i>	<i>27.60%</i>	<i>26.48%</i>	<i>26.12%</i>	<i>25.32%</i>
<b>Projected Operating Millage</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>
<b>Projected Debt Millage</b>	<b>0.1281</b>	<b>0.1218</b>	<b>0.0522</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Projected Total Millage</b>	<b>5.6781</b>	<b>5.6718</b>	<b>5.6022</b>	<b>5.5500</b>	<b>5.5500</b>

# SHORT-TERM AND LONG-TERM PLANNING

## GENERAL FUND RESERVES AND HISTORICAL DATA

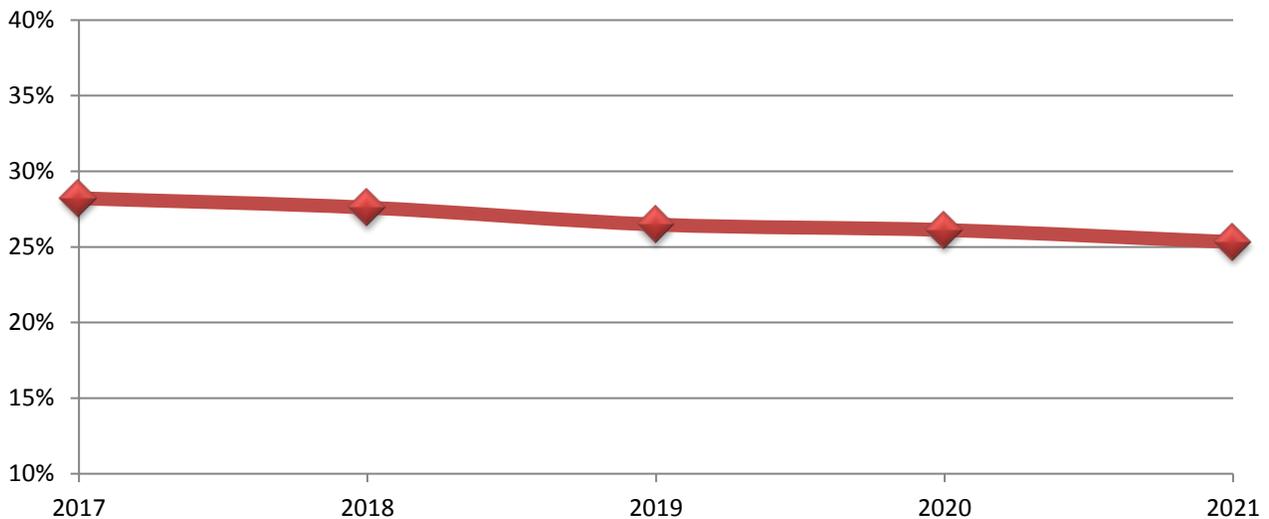
As the City moves forward in planning for the priorities established in its Strategic Planning Process, as well as meeting the timeless goals tied to the Visioning Plan, we are pleased to report that the financial condition of the City remains sound, as evidenced by projected Unassigned Fund Balance as of September 30, 2017, of \$23,066,106, or 28.22% of projected expenditures, which exceeds the minimum required balance of 17% as outlined in the Financial Policies Section of this document. Due to the uncertainties related to the current economic recovery, the City Council believes it is prudent financial management to maintain a strong fund balance position going into FY 2017 and beyond.

As illustrated in the graph below, by maintaining the operating tax rate the same at 5.55 mills through FY 2021, Unassigned Fund Balance would remain above 25%.

Based on current debt service schedules, the debt service millage should decrease from .1281 in FY 2017 to 0- by FY 2020. ***This is due to all the outstanding General Obligation Bonds being paid off in FY 2019; therefore, the debt millage rate will be eliminated beginning in FY 2020.*** When combined, the total projected millage rate of 5.55 by FY 2020 represents a decrease of .1281 mills, or 2.3%, from FY 2017.

These projections will be updated annually to reflect the current financial status of the City, economic trends and the status of development projects, along with any operational changes, such as operating and debt service due to new or expanded services. The City will be monitoring these issues closely, and is committed to providing the most accurate financial information as possible by constantly monitoring actual financial results versus original budget projections, amending the budget accordingly, and updating our revenue and expenditure assumptions, if necessary, throughout the coming fiscal year.

### Fund Balance % of Expenditures



# **SHORT-TERM AND LONG-TERM PLANNING**

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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 1<sup>st</sup>.

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 report.

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 recognizes that Enterprise Funds should be self-supporting for operating and capital expenses and receive no General Fund tax support.

The City will aggressively seek state and federal funds that are available for capital projects.

### **Capital Improvement Program (CIP) Policies**

The City will develop a five-year Capital Improvement Program and update it 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 Capital Improvement Program.

The City will coordinate development of the CIP with development of the operating budget. Future operating costs associated with capital improvements will be projected and reported in the CIP and operating budget.

# **SHORT-TERM AND LONG-TERM PLANNING**

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## ***FINANCIAL MANAGEMENT POLICIES (CONTINUED)***

The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Program 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 five fiscal years, as part of the CIP preparation process.

Annually, the City will calculate the full direct costs of activities supported by user fees and consider such information when establishing user charges.

Non-recurring revenues will be used only to fund non-recurring expenditures.

### **Investment Policies**

Disbursement, collection and deposit of all funds will be appropriately scheduled to ensure the timely payment of expenditures and investment of funds.

The accounting system will provide regular information concerning cash positions and investment performance.

# SHORT-TERM AND LONG-TERM PLANNING

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## FINANCIAL MANAGEMENT POLICIES (CONTINUED)

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

➤ **Non-spendable Fund Balance**

Amounts that are not in a spendable form (e.g., inventory), or are legally or contractually required to be maintained intact (e.g., principal of an endowment fund).

➤ **Restricted Fund Balance**

Amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or debt covenants).

➤ **Committed Fund Balance**

Amounts that can be used only for the specific purposes determined by a formal action of the City Council. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally.

➤ **Assigned Fund Balance**

Amounts intended to be used by the City for specific purposes. Intent can be expressed by the City Council or by a designee to whom the governing body delegates the authority. In governmental funds, other than the General Fund, assigned balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for that fund (e.g., Impact Funds)

➤ **Unassigned Fund Balance**

Includes all amounts not contained in other classifications and is the residual classification of the General Fund only. Unassigned amounts are the portion of Fund Balance which is not obligated or specifically designated and is available for any purpose.

● **Minimum Unassigned Fund Balance**

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

● **Use of Unassigned Fund Balance**

Disbursement of funds from Unassigned Fund Balance in excess of the 17% target shall be authorized by an ordinance of the City Council and may be approved by inclusion in the approved annual budget (and amendments thereto). These funds shall be used only for non-recurring expenditures such as capital, grants, one-time programs, or for emergency and disaster relief, or as a budget stabilization reserve in the case of revenue declines, unanticipated expenditures, or unfunded mandates.

# SHORT-TERM AND LONG-TERM PLANNING

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## FINANCIAL MANAGEMENT POLICIES (CONTINUED)

- **Use of Unassigned Fund Balance (continued)**

However, should a projected budget surplus exist in any given year, such surplus may be used to offset operating expenses in the subsequent year, provided that such usage does not reduce Unassigned Fund Balance below the 17% target. Such use of Unassigned Fund Balance shall represent an Assignment of Fund Balance and be at the discretion of the City Manager when preparing the annual budget, subject to approval of the budget adoption ordinance by Council. After completion of the annual audit, the projected budget surplus will be compared to the actual surplus, and appropriate budget amendments made to adjust the budgeted Unassigned Fund Balance to actual. If the budgeted use of Unassigned Fund Balance causes the balance to fall below the 17% target, the Finance Administrator will so advise the City Manager and City Council in order for the necessary action to be taken to restore the Unassigned Fund Balance to the target level.

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

The responsibility for designating funds to specific classifications shall be as follows:

- **Committed Fund Balance**

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

- **Assigned Fund Balance**

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

- **Order of Expenditure of Funds**

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

# SHORT-TERM AND LONG-TERM PLANNING

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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 live in the City of Palm Beach Gardens.

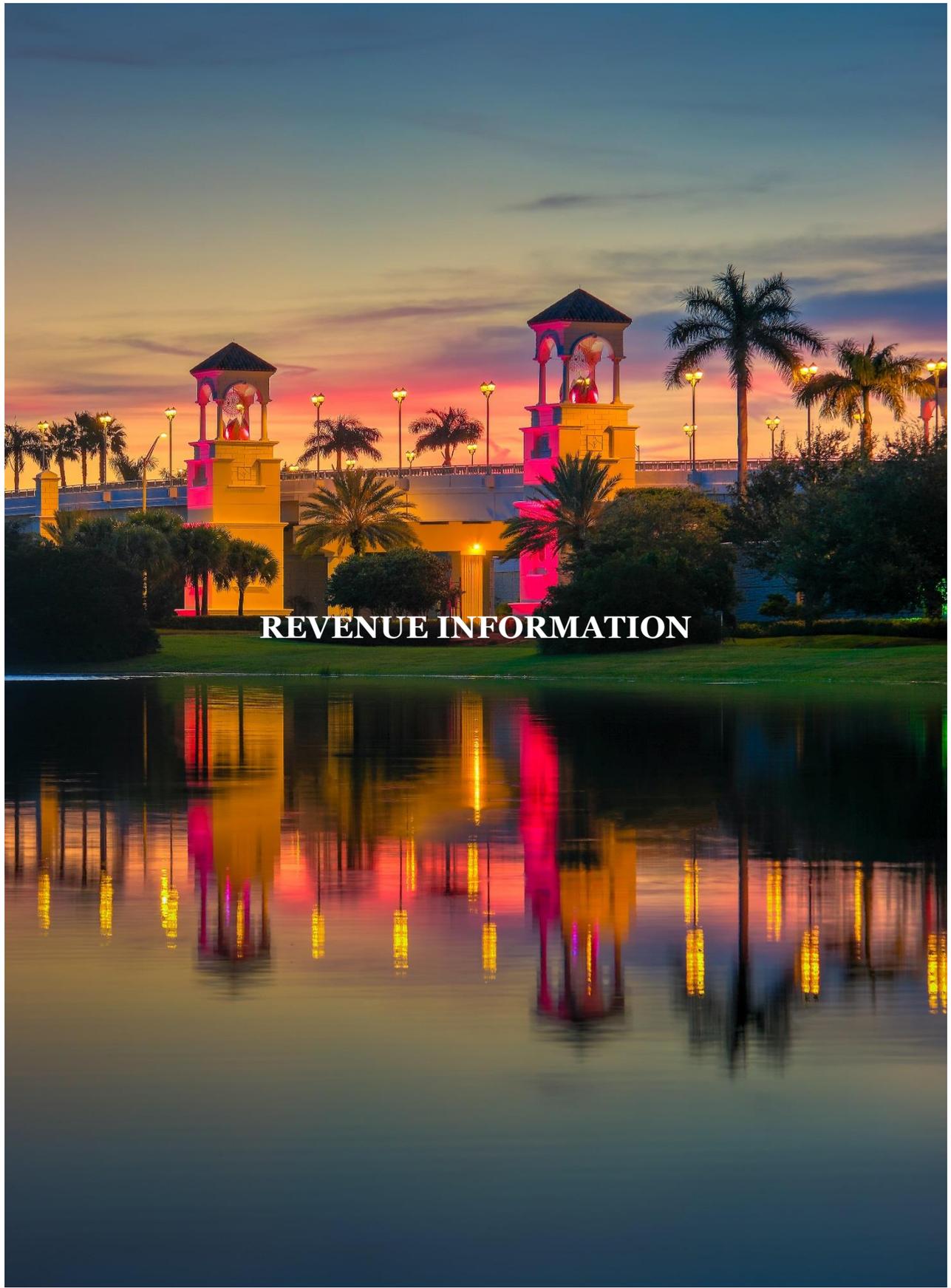
Provide adequate sustainable park, recreation and open space facilities and areas offering a broad range of activities, convenient access, appropriate improvements, and sound management to all current and future citizens of Palm Beach Gardens with active and passive recreation opportunities in the interests of personal health, entertainment, and constructive use of leisure time.

Establish effective coordination measures among all pertinent public and quasi-public entities so to best maintain Palm Beach Gardens' quality of life and sustainable use of resources.

Provide adequate facilities to ensure the provision of an effective and sustainable public safety program.

Assist in providing for future availability of public school facilities consistent with the adopted level of service standards. This goal shall be accomplished recognizing the constitutional obligation of the School District to provide a uniform system of free public schools on a countywide basis.

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



# REVENUE INFORMATION

# REVENUE INFORMATION

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

Below is a copy of the “Truth-In-Millage (TRIM)” notice for 2016/2017. This notice is required to be filed with the State of Florida as part of the budget adoption process, and illustrates to the budget reader what the percentage increase or decrease the adopted 2016/2017 tax rate is from the rollback rate.

## TRIM (TRUTH-IN-MILLAGE) NOTICE

FY 2016/2017

Current Year Taxable Real Property	9,750,046.868	
Current Year Taxable Personal Property	378,088,105	
Current Year Centrally Assessed	2,332,101	
Current Year Gross Taxable	10,130,467,074	Adjusted Property Value % Change from Prior Year 7.40%
Net New Taxable	132,196,603	
Current Year Adjusted Tax Value	9,998,270,471	
Prior Year Final Gross Taxable Value	9,432,714,876	
Prior Year Millage	5.5500	Tax Rate % Change from Prior Year 0.00%
Prior Year Ad Valorem	52,351,568	
Current Year Roll-back	5.2361	
Current Year Proposed	5.5500	
Current Year Aggregate Roll-back Taxes	53,043,757	
Total Ad Valorem Proposed	56,224,092	
Current Year Proposed Millage	5.5500	
Percent Change Over Roll-back	5.996%	
Debt Service Millage Required	0.1281	
Debt Service Required (Budgeted)	1,247,102	
Debt Service Generated	1,297,713	
Total Taxes Levied – Operating	56,224,092	
Amount Budgeted - Operating	53,878,793	
Total Operating and Debt Service Taxes Budgeted	55,125,895	
	95.83%	

# REVENUE INFORMATION

## GENERAL FUND – 001

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Ad Valorem Taxes	46,310,990	49,094,541	51,464,380	51,003,793	55,125,895
Special Assessment - Capital Improvement	-	-	-	-	114,500
Franchise Fee Electric	5,258,039	5,321,490	5,372,740	5,250,000	5,490,000
Franchise Fee Solid Waste	235,628	238,325	239,358	240,000	240,000
Business License Taxes	1,480,360	1,642,308	1,599,753	1,500,000	1,600,000
Communication Services Tax	2,162,550	2,094,656	2,064,489	2,100,000	2,100,000
<b>Taxes</b>	<b>55,447,567</b>	<b>58,391,320</b>	<b>60,740,720</b>	<b>60,093,793</b>	<b>64,670,395</b>
Building Permits	3,273,885	4,309,690	3,000,000	2,779,000	3,100,000
Training Surcharge	32,323	38,874	26,430	27,790	30,000
Alarm Registration Fees	6,381	6,238	7,201	6,000	7,200
Special Event Permits	9,140	7,490	5,060	8,000	5,100
Application Filing Fees	215,361	184,064	184,339	180,000	184,000
<b>Licenses and Permits</b>	<b>3,537,090</b>	<b>4,546,356</b>	<b>3,223,030</b>	<b>3,000,790</b>	<b>3,326,300</b>
Local, State, and Federal Grants	283,946	265,660	240,565	110,000	244,698
Shared Revenues From Other Local Units	65,981	60,735	29,958	60,000	30,000
County Occupational Licenses	105,520	125,450	120,159	100,000	120,000
State Revenue Sharing	1,249,771	1,378,385	1,368,379	1,200,000	1,420,000
Mobile Home Licenses	16,220	16,829	16,825	16,000	16,800
Alcoholic Beverage License	64,507	55,343	56,717	58,000	56,000
Local Govt. Half-cent Sales Tax	3,592,503	3,828,290	3,994,472	3,800,000	4,000,000
Firefighters' supplementary comp	47,855	35,840	61,430	48,000	61,400
Fuel Tax rebate	27,454	26,945	29,987	24,000	29,000
<b>Intergovernmental</b>	<b>5,453,757</b>	<b>5,793,477</b>	<b>5,918,492</b>	<b>5,416,000</b>	<b>5,977,898</b>
Public Safety Fingerprinting	390	951	740	1,500	740
Engineering Cost Recovery Fees	273,660	634,775	238,456	250,000	250,000
Inspection Fees	405,958	742,288	367,142	280,000	378,700
EMS Transport	2,020,293	2,037,484	2,041,854	2,000,000	2,042,000
Interim Service Fees	48,541	17,118	13,014	20,000	13,000
Dispatch Service Charges	1,495,308	1,761,388	1,803,796	1,803,796	2,053,200
Web Site Link Fees	250	250	250	250	250
NMRCC Administrative Service Fees	213,324	231,632	230,760	230,756	323,265
<b>Charges for Services</b>	<b>4,457,724</b>	<b>5,425,886</b>	<b>4,696,012</b>	<b>4,586,302</b>	<b>5,061,155</b>
Court Fines	87,491	69,275	66,394	70,000	67,000
Parking Fines	17,440	8,685	9,584	10,000	9,500
Code Enforcement Fines	93,715	137,660	88,753	50,000	100,000
\$12.50 Traffic Fines	43,565	45,737	37,607	45,000	37,600
<b>Fines and Forfeitures</b>	<b>242,211</b>	<b>261,357</b>	<b>202,338</b>	<b>175,000</b>	<b>214,100</b>
Interest Earnings	305,529	357,130	357,000	300,000	357,000
Interest Earnings Tax Collector	1,245	1,310	1,097	1,000	1,100
Realized gain/loss	31,210	(27,216)	(105,424)	-	-
Unrealized gain/loss	(124,336)	77,042	108,452	-	-
<b>Interest</b>	<b>213,648</b>	<b>408,266</b>	<b>361,125</b>	<b>301,000</b>	<b>358,100</b>

# REVENUE INFORMATION

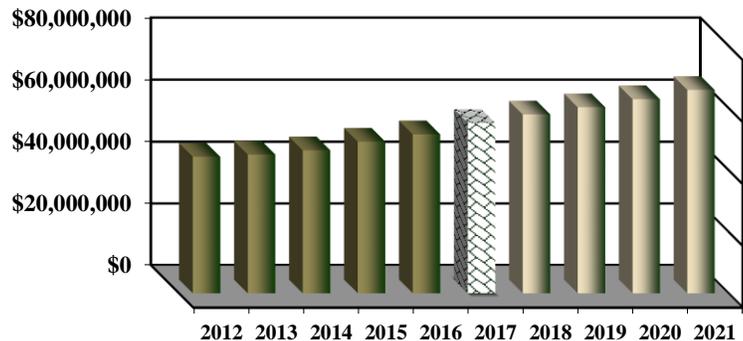
## GENERAL FUND - 001 (CONTINUED)

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Contributions/Donations	98,491	97,361	14,600	10,000	14,600
Other Misc Revenue	564,857	676,196	498,913	350,000	300,000
Reimbursement of City Services	223,558	252,603	160,616	250,000	250,000
Administrative Fees	69,606	97,040	79,230	73,000	79,000
Insurance Proceeds	16,494	6,910	14,449	25,000	14,000
Tax Search	223,641	258,337	157,475	125,000	170,000
Miscellaneous Revenue-Nextel Tower	75,091	80,498	76,598	75,000	77,000
Boat/RV Decals	425	475	400	425	400
Copies	6,983	2,190	1,207	3,500	1,200
<b>Miscellaneous</b>	<b>1,279,146</b>	<b>1,471,610</b>	<b>1,003,488</b>	<b>911,925</b>	<b>906,200</b>
Transfers In	689,030	724,824	1,045,660	745,660	694,320
Other Sources	1,112,611	-	861,929	-	-
<b>Other Financing Sources</b>	<b>1,801,641</b>	<b>724,824</b>	<b>1,907,589</b>	<b>745,660</b>	<b>694,320</b>
<b>TOTAL REVENUES</b>	<b>\$ 72,432,784</b>	<b>\$ 77,023,096</b>	<b>\$ 78,052,794</b>	<b>\$ 75,230,470</b>	<b>\$ 81,208,468</b>
Beginning Fund Balance	34,749,730	38,614,210	36,661,689	36,661,689	29,355,135
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 107,182,514</b>	<b>\$ 115,637,306</b>	<b>\$ 114,714,483</b>	<b>\$ 111,892,159</b>	<b>\$ 110,563,603</b>

## HISTORICAL & PROJECTED REVENUE

### Property Taxes

Property Taxes comprise 68% of the General Fund operating revenues. This high percentage is due to the fact that the City does not impose garbage/trash collection fees, utility service taxes, fire assessments, or storm water utility taxes. At the adopted rate of 5.6781 mills, an additional \$4,122,102 will be generated from property taxes in FY 2017. Years 2018 – 2021 are based on projected new development and no change in the operating millage tax rate.

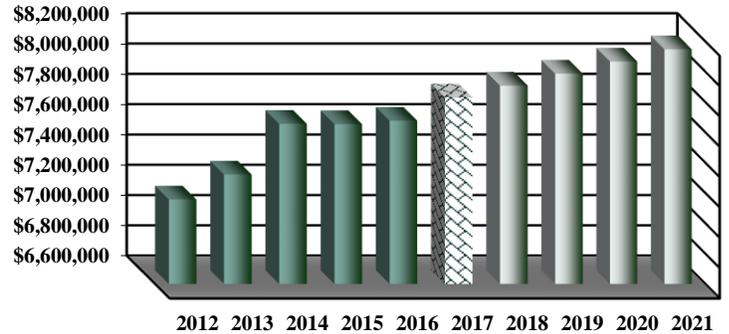


# REVENUE INFORMATION

## GENERAL FUND – 001 (CONTINUED)

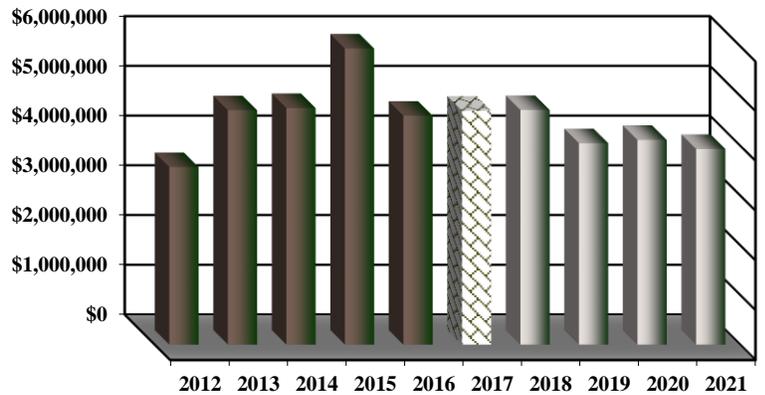
### Other Locally Levied Taxes

Other Locally Levied Taxes (Communication Services Tax and Franchise Fees) comprise 10% of the General Fund operating revenue of the City for FY 2017 and are projected at \$7,830,000, which is 2% greater than the 2016 estimated actual amount. This increase is based on current development projects. Future years are conservatively estimated to increase 1%, annually.



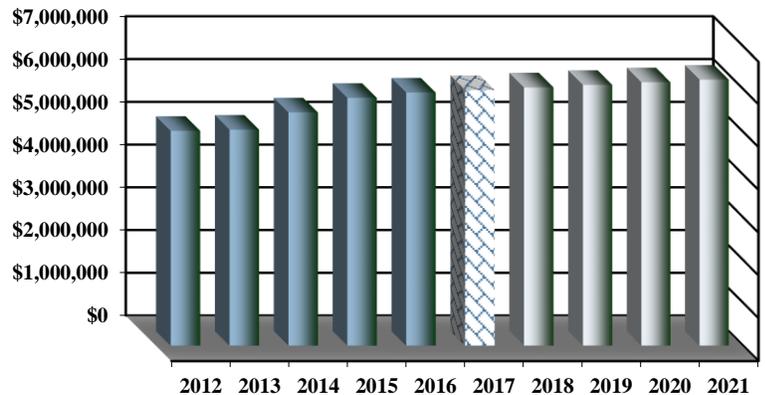
### Business License Taxes and Permits

This category accounts for 6% of General Fund revenues, and includes City Business License Taxes and Building Permits. The increase from FY 2013 through FY 2015 reflects the recent development activity for new projects such as Alton, Azure and United Technologies Corporation. Years 2017 through 2021 are estimated based on planned future development activity.



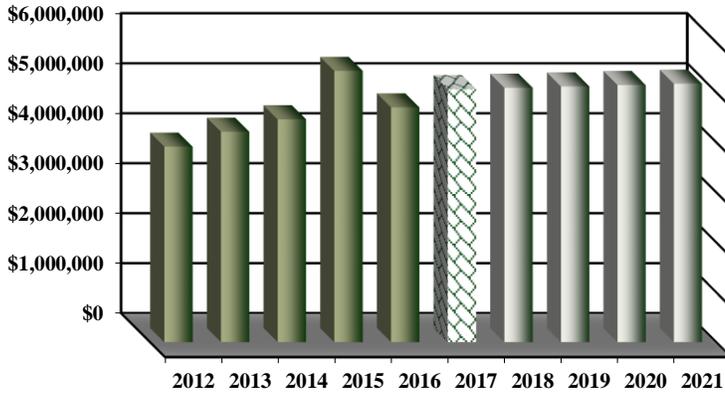
### Intergovernmental Revenue

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 increase since FY 2013 reflects the strong economic recovery experienced in the City of Palm Beach Gardens. Future years are conservatively estimated to increase 1%, annually.



# REVENUE INFORMATION

## GENERAL FUND – 001 (CONTINUED)



### User Charges

Charges for services contribute 6% of the total General Fund revenues. Major line-items included in this category are Emergency Medical Service Transport Fees, Fire Inspection Fees, Northern Municipal Regional Communications Center (NMRCC) Dispatch and Administrative Fees, and Engineering Cost Recovery Fees. The increase in FY 2015 is due to Engineering Cost Recovery and Inspection Fees as a result of increased development activity. In addition, the NMRCC Dispatch Service Charge increased approximately \$225,000, as the Village of North Palm Beach joined the NMRCC. FY 2017 reflects projected levels of development review activity, with other components of this revenue category based on estimated actual receipts in FY 2016. Future years are conservatively estimated to increase 1%, annually.

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# REVENUE INFORMATION

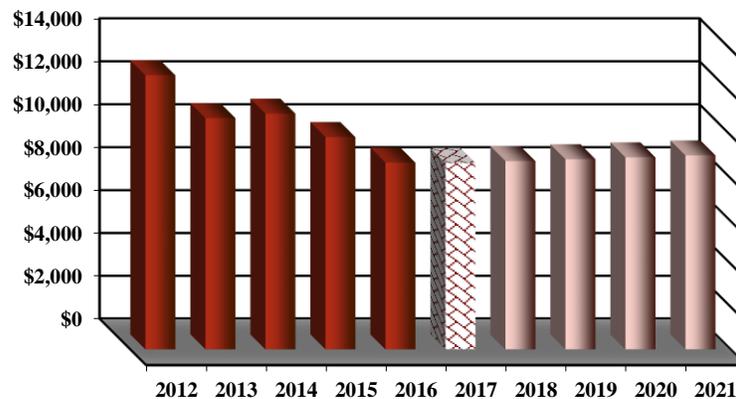
## POLICE TRAINING SPECIAL REVENUE FUND – 002

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Court Fines	10,996	9,908	8,719	10,530	8,700
<b>Fines and Forfeitures</b>	<b>10,996</b>	<b>9,908</b>	<b>8,719</b>	<b>10,530</b>	<b>8,700</b>
Interest Earnings	-	-	-	-	-
<b>Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 10,996</b>	<b>\$ 9,908</b>	<b>\$ 8,719</b>	<b>\$ 10,530</b>	<b>\$ 8,700</b>
Beginning Fund Balance	19,703	10,795	7,786	7,786	9,084
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 30,699</b>	<b>\$ 20,703</b>	<b>\$ 16,505</b>	<b>\$ 18,316</b>	<b>\$ 17,784</b>

## HISTORICAL & PROJECTED REVENUE

### Fines and Forfeitures

Fines and Forfeitures consist of \$2 per ticket collected from the County for each ticket issued. The use of this money is restricted for police officer training expenditures. Based on current levels of activity, \$8,700 is projected for FY 2017. Future years are conservatively forecast to increase 1% annually.



# REVENUE INFORMATION

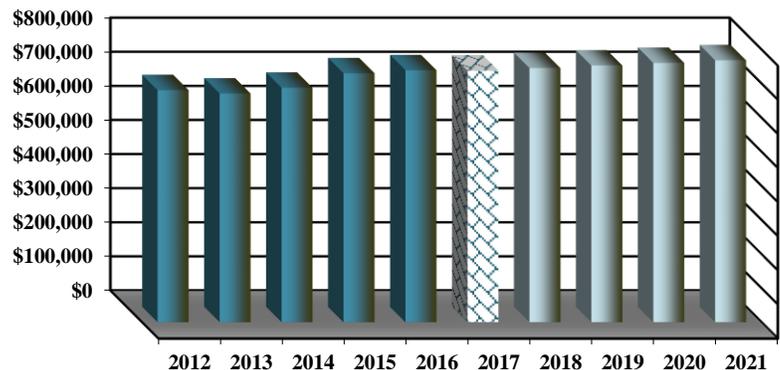
## GAS TAX SPECIAL REVENUE FUND - 103

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Local Option Gas Tax	687,531	729,967	738,777	706,993	738,000
<b>Taxes</b>	<b>687,531</b>	<b>729,967</b>	<b>738,777</b>	<b>706,993</b>	<b>738,000</b>
Interest Earnings	287	1,014	586	687	500
<b>Interest</b>	<b>287</b>	<b>1,014</b>	<b>586</b>	<b>687</b>	<b>500</b>
Miscellaneous Revenue	84,705	87,243	87,000	82,241	87,000
<b>Miscellaneous</b>	<b>84,705</b>	<b>87,243</b>	<b>87,000</b>	<b>82,241</b>	<b>87,000</b>
Transfers In	-	471,512	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>471,512</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 772,523</b>	<b>\$ 1,289,736</b>	<b>\$ 826,363</b>	<b>\$ 789,921</b>	<b>\$ 825,500</b>
Beginning Fund Balance	1,984,769	1,332,429	1,066,141	1,066,141	221,873
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 2,757,292</b>	<b>\$ 2,622,165</b>	<b>\$ 1,892,504</b>	<b>\$ 1,856,062</b>	<b>\$ 1,047,373</b>

## HISTORICAL & PROJECTED REVENUE

### Other Locally Levied Taxes

This revenue is administered by the Department of Revenue and distributed to each municipality in accordance with interlocal agreements between counties and municipalities. Currently, Palm Beach County and its municipalities have separate distribution factors for the “new” 5-cent Local Option Gas Tax. Based on State estimates, \$738,000 is forecast for FY 2017. A 1% growth factor has been forecast for years 2018 through 2021.

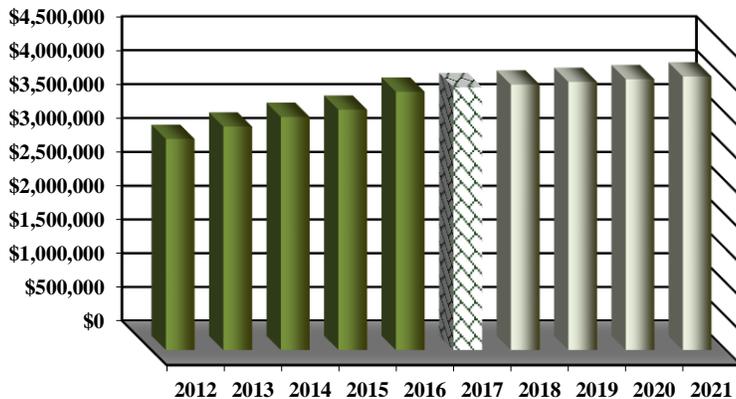


# REVENUE INFORMATION

## RECREATION SPECIAL REVENUE FUND - 104

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Aquatics	334,095	350,734	273,962	342,613	350,000
Resources	81,899	78,537	111,265	85,610	110,000
Rentals	171,074	171,941	212,995	172,679	177,000
Programs	863,611	901,755	877,177	915,530	920,000
Tennis Programming	605,580	631,776	689,314	649,767	675,000
Tennis Memberships	132,470	135,580	139,517	152,495	160,000
Athletics & Special Facilities	317,443	371,262	424,199	385,865	420,000
Youth Enrichment	943,483	914,093	1,092,416	1,004,120	1,076,000
<b>Charges for Services</b>	<b>3,449,655</b>	<b>3,555,678</b>	<b>3,820,845</b>	<b>3,708,679</b>	<b>3,888,000</b>
Interest Earnings	838	1,031	1,104	850	1,100
<b>Interest</b>	<b>838</b>	<b>1,031</b>	<b>1,104</b>	<b>850</b>	<b>1,100</b>
Other Miscellaneous Revenue	39,162	41,130	35,890	44,784	45,600
Overage/Shortage	(154)	107	-	-	-
<b>Miscellaneous</b>	<b>39,008</b>	<b>41,237</b>	<b>35,890</b>	<b>44,784</b>	<b>45,600</b>
Transfer In	-	45,100	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>45,100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,489,501</b>	<b>\$ 3,643,046</b>	<b>\$ 3,857,839</b>	<b>\$ 3,754,313</b>	<b>\$ 3,934,700</b>
Beginning Fund Balance	740,625	737,784	907,498	912,115	1,070,913
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 4,230,126</b>	<b>\$ 4,380,830</b>	<b>\$ 4,765,337</b>	<b>\$ 4,666,428</b>	<b>\$ 5,005,613</b>

## HISTORICAL & PROJECTED REVENUE



### User Charges

Charges for Services consist of the following program areas: Aquatics, Resources, Rentals, General Programs, Tennis Programming and Memberships, Athletics and Special Facilities, and Youth Enrichment. Growth in revenue from 2012 to 2016 stemmed from the expansion of programs such as the Gardens Green Market, and increased levels of participation in other programs. Based on projected numbers of participants, \$3,888,000 is projected for FY 2017. Fiscal years 2018 - 2021 are conservatively projected to increase 1% annually.

# REVENUE INFORMATION

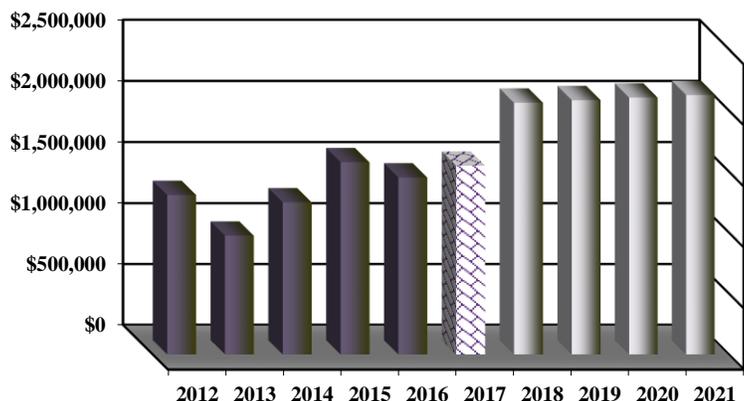
## GOLF COURSE SPECIAL REVENUE FUND - 106

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Green Fees	474,926	573,488	455,858	640,000	525,300
Cart Fees	453,357	670,375	715,007	675,000	720,300
Driving Range	66,757	80,052	77,883	80,000	80,000
GPS Fees	73,321	617	-	-	-
Pro Shop Sales	75,793	85,807	69,233	85,000	75,000
Prepaid Permits	91,663	148,432	121,097	130,000	138,000
Concessionaire License Fee	12,246	17,379	12,638	17,500	9,000
<b>Charges for Services</b>	<b>1,248,063</b>	<b>1,576,150</b>	<b>1,451,716</b>	<b>1,627,500</b>	<b>1,547,600</b>
Interest Earnings	243	192	234	150	200
<b>Interest</b>	<b>243</b>	<b>192</b>	<b>234</b>	<b>150</b>	<b>200</b>
Communication Tower Lease	80,428	81,743	83,915	82,136	82,000
Disposition of Fixed Assets	-	-	-	-	-
Other Misc Revenue	14,664	37,825	47,775	40,500	34,000
Other Misc Revenue - Lessons	115,156	147,839	214,339	137,000	245,200
Overage/Shortage	(22)	33	159	-	-
<b>Miscellaneous</b>	<b>210,226</b>	<b>267,440</b>	<b>346,188</b>	<b>259,636</b>	<b>361,200</b>
Transfers In	200,000	-	-	-	220,000
<b>Other Financing Sources</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>220,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,658,532</b>	<b>\$ 1,843,782</b>	<b>\$ 1,798,138</b>	<b>\$ 1,887,286</b>	<b>\$ 2,129,000</b>
Beginning Fund Balance	63,495	65,305	69,736	69,736	23,297
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 1,722,027</b>	<b>\$ 1,909,087</b>	<b>\$ 1,867,874</b>	<b>\$ 1,957,022</b>	<b>\$ 2,152,297</b>

## HISTORICAL & PROJECTED REVENUE

### User Charges

Charges for Services consist of the following program areas: Green Fees, Cart Fees, Driving Range, GPS Fees, Pro Shop Sales, and Prepaid Permits. Based on projected rounds of golf, \$1,547,600 is estimated for FY 2017. FY 2018 reflects anticipated growth in program revenue, with a full year of programming at the new clubhouse. Thereafter, growth is projected at 1% annually.



# REVENUE INFORMATION

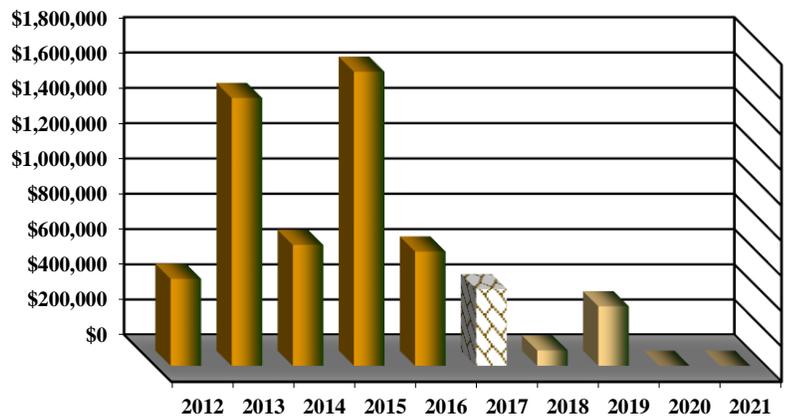
## RECREATION IMPACT CAPITAL PROJECT FUND - 301

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Recreation Grants	-	-	-	-	-
<b>Intergovernmental</b>	-	-	-	-	-
Interest Earnings	1,277	3,331	3,909	2,558	-
<b>Interest</b>	<b>1,277</b>	<b>3,331</b>	<b>3,909</b>	<b>2,558</b>	-
Recreation Impact Fees	687,154	1,667,452	649,672	1,564,292	436,207
<b>Impact Fees</b>	<b>687,154</b>	<b>1,667,452</b>	<b>649,672</b>	<b>1,564,292</b>	<b>436,207</b>
Other Miscellaneous Revenue	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-
Transfers In	-	3,488,544	400,000	400,000	-
<b>Other Financing Sources</b>	-	<b>3,488,544</b>	<b>400,000</b>	<b>400,000</b>	-
<b>TOTAL REVENUES</b>	<b>\$688,431</b>	<b>\$5,159,327</b>	<b>\$1,053,581</b>	<b>\$1,966,850</b>	<b>\$436,207</b>
Beginning Fund Balance	2,668,279	3,210,293	6,719,333	6,719,333	-
<b>TOTAL REVENUES/SOURCES</b>	<b>\$3,356,710</b>	<b>\$8,369,620</b>	<b>\$7,772,914</b>	<b>\$8,686,183</b>	<b>\$436,207</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential construction, and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$436,207 is projected for FY 2017. Future years are based on projected start dates for known residential projects. The large decreases in years 2020 and 2021 are due to the construction of a park in lieu of cash by the developers of the Alton residential projects on the Briger parcel.



# REVENUE INFORMATION

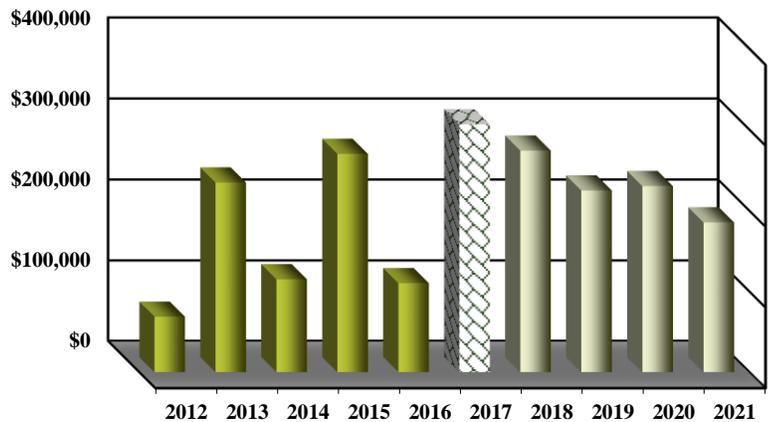
## POLICE IMPACT CAPITAL PROJECT FUND - 302

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Interest Earnings	386	870	1,842	493	1,000
<b>Interest</b>	<b>386</b>	<b>870</b>	<b>1,842</b>	<b>493</b>	<b>1,000</b>
Police Impact Fees	115,232	270,206	110,389	252,313	306,708
<b>Impact Fees</b>	<b>115,232</b>	<b>270,206</b>	<b>110,389</b>	<b>252,313</b>	<b>306,708</b>
Other Miscellaneous Revenue	-	-	-	-	-
<b>Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In	-	2,316,220	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>2,316,220</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$115,618</b>	<b>\$2,587,296</b>	<b>\$112,231</b>	<b>\$252,806</b>	<b>\$307,708</b>
Beginning Fund Balance	507,043	474,751	3,007,498	3,007,498	99,242
<b>TOTAL REVENUES/SOURCES</b>	<b>\$622,661</b>	<b>\$3,062,047</b>	<b>\$3,119,729</b>	<b>\$3,260,304</b>	<b>\$406,950</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential or commercial construction, and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$306,708 is projected for FY 2017. Future years are based on projected start dates for known projects. Fiscal years 2017 through 2021 are predicated on construction of large residential and non-residential projects such as the Gosman Site office project, United Technologies Center, Alton Parcel C, PGA Office Center, and PGA National Commerce Park.



# REVENUE INFORMATION

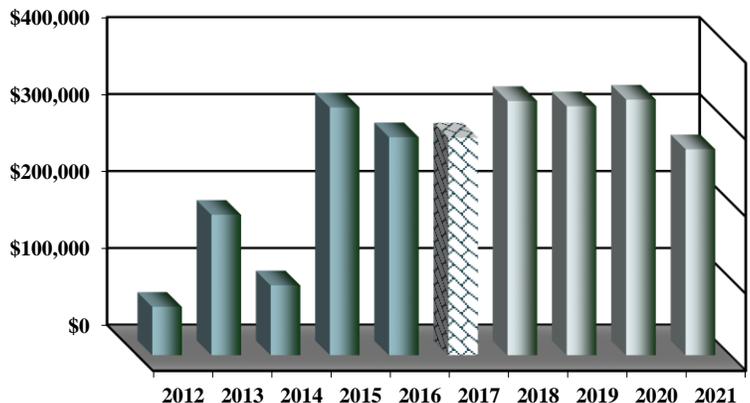
## FIRE IMPACT CAPITAL PROJECT FUND - 303

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Interest Earnings	301	429	410	417	400
<b>Interest</b>	<b>301</b>	<b>429</b>	<b>410</b>	<b>417</b>	<b>400</b>
Fire Impact Fees	90,744	321,910	283,155	234,532	282,962
<b>Impact Fees</b>	<b>90,744</b>	<b>321,910</b>	<b>283,155</b>	<b>234,532</b>	<b>282,962</b>
<b>TOTAL REVENUES</b>	<b>\$91,045</b>	<b>\$322,339</b>	<b>\$283,565</b>	<b>\$234,949</b>	<b>\$283,362</b>
Beginning Fund Balance	217,340	304,755	574,218	574,218	327,903
<b>TOTAL REVENUES/SOURCES</b>	<b>\$308,385</b>	<b>\$627,094</b>	<b>\$857,783</b>	<b>\$809,167</b>	<b>\$611,265</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential or commercial construction, and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$282,962 is projected for FY 2017. Future years are based on projected start dates for known projects. Fiscal years 2017 through 2021 are predicated on construction of large residential and non-residential projects such as the Gosman Site office project, United Technologies Center, Alton Parcel C, PGA Office Center, and PGA National Commerce Park.



# REVENUE INFORMATION

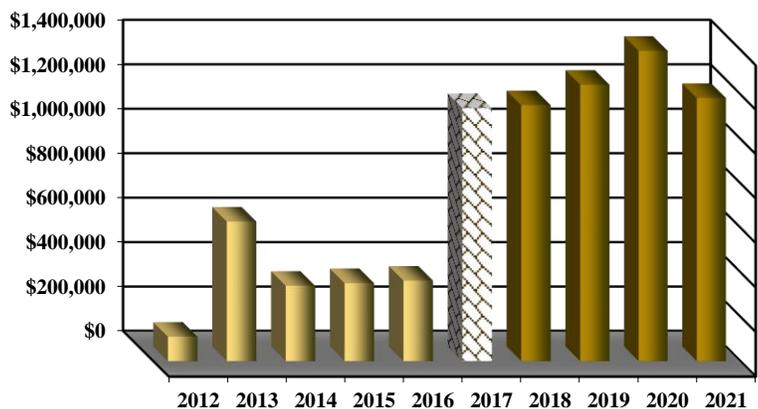
## ROAD IMPACT CAPITAL PROJECT FUND - 305

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Interest Earnings	1,385	2,562	2,916	2,647	-
<b>Interest</b>	<b>1,385</b>	<b>2,562</b>	<b>2,916</b>	<b>2,647</b>	<b>-</b>
Road Impact Fees	338,718	350,647	361,831	758,521	1,138,037
<b>Impact Fees</b>	<b>338,718</b>	<b>350,647</b>	<b>361,831</b>	<b>758,521</b>	<b>1,138,037</b>
Transfers In	-	959,616	2,000,000	2,000,000	-
<b>Other Financing Sources</b>	<b>-</b>	<b>959,616</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$340,103</b>	<b>\$1,312,825</b>	<b>\$2,364,747</b>	<b>\$2,761,168</b>	<b>\$1,138,037</b>
Beginning Fund Balance	1,514,818	1,118,425	1,635,535	1,635,535	6,283
<b>TOTAL REVENUES/SOURCES</b>	<b>\$1,854,921</b>	<b>\$2,431,250</b>	<b>\$4,000,282</b>	<b>\$4,396,703</b>	<b>\$1,144,320</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential or commercial construction, and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$1,138,037 is projected for FY 2017. Fiscal years 2017 through 2021 are predicated on construction of large residential and non-residential projects such as the Gosman Site office project, United Technologies Center, Alton Parcel C, PGA Office Center, and PGA National Commerce Park.

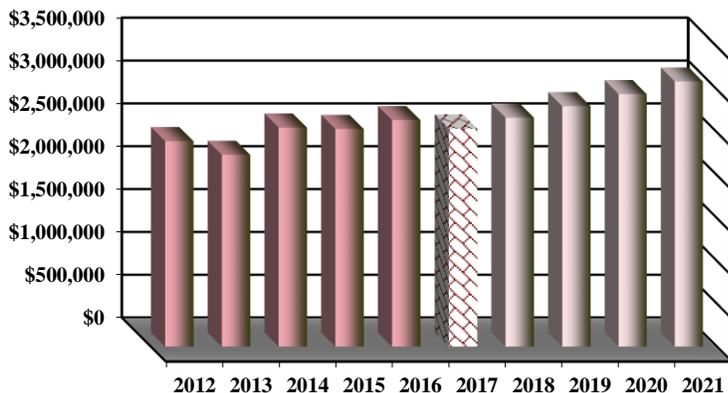


# REVENUE INFORMATION

## FLEET MAINTENANCE INTERNAL SERVICE FUND - 501

Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Internal Charges for Services	2,556,083	2,539,420	2,642,802	2,492,800	2,544,638
<b>Charges for Service</b>	<b>2,556,083</b>	<b>2,539,420</b>	<b>2,642,802</b>	<b>2,492,800</b>	<b>2,544,638</b>
Disposition of Fixed Assets	56,485	57,270	98,594	35,000	60,000
Miscellaneous	66,967	71,830	69,471	75,000	70,000
Insurance Proceeds	8,873	31,928	8,442	-	-
Interest	176	210	213	-	250
<b>Miscellaneous</b>	<b>132,501</b>	<b>161,238</b>	<b>176,720</b>	<b>110,000</b>	<b>130,250</b>
Transfers In	-	-	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,688,584</b>	<b>\$ 2,700,658</b>	<b>\$ 2,819,522</b>	<b>\$ 2,602,800</b>	<b>\$ 2,674,888</b>
Beginning Fund Balance	1,431,477	1,591,346	1,721,506	1,721,506	750,782
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 4,120,061</b>	<b>\$ 4,292,004</b>	<b>\$ 4,541,028</b>	<b>\$ 4,324,306</b>	<b>\$ 3,425,670</b>

## HISTORICAL & PROJECTED REVENUE



### Charges for Services

This amount consists of charges levied by the Fleet Maintenance Fund on all departments for the repair, maintenance, and replacement of City vehicles. The total amount calculated as the required charge to other funds is \$2,544,638 for FY 2017. Future years reflect an annual increase of 5% to cover personnel and operating cost increases.

# REVENUE INFORMATION

## SELF-INSURANCE INTERNAL SERVICE FUND - 505

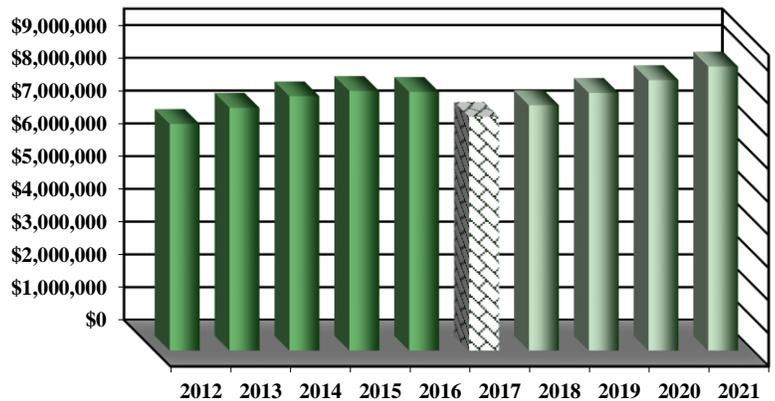
Revenues/Sources Account	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
Internal Charges for Services	7,760,028	7,922,598	7,894,176	7,782,681	7,131,769
<b>Charges for Service</b>	<b>7,760,028</b>	<b>7,922,598</b>	<b>7,894,176</b>	<b>7,782,681</b>	<b>7,131,769</b>
Interest Earnings	3,909	5,326	5,300	5,300	5,800
<b>Interest</b>	<b>3,909</b>	<b>5,326</b>	<b>5,300</b>	<b>5,300</b>	<b>5,800</b>
Miscellaneous	91,667	93,499	135,000	135,000	135,000
<b>Miscellaneous</b>	<b>91,667</b>	<b>93,499</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 7,855,604</b>	<b>\$ 8,021,423</b>	<b>\$ 8,034,476</b>	<b>\$ 7,922,981</b>	<b>\$ 7,272,569</b>
Beginning Fund Balance	3,922,211	5,340,489	6,148,128	6,148,128	7,098,062
<b>TOTAL REVENUES/SOURCES</b>	<b>\$11,777,815</b>	<b>\$13,361,912</b>	<b>\$14,182,604</b>	<b>\$14,071,109</b>	<b>\$14,370,631</b>

## HISTORICAL & PROJECTED REVENUE

### Charges for Services

This revenue consists of the employer and employee charges necessary to provide for health, dental, life, and disability insurance.

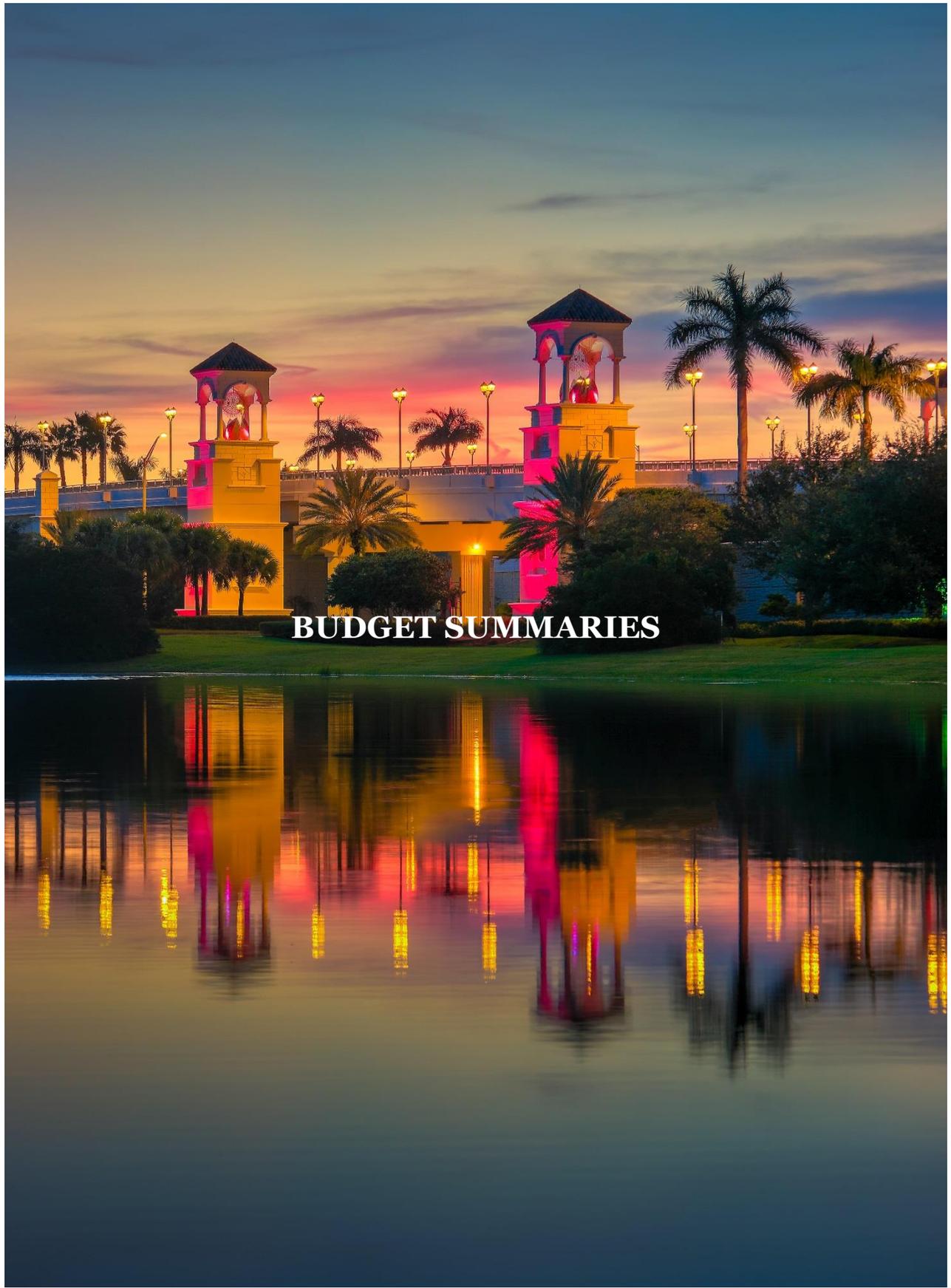
Based on the fixed administrative costs and the maximum estimated exposure for claims liability, \$7,131,769 is budgeted for FY 2017. Due to the Fund's positive claims history over the last several years, coupled with strong unrestricted reserve levels, a premium reduction was approved for FY 2017, and accounts for the reduction in revenues from FY 2016 to FY 2017. Revenues in future years are projected to increase at an average annual rate of 5%.



# REVENUE INFORMATION

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**BUDGET SUMMARIES**

# **BUDGET SUMMARIES**

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This section consists of summaries of the FY2017 Budget by category and by department for the total budget and for each of the City’s major operating funds: General, Golf Course, Gas Tax, Recreation, Fleet Maintenance, Self-Insurance, Impact Fees (Police, Fire, Recreation and Road), Capital Project Fund (Art in Public Places), and Police Training Fund.

## **BUDGET SCHEDULES**

The schedules titled “Analysis of Revenues/Sources and Expenditures/Uses” summarize revenues and expenditures by category and department. Three years of history including actual for FY2014 and 2015, and estimated actual for FY2016, are presented, as well as the amended budget for FY2016, and adopted budget for FY2017. The bottom line in this schedule is the ending fund balance for each of the fiscal years. The summaries reflect the carry forward resources from prior year revenues, which are reduced by the estimated amount of prior year expenditure obligations to be carried forward. This change accounts for the variance between ending and beginning fund balance figures.

## **PIE CHARTS**

Pie charts are presented for revenues and expenditures to demonstrate the proportional relationships of the total budget and each of the funds. Along with the pie charts are comparative explanations of major categories of revenues and expenditures by program.



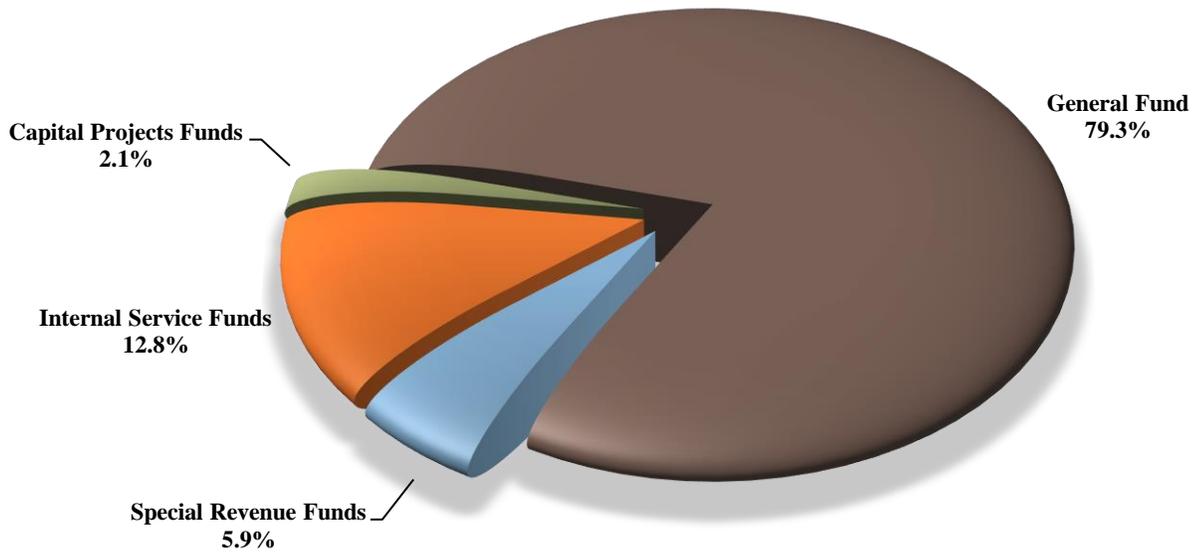
# BUDGET SUMMARIES

## ALL FUNDS REVENUES/ SOURCES AND EXPENDITURES/ USES SUMMARY

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 29,355,135	\$ 81,208,468	\$ 81,731,610	\$ 28,831,993
<b>SPECIAL REVENUE FUNDS</b>				
Gas Tax	221,873	825,500	899,804	147,569
Recreation	1,070,913	3,934,700	3,971,931	1,033,682
Golf	23,297	2,129,000	2,120,192	32,105
Police Training	9,084	8,700	14,000	3,784
<b>TOTAL</b>	\$ 1,325,167	\$ 6,897,900	\$ 7,005,927	\$ 1,217,140
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Maintenance	750,782	2,674,888	2,813,040	612,630
Self-Insurance Fund	7,098,062	7,272,569	7,654,397	6,716,234
<b>TOTAL</b>	\$ 7,848,844	\$ 9,947,457	\$ 10,467,437	\$ 7,328,864
<b>CAPITAL PROJECT FUNDS</b>				
Recreation Impact Fee	-	436,207	-	436,207
Police Impact Fee	99,242	307,708	50,000	356,950
Fire Impact Fee	327,903	283,362	439,850	171,415
Art Impact Fee	274,248	-	-	274,248
Road Impact Fee	6,283	1,138,037	1,144,320	-
<b>TOTAL</b>	\$ 707,676	\$ 2,165,314	\$ 1,634,170	\$ 1,238,820
<b>GRAND TOTAL</b>	<b>\$ 39,236,822</b>	<b>\$ 100,219,139</b>	<b>\$ 100,839,144</b>	<b>\$ 38,616,817</b>

# BUDGET SUMMARIES

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**All Funds**  
**Total Revenue/Sources and Expenditures/Uses**  
**\$139,455,961**

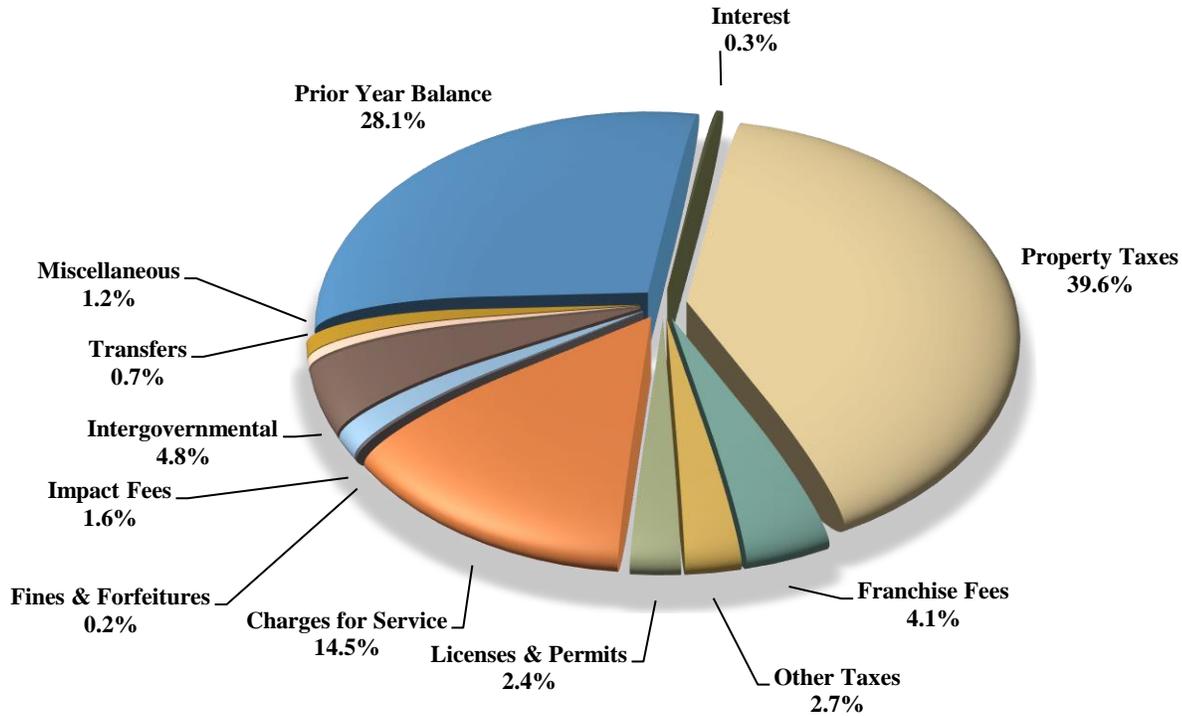
The **General Fund** is the City’s largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 79.3 percent of the City’s annual budget.

**Special Revenue Funds** are established to account for revenues that are legally restricted by statute or Council action for a specific purpose. The City operates five Special Revenue Funds. The *Recreation Fund* is used to account for revenues to be used for recreational and athletic programs throughout the City. The *Golf Course Fund* is used to account for revenues and expenditures related to the municipal golf operation provided by the City. The *Gas Tax Fund* is used to account for the receipt and disbursement of Local Option Gas Tax revenue. The *Police Training Fund* is used to account for fees collected from traffic citations to be used for training and education, and the *Police Grants Fund* is used to account for federal block grants. The Special Revenue Funds comprise 5.9 percent of the total operating budget.

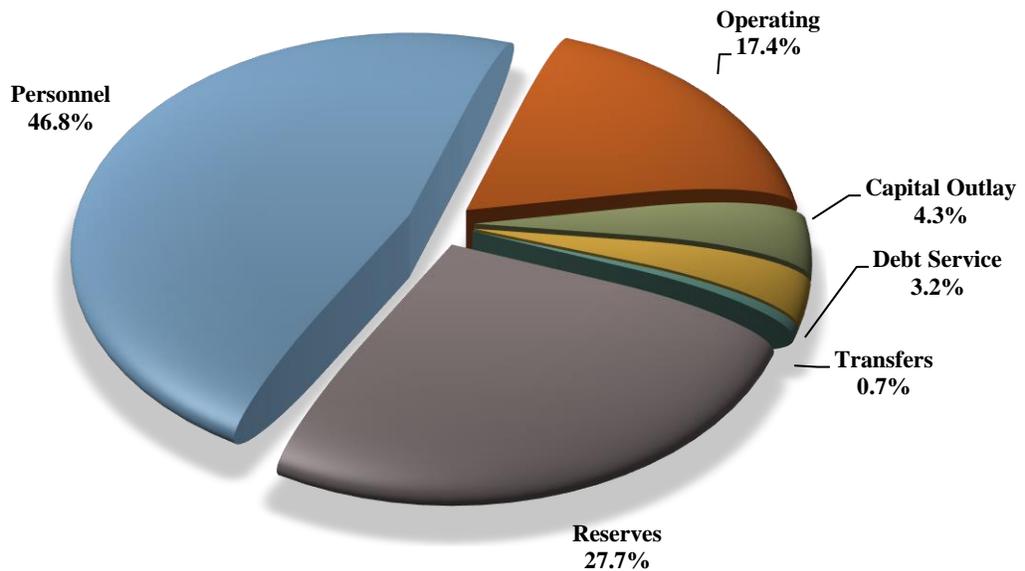
**Capital Project Funds** are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Road Impact Fee*, and *Art in Public Places Fund*. The Capital Project Funds comprise 2.1 percent of the City’s total budget.

**Internal Service Funds** are self-supporting entities that derive their revenues from charges levied on other City departments that use its services, much like a private business. The City operates two Internal Service Funds: *Vehicle Maintenance* and *Self-Insurance*. The Internal Service Funds comprise 12.8 percent of the total operating budget.

# BUDGET SUMMARIES



**Total Revenues/ Sources \$139,455,961**



**Total Expenditures/ Uses \$139,455,961**

# BUDGET SUMMARIES

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## COMBINED FUNDS BUDGET

### REVENUES

Property Taxes	\$ 55,240,395
Utility Taxes	2,100,000
Franchise Fees	5,730,000
Other Taxes	1,600,000
Licenses & Permits	3,326,300
Intergovernmental	6,715,898
Charges for Service	20,173,162
Impact Fees	2,163,914
Fines & Forfeitures	222,800
Interest	367,350
Miscellaneous	1,665,000
<b>TOTAL REVENUES</b>	<b>99,304,819</b>

### EXPENDITURES

Salaries	40,861,538
Retirement	7,602,223
FICA	3,125,908
Health Insurance	6,317,712
Workers Compensation	637,684
Trash Collection	2,641,483
Other Operating Expenditures	28,292,220
Capital Outlay	6,012,552
Debt Service	4,433,504
<b>TOTAL EXPENDITURES</b>	<b>99,924,824</b>

### TRANSFERS

Transfers to other funds	914,320
Transfers from other funds	914,320

**REVENUE OVER (UNDER) EXPENDITURES** (620,005)

**BEGINNING FUND BALANCE** 39,236,822

**ENDING FUND BALANCE** \$ 38,616,817

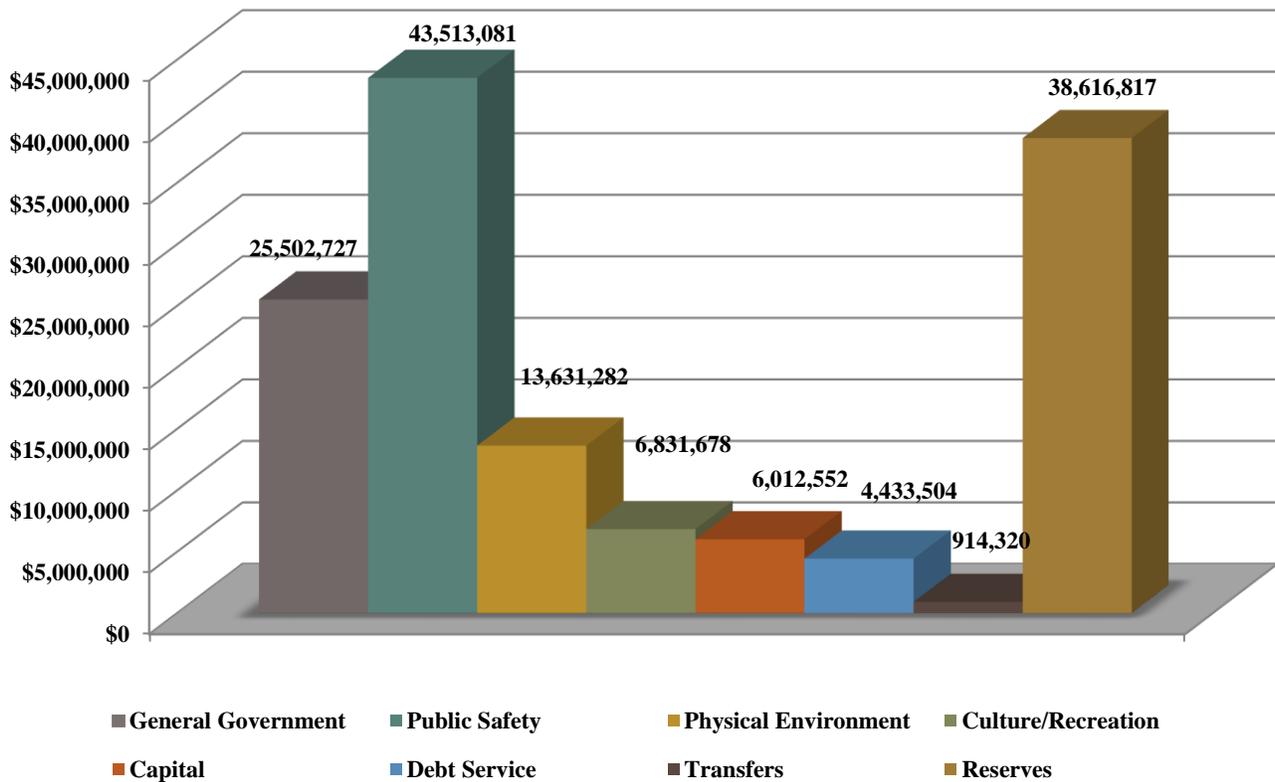
# BUDGET SUMMARIES

## EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED

Excluding beginning balances, transfers and loan proceeds, newly generated revenues for all funds increased \$5,056,405 from the 2016 adopted budgeted revenues. The increase is attributed primarily to: an increase of \$4,236,477 in Ad Valorem Taxes due to the 7.4% increase in property valuation; and increases of \$592,905 in Intergovernmental Revenues, and \$240,000 in Franchise Fees. Due to the fact that the City of Palm Beach Gardens imposes no utility taxes, does not charge for solid waste removal, and has no water or sewer enterprise fund, property taxes comprise the largest portion of total budgeted revenue, at 39.5 percent of the total budgeted revenues and sources for all funds.

As illustrated in the chart below, Public Safety expenditures represent the largest portion of the budget, at slightly more than \$43 million. Total expenditures for all funds, excluding transfers and reserves, have increased \$1,576,867, or approximately 1.6% from the adopted fiscal year 2016 budget. The increase is due primarily to contractual salary adjustments, the enhanced repair and maintenance program continued next year.

**Expenditures by Function**



# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES ALL FUNDS COMBINED

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 48,640,812	\$ 55,142,381	\$ 59,602,696	\$ 59,607,313	\$ 39,236,822
<b>REVENUES/SOURCES</b>					
Property Taxes	46,310,990	49,094,541	51,799,554	51,003,793	55,240,395
Franchise Fees	5,493,667	5,559,815	5,612,098	5,490,000	5,730,000
Other Taxes	3,642,910	3,736,964	3,664,242	3,600,000	3,700,000
Licenses & Permits	3,537,089	4,546,357	3,980,885	3,000,790	3,326,300
Intergovernmental	6,141,288	6,573,445	6,729,529	6,122,993	6,715,898
Charges for Services	19,471,553	21,019,734	20,681,938	20,197,962	20,173,162
Fines & Forfeitures	253,207	271,265	211,057	185,530	222,800
Impact Fees	1,259,848	2,625,215	1,405,047	2,809,658	2,163,914
Interest	223,301	423,972	378,045	314,102	367,350
Miscellaneous	1,747,080	2,122,054	1,574,073	1,543,586	1,665,000
Transfers In	2,434,043	8,005,816	3,445,660	3,175,660	914,320
Other Sources	1,112,611	-	1,071,929	-	-
<b>TOTAL</b>	\$ 91,627,587	\$ 103,979,180	\$ 100,554,057	\$ 97,444,074	\$ 100,219,139
<b>EXPENDITURES/USES</b>					
City Council	323,367	353,585	353,566	462,372	478,774
City Clerk	516,943	478,678	583,051	664,394	725,065
Administration	569,045	582,648	659,184	702,879	737,046
Public Communications	77,340	142,600	262,586	293,594	325,947
Engineering	337,678	359,988	437,678	485,466	572,655
Purchasing	129,798	135,895	136,240	146,818	154,478
Information Technology	1,420,719	1,643,763	1,796,281	1,997,075	2,185,267
Legal	333,051	374,368	463,259	357,426	469,446
Human Resources	555,987	605,896	684,229	707,512	768,106
Finance	949,326	978,283	1,010,398	1,010,666	1,134,943
General Services	5,281,167	5,776,261	5,788,681	5,943,763	5,760,249
Police	20,681,852	21,836,640	22,170,762	22,602,527	23,232,957
Fire	17,367,690	18,516,143	19,278,575	19,319,087	20,280,124
Planning and Zoning	1,241,775	1,358,702	1,444,019	1,678,093	1,963,266
Parks/ Grounds	3,186,097	3,611,653	3,950,811	3,737,022	3,659,278
Recreation/Golf	5,709,103	5,861,210	6,336,285	6,489,255	6,831,678
Community Services Admin/ Public Works	7,494,307	7,934,716	8,499,646	8,431,888	9,972,004
Construction Services	1,299,993	1,340,439	1,438,584	1,559,905	1,647,393
Neighborhood Services	634,196	626,661	731,598	888,678	925,695
Self Insurance	6,437,327	7,213,785	7,048,391	7,922,981	7,654,397
Debt Service	4,578,644	4,580,913	4,600,939	4,600,939	4,433,504
Capital Outlay	3,435,163	7,095,199	12,819,438	23,125,954	6,012,552
Other Uses	131,406	105,020	-	255,414	-
Operating Transfers	2,434,043	8,005,816	3,225,660	3,175,660	914,320
<b>TOTAL</b>	\$ 85,126,017	\$ 99,518,862	\$ 103,719,861	\$ 116,559,368	\$ 100,839,144
<b>ENDING BALANCES</b>					
Non Spendable Assets	45,559	28,491	39,857	7,018	-
Invested in Capital Assets	1,235,513	1,315,073	1,235,513	1,315,073	-
Restricted	12,167,561	15,938,747	1,404,772	1,790,717	1,856,312
Committed	-	-	13,792,257	-	-
Unrestricted	5,696,322	6,554,561	7,848,844	6,535,786	7,328,864
Assigned for Budget Stabilization	4,463,410	3,134,112	3,455,015	2,054,183	2,931,873
Designated for Economic Development	2,632,575	2,367,875	2,367,875	2,367,875	2,367,875
Assigned	5,835,336	7,197,732	3,226,653	3,355,258	1,065,787
Unassigned	23,066,105	23,066,105	23,066,106	23,066,109	23,066,106
<b>TOTAL</b>	\$ 55,142,381	\$ 59,602,696	\$ 56,436,892	\$ 40,492,019	\$ 38,616,817



# BUDGET SUMMARIES

## BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2015 – 2017 (MAJOR FUNDS)

	GENERAL FUND			ROAD IMPACT		
	ACTUAL FY 14/15	ESTIMATED FY 15/16	BUDGET FY 16/17	ACTUAL FY 14/15	ESTIMATED FY 15/16	BUDGET FY 16/17
<b>Revenues</b>						
Ad Valorem Taxes	49,094,541	51,799,554	55,240,395	-	-	-
Utility Taxes	2,094,656	2,064,489	2,100,000	-	-	-
Franchise Fees	5,559,815	5,612,098	5,730,000	-	-	-
Other Taxes	1,642,308	1,599,753	1,600,000	-	-	-
Licenses and Permits	4,546,357	3,980,885	3,326,300	-	-	-
Intergovernmental Revenue	7,044,850	5,990,752	5,977,898	-	-	-
Charges for Services	5,425,887	4,872,399	5,061,155	-	-	-
Impact Fees	-	-	-	350,647	361,831	1,138,037
Fines and Forfeitures	261,357	202,338	214,100	-	-	-
Miscellaneous Revenue	1,471,612	793,488	906,200	-	-	-
Interest	408,268	361,125	358,100	2,560	2,916	-
Transfers In	724,824	1,045,660	694,320	959,616	2,000,000	-
Other Sources	-	1,071,929	-	-	-	-
Fund Balances & Reserves	38,614,210	36,661,689	29,355,135	1,118,425	1,635,535	6,283
<b>TOTAL</b>	<b>116,888,685</b>	<b>116,056,159</b>	<b>110,563,603</b>	<b>2,431,248</b>	<b>4,000,282</b>	<b>1,144,320</b>
<b>Expenditures</b>						
General Government	14,757,766	15,789,354	17,848,330	-	-	-
Public Safety	41,672,577	41,425,734	43,499,081	-	-	-
Physical Environment	8,031,020	9,127,999	10,368,438	-	-	-
Transportation	-	-	-	14,243	9,721	-
Culture and Recreation	626,042	853,884	739,555	-	-	-
Capital Outlay	3,277,685	7,370,581	4,622,702	96,648	220,273	450,000
Debt Service	4,580,914	4,600,939	4,433,504	-	-	-
Transfers Out	7,280,992	2,480,000	220,000	684,824	690,660	694,320
Other Uses	-	-	-	-	-	-
Fund Balances & Reserves	36,661,689	34,407,668	28,831,993	1,635,533	3,079,628	-
<b>TOTAL</b>	<b>116,888,685</b>	<b>116,056,159</b>	<b>110,563,603</b>	<b>2,431,248</b>	<b>4,000,282</b>	<b>1,144,320</b>

# BUDGET SUMMARIES

## BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2015 – 2017 (NON-MAJOR FUNDS)

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 14/15	ESTIMATED FY 15/16	BUDGET FY 16/17	ACTUAL FY 14/15	ESTIMATED FY 15/16	BUDGET FY 16/17	(1) ACTUAL FY 14/15	(1) ESTIMATED FY 15/16	(1) BUDGET FY 16/17
<b>Revenues</b>									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	729,967	738,777	738,000	50,000	-	-	-	-	-
Charges for Services	5,131,829	5,272,561	5,435,600	-	-	-	10,462,018	10,536,978	9,676,407
Impact Fees	-	-	-	607,116	1,405,047	2,163,914	-	-	-
Fines and Forfeitures	9,907	8,719	8,700	-	-	-	-	-	-
Miscellaneous Revenue	894,803	469,078	493,800	-	-	-	254,525	311,507	265,000
Interest	2,247	1,924	1,800	2,037	9,483	1,400	5,538	5,513	6,050
Transfers In	516,612	-	220,000	2,316,220	2,400,000	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	2,429,092	2,051,161	1,325,167	3,121,305	13,020,212	707,676	6,566,226	7,869,634	7,848,844
<b>TOTAL</b>	<b>9,714,457</b>	<b>8,542,220</b>	<b>8,223,067</b>	<b>6,096,678</b>	<b>16,834,742</b>	<b>2,872,990</b>	<b>17,288,307</b>	<b>18,723,632</b>	<b>17,796,301</b>
<b>Expenditures</b>									
General Government	-	-	-	-	-	-	9,774,899	9,054,275	10,017,437
Public Safety	444,698	7,421	14,000	23,684	16,182	-	-	-	-
Physical Environment	-	-	-	10	9,721	-	-	-	-
Transportation	835,718	1,250,084	899,804	-	-	-	-	-	-
Culture and Recreation	5,235,168	5,482,401	6,092,123	28,193	56,769	-	-	-	-
Capital Outlay	797,821	452,147	-	1,339,447	4,411,710	939,850	-	585,000	450,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	40,000	745,660	694,320	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	2,401,052	1,350,167	1,217,140	4,665,344	11,594,700	1,238,820	7,513,408	9,084,357	7,328,864
<b>TOTAL</b>	<b>9,714,457</b>	<b>8,542,220</b>	<b>8,223,067</b>	<b>6,096,678</b>	<b>16,834,742</b>	<b>2,872,990</b>	<b>17,288,307</b>	<b>18,723,632</b>	<b>17,796,301</b>

(1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 2015 includes Depreciation and the Interest Expense component only of Debt Service.

# BUDGET SUMMARIES

## RELATIONSHIP BETWEEN THE CITY'S BUDGETING UNITS & FUND STRUCTURE FOR FINANCIAL REPORTING

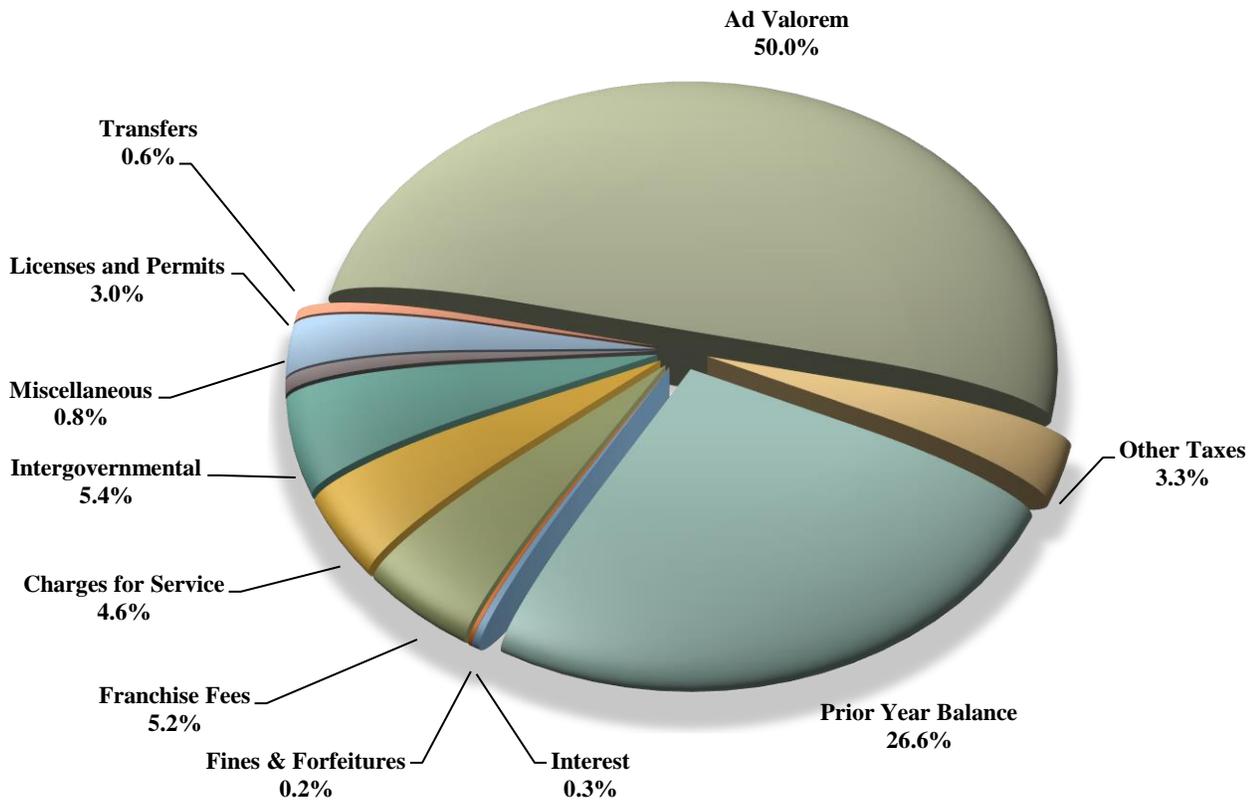
Departments	Funds			
	General	Special Revenue	Internal Service	Capital Project
City Council	♦			
Administration	♦			
Information Technology	♦			
City Clerk	♦			
Legal	♦			
Public Communications	♦			
Purchasing and Contracts Management	♦			
Engineering	♦			
Human Resources	♦			
Finance	♦			
General Services	♦			
Self-Insurance			♦	
Planning and Zoning	♦			
<b>Police</b>				
Administration/Investigations	♦			
Dispatch Services	♦			
Field Operations	♦			
Training		♦		
Grants		♦		
Police Impact				♦
<b>Fire Rescue</b>				
Administration	♦			
Emergency Services	♦			
Fire Impact				♦
<b>Public Works</b>				
Administration	♦			
Facilities Maintenance	♦			
Storm water/ Streets Maintenance	♦			
Road Impact				♦
Gas Tax		♦		
Fleet Maintenance			♦	
Parks and Grounds	♦			
Construction Services	♦			
Neighborhood Services	♦			
Golf Course		♦		
<b>Recreation</b>				
Administration	♦	♦		
Athletics	♦	♦		
Seniors	♦			
General Programs	♦	♦		
Aquatics	♦	♦		
Tennis	♦	♦		
Youth Enrichment		♦		
Recreation Impact				♦
Art in Public Places				♦

# BUDGET SUMMARIES

## GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 81% of all City expenditures. Included in this fund are all general governmental activities such as Police, Fire, Public Facilities, Construction Services, Planning and Zoning, and Culture/Recreation. Also included are the various administrative programs such as Council, Administration, Legal, Clerk, Engineering, Purchasing and Contracts Management, Finance, Information Technology, Human Resources, and General Services. Most of the expenditures in this fund are personnel related, due to the labor-intensive nature of providing general government services.

The graph below depicts the General Fund revenues and sources by category. Excluding beginning balance and transfers, newly generated revenues are projected to increase 9.4% from the fiscal year 2016 adopted budget. The increase is attributed primarily to: an increase of \$4,236,477 in Ad Valorem Taxes due to the 7.4% increase in property valuation; and Local Government Half-Cent Sales Tax of \$200,000, which is a result of the improving economy. For a more detailed discussion of General Fund revenue sources, please see the separate section beginning on page 74.



**Total Revenues/ Sources \$110,563,603**

# BUDGET SUMMARIES

## GENERAL FUND CONTINUED (CONTINUED)

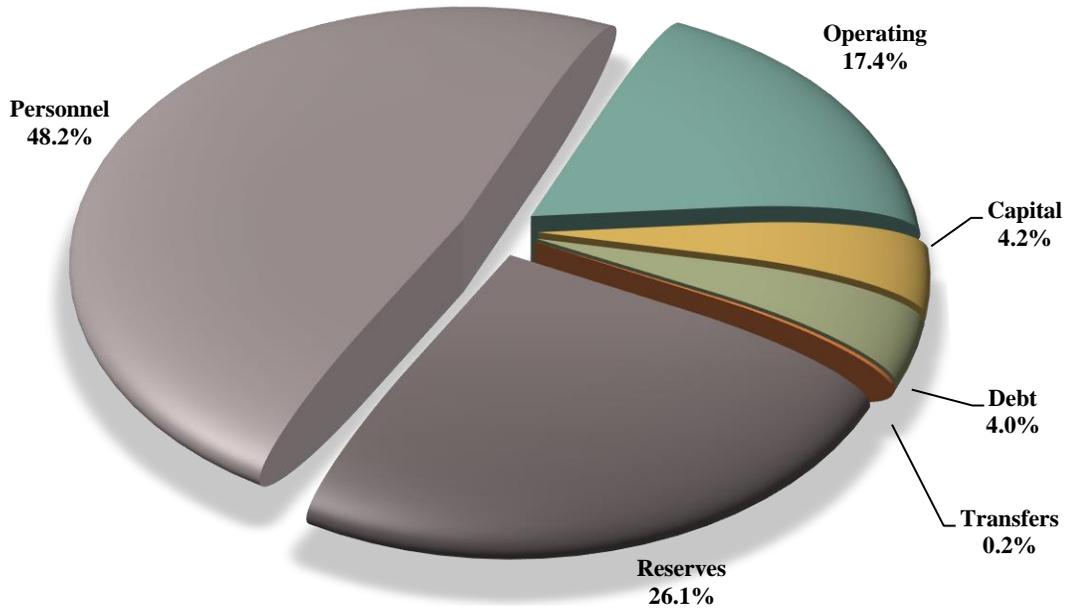
The graph below depicts the General Fund expenditures by category. Excluding transfers and reserves, expenditures have increased 8% over the fiscal year 2016 adopted budget. Expenditure levels have been impacted by the following factors relating to personnel, operating and capital costs:

- Provides funding for the first year’s contractual adjustment for the PBA which provides a 6% across-the-board increase
- Per the current collective bargaining agreement, the budget contains an increase of 3.5% for FY 2017 for members of the IAFF
- Salary increases of 6% have been budgeted for SEIU and non-union employees
- Additional funding of \$930,875 has been budgeted for increased repair and maintenance of infrastructure and facilities
- Funding has been provided for twenty-four (24) new positions: This is a result of reclassifications of four (4) existing part-time employees to full-time; Ten (10) firefighter positions; Four (4) Emergency Communication Operators; A First Assistant Golf Pro and a Meeting & Events Coordinator for the new Golf Club house facilities; Three (3) Parks Maintenance employees; one (1) GIS Analyst and one (1) Media Relations Specialist.

Significant capital outlay items contained within the General Fund include:

- |  |           |
|--|-----------|
| • Golf Course Parking Improvements/Expansion | \$400,000 |
| • Golf Cart Barn Replacement                 | 305,000   |
| • City Hall Renovations                      | 400,000   |

A complete summary and discussion of all capital for all funds begins on page 237.



**Total Expenditures/ Uses \$110,563,603**

# BUDGET SUMMARIES

## ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES GENERAL FUND

### FUND NUMBER 001

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 34,749,730	\$ 38,614,210	\$ 36,661,689	\$ 36,661,689	\$ 29,355,135
<b>REVENUES/SOURCES</b>					
Property Taxes	46,310,990	49,094,541	51,799,554	51,003,793	55,240,395
Franchise Fees	5,493,667	5,559,815	5,612,098	5,490,000	5,730,000
Other Taxes	3,642,910	3,736,964	3,664,242	3,600,000	3,700,000
Licenses & Permits	3,537,089	4,546,357	3,980,885	3,000,790	3,326,300
Intergovernmental	5,453,757	5,793,478	5,990,752	5,416,000	5,977,898
Charges for Services	4,457,724	5,425,887	4,872,399	4,586,302	5,061,155
Fines & Forfeitures	242,211	261,357	202,338	175,000	214,100
Interest	213,649	408,268	361,125	301,000	358,100
Miscellaneous	1,189,147	1,471,609	793,488	911,925	906,200
Transfers In	689,030	724,824	1,045,660	745,660	694,320
Other Financing Sources	1,112,611	-	1,071,929	-	-
<b>TO TAL</b>	\$ 72,342,785	\$ 77,023,100	\$ 79,394,470	\$ 75,230,470	\$ 81,208,468
<b>EXPENDITURES/USES</b>					
City Council	323,367	353,585	353,566	462,372	478,774
City Clerk	516,943	478,678	583,051	664,394	725,065
Administration	569,045	582,648	659,184	702,879	737,046
Public Communications	77,340	142,600	262,586	293,594	325,947
Engineering	337,678	359,988	437,678	485,466	572,655
Purchasing	129,798	135,895	136,240	146,818	154,478
Information Technology	1,420,719	1,643,763	1,796,281	1,997,075	2,185,267
Legal	333,051	374,368	463,259	357,426	469,446
Human Resources	555,987	605,896	684,229	707,512	768,106
Finance	949,326	978,283	1,010,398	1,010,666	1,134,943
General Services	5,281,167	5,776,261	5,788,681	5,943,763	5,760,249
Police	20,657,340	21,812,915	22,163,341	22,588,527	23,218,957
Fire	17,364,060	18,503,267	19,262,393	19,305,859	20,280,124
Planning and Zoning	1,241,775	1,358,702	1,444,019	1,621,324	1,963,266
Parks	3,145,596	3,516,762	3,894,042	3,737,022	3,659,278
Recreation	608,030	626,042	853,884	893,054	739,555
Community Services Admin/ Public Works	4,166,180	4,514,258	5,233,957	5,134,868	6,709,160
Construction Services	1,299,993	1,340,439	1,438,584	1,559,905	1,647,393
Neighborhood Services	634,196	626,661	731,598	888,678	925,695
Debt Service	4,578,644	4,580,913	4,600,939	4,600,939	4,433,504
Capital Outlay	2,411,651	3,277,685	7,370,581	5,841,175	4,622,702
Operating Transfers	1,745,013	7,280,992	2,480,000	2,430,000	220,000
Other Uses	131,406	105,020	-	255,414	-
Payment to Defined Benefit Plan	-	-	-	-	-
<b>TO TAL</b>	\$ 68,478,305	\$ 78,975,621	\$ 81,648,491	\$ 81,628,730	\$ 81,731,610
<b>ENDING BALANCES</b>					
Nonspendable	14,857	7,018	14,857	7,018	-
Restricted	3,374,314	1,844,608	466,139	411,335	466,139
Committed for Capital Improvements	-	-	2,905,233	-	-
Assigned for Infrastructure	-	-	-	-	-
Assigned for Budget Stabilization	4,463,410	3,134,112	3,455,015	2,054,183	2,931,873
Designated for Economic Development	2,632,575	2,367,875	2,367,875	2,367,875	2,367,875
Assigned for Other Purposes	5,062,949	6,241,971	2,132,443	2,356,909	-
Unassigned	23,066,105	23,066,105	23,066,106	23,066,109	23,066,106
<b>TO TAL</b>	\$ 38,614,210	\$ 36,661,689	\$ 34,407,668	\$ 30,263,429	\$ 28,831,993

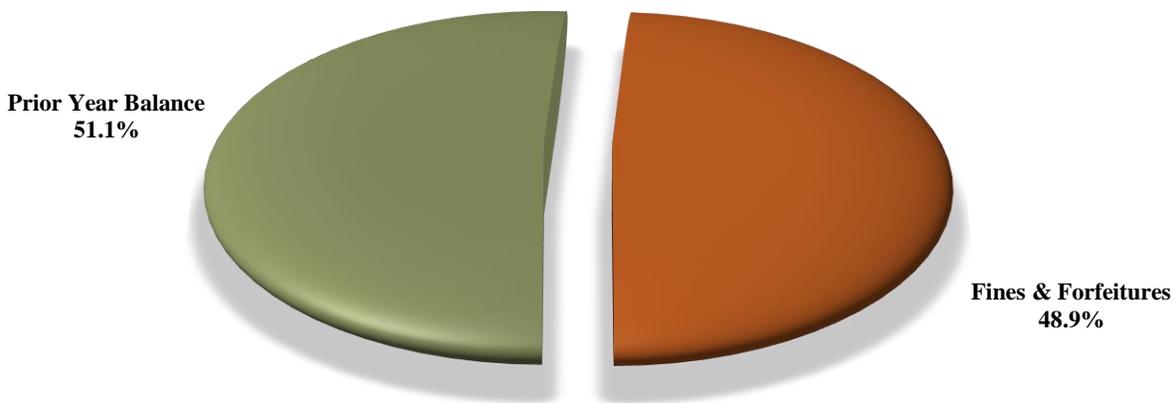


# BUDGET SUMMARIES

## POLICE TRAINING SPECIAL REVENUE FUND

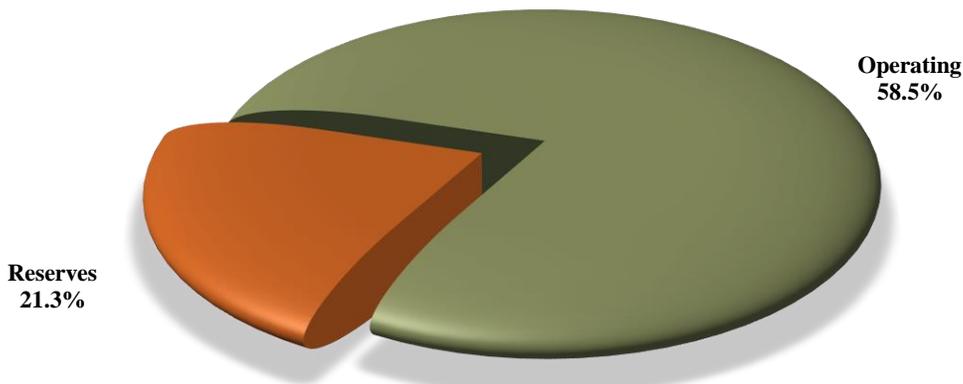
The Police Training Fund is a special revenue fund established to supplement funding for training in the areas of crime reduction, crime control, and professional development. This fund will be utilized as a supplement to the department's current training budget and in accordance with Florida State Statute 943.25.

The graph below depicts the Police Training Special Revenue Fund revenues by category. Fines and Forfeitures are projected to be \$8,700 for FY 2017. For a more detailed discussion of Police Training revenue sources, please see the Revenue Information section beginning on page 78.



**Total Revenue/ Sources \$17,784**

The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2017. Expenditures/reserves are projected to be \$17,784 for FY 2017, a decrease of \$6,142 from the FY 2016 budget.



**Total Expenditures/ Reserves \$17,784**

# BUDGET SUMMARIES

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

### FUND NUMBER 002

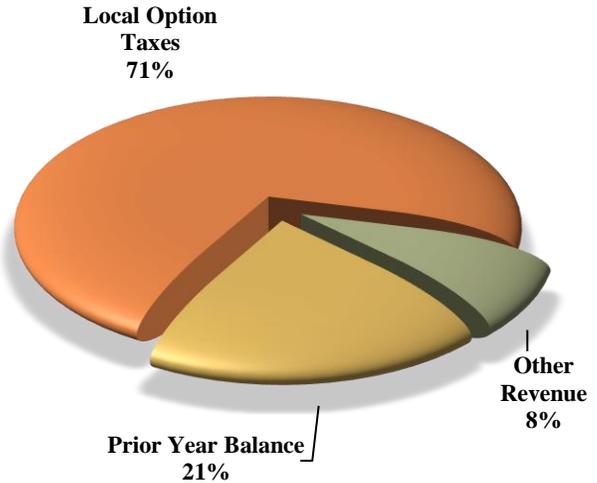
	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 19,703	\$ 10,795	\$ 7,786	\$ 7,786	\$ 9,084
<b>REVENUES/SOURCES</b>					
Fines & Forfeitures	10,996	9,908	8,719	10,530	8,700
Interest	-	-	-	-	-
<b>TOTAL</b>	\$ 10,996	\$ 9,908	\$ 8,719	\$ 10,530	\$ 8,700
<b>EXPENDITURES/USES</b>					
Police Operating	19,903	12,917	7,421	14,000	14,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 19,903	\$ 12,917	\$ 7,421	\$ 14,000	\$ 14,000
<b>ENDING BALANCES</b>					
Restricted	10,795	7,786	9,084	4,316	3,784
<b>TOTAL</b>	10,795	\$ 7,786	\$ 9,084	\$ 4,316	\$ 3,784

# BUDGET SUMMARIES

## GAS TAX SPECIAL REVENUE FUND

The Gas Tax Fund is a special revenue fund established to account for the receipt of Local Option Gas Taxes. The use of these funds is legally restricted for transportation related capital improvements or maintenance costs. Florida Statutes 206.41(1)(e), 206.87(1)(c) and 336.025 govern the collection and authorized uses of these revenues. Some of these authorized uses include:

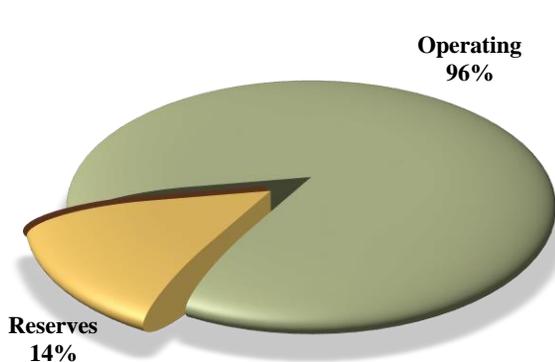
- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Street lighting
- Traffic signs, traffic engineering, signalization and pavement markings
- Bridge maintenance and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



**Total Revenues/ Sources \$1,047,373**

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$738,000 for fiscal year 2017. Other revenue consists of Miscellaneous Revenue of \$87,000 and Interest Income of \$500, while Prior Year Balance carried forward is estimated at \$221,873. For a more detailed discussion of Gas Tax revenue sources, please see the Revenue Information section beginning on page 79.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2017. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.



Projected expenditures include the following significant items:

- |                                  |           |
|----------------------------------|-----------|
| • Pavement Resurfacing           | \$400,000 |
| • Street Lighting and Repairs    | \$283,000 |
| • Street Striping                | \$80,000  |
| • Railroad Crossings Maintenance | \$136,804 |

**Total Expenditures/Reserves \$1,407,373**

# BUDGET SUMMARIES

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

### FUND NUMBER 103

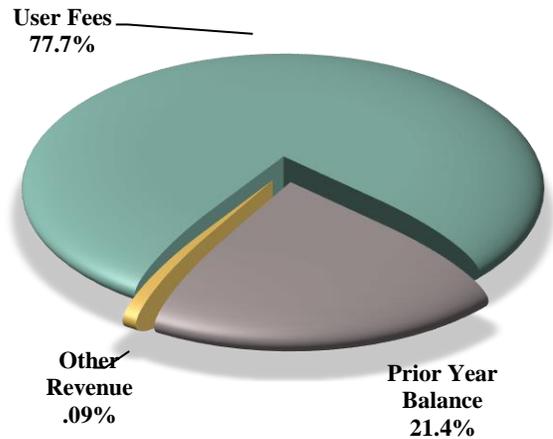
	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 1,984,769	\$ 1,332,429	\$ 1,066,141	\$ 1,066,141	\$ 221,873
<b>REVENUES/SOURCES</b>					
Intergovernmental	687,531	729,967	738,777	706,993	738,000
Interest	287	1,014	586	687	500
Miscellaneous	84,705	87,243	87,000	82,241	87,000
Transfer In		471,512	-	-	-
<b>TOTAL</b>	\$ 772,523	\$ 1,289,736	\$ 826,363	\$ 789,921	\$ 825,500
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	783,372	835,718	1,250,084	1,192,105	899,804
Capital Outlay	641,491	720,306	420,547	420,547	-
Operating Transfers					
<b>TOTAL</b>	\$ 1,424,863	\$ 1,556,024	\$ 1,670,631	\$ 1,612,652	\$ 899,804
<b>ENDING BALANCES</b>					
Committed for Encumbrances	-	-	-	-	-
Reserved for Projects					
Committed for Projects	-	-	-	-	-
Restricted	1,332,429	1,066,141	221,873	243,410	147,569
<b>TOTAL</b>	\$ 1,332,429	\$ 1,066,141	\$ 221,873	\$ 243,410	\$ 147,569

# BUDGET SUMMARIES

## RECREATION SPECIAL REVENUE FUND

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

The graph to the right depicts the Recreation Special Revenue Fund revenues by category. Charges for Services are projected to be \$3,888,000 for FY 2017, other revenues are estimated at \$46,700, and Prior Year Balance carried forward is projected at \$1,070,913. For a more detailed discussion of Recreation revenue sources, please see the Revenue Information section beginning on page 80.

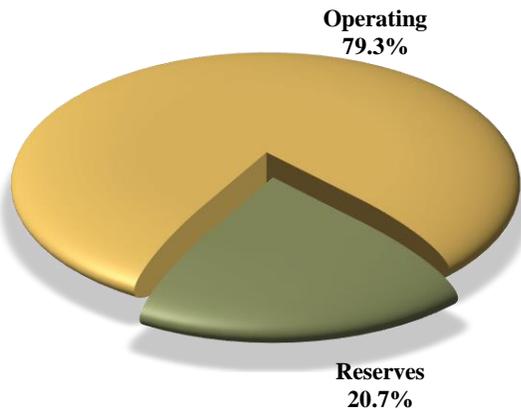


Some of the more significant user fees are as follows:

- Youth Enrichment \$1,076,000
- General Programs \$920,000
- Tennis \$675,000
- Aquatics \$350,000
- Athletics & Special Facilities \$420,000

**Total Revenues/Sources \$5,005,613**

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2017. Excluding reserves, operating expenditures are anticipated to be \$3,971,931, an increase of 6% from the FY 2016 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$1,027,877
- Programs \$745,126
- Resources \$580,559
- Tennis \$719,524
- Athletics \$455,819
- Aquatics \$443,027

**Total Expenditures/Reserves \$5,005,613**

# BUDGET SUMMARIES

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

### FUND NUMBER 104

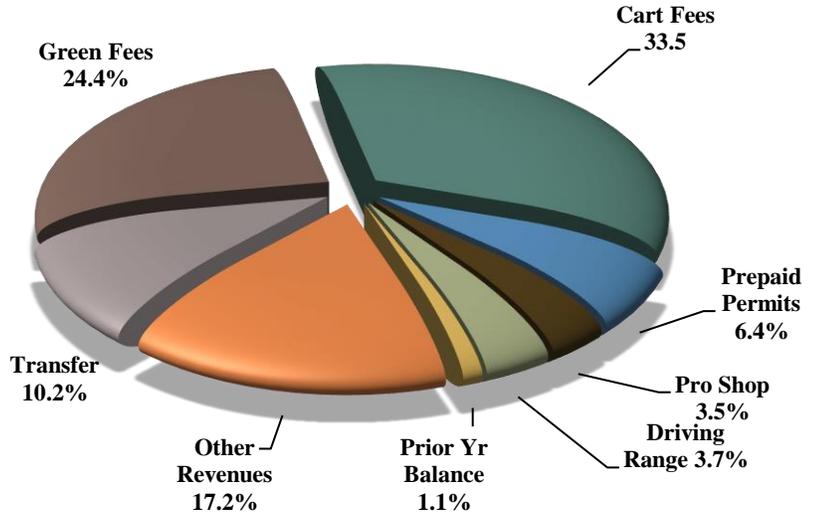
	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 740,625	\$ 737,784	\$ 907,498	\$ 912,115	\$ 1,070,913
<b>REVENUES/SOURCES</b>					
Charges for Services	3,449,655	3,555,679	3,820,845	3,708,679	3,888,000
Interest	838	1,031	1,104	850	1,100
Miscellaneous	39,008	41,237	35,890	44,784	45,600
Transfer In	-	45,100	-	-	-
<b>TOTAL</b>	\$ 3,489,501	\$ 3,643,047	\$ 3,857,839	\$ 3,754,313	\$ 3,934,700
<b>EXPENDITURES/USES</b>					
Recreation Operating	3,492,342	3,429,743	3,694,424	3,757,260	3,971,931
Capital Outlay	-	43,590	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 3,492,342	\$ 3,473,333	\$ 3,694,424	\$ 3,757,260	\$ 3,971,931
<b>ENDING BALANCES</b>					
Non-Spendable Fund Balance	-	10,793	-	-	-
Reserved for Projects	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	737,784	896,705	1,070,913	909,168	1,033,682
<b>TOTAL</b>	\$ 737,784	\$ 907,498	\$ 1,070,913	\$ 909,168	\$ 1,033,682

# BUDGET SUMMARIES

## GOLF COURSE SPECIAL REVENUE FUND

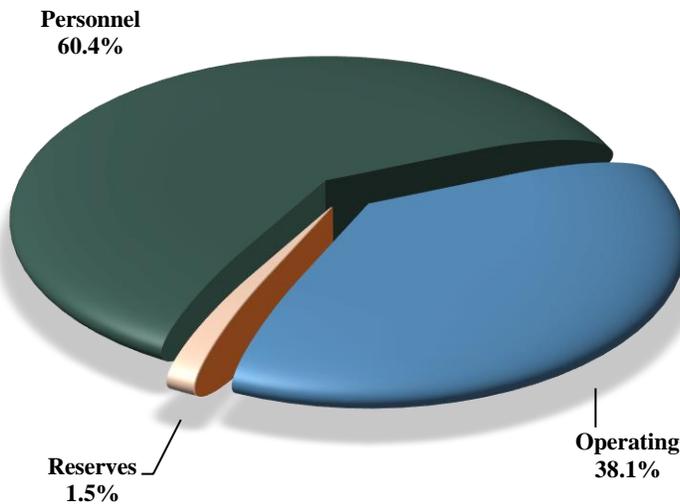
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2017 Golf Course revenues by category. Overall, excluding beginning balance and transfers, revenues are projected to increase by 2% based on projected rounds of golf. For a more detailed summary of Golf Course revenue sources, please see the Revenue Information section on page 81.



**Total Revenue/ Sources \$2,152,297**

The graph below depicts the fiscal year 2017 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have increased 15% compared to the fiscal year 2016 adopted budget. Total expenditures for fiscal year 2017 equal \$2,120,192.



Included within the Golf Course operation are the divisions of Pro Shop, \$508,017, Administration, \$321,029, Maintenance, \$942,617, and a projected Reserve Balance of \$32,105. For FY 2017, Two (2) new divisions were added to the Golf Course operations in anticipation of the new and expanded club house: Food & Beverage, \$69,791, and Programs, \$278,737 for a total of \$2,152,297.

**Total Expenditures/ Reserves \$2,152,297**

# BUDGET SUMMARIES

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

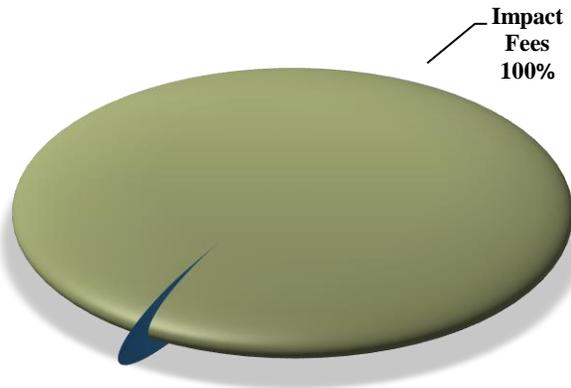
### FUND NUMBER 106

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 63,495	\$ 65,305	\$ 69,736	\$ 69,736	\$ 23,297
<b>REVENUES/SOURCES</b>					
Charges for Services	1,248,063	1,576,150	1,451,716	1,627,500	1,547,600
Interest	243	192	234	150	200
Miscellaneous	210,227	267,439	346,188	259,636	361,200
Transfers In	200,000	-	-	-	220,000
Other Financing Sources	-	-	-	-	-
<b>TOTAL</b>	\$ 1,658,533	\$ 1,843,781	\$ 1,798,138	\$ 1,887,286	\$ 2,129,000
<b>EXPENDITURES/USES</b>					
Golf Operating	1,608,731	1,805,425	1,787,977	1,838,941	2,120,192
Capital Outlay	47,992	33,925	31,600	28,900	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 1,656,723	\$ 1,839,350	\$ 1,819,577	\$ 1,867,841	\$ 2,120,192
<b>ENDING BALANCES</b>					
Non-Spendable Fund Balance	30,702	10,680	25,000	-	-
Reserved for Projects	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	34,603	59,056	23,297	89,181	32,105
<b>TOTAL</b>	\$ 65,305	\$ 69,736	\$ 48,297	\$ 89,181	\$ 32,105

# BUDGET SUMMARIES

## RECREATION IMPACT CAPITAL PROJECT FUND

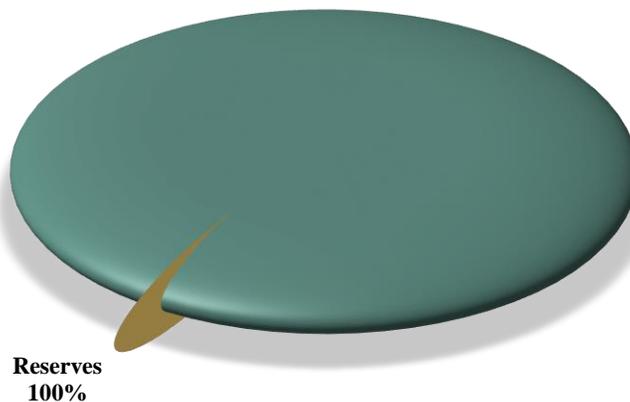
The Recreation Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing recreational opportunities and services in the City. By law, these funds may only be used for specific items related to the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



The graph to the left depicts the Recreation Impact Fund revenues by category. Impact Fees are projected to be \$436,207 for fiscal year 2017. For a more detailed discussion of Recreation Impact revenue sources, please see the Revenue Information section beginning on page 82.

**Total Revenues/ Sources \$436,207**

The graph below depicts the total projected Recreation Impact Fund expenditures, which consist of \$436,207 being held in reserves. No projects are projected in this fund in fiscal year 2017.



**Total Expenditures/ Reserves \$436,207**

# BUDGET SUMMARIES

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

### FUND NUMBER 301

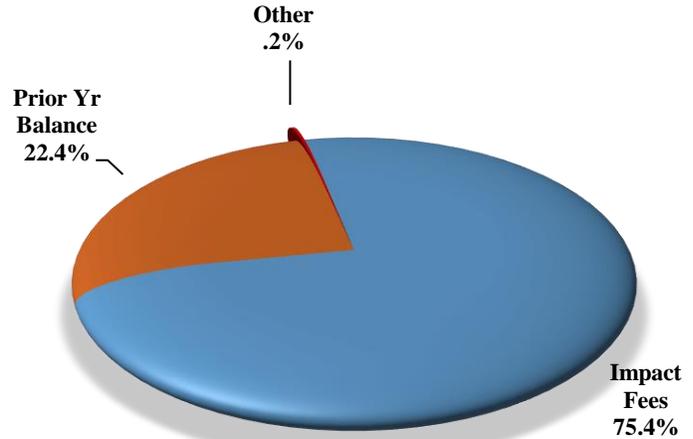
	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 2,668,279	\$ 3,210,293	\$ 6,719,333	\$ 6,719,333	\$ -
<b>REVENUES/SOURCES</b>					
Intergovernmental	-	-	-	-	-
Interest	1,278	3,331	3,909	2,558	-
Impact Fees	687,154	1,667,452	649,672	1,564,292	436,207
Miscellaneous	-	-	-	-	-
Transfers In	-	3,488,544	400,000	400,000	-
<b>TOTAL</b>	\$ 688,432	\$ 5,159,327	\$ 1,053,581	\$ 1,966,850	\$ 436,207
<b>EXPENDITURES/USES</b>					
Recreation Operating	27,486	66,698	-	-	-
Capital Outlay	118,932	1,583,588	1,031,150	8,480,063	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 146,418	\$ 1,650,286	\$ 1,031,150	\$ 8,480,063	\$ -
<b>ENDING BALANCES</b>					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	6,741,764	-	-
Designated for Projects	-	-	-	-	-
Restricted	3,210,293	6,719,333	-	206,120	436,207
<b>TOTAL</b>	\$ 3,210,293	\$ 6,719,333	\$ 6,741,764	\$ 206,120	\$ 436,207

# BUDGET SUMMARIES

## POLICE IMPACT CAPITAL PROJECT FUND

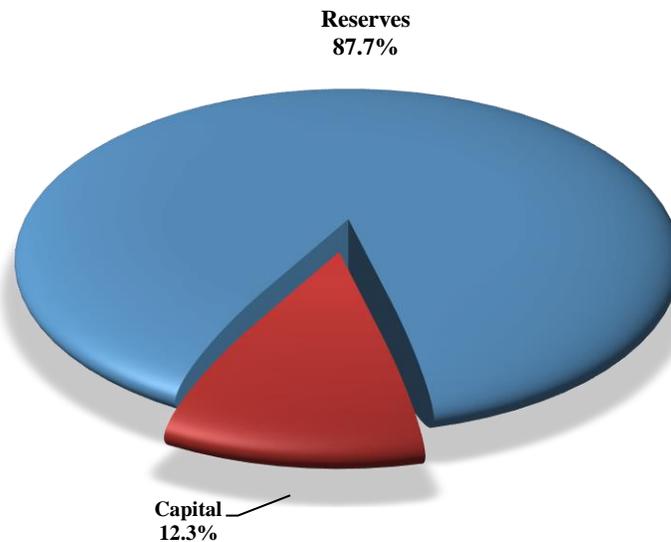
The Police Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of law enforcement services in the City. By law, these funds may only be used for specific items related to the impact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

The graph to the right depicts the Police Impact Fund revenues by category. Impact Fees are projected to be \$306,708, Interest income projected at \$1,000 and Prior Year Balance carried forward is projected at \$99,242. For a more detailed discussion of Police Impact revenue sources, please see the Revenue Information section beginning on page 83.



**Total Revenues/ Sources \$406,950**

The graph below depicts the total projected Police Impact Fund expenditures, which consist of \$50,000 for capital expenditures and \$356,950 being held in reserves.



**Total Expenditures/ Reserves \$406,950**

# BUDGET SUMMARIES

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

### FUND NUMBER 302

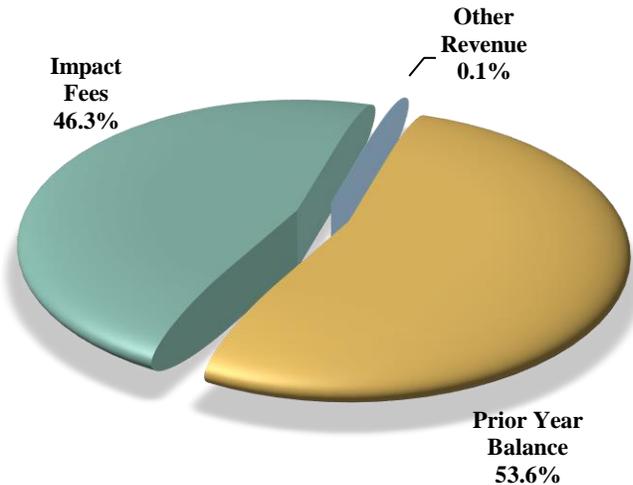
	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 507,043	\$ 474,751	\$ 3,007,498	\$ 3,007,498	\$ 99,242
<b>REVENUES/SOURCES</b>					
Intergovernmental	-	-	-	-	-
Interest	386	870	1,842	493	1,000
Impact Fees	115,232	270,206	110,389	252,313	306,708
Miscellaneous	-	-	-	-	-
Transfer In	-	2,316,220	-	-	-
<b>TOTAL</b>	\$ 115,618	\$ 2,587,296	\$ 112,231	\$ 252,806	\$ 307,708
<b>EXPENDITURES/USES</b>					
Police Operating	4,609	10,808	-	-	-
Capital Outlay	143,301	43,741	2,596,370	3,020,487	50,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 147,910	\$ 54,549	\$ 2,596,370	\$ 3,020,487	\$ 50,000
<b>ENDING BALANCES</b>					
Committed for Encumbrances			-		
Committed for Projects			424,117		
Restricted	474,751	3,007,498	99,242	239,817	356,950
<b>TOTAL</b>	\$ 474,751	\$ 3,007,498	\$ 523,359	\$ 239,817	\$ 356,950

# BUDGET SUMMARIES

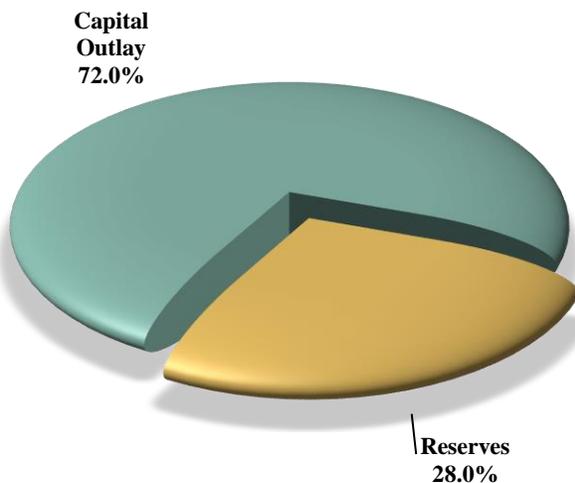
## FIRE IMPACT CAPITAL PROJECT FUND

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

The graph depicts the Fire Impact Fund revenues by category. Impact Fees are projected to be \$282,962 for fiscal year 2017. The projected balance carried forward is \$327,903. For a more detailed discussion of Fire Impact revenue sources, please see the Revenue Information section beginning on page 84.



**Total Revenue/ Sources \$611,265**



The graph to the left depicts the total projected Fire Impact Fund expenditures, which consist of \$439,850 for capital expenditures and \$171,415 being held in reserves

**Total Expenditures/ Reserves \$611,265**

# BUDGET SUMMARIES

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

### FUND NUMBER 303

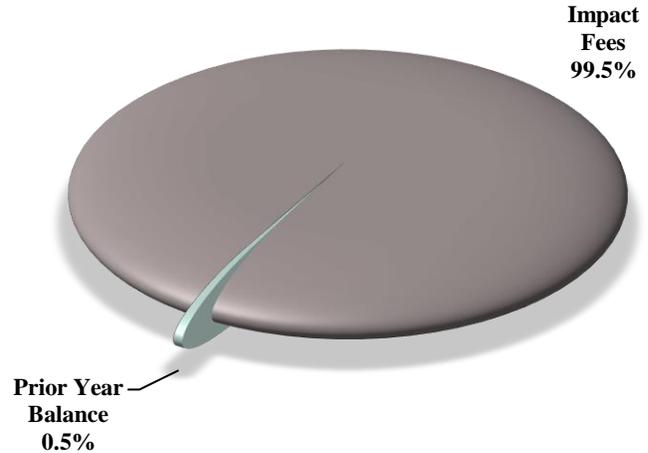
	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 217,340	\$ 304,755	\$ 574,218	\$ 574,218	\$ 327,903
<b>REVENUES/SOURCES</b>					
Interest	301	429	410	417	400
Impact Fees	90,744	321,910	283,155	234,532	282,962
Loan Proceeds	-	-	-	-	-
<b>TOTAL</b>	\$ 91,045	\$ 322,339	\$ 283,565	\$ 234,949	\$ 283,362
<b>EXPENDITURES/USES</b>					
Fire Operating	3,630	12,876	16,182	13,228	-
Capital Outlay	-	-	48,698	529,572	439,850
Debt Service	-	-	-	-	-
Operating Transfers	-	40,000	55,000	55,000	-
<b>TOTAL</b>	\$ 3,630	\$ 52,876	\$ 119,880	\$ 597,800	\$ 439,850
<b>ENDING BALANCES</b>					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	410,000	-	-
Restricted	304,755	574,218	327,903	211,367	171,415
<b>TOTAL</b>	\$ 304,755	\$ 574,218	\$ 737,903	\$ 211,367	\$ 171,415

# BUDGET SUMMARIES

## ROAD IMPACT CAPITAL PROJECT FUND

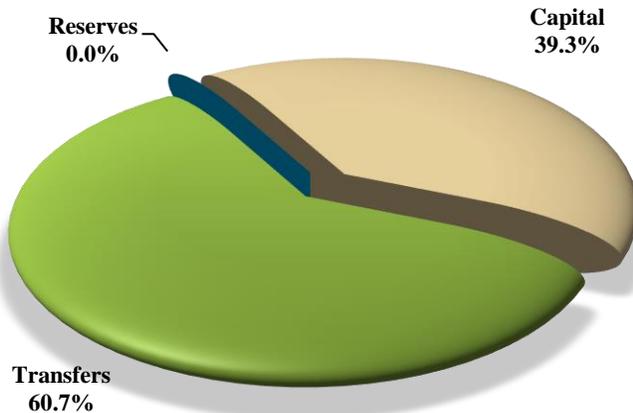
The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development and the related demands placed on the City's transportation system.

The graph depicts the Road Impact Fund revenues by category. Impact Fees are projected to be \$1,138,037 for fiscal year 2017. The total estimated balance carried forward is \$6,283. For a more detailed discussion of Road Impact revenue sources, please see the Revenue Information section beginning on page 85.



**Total Revenues/Sources \$1,144,320**

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2017. The projected total expenditures are \$1,144,320, which consists of \$450,000 for various roadway improvements and a transfer of \$694,320 to cover the Series 2011B debt service.



As noted previously, Council has earmarked a portion of Road Impact Funds for repayment of the Series 2011B Public Improvement and Refunding Bonds used to construct the Burns Road improvements.

**Total Expenditures/ Reserves \$1,144,320**

# BUDGET SUMMARIES

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

### FUND NUMBER 305

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 1,514,818	\$ 1,118,425	\$ 1,635,535	\$ 1,635,535	\$ 6,283
<b>REVENUES/SOURCES</b>					
Interest	1,385	2,562	2,916	2,647	-
Impact Fees	338,718	350,647	361,831	758,521	1,138,037
Transfer In	-	959,616	2,000,000	2,000,000	-
<b>TOTAL</b>	\$ 340,103	\$ 1,312,825	\$ 2,364,747	\$ 2,761,168	\$ 1,138,037
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	19,401	14,243	9,721	2,932	-
Capital Outlay	28,065	96,648	220,273	3,693,616	450,000
Debt Service	-	-	-	-	-
Operating Transfers	689,030	684,824	690,660	690,660	694,320
<b>TOTAL</b>	\$ 736,496	\$ 795,715	\$ 920,654	\$ 4,387,208	\$ 1,144,320
<b>ENDING BALANCES</b>					
Committed for Encumbrances					
Committed for Projects					
Designated for Projects			3,073,345	-	-
Restricted	1,118,425	1,635,535	6,283	9,495	-
<b>TOTAL</b>	\$ 1,118,425	\$ 1,635,535	\$ 3,079,628	\$ 9,495	\$ -

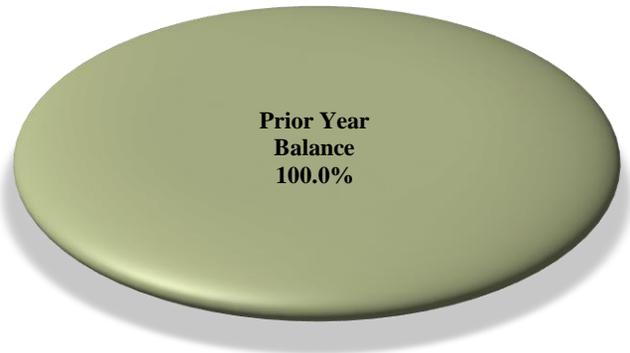
# BUDGET SUMMARIES

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## ART IN PUBLIC PLACES CAPITAL PROJECT FUND

The Art in Public Places Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing art and cultural activities. By law, these funds may only be used for specific items related to the impact of new development and the related demands placed on the City's services.

The graph depicts the Art in Public Places Fund revenues by category. No Impact Fees or other revenues are projected for fiscal year 2017. The estimated Prior Year Balance carried forward is \$274,248.



**Total Revenues/Sources \$274,248**

The graph below depicts the total Art in Public Places Fund expenditures for fiscal year 2017. As of the date of preparation of the fiscal year 2017 budget, no specific projects had been identified for appropriation; therefore, the balance of \$274,248 held in reserves is available for art projects at the Council's discretion.



**Total Expenditures/Reserves \$274,248**

# BUDGET SUMMARIES

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

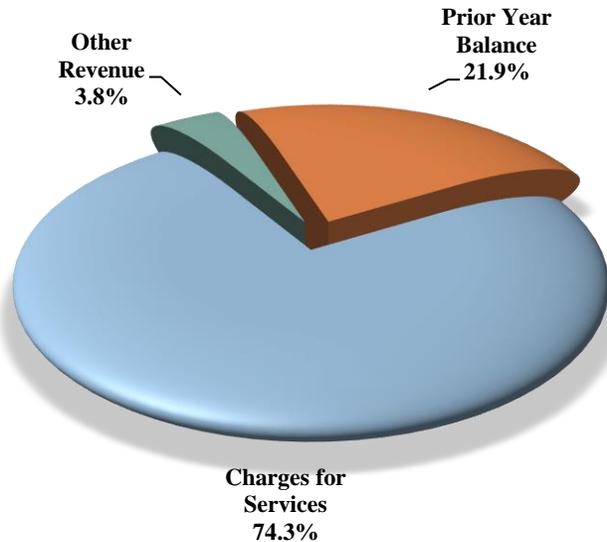
### FUND NUMBER 304

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 821,322	\$ 819,306	\$ 636,985	\$ 636,985	\$ 274,248
<b>REVENUES/SOURCES</b>					
Interest	849	738	406	-	-
Impact Fees	28,000	15,000	-	-	-
Miscellaneous	-	-	-	-	-
<b>TOTAL</b>	\$ 28,849	\$ 15,738	\$ 406	\$ -	\$ -
<b>EXPENDITURES/USES</b>					
Art Operating	13,015	28,193	56,769	56,769	-
Capital Outlay	17,850	169,866	68,576	144,400	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 30,865	\$ 198,059	\$ 125,345	\$ 201,169	\$ -
<b>ENDING BALANCES</b>					
Committed for Encumbrances	-	-	-	-	-
Committed for R&M	-	-	237,798	-	-
Restricted	819,306	636,985	274,248	435,816	274,248
<b>TOTAL</b>	\$ 819,306	\$ 636,985	\$ 512,046	\$ 435,816	\$ 274,248

# BUDGET SUMMARIES

## FLEET MAINTENANCE INTERNAL SERVICE FUND

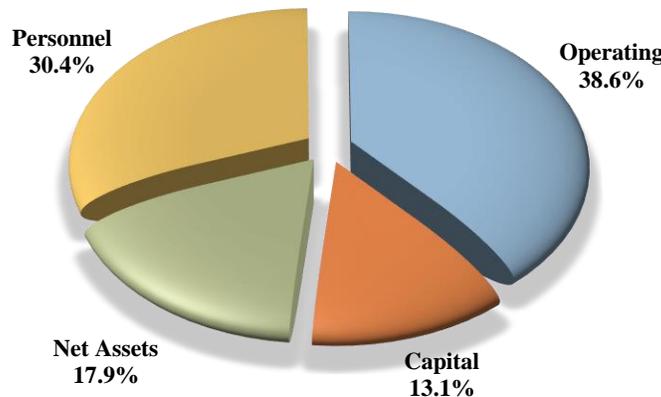
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City's central garage facility. This fund is totally self-supported by charges levied upon all City departments. For budgeting purposes, capital purchases and principal debt service payments are budgeted, while depreciation and amortization are not. The fund provides a full range of fleet services to departments including preventive maintenance and routine repairs of City vehicles, coordination of purchases of vehicles and heavy equipment by other departments, and maintenance of City machinery and equipment.



The graph to the left depicts the Fleet Fund revenues by category. Charges for Services consist of the amounts charged to each using department, for a total of \$2,544,638. Other revenues consist of \$70,000 of Miscellaneous Revenue, and \$60,000 for Disposition of Fixed Assets. For a more detailed discussion of the Fleet Maintenance revenue sources, please see the Revenue Information section beginning on page 86.

**Total Revenues/ Sources \$3,425,670**

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2017 by category. The projected total expenditures are \$3,425,670, which consists of \$2,363,040 of operating costs, \$450,000 for the purchase of replacement vehicles and \$612,630 being held in reserves.



**Total Expenditures/ Reserves \$3,425,670**

# BUDGET SUMMARIES

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

### FUND NUMBER 501

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 1,431,477	\$ 1,591,346	\$ 1,721,506	\$ 1,721,506	\$ 750,782
<b>REVENUES/SOURCES</b>					
Charges for Services	2,556,083	2,539,420	2,642,802	2,492,800	2,544,638
Interest	176	210	213	-	250
Miscellaneous	75,840	161,027	176,507	110,000	70,000
Disposition of Fixed Assets	56,485	-	-	-	60,000
Transfer In	-	-	-	-	-
<b>TOTAL</b>	\$ 2,688,584	\$ 2,700,657	\$ 2,819,522	\$ 2,602,800	\$ 2,674,888
<b>EXPENDITURES/USES <sup>(1)</sup></b>					
Public Facilities Operating	2,525,354	2,570,497	2,005,884	2,101,983	2,363,040
Capital Outlay	3,361	-	585,000	519,592	450,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 2,528,715	\$ 2,570,497	\$ 2,590,884	\$ 2,621,575	\$ 2,813,040
<b>ENDING BALANCES <sup>(2)</sup></b>					
Invested in Capital Assets	1,199,362	1,282,043	1,199,362	1,282,043	-
Unrestricted	391,984	439,463	750,782	420,688	612,630
<b>TOTAL</b>	\$ 1,591,346	\$ 1,721,506	\$ 1,950,144	\$ 1,702,731	\$ 612,630

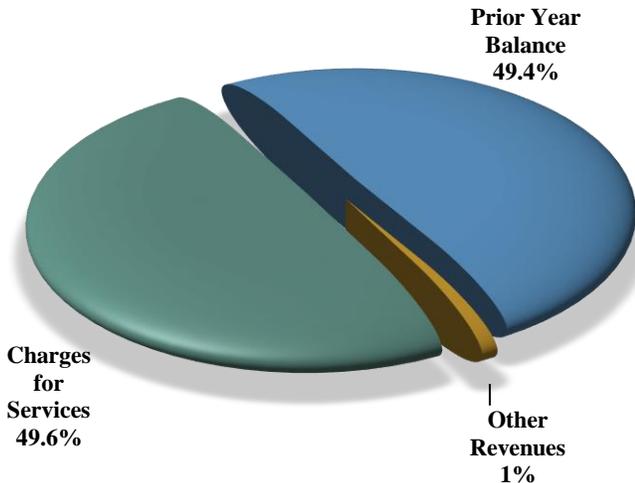
(1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 13 and FY 14 include Depreciation and the Interest Expense component only of Debt Service.

(2) Invested in Capital Assets amounts represent historical and estimated net assets invested in capital, and, therefore, are not available for appropriation.

# BUDGET SUMMARIES

## SELF-INSURANCE INTERNAL SERVICE FUND

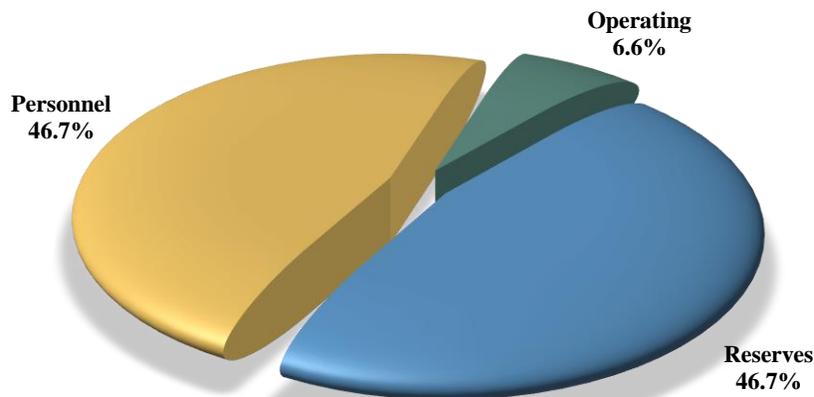
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City’s health benefit program. This fund is totally self-supported by charges levied upon all City departments. Through this fund, the City provides medical, dental, life, and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



The graph depicts the Self-Insurance Fund revenues by category. Revenues for fiscal year 2017 consist of employer and employee contributions for a total of \$7,131,769. Other revenues consist of excess claims and pharmacy rebates of \$135,000, and Interest Income of \$5,800. Other sources consist of an estimated Prior Year Balance of \$7,098,062. For a more detailed discussion of the Self-Insurance revenue sources, please see the Revenue Information section beginning on page 87.

**Total Revenues/ Sources \$14,370,631**

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2017 by category. Expenditures, excluding reserves, total \$7,654,397, and consist of medical and dental claims, administrative fees, and premium payments.



**Total Expenditures/ Uses \$14,370,631**

# BUDGET SUMMARIES

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

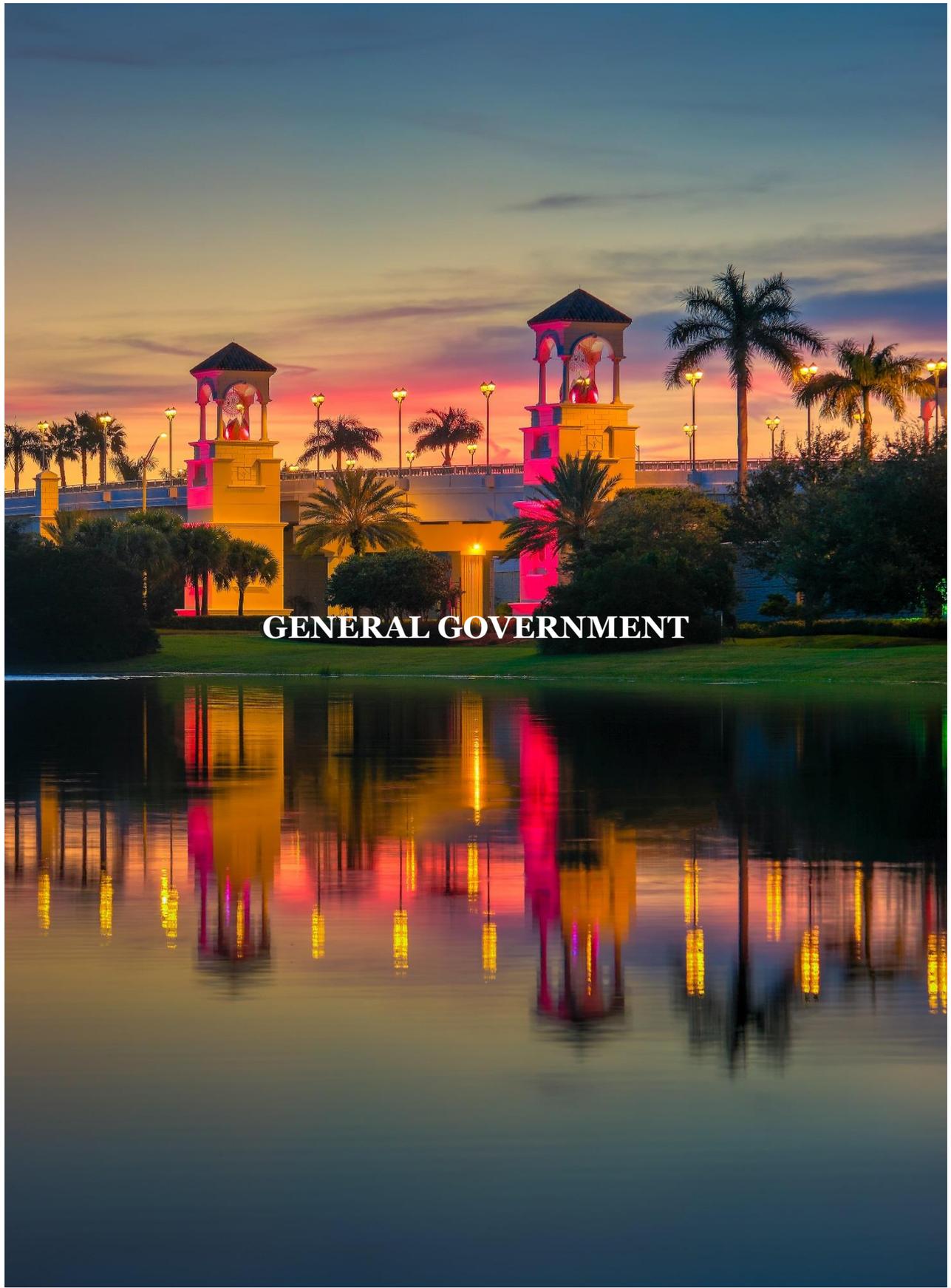
### FUND NUMBER 505

	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Amended Budget FY 2016	Budget FY 2017
<b>BEGINNING BALANCE</b>	\$ 3,922,211	\$ 5,340,489	\$ 6,148,128	\$ 6,148,128	\$ 7,098,062
<b>REVENUES/SOURCES</b>					
Charges for Services	7,760,028	7,922,598	7,894,176	7,782,681	7,131,769
Interest	3,909	5,327	5,300	5,300	5,800
Miscellaneous	91,668	93,499	135,000	135,000	135,000
Transfers In	-	-	-	-	-
<b>TOTAL</b>	\$ 7,855,605	\$ 8,021,424	\$ 8,034,476	\$ 7,922,981	\$ 7,272,569
<b>EXPENDITURES/USES</b>					
Operating	6,437,327	7,213,785	7,048,391	7,922,981	7,654,397
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 6,437,327	\$ 7,213,785	\$ 7,048,391	\$ 7,922,981	\$ 7,654,397
<b>ENDING BALANCES</b>					
Invested in Capital Assets	36,151	33,030	36,151	33,030	-
Unrestricted	5,304,338	6,115,098	7,098,062	6,115,098	6,716,234
<b>TOTAL</b>	\$ 5,340,489	\$ 6,148,128	\$ 7,134,213	\$ 6,148,128	\$ 6,716,234

# BUDGET SUMMARIES

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**GENERAL GOVERNMENT**

# GENERAL GOVERNMENT

## DEPARTMENTAL HIGHLIGHTS FOR FY 2017

Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$478,774	-
Administration	3	737,046	-
Public Communications	2	325,947	-
Information Technology	9	2,402,442	-
City Clerk	5	725,065	-
Legal	1	469,446	-
Purchasing and Contracts Management	1	154,478	-
Engineering	4	572,655	-
Human Resources	5	768,106	-
Finance	9	1,134,943	-
General Services	-	9,587,153	-
Self-Insurance	-	-	\$7,654,397
<b>Planning and Zoning</b>			
Administration	2	686,367	-
Development Compliance and Zoning	5	507,859	-
Planning	5	517,544	-
GIS	3	251,496	-
<b>TOTAL</b>	<b>59</b>	<b>\$19,319,321</b>	<b>\$7,654,397</b>



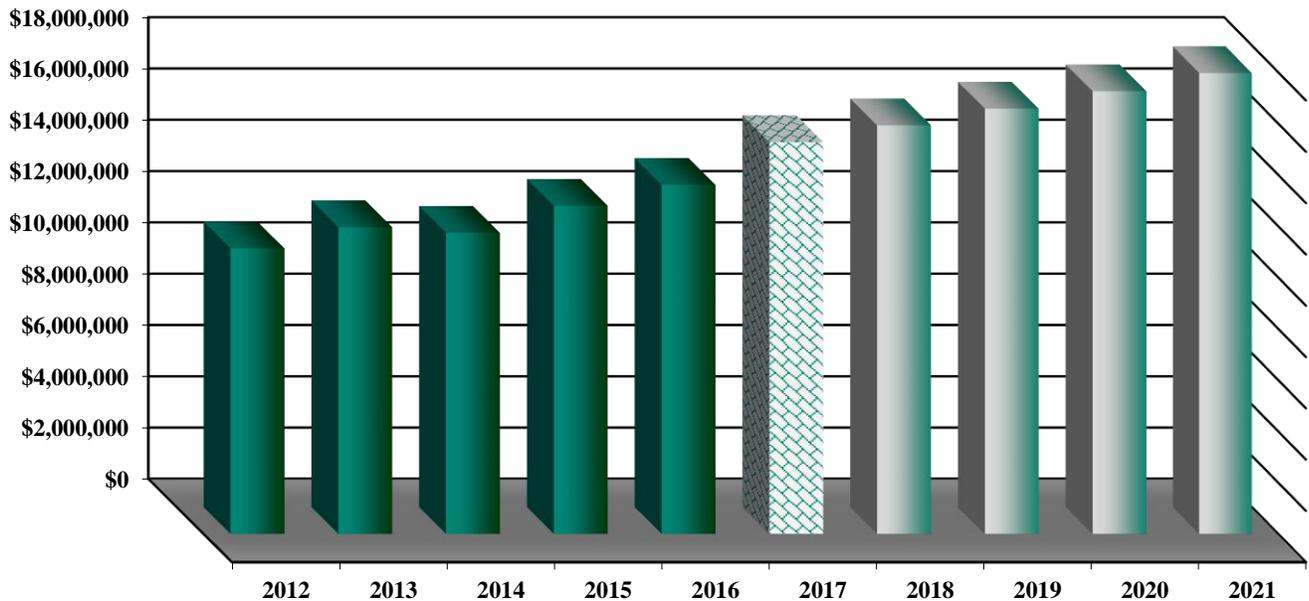
# GENERAL GOVERNMENT

## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

One of the first steps that must be taken to formulate a financial plan is to analyze historical trends. This analysis enables management to identify trends upon which to base future projections. The City’s fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures in the fiscal year 2017 budget reflect the spending priorities proposed by staff in order to accomplish the Vision Plan established by Council, and the priorities addressed in the Strategic Planning Retreat.

The following graph illustrates actual expenditures for years 2012 through 2015, estimated actual amounts for fiscal year 2016, adopted budget for fiscal year 2017, and projected amounts for years 2018 through 2021 for the General Government Operations in the General Fund.

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

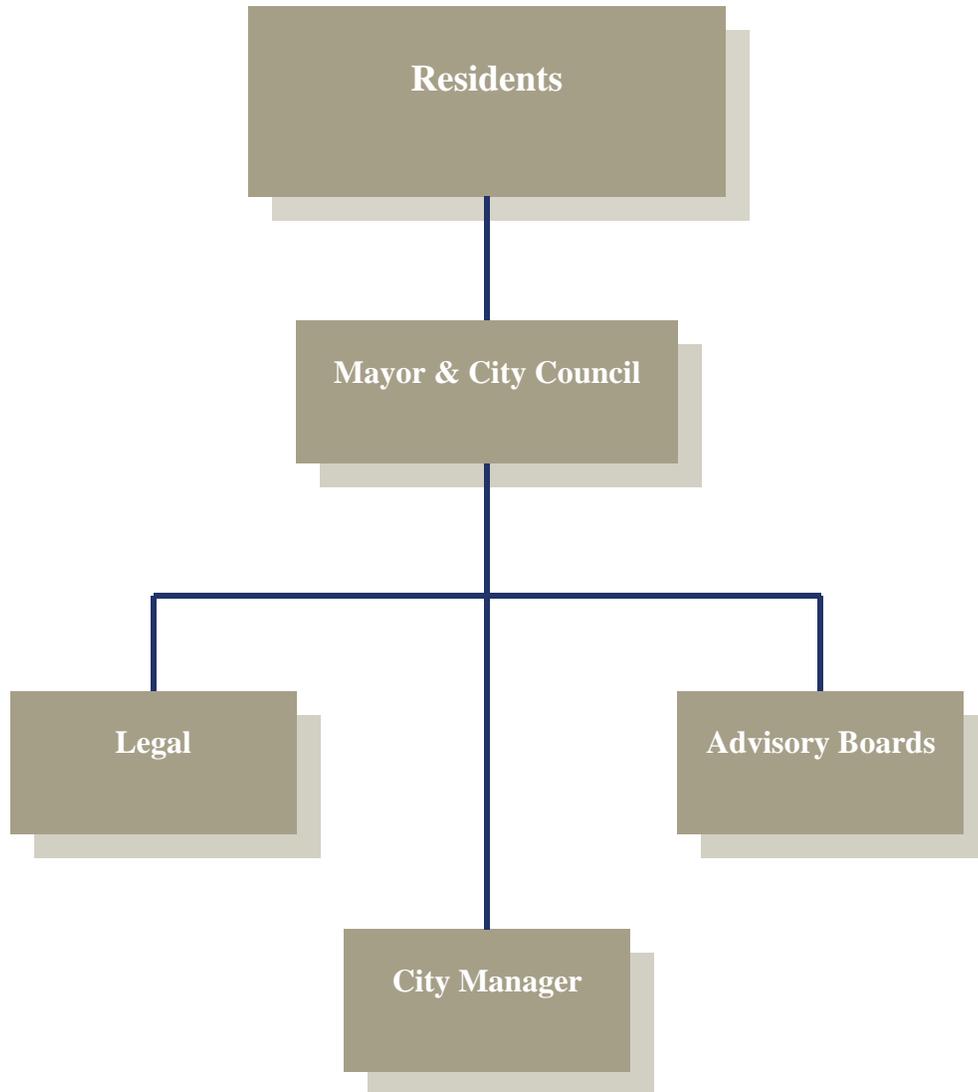


The graph above represents General Government divisions which include: City Council, Administration and Public Communications, Information Technology, City Clerk, Legal, Purchasing and Contracts Management, Engineering, Human Resources, Finance, General Services, and Planning and Zoning. Fiscal year 2012 reflect cost cutting measures necessitated by the economic downturn.

# GENERAL GOVERNMENT

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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 7:00 pm on the first Thursday of each month. In order to encourage resident participation, agendas are posted at City facilities and on the City's website.

# GENERAL GOVERNMENT

## CITY COUNCIL (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	291,700	307,670	310,401	314,948	317,687
Other Operating	31,668	45,915	43,165	147,424	161,087
Subtotal Operating	\$ 323,368	\$ 353,585	\$ 353,566	\$ 462,372	\$ 478,774
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 323,368</b>	<b>\$ 353,585</b>	<b>\$ 353,566</b>	<b>\$ 462,372</b>	<b>\$ 478,774</b>

### BUDGET HIGHLIGHTS

The City Council budget of \$478,774 reflects a 3.5% increase over the fiscal year 2016 adopted budget of \$462,372.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
5	5	0	0	0	0	5

# GENERAL GOVERNMENT

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## CITY COUNCIL (CONTINUED)

### CITY COUNCIL POLICY AGENDA

#### Goal #1

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

#### Goal #2

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

#### Goal #3

Preserve land use patterns and types that currently characterize the City

#### Goal #4

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

#### Goal #5

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

#### Goal #6

Protect the natural environment through sustainable methods and practices

#### Goal #7

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

#### Goal #8

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

#### Goal #9

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

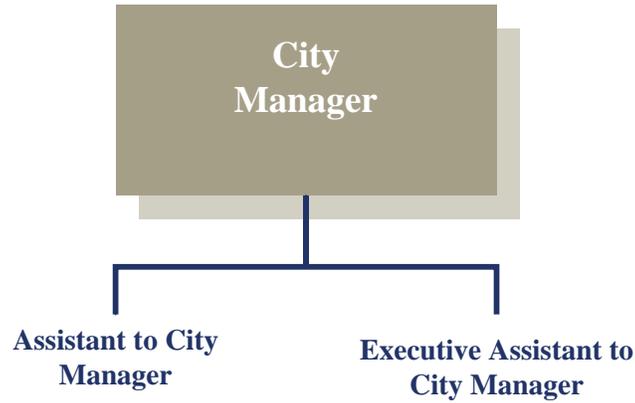
#### Goal #10

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

# GENERAL GOVERNMENT

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## ADMINISTRATION



The Administration department serves as the executive function of the City. Its mission is to provide leadership and to ensure the efficient and effective day-to-day operations of the City; to administer and execute ordinances, policies and objectives formulated by the City Council; to develop and recommend alternative solutions to community issues for consideration by the City Council; to plan, develop and monitor the annual budget and programs to meet current and future physical, social and cultural needs of the citizens of Palm Beach Gardens; to provide timely and effective responses to all citizen concerns; to preserve all public documents; and to provide quality information to the public, staff and City Council.

Appointed by the City Council as the chief administrative officer, the City Manager directs and supervises the administration of all City departments. These departments include City Clerk, Information Technology, Legal, Engineering, Finance, Human Resources, Police, Fire Rescue, Planning and Zoning, and Community Services. In addition, the City Manager oversees the annual operating and capital improvements budget, and formulates, recommends, and executes policies as directed by the City Council.

# GENERAL GOVERNMENT

## ADMINISTRATION (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	502,646	514,785	537,586	587,274	621,441
Other Operating	66,400	67,863	121,598	115,605	115,605
Subtotal Operating	\$ 569,046	\$ 582,648	\$ 659,184	\$ 702,879	\$ 737,046
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 569,046</b>	<b>\$ 582,648</b>	<b>\$ 659,184</b>	<b>\$ 702,879</b>	<b>\$ 737,046</b>

### BUDGET HIGHLIGHTS

The Administration budget of \$737,046 reflects an increase of 4.9% from the fiscal year 2016 adopted budget of \$702,879

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
3	3	0	0	0	0	3

# GENERAL GOVERNMENT

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## ADMINISTRATION (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Passed Resolution 38, 2016, granting conceptual approval for an Economic Development Incentive Grant for “Project Falcon” for the retention of 450 local jobs and creation of 200 new jobs, with a capital investment of approximately \$3 million.
- ✓ Held various public workshops and intergovernmental meetings, such as: Florida Department of Transportation (FDOT) workshops for I-95 & Northlake Boulevard and I-95 & Central Boulevard; Community Development Block Grants (CDBG); Shady Lakes Drive Extension; Avenir; Commission on Ethics; and FCCMA Training.
- ✓ Conducted extensive citizen outreach, as well as gathered input from Timber Trace Elementary and Watson B. Duncan Middle Schools, on design elements that were incorporated into the Shady Lakes Drive Extension, which resulted in a thoughtful, aesthetically pleasing design.
- ✓ Hosted a Meet and Greet Reception with the State of Florida’s Insurance Consumer Advocate Sha’Ron James for the public.
- ✓ Submitted grant and subsequently awarded \$50,000 by the State of Florida for a Florida Recreation Development Assistance Program (FRDAP) for Lilac Park – Phase VI.
- ✓ Successfully worked on Growth Management legislation at the state level that expanded the size allowed for expedited annexation of enclaves from 10 acres to 110 acres.
- ✓ Collaborated on various training programs for the City employees such as: Diversity and Cultural Competency Training, Active Shooter Training, and Citywide CPR Training.
- ✓ Executed Right-of-Way Conveyance Agreement between the City of Palm Beach Gardens and The School Board of Palm Beach County, Florida for Conveyance and Improvement of 117th Court North.
- ✓ Collaborated on various committees and programs such as: Economic Development Team; Palm Beach Gardens’ Artistic Bus Shelter Program Committee; Honda Classic / Host City Committee (Marketing and General committees); Veteran’s Golf Tournament Committee (Marketing and General committees); All Aboard Florida Project Committee (FEC, Inc., quiet zones, communications); CDBG (HUD) Committee; Golf Clubhouse Design Build Selection Committee; Body-worn Camera Program for the City’s Police Department; Staffing Study for Fire Rescue Department Committee; Capital Improvement (Five Year Capital Plan) Presentations Committee; Veterans Plaza & GreenMarket Improvement Project Committee; Live Streaming Public Meetings Committee; and City Wellness Committee.

# GENERAL GOVERNMENT

## ADMINISTRATION (CONTINUED)

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** To inform the City’s residents of the City Council and Departments’ ongoing initiatives and activities

*Outputs:*

✚ Town Hall meetings	0	0	1
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**Service Level Objective:** To increase communication with the City Council and partnerships with Intergovernmental agencies

*Outputs:*

✚ Council-Manager workshops	2	4	4
✚ Intergovernmental meetings	0	2	2

For a complete list of the City Council’s Goals, please refer to pages 50 – 58.

## PUBLIC COMMUNICATIONS



The Public Relations Division of the Administration Department is charged with establishing and maintaining effective public outreach programs targeting the residents of Palm Beach Gardens. The Division strives to communicate the City Council’s many accomplishments and activities along with those of our City Departments via a myriad of communication tools including the City’s website, newsletter, and other publications.

In addition, the Division acts as a resource for citizens through which they may obtain information, assistance and pose inquires on a variety of public interests. It also serves the media as a clearinghouse for public information, including meetings and events.

# GENERAL GOVERNMENT

## PUBLIC COMMUNICATIONS (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	18,634	99,374	103,719	102,369	184,547
Other Operating	58,706	43,227	158,867	191,225	141,400
Subtotal Operating	\$ 77,340	\$ 142,601	\$ 262,586	\$ 293,594	\$ 325,947
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 77,340</b>	<b>\$ 142,601</b>	<b>\$ 262,586</b>	<b>\$ 293,594</b>	<b>\$ 325,947</b>

### BUDGET HIGHLIGHTS

The Public Communication's budget of \$325,947 reflects an increase of 12.2% from the fiscal year 2016 adopted budget of \$290,569. This increase is due, in part, to the addition of a full-time Public Media Relations Assistant.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
1	1	0	0	0	1	2

# GENERAL GOVERNMENT

## PUBLIC COMMUNICATIONS (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Managed national media & created website incident page for major crisis event
- ✓ Assisted as community liaison and coordinated outreach for major crisis event
- ✓ Led relaunching of *Signature City* magazine for residents
- ✓ Planned and implemented branding projects for the new City Logo, Sandhill Crane Golf Course, and the Community Development Block Grant
- ✓ Planned and executed creative components of the City promotional video “The Only Thing Missing...is YOU”
- ✓ Scripted and coordinated the filming of Fire Station Staffing video
- ✓ Introduced the concept of Current City Projects page as Website System Administrator
- ✓ Coordinated the PGA Flyover Bridge Lighting program and banner policy
- ✓ Provided press coverage for groundbreaking and ribbon cutting events for the Artistic Bus Shelters, Mirasol Park Playground, Police Tactical Training Center, Fire Station 2, and Joseph R. Russo Sports Complex

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

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

**Outputs:**

✚ Add to list of viable media contacts	20	24	20
✚ Initiate and write press releases, public service announcements and articles for distribution via traditional and social media	12	24	20
✚ Produce frequent media advisories that detail city projects, events or initiatives	20	30	30
✚ Quarterly publication	0	4	4

# GENERAL GOVERNMENT

## PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Outputs:**

✚ Create staff training opportunities	0	2	2
✚ Facilitate and coordinate communications advisory group meetings with key staff internally	4	3	3

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

**Outputs:**

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

**Service Level Objective:** To pursue technological vehicles to facilitate two-way communications with the City's stakeholders. To improve the online presence of the City of Palm Beach Gardens.

**Outputs:**

✚ Increase use of video graphed media to promote City initiatives	3	3	3
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**Service Level Objective:** Improve City website offering additional online services and ensuring a quality visitor experience.

**Outputs:**

✚ Average number of daily visits to website	1,200	1,200	1,200
✚ Number of website subscribers	13,005	13,500	14,000

# GENERAL GOVERNMENT

## PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

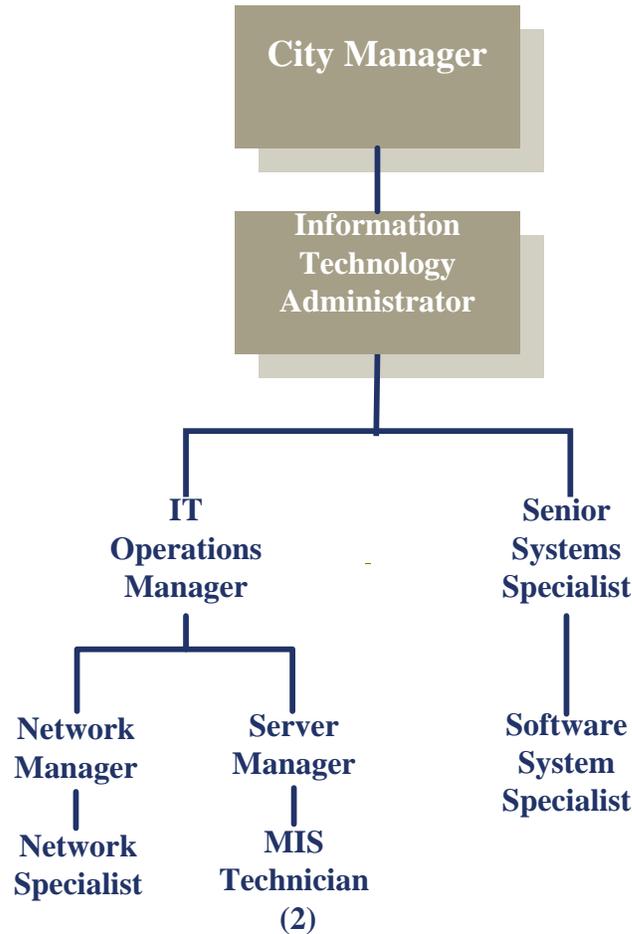
**Service Level Objective:** Increase the number of followers of the City’s social media pages- Facebook, Twitter, Instagram

**Outputs:**

✚ Number of Facebook Followers- City Hall	3,590	3,800	4,100
✚ Number of Facebook Followers-Recreation	2,080	2,300	2,600
✚ Number of Facebook Followers- Golf	1,035	1,100	1,200
✚ Number of Facebook Followers- Police	2,255	2,600	3,000
✚ Number of Twitter Followers	2,815	3,500	4,500
✚ Number of Instagram Followers	110	180	250

For a complete list of the City Council’s Goals, please refer to pages 50 – 58.

## INFORMATION TECHNOLOGY



The Information Technology Department (IT) strives to leverage cost-effective and innovative technology solutions in order 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 communication in order to coordinate city efforts in developing more efficient work processes. This coordination is essential in eliminating duplication of effort, avoiding redundant expenditures and accelerating the development and implementation of technologies.

The Information Technology department's goal is to continually improve the overall efficiency and effectiveness of the City and to enhance the quality of life for our residents, businesses, and visitors.

# GENERAL GOVERNMENT

## INFORMATION TECHNOLOGY (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	773,471	833,893	875,252	900,017	1,000,312
Other Operating	647,247	809,870	921,029	1,097,058	1,184,955
Subtotal Operating	\$ 1,420,718	\$ 1,643,763	\$ 1,796,281	\$ 1,997,075	\$ 2,185,267
Capital	131,517	231,371	275,815	250,100	217,175
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,552,235</b>	<b>\$ 1,875,134</b>	<b>\$ 2,072,096</b>	<b>\$ 2,247,175</b>	<b>\$ 2,402,442</b>

### BUDGET HIGHLIGHTS

The Information Technology budget of \$2,402,442 reflects a 19.4% increase over the prior year's adopted budget of \$2,011,402. This is due, in part, to an increase in contractual services necessary to support various software programs city-wide including the new Body Worn Camera (BWC) program.

### PERSONNEL SUMMARY

	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
.	8	9	0	0	0	9

# GENERAL GOVERNMENT

## INFORMATION TECHNOLOGY (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Implemented Security Awareness Training for all employees
- ✓ Implemented Body Warn Cameras for all Police Officers
- ✓ Deployed Microsoft OneDrive for all City employees
- ✓ Designed, created, and launched cloud based City intranet site using Microsoft SharePoint
- ✓ Created Code case management module for Neighborhood Services Division
- ✓ Implemented PowerDMS Training module for Police Department
- ✓ Installed fiber optic cable to the Public Facilities building, increasing performance
- ✓ Moved all electronic communication equipment from old Golf Clubhouse to temporary trailers
- ✓ Implemented numerous security enhancements, improving network security

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

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

**Outputs:**

✚ Average number of daily visits to website	1,200	1,200	1,200
✚ Number of online activity registrations	13,005	13,500	14,000
✚ Number of online inspections scheduled	3,647	3,750	3,900
✚ Number of online business license renewals	8,651	8,750	9,000
✚ Number of new online services offered	3,181	3,000	3,200

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

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

**Outputs:**

✚ Network users supported	500	505	519
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# GENERAL GOVERNMENT

## INFORMATION TECHNOLOGY (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

**Outputs (continued):**

	10/78	10/80	10/85
+ Number of workstations supported	285	289	295
+ Number of laptops supported	154	172	178
+ Number of copiers supported	16	16	18
+ Number of completed work orders	3,762	4,000	4,200
+ Average amount of email received per month	340,000	400,000	500,000
+ Average Malware blocked per month	6,000	7,000	8,000
+ Number of email that is blocked SPAM	1,000,000	1,200,000	1,400,000
+ Size of data storage	20 TB	30 TB	40 TB

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

**Efficiency Measures:**

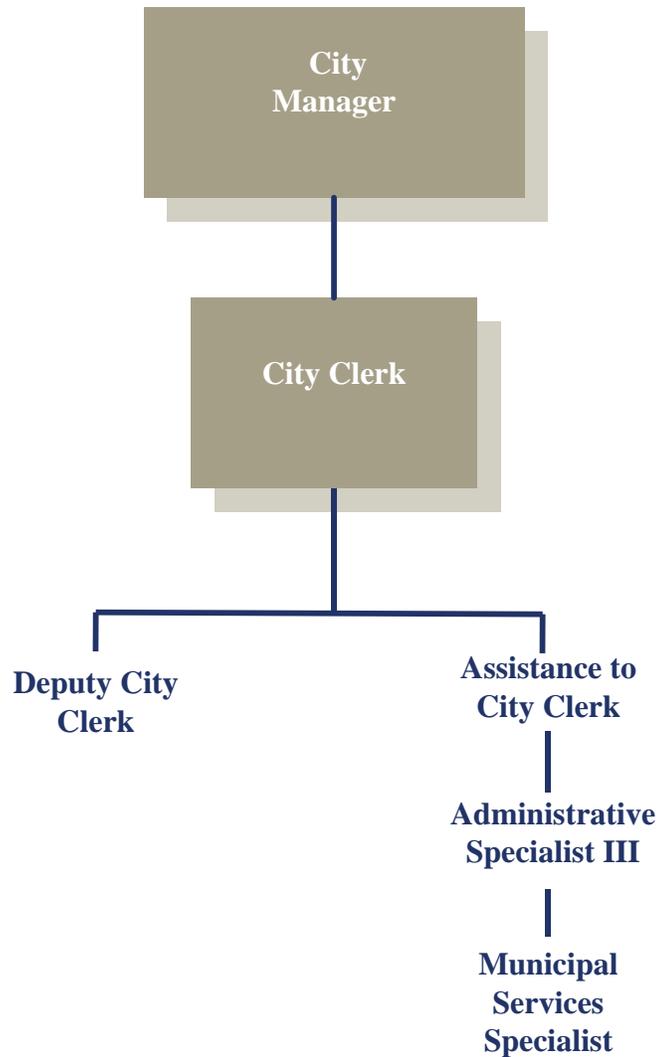
+ CGCIO employees (Certified Government Chief Information Officer)	2	2	2
+ PMP employees (Certified Project Management Professional)	1	1	1
+ CISSP employees (Certified Information Systems Security Professional)	0	1	1
+ MCSA Windows employees (Microsoft Certified Systems Associate)	0	0	2
+ MCSE Server employees (Microsoft Certified Systems Expert)	0	0	1
+ MCSE Data Platform employees (Microsoft Certified Systems Expert)	0	0	1
+ CCNA employees (Cisco Certified Network Associate)	1	1	1

For a complete list of the City Council's Goals, please refer to pages 50 - 58.

# GENERAL GOVERNMENT

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## CITY CLERK



The City Clerk gives notice of all council meetings, keeps the record of council proceedings, administers the City's Records Management Program and authenticates ordinances and resolutions. This includes preparation and distribution of council meeting agendas; production of council meeting minutes; preservation of permanent records of the City utilizing electronic media; responding to all public record requests and preparation and placement of legal advertisements. The City Clerk is responsible for planning and organizing the election process for all general and special elections held in the City of Palm Beach Gardens. Additionally, the Clerk oversees the City's advisory boards and committees.

# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	428,572	447,427	515,525	515,174	573,228
Other Operating	88,371	31,251	67,526	149,220	151,837
Subtotal Operating	\$ 516,943	\$ 478,678	\$ 583,051	\$ 664,394	\$ 725,065
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 516,943</b>	<b>\$ 478,678</b>	<b>\$ 583,051</b>	<b>\$ 664,394</b>	<b>\$ 725,065</b>

### BUDGET HIGHLIGHTS

The City Clerk budget of \$725,065 reflects an 9.13% increase over the prior year adopted budget of \$664,394. This is due, in part, to additional training costs added to the 2017 budget.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
4	5	0	0	0	0	5

# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Responded to 95% of all public records requests within five days
- ✓ Provided resources and support to properly maintain records to comply with GS1-SL
- ✓ Provide City Council members electronic correspondence, voice mails
- ✓ Ensure all advisory board meeting agendas, recording and minutes were in compliance with the Code of Ordinances
- ✓ Provided new board member appointments with orientation, and ensure compliance with the mandatory Palm Beach County Ethics training for all members
- ✓ Maintained and updated citywide HOA/POA list and made it available on the City's website
- ✓ Conducted Municipal Elections in accordance with Florida Statute, Florida Election Laws, the Municipal Charter and City's Code of Ordinances.
- ✓ Implemented online Board and Committee Application
- ✓ 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 agendas. Process, transmit, and record agenda documents as required, preserve materials in accordance with the GS1-SL.
- ✓ Prepare legal notices and display ads for Council agenda items, RFP's, elections. Manage the reconciliation and billing, and collection of payments.
- ✓ Conducted Records Management and Public Records Training to departmental Records Management Liaison Officers.

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisements.

**Outputs:**

✚ Number of Boards/Committee meetings held	35	37	40
✚ Number of all other publicly noticed meetings	117	105	120

# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Service Level Objective:** Manage municipal elections in accordance with Florida Statue, Florida Election Laws and the Municipal Charter.

**Outputs:**

✚ Secure Precincts for availability for election day	0	47	47
✚ Hire Poll workers.	0	136	150

**Service Level Objective:** Provide City Council members with daily correspondence in an efficient and consistent manner.

**Outputs:**

✚ Daily correspondence (documents, e-mails, faxes, voice mails) provided to Council.	19,016	16,000	16,000
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**Service Level Objective:** Prepare, organize and review all items for the City Council agenda in a timely manner for approval and review by the City Manager. Prepare and transmit legal advertisements for City Council agenda items, bids and elections.

**Outputs:**

✚ Number of agenda items reviewed	115	135	135
✚ Number of legal and display ads prepared and advertised	55	84	100

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

**Outputs:**

✚ Cubic feet of records disposed	459	261	300
✚ Number of pages imaged	181,038	180,000	180,000

# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Outputs:**

✚ Number of public records requests	148	384	350
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**Efficiency Measures:**

✚ Average number of days to fill public records requests	4	2	2
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For a complete list of the City Council’s Goals, please refer to pages 50 – 58

# GENERAL GOVERNMENT

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## LEGAL



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

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

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

# GENERAL GOVERNMENT

## LEGAL (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	87,806	97,156	102,379	96,626	108,646
Other Operating	245,245	277,212	360,880	260,800	360,800
Subtotal Operating	\$ 333,051	\$ 374,368	\$ 463,259	\$ 357,426	\$ 469,446
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 333,051</b>	<b>\$ 374,368</b>	<b>\$ 463,259</b>	<b>\$ 357,426</b>	<b>\$ 469,446</b>

### BUDGET HIGHLIGHTS

The Legal Department budget of \$469,446 reflects a 31.34% increase over the fiscal year 2016 adopted budget of \$357,426. This is primarily due to the increase in anticipated costs for legal services due to the expected volume of activity for the fiscal year.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
1	1	0	0	0	0	1

# GENERAL GOVERNMENT

## LEGAL (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Coordinated schedules and administrative workload of the two (2) attorneys, including Requests for Legal Assistance.
- ✓ Took the initiative to prepare/draft documents for both attorneys to save billable time, thus saving taxpayer dollars.
- ✓ Proofread all agenda summaries for Council agendas. Proofed and finalized all resolutions and ordinances and created resolutions and ordinances using the narratives from the agenda summaries.
- ✓ Worked closely with the Purchasing Department to review, finalize, and transmit agreements and receive the executed original agreements for processing.
- ✓ Received all Independent Contractor Agreements from Recreation for review and approval and delivered to the City Clerk for processing.
- ✓ Received all Community Partnership Agreements from Recreation for review and approval and delivered to the City Clerk for processing.
- ✓ Received all Art Loan Agreements from Recreation for review and approval and delivered to the City Clerk for processing.
- ✓ Received summonses for litigation and foreclosure cases and tracked the cases.
- ✓ Received all subpoenas served on the City for requests for records, depositions, and appearing at a trial.
- ✓ Scheduled Parking Violation Hearings and prepared Notices of Violation and Orders.
- ✓ Filled in for the Executive Assistant to the City Manager when out of the office, which duties included answering phones, assisting the City Manager, and keeping the office running smoothly.

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

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

**Outputs:**

✚ Ordinances prepared/reviewed	21	18	18
✚ Resolutions prepared/reviewed	70	65	65
✚ Contracts prepared and/or reviewed	267	250	250
✚ Litigation/Claims	3/5	3/5	3/5
✚ Parking Violation Hearings	5	6	6

For a complete list of the City Council’s Goals, please refer to pages 50 - 58.

# GENERAL GOVERNMENT

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## PURCHASING AND CONTRACTS MANAGEMENT



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

The Purchasing Department’s goal is to provide the City with the required goods and services in the most cost effective manner and at the time and place necessary to help ensure that the City provides the public timely and quality service. The purchasing function involves the procurement of goods, materials, supplies, equipment, and services at the lowest possible cost consistent with the quality needed for the daily operations of various City departments. The Department’s ultimate goal is the promotion of the City’s best interest through proper planning and fair dealing with vendors to obtain maximum value for each dollar expended.

# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	128,157	132,863	122,631	138,718	145,828
Other Operating	1,641	3,033	13,609	8,100	8,650
Subtotal Operating	\$ 129,798	\$ 135,896	\$ 136,240	\$ 146,818	\$ 154,478
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 129,798</b>	<b>\$ 135,896</b>	<b>\$ 136,240</b>	<b>\$ 146,818</b>	<b>\$ 154,478</b>

### BUDGET HIGHLIGHTS

The budget of \$154,478 reflects a 5.2% increase from the fiscal year 2016 adopted budget of \$146,818.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
1	1	0	0	0	0	1

# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ City Council proclaimed March as National Procurement Month.
- ✓ Department obtained UPPCC Agency Certification Award for 2016.
- ✓ Purchasing Director obtained Florida Certified Contract Manager certification.
- ✓ Department negotiated cost savings in excess of \$250,000.
- ✓ No lapsed contracts.
- ✓ Pending results - National Procurement Institute's Excellence in Procurement Award
- ✓ 'How to Do Business with the City of Palm Beach Gardens' presentation for Florida Small Business Development Center workshop at Palm Beach State College.

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

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

**Outputs:**

✚ Track cost savings to City generated by more effective purchasing strategies	On-going	On-going	On-going
✚ Update City-wide Purchasing Standard Operating Procedures, as necessary	On-going	On-going	On-going
✚ Improve purchasing and contracting efficiency by proper monitoring of contracts and management by exception for contract administration	On-going	On-going	On-going

**Effectiveness Measures:**

✚ Comparative fiscal year savings from purchasing strategies	2,302,000	250,000	500,000
✚ Number of unauthorized purchases	8	8	5
✚ Number of lapsed or terminated contracts	0	0	0

# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Outputs:**

<ul style="list-style-type: none"> <li>Expediently provide OIG with documents when requested; and submit copies of contracts to OIG for each solicitation as a standard policy</li> </ul>	*	*	*
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**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>Formal and informal comments from OIG (negative)</li> </ul>	0	0	0
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**Service Level Objective:** Monitor, review and audit the secondary purchasing functions of City departments

**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>Number of errors detected in purchasing requisitions</li> </ul>	6	6	3
--	---	---	---

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

**Outputs:**

<ul style="list-style-type: none"> <li>Number of purchase orders processed</li> </ul>	1,244	1,379	1,300
<ul style="list-style-type: none"> <li>Number of purchasing card transactions</li> </ul>	5,202	4,562	5,000
<ul style="list-style-type: none"> <li>Number of contract solicited and awarded</li> </ul>	55	55	60
<ul style="list-style-type: none"> <li>Number of agreements drafted and awarded</li> </ul>	70	55	60

**Efficiency Measures:**

<ul style="list-style-type: none"> <li>Improve content and relevance of information on Purchasing webpage on City’s website by regular updating of City contract listing and other Solicitation information</li> </ul>	On-going	On-going	On-going
<ul style="list-style-type: none"> <li>Implement Tyler Cashiering Software Improve Internal Purchasing intranet page with regular updates to Contracts Matrix and other Docs</li> </ul>	On-going	On-going	On-going



# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Outputs:**

✚ Grant funding applications	*	300,000	300,000
✚ Grant funding awarded	*	50,000	150,000
✚ Grant funding pending	*	250,000	*

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

**Outputs:**

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

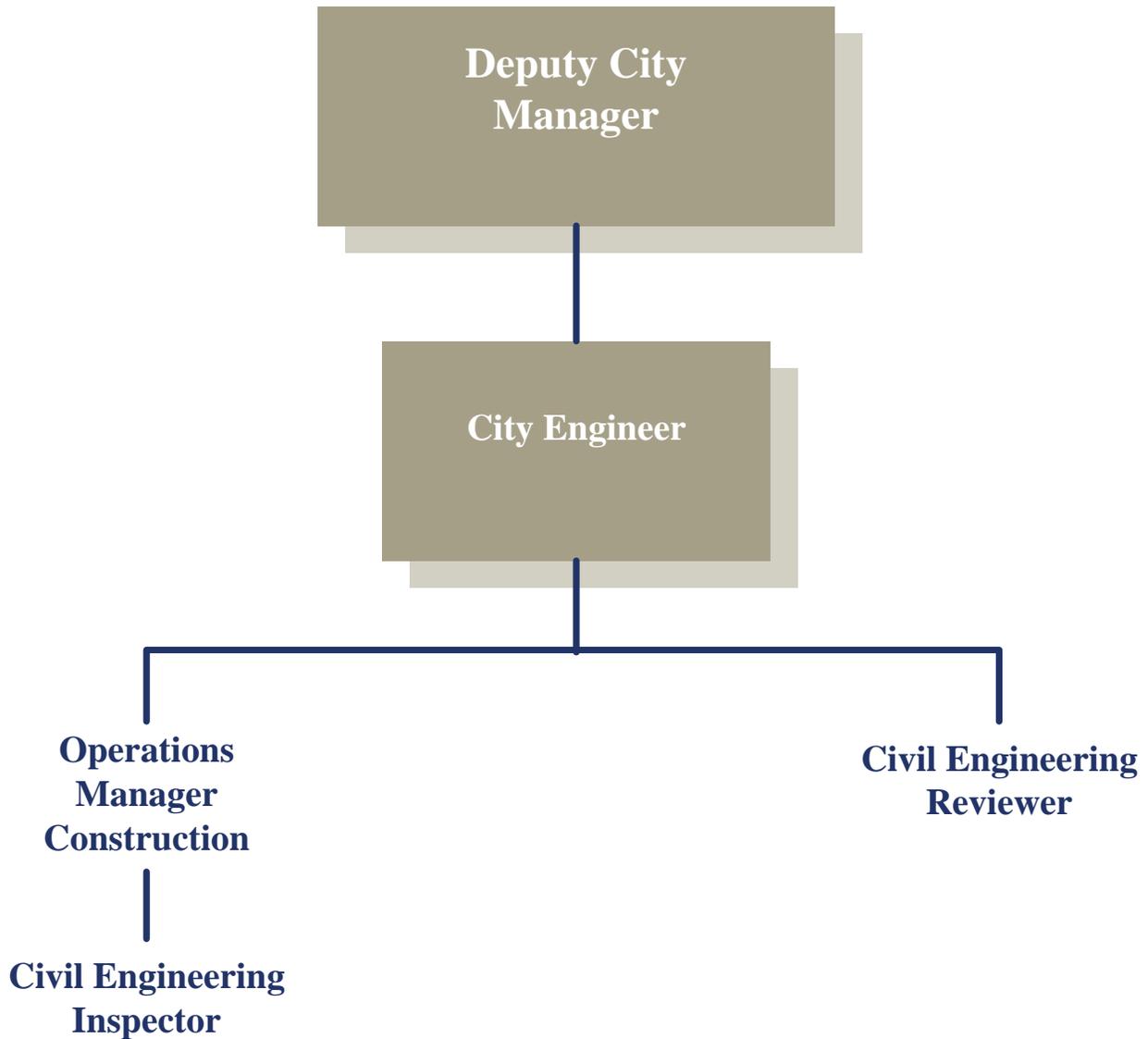
\* Information not available

For a complete list of the City Council's Goals, please refer to pages 50 - 58.

# GENERAL GOVERNMENT

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## ENGINEERING



The mission of the Engineering department is to provide high quality and efficient civil engineering services to the City with regards to facilities planning, engineering studies, design, and construction contract administration. The Engineering department also reviews subdivision plans and plats; as well as performs paving, drainage, and utility inspections. The department coordinates with the county and FDOT for roadway projects. The department also investigates concerns from citizens regarding engineering issues, and provides technical assistance to other City Departments.

# GENERAL GOVERNMENT

## ENGINEERING (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	333,200	357,895	421,170	455,538	530,632
Other Operating	4,478	2,093	16,508	29,928	42,023
Subtotal Operating	\$ 337,678	\$ 359,988	\$ 437,678	\$ 485,466	\$ 572,655
Capital	-	-	21,940	22,000	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 337,678</b>	<b>\$ 359,988</b>	<b>\$ 459,618</b>	<b>\$ 507,466</b>	<b>\$ 572,655</b>

### BUDGET HIGHLIGHTS

The Engineering Department budget of \$572,655 reflects a 12.85% increase over the fiscal year 2016 adopted budget of \$507,466. The increase is due, in part, to the increase in personnel costs and professional services anticipated with the current volume of activity for the 2017 fiscal year.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
3	4	0	0	0	0	4

# GENERAL GOVERNMENT

## ENGINEERING (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Coordinated with FDOT, NPBCID, FEC and PBC on projects within the City, without incurring additional costs from consultants, including review, oversight and meetings
- ✓ Completed construction of Improvements of 117th Court North, Fire Station No. 2, Shady Lakes Drive, NIAP Improvements on Sunset Drive and 40th Terrace North, and assisted in the construction of the City's Bus Shelter Project.
- ✓ Decrease permitting review time by being more interactive with engineers, consultants, developers and residents, thereby increasing efficiency during the development review process and permitting applications while insuring compliance with the City Code of Ordinances and sound engineering principals.

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

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

*Effectiveness Measure:*

✚ Stormwater Pollution Prevention plan review	14	15	16
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*City Council Goal #9: To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.*

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

*Outputs:*

✚ Total number of stormwater reviews	14	15	16
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# GENERAL GOVERNMENT

## ENGINEERING (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

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

**Outputs:**

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

✚ Percent of development projects reviewed within 10 days (current level of service is 14 days)	90%	94%	95%
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**Service Level Objective:** To provide review and inspection supervision to new infrastructure developments

**Output Measure:**

✚ Total new development review	24	24	25
✚ Total number of applications/requests reviewed	76	80	80

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

**Output Measure:**

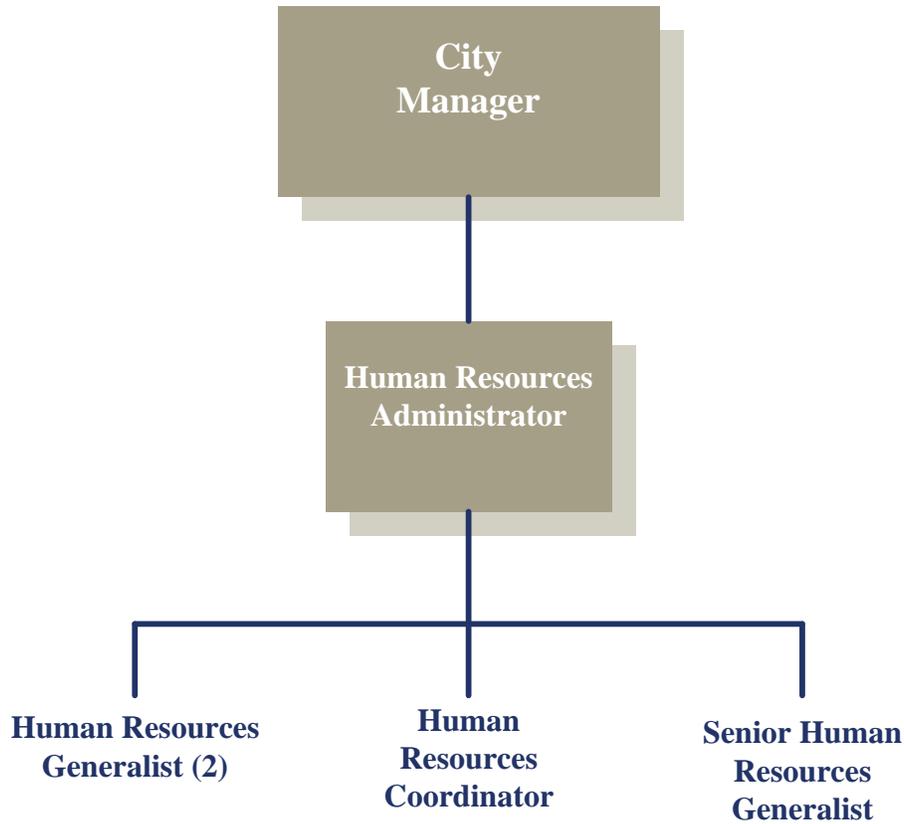
✚ Capital Projects completed	5	10	8
✚ Dollars allocated for Capital Projects (in millions)	5.5	11.5	10
✚ Dollars spent on Capital Projects (in millions)	4.5	5.5	5

For a complete list of the City Council’s Goals, please refer to pages 50 – 58.

# GENERAL GOVERNMENT

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## HUMAN RESOURCES



The Human Resources Department, committed to providing excellent service, functions as a strategic business partner collaborating with all City departments. The Department promotes a progressive and productive work environment by utilizing a variety of professional best practices to attract, develop and retain a high performing and diverse workforce. Staff remains dedicated to position the City as an employer of choice. The Department provides leadership and direction of total employment and compensation programs, including job classification, salary, benefits, training and development for employees. The Department ensures pay and employment practices meet legislated and policy guidelines through comprehensive analyses and due diligence, while embracing and promoting equal employment opportunity standards.

The primary functions of the Department include labor and employee relations, recruitment and selection, succession planning, employee benefits, health and wellness programs, compensation/classification plan management, organizational development, policies and procedures. Staff manages the contract for services and operations of the City's Employee Health and Wellness Center, encouraging a healthier lifestyle for the mutual benefit of the employee and the City. The Department also performs research and development to prevent potential exposure to legal claims of liability, and ensures compliance with all federal, state and local (City and County) laws and regulations

# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	476,424	502,022	539,895	527,012	578,956
Other Operating	79,563	103,874	144,334	180,500	189,150
Subtotal Operating	\$ 555,987	\$ 605,896	\$ 684,229	\$ 707,512	\$ 768,106
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 555,987</b>	<b>\$ 605,896</b>	<b>\$ 684,229</b>	<b>\$ 707,512</b>	<b>\$ 768,106</b>

### BUDGET HIGHLIGHTS

The Human Resources budget of \$768,106 reflects an increase of 8.5% from the 2016 fiscal year adopted budget of \$707,512. This increase is due, in part, to the addition of one (1) part-time staff member

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
5	5	0	0	0	0	5

# GENERAL GOVERNMENT

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## *HUMAN RESOURCES (CONTINUED)*

### **FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Focused medical claims audit conducted resulting in 100% accuracy with zero claims paid in error
- ✓ Organized and provided 4<sup>th</sup> annual Employee Health and Wellness Benefits Expo
- ✓ Negotiated rate pass for stop loss insurance for FY 2016-2017
- ✓ Negotiated a premium reduction of approximately 20% for Life Insurance and Accidental Death and Dismemberment insurance
- ✓ Employee Health and Wellness Center utilization increased by 5% from last year, for a net savings of approximately \$462,500 in health care claims costs
- ✓ The Employee Health and Wellness Center's Return on Investment (ROI) since its inception in May 2011 is \$1.61: \$1 as of April 2016, approximately 10% higher than last year's ROI of \$1.55: \$1. For every dollar spent on the center the City receives the benefit of that dollar back plus approximately 61 cents in terms of cost avoidance.
- ✓ Employee's use of in-network Florida Blue medical services resulted in an overall savings of 72%
- ✓ Transitioned to paperless employee records for all active employees
- ✓ Conducted City-Wide Cultural Competency Training
- ✓ Coordinated City-Wide Workplace Security Training
- ✓ Coordinated City-Wide Hands-on CPR Training
- ✓ Conducted market rate analysis for SEIU positions for FY 16-17 wage reopener
- ✓ Conducted a compensation and classification study including market rate analysis with Evergreen Solutions, LLC, for approximately 150 general, non-bargaining positions
- ✓ Evaluated between 10 - 20 classifications, to comply with upcoming FLSA exemption regulations
- ✓ Completed collective bargaining with the PBA for a new 3- year contract in 2 sessions
- ✓ Completed collective bargaining and implemented 1<sup>st</sup> year of a new 3- year contract with the IAFF in 6 sessions, including a new pay and classification plan
- ✓ Updated the City's policies and procedures on Equal Employment Opportunity, Prohibition of Harassment and Discrimination, Drug Free Workplace regarding pre-employment testing, and Recruitment

# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

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

**Outputs:**

 Number of bargaining sessions to reach tentative agreement (IAFF, SEIU, PBA)	6	2	3
--	---	---	---

**Effectiveness Measures:**

 Total number of complaints investigated	3	7	7
 Total number of grievances filed after step 1	3	1	1
 Total number of grievances resolved by MOU	1	0	1
 Total number of arbitrations	1	1	1
 Total number of EEOC complaints resolved	1	0	0
 Total number of Employee Disciplinary actions	22	24	25
 Total number of Performance Improvement Plans	3	2	3

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

**Outputs:**

 Advertised positions	105	123	145
 Applications reviewed	2,808	2,410	2,600
 Job interviews conducted	416	322	400
 Personnel action forms	841	688	1000
 # of approved full time and part time employees	678	604	620
 # of full time and part time new hires	135	124	145

**Efficiency Measures:**

 HR Operating Cost as a % of City payroll	2.0%	2.0%	2.0%
--	------	------	------

# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Outputs:**

✚ Open Enrollment Meetings	0	3	3
✚ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	24	36	36
✚ % of employees attending Benefits Expo	38%	45%	45%
✚ Benefits orientations conducted	10	12	12
✚ FMLA requests processed	80	90	90

**Effectiveness Measures:**

✚ % of employee benefit problems resolved within 15 days of notification	99%	99%	99%
✚ Respond to employee inquiries regarding insurance plans within # of business days	2	2	2
✚ % of full time employees utilizing the Employee Assistance Program (EAP)	18%	8%	12%

**Service Level Objective:** Develop and manage a departmental records management system to ensure the delivery of quality and cost effective HR services and policy compliance.

**Outputs:**

✚ Number of public records requests processed	30	30	35
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**Service Level Objective:** Continue to develop, update, manage and implement citywide policies and procedures that enhance and support a productive, accountable workforce and promote a consistent application of policies

**Outputs:**

✚ Total policy/procedure changes implemented	6	4	5
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**Effectiveness Measures:**

✚ Maintain a Citywide annual turnover rate less than 10% for full time employees	6%	7%	7%
--	----	----	----

# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Outputs:**

✚ % of employees attending training	95%	98%	99%
✚ Number of training programs developed and implemented	3	3	3
✚ Number of supervisory training programs developed and implemented	3	1	4

**Effectiveness Measures:**

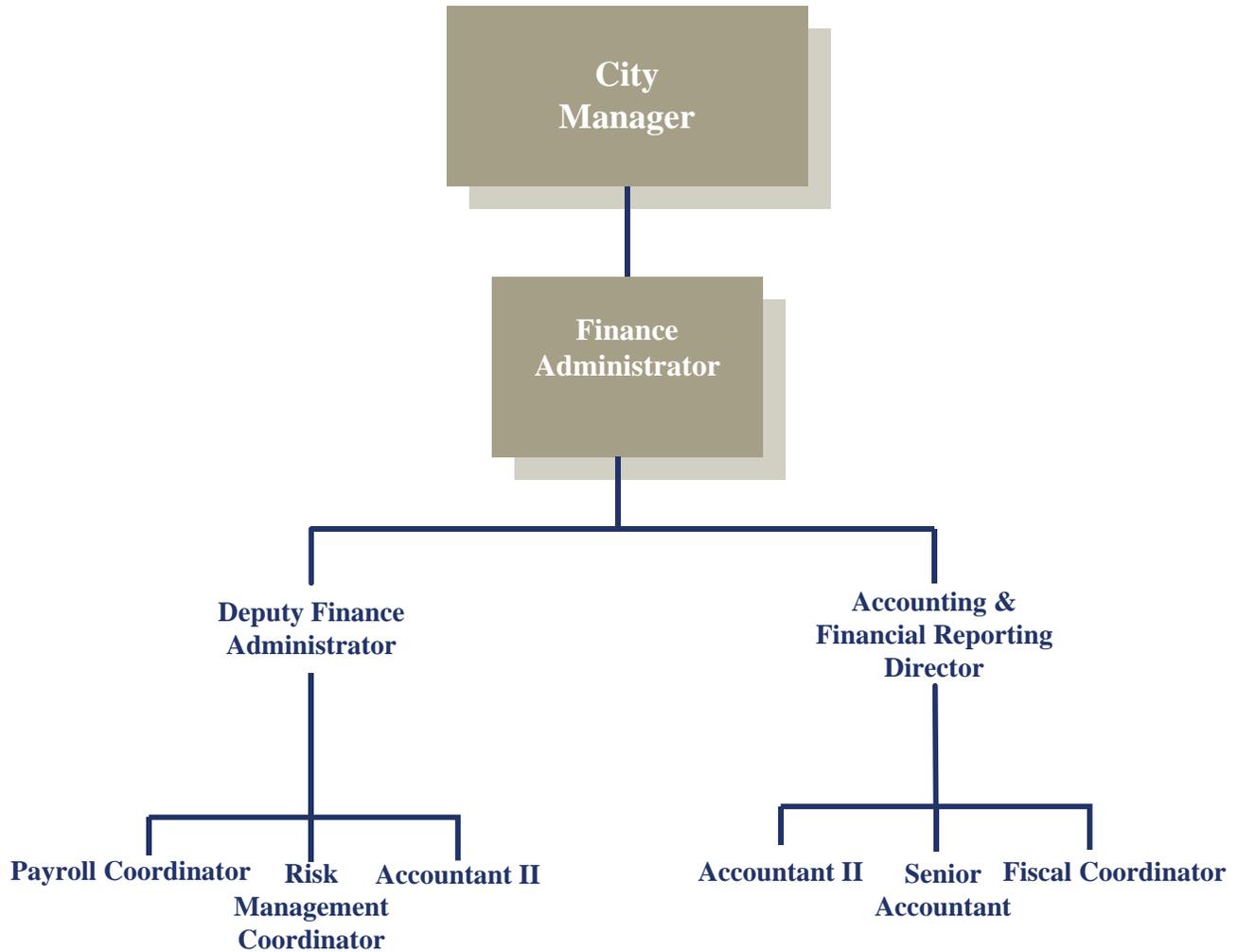
✚ Percent of employees satisfied with training courses	95%	95%	95%
✚ Percent of all new full time employees attending orientation within 30 days of employment	100%	100%	100%

For a complete list of the City Council's Goals, please refer to pages 50 – 58.

# GENERAL GOVERNMENT

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## FINANCE



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

# GENERAL GOVERNMENT

## FINANCE (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	938,193	970,706	993,106	995,991	1,119,723
Other Operating	11,133	7,577	17,292	14,675	15,220
Subtotal Operating	\$ 949,326	\$ 978,283	\$ 1,010,398	\$ 1,010,666	\$ 1,134,943
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 949,326</b>	<b>\$ 978,283</b>	<b>\$ 1,010,398</b>	<b>\$ 1,010,666</b>	<b>\$ 1,134,943</b>

### BUDGET HIGHLIGHTS

The Finance budget of \$1,134,943 reflects a 12.30% increase in expenditures from the 2016 fiscal year adopted budget of \$1,010,666. This increase is due, in part, to additional training and education budgeted for staff for the coming fiscal year and one (1) staff position being reclassified from Regular Member to Senior Management in the Florida Retirement System (FRS).

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
9	9	0	0	0	0	9

# GENERAL GOVERNMENT

## FINANCE (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded the Distinguished Budget Presentation Award from the Government Finance Officers' Association of the United States and Canada (GFOA) for the 19<sup>th</sup> year
- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the 21<sup>st</sup> consecutive year
- ✓ Received no Management Letter Comments in the Audit Report for the fiscal year 2015 audit (only 2 comments have been noted in the last 7 years)
- ✓ Facilitated moving the City's custodial account from TD Bank to Regions Bank to achieve better customer service
- ✓ Worked with Golf and IT Departments to implement EZ Links golf software
- ✓ Analyzed funding requirements of the Self-Insured Health Fund with the Fund's actuary; determined that a premium credit of \$1.1 million could be rebated back to the City's operating fund in the FY 2017 budget
- ✓ Implemented GASB 68/71 which involved additional journal entries and calculations as well as an increase in footnote and disclosures relating to the changes
- ✓ Worked with unified services and the impact fee committee on performing a study to update and analyze impact fees and a comparison to existing fees
- ✓ Prepared resolution establishing a special assessment for water and road project on Sunset, 40<sup>th</sup> Terrace and Brenna Lane
- ✓ Revised Police Pension Plan to incorporate new language to allow for in-service distributions to rehired employees
- ✓ Researched and prepared response to FEMA regarding questioned costs from 2013 Department of Homeland Security Office of Inspector General Audit
- ✓ Implemented payment of Police and Fire pension fund contributions at the beginning of each year, as opposed to quarterly payments, saving approximately \$200,000
- ✓ Worked with the planning department to establish a CDBG grant funding program; designed policies and procedures to follow in order to maintain compliance with grant requirements.
- ✓ Prepared impact fee analysis to show Community Services the effect of impact fee credits proposed for certain developments under construction
- ✓ Continued to improve controls and processes over fleet department's inventory management and reserve balances; developed five-year projection to show fleet director the required amount to charge departments in order to maintain a healthy reserve amount
- ✓ Developed and prepared financial projections for Community Services to determine the timing of a number of projected major capital projects
- ✓ Continued working with the Golf Department to perform projections and financial analysis relating to reserve balances and the new clubhouse project
- ✓ Continued working with Golf Department to improve inventory and cash management procedures with the change in the POS system
- ✓ Prepared financial impact schedules for representatives from Carleton Oaks and Osprey Isles regarding potential annexation into the City
- ✓ Served on RFP Selection Committee for design-build of new golf clubhouse & insurance/risk management consultant
- ✓ Served on RFP Selection Committee for Self-Insured Fund third-party administration and property/casualty insurance providers

# GENERAL GOVERNMENT

## FINANCE (CONTINUED)

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

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

**Outputs:**

✚ Annual audit and single audit opinions are unqualified with an opinion date of 3/31 or prior	03/31/2016	03/31/2017	03/31/2018
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**Effectiveness Measures:**

✚ Number of years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA	20	21	22
✚ Number of Management Comments in the audit	0	0	0

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

**Outputs:**

✚ % available funds invested	100%	100%	100%
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**Effectiveness Measures:**

✚ Investment benchmark – BofA ML 1-3 year US Treasury Note Index at 9/30/2016	N/A	0.88%	**
✚ Weighted average yield on investments	N/A	1.15%	**
✚ % Actual to benchmark		1.30%	**

**Service Level Objective:** Prepare a balanced operating and capital budget which effectively addresses the City Council’s goals and complies with all applicable federal, state and local requirements

**Effectiveness Measures:**

✚ Number of years awarded the “Distinguished Budget Award” by GFOA	18	19	20
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# GENERAL GOVERNMENT

## FINANCE (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

**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 regulation

### Outputs:

✚ Number of payroll checks issued	890	608	590
✚ Number of direct deposits processed	14,431	15,037	15,650
✚ Percentage of employees utilizing direct deposit	94%	95%	96%
✚ Number of A/P checks issued	3,174	2,955	3,250
✚ Number of purchase orders processed	1,244	1,299	1,106
✚ Number of A/P ACH/EFT processed	1,492	1,587	1,746
✚ Number of purchasing card transactions	5,202	6,326	6,958

**Service Level Objective:** To increase departmental efficiency through the expanded use of technology

### Efficiency Measures:

✚ Review current cash receipting policies for Golf, Construction Services, and Recreation and provide recommendation for improvement where needed	On-going	On-going	On-going
✚ Review of cash collections in City Hall	On-going	On-going	On-going
✚ Team with Unified Services Director & staff from applicable departments to review Master Fees & Charges Schedule annually	100%	100%	100%
✚ Physical testing of random capital assets	On-going	On-going	On-going
✚ Team with IT to implement a Citizens Transparency program on the Finance web page to provide high value information to help citizens to understand how their tax dollars are being used, build trust and engage the public in the civic process	NA	NA	100%

\*\*Goal is to meet or exceed benchmark

For a complete list of the City Council's Goals, please refer to pages 50 - 58.

# GENERAL GOVERNMENT

## GENERAL SERVICES

The General Services department provides goods and services needed on a citywide basis, which is not provided for in a specific department. Examples of these services include garbage and recycling collection, tipping fees, unemployment compensation, and property and casualty insurance. The Honda Classic activity is combined with General Services for reporting purposes.

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	534,810	615,079	547,758	619,880	179,251
Other Operating	4,746,357	5,161,181	5,240,923	5,323,883	5,580,998
Subtotal Operating	\$ 5,281,167	\$ 5,776,260	\$ 5,788,681	\$ 5,943,763	\$ 5,760,249
Capital	57,107	7,898	-	-	-
Debt Service	4,156,284	4,158,814	4,047,313	4,047,313	3,606,904
Transfers	1,745,013	7,280,992	2,480,000	2,430,000	220,000
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 11,239,571</b>	<b>\$ 17,223,964</b>	<b>\$ 12,315,994</b>	<b>\$ 12,421,076</b>	<b>\$ 9,587,153</b>

### BUDGET HIGHLIGHTS

The General Services budget of \$9,587,153 reflects a decrease of -22.35% from the fiscal year 2016 adopted budget of \$12,346,176. This is due, in part, to the reclassification for the costs of the City's dental plan from General Services to the individual departments and a significant reduction in funds budgeted to be transferred to other City departments.

# GENERAL GOVERNMENT

## SELF-INSURANCE FUND

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

### BUDGET SUMMARY

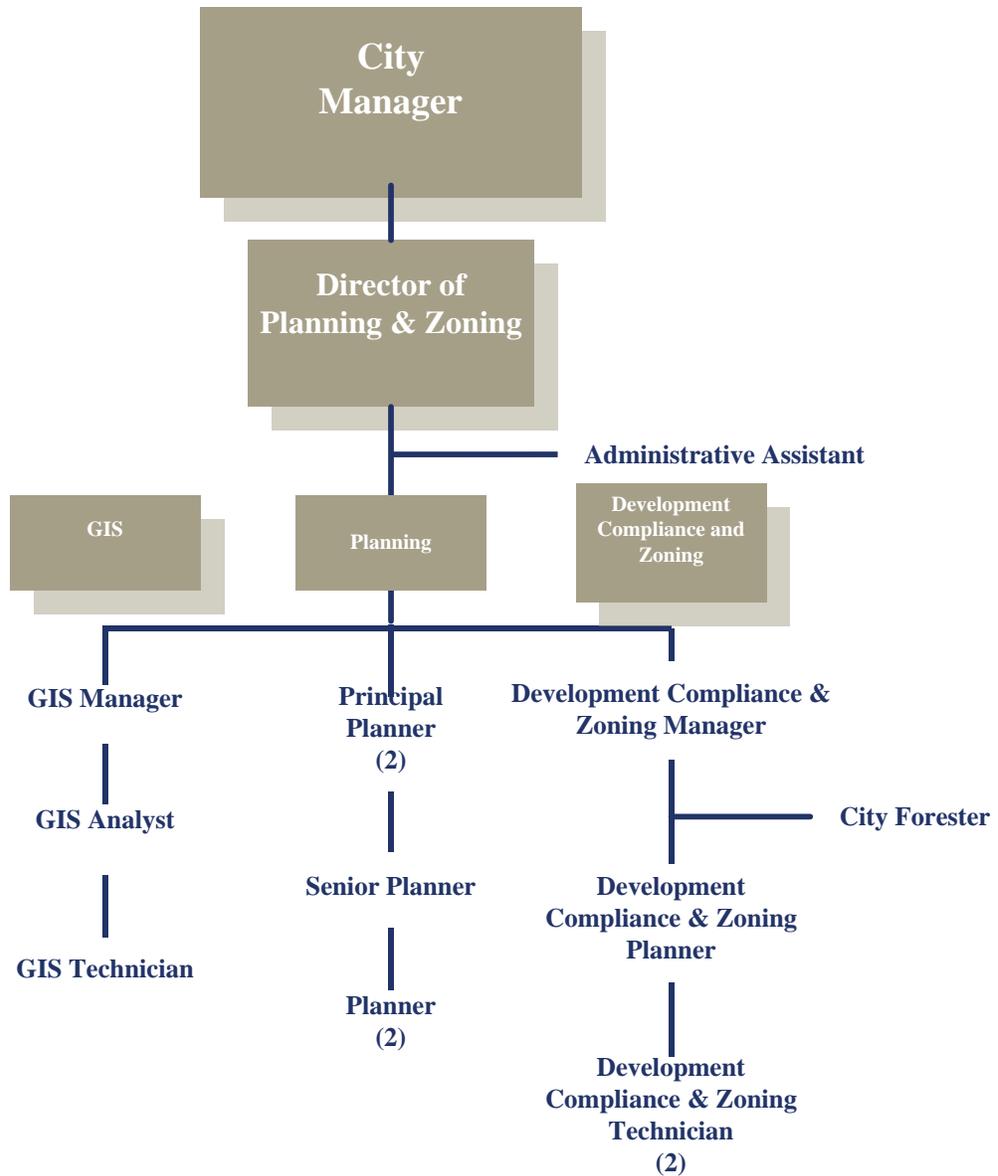
Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	5,580,710	6,260,765	6,513,840	7,059,945	6,709,334
Other Operating	856,616	953,019	534,551	863,036	945,063
Subtotal Operating	\$ 6,437,326	\$ 7,213,784	\$ 7,048,391	\$ 7,922,981	\$ 7,654,397
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 6,437,326</b>	<b>\$ 7,213,784</b>	<b>\$ 7,048,391</b>	<b>\$ 7,922,981</b>	<b>\$ 7,654,397</b>

### BUDGET HIGHLIGHTS

The Self-Insurance Fund budget of \$7,654,397 reflects a -3.39% decrease from the fiscal year 2016 adopted budget of \$7,922,981. This amount is in-line with the City’s five year projections and renewal estimates.

# GENERAL GOVERNMENT

## PLANNING AND ZONING



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

# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

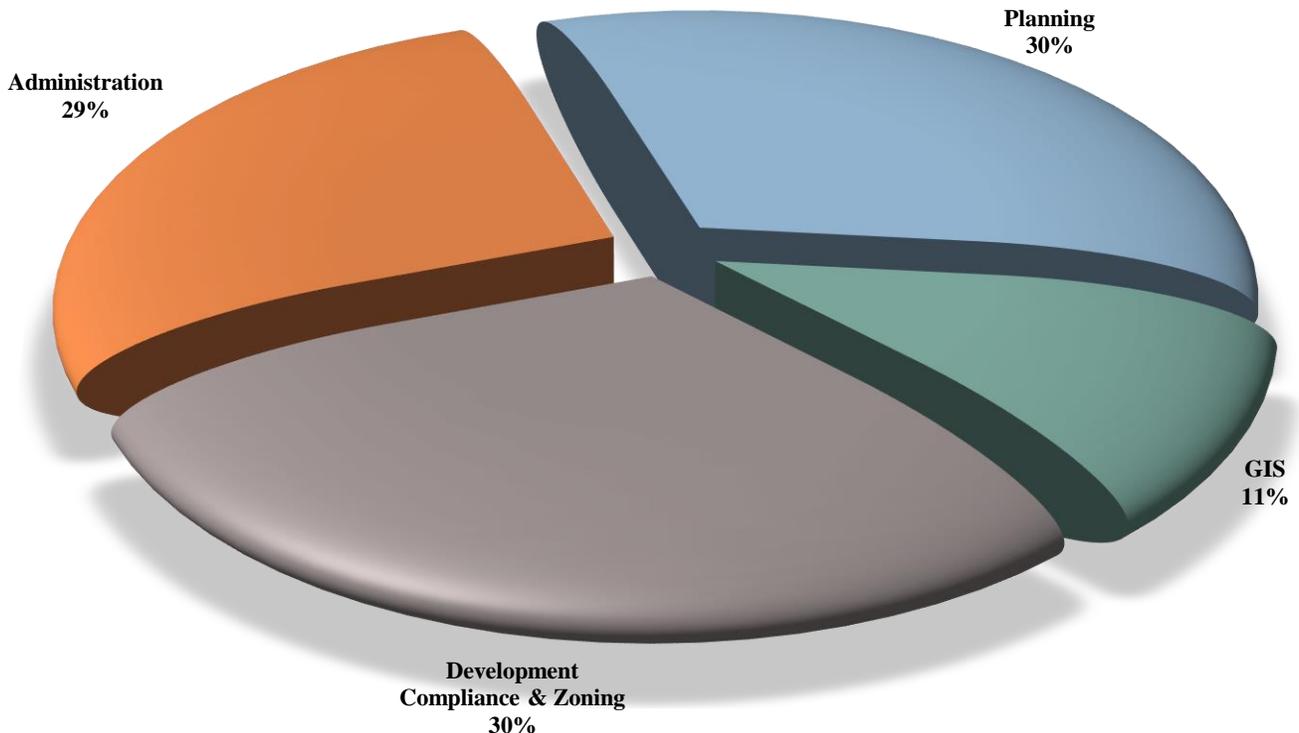
The Administration Division oversees the department and promotes quality development and preferred growth while protecting the health, safety and welfare of all residents through the enforcement of applicable City codes.

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

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

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

Division	Approved Budget FY 2017
Administration	\$686,367
Development Compliance & Zoning	507,859
Planning	517,544
GIS	251,496
<b>Total</b>	<b>\$1,963,266</b>



# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	1,168,003	1,270,971	1,364,185	1,402,228	1,580,522
Other Operating	86,788	115,927	140,255	275,865	382,744
Subtotal Operating	\$ 1,254,791	\$ 1,386,898	\$ 1,504,440	\$ 1,678,093	\$ 1,963,266
Capital	17,850	169,866	64,925	144,400	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,272,641</b>	<b>\$ 1,556,764</b>	<b>\$ 1,569,365</b>	<b>\$ 1,822,493</b>	<b>\$ 1,963,266</b>

### BUDGET HIGHLIGHTS

The total Planning and Zoning budget of \$1,963,266 reflects a 22.53% increase over the fiscal year 2016 adopted budget of \$1,602,274. This is due, in part, to an increase in personnel costs which includes one (1) new position request for a GIS Analyst and the reclassification of one (1) staff position from Regular Class membership to Senior Management membership in the Florida Retirement System (FRS).

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
14	14	0	0	0	1	15

# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Received the “Tree City USA” re-certification for the 28<sup>th</sup> year
- ✓ Approved two (2) projects for Targeted Expedited Permitting
- ✓ Assisted in the Economic Development Incentive Grant approval for “Project Falcon” which saved 450 existing local jobs and created 200 new jobs with a Capital investment of \$3 Million
- ✓ Over 100 planning applications submitted for review with a 15% increase in petitions going to City Council for approval
- ✓ As a Department, over 330 permits were processed including numerous planning petitions such as 70 Administrative Amendments, 23 Minor Administrative Amendments, 8 Planned Unit Developments and Amendments, 2 Planned Community Development Amendments, 8 Major Conditional Uses and 12 Miscellaneous Petitions
- ✓ GIS provides continuing maintenance and support for the North County Dispatch Center comprised of (5) municipalities
- ✓ The GIS Division mapped security camera locations for several residential communities and commercial projects for inclusion in to the North County Dispatch Center
- ✓ The GIS Division created several maps and graphics for the Shady Lakes Drive/117<sup>th</sup> Court North improvements project
- ✓ The GIS Division provided maps and data analysis for the Fire Rescue accreditation process
- ✓ The GIS Division provided maps, analysis, and graphics for the Seacoast Utility Authority – Richard Road property and expanded well easement proposal
- ✓ The GIS Division provided data, analysis, and maps for the City’s Comprehensive Plan update

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

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

**Outputs:**

✚ Number of Development Order Conditions for current projects within the City	3,700	4,00	4,500
✚ Total number of building permits reviewed	2,110	2,460	2,670
✚ Maintain a sign-off process of the City’s major development projects for close out of project	2	3	4

# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

### Effectiveness Measures:

✚ Monitor compliance of time sensitive development order conditions for major projects to provide a two-week notice	100%	100%	100%
✚ Begin plan review within ten (10) days from routing date for all permit requests	95%	95%	98%
✚ Maintain sign-off process of the City's major development projects for close out of project	100%	100%	100%

**Service Level Objective:** Complete all Public Records Requests within the five (5) day turnaround time standard as set by the City Clerk's Office.

### Outputs:

✚ Total number of Public Record Requests	200	150	140
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### Efficiency Measures:

✚ Average number of days to fill requests	2.79	1.97	1.80
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**Service Level Objective:** To maintain established level of service standards for zoning activities.

### Outputs:

✚ Occupational Licenses Reviewed	585	603	670
✚ Sign Permits Processed	180	259	265
✚ Liquor Licenses Processed	18	26	30
✚ Zoning Confirmation Letters Processed	25	34	40
✚ Special Event Applications Processed	88	96	100

### Efficiency Measures:

✚ % of occupational licenses reviewed within three (3) days of receipt	70%	75%	80%
✚ % of sign permits reviewed within ten (10) days of receipt	70%	75%	85%
✚ % of liquor licenses reviewed within three (3) days of receipt	70%	75%	80%

# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017
✚ % of zoning confirmation letters reviewed within seven (7) days of receipt	85%	90%	95%
✚ % of special events processed within three (3) days of receipt of sufficient application	75%	80%	85%

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

### Outputs:

✚ Update the EDEN project management system to track all historical development projects	60%	65%	70%
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### Efficiency Measures:

✚ % of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days	93%	95%	97%
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**Service Level Objective:** Provide an enterprise GIS system for the city, allowing for an increase in efficiency and access by all departments within the city and a centralized location for spatial and geographic information to reside.

### Outputs:

✚ Total number of approved development projects integrated into the City's GIS database	7	5	4
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### Effectiveness Measures:

✚ Number of Planning and Zoning employees trained on all software applications relative to Planning and Zoning	14	14	14
✚ Process all GIS service requests within five (5) working days	90%	95%	97%

# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

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

**Outputs:**

✚ Permits reviewed for redevelopment/renovation projects	3	4	5
✚ Address non-conformities and Code Violations related to older projects	90	100	110
✚ Review LDRs and Code to correct inconsistencies and accommodate older communities	2	2	2

*City Council Goal #5: To promote economic development in the City through the expansion of existing businesses and the attraction of new industry.*

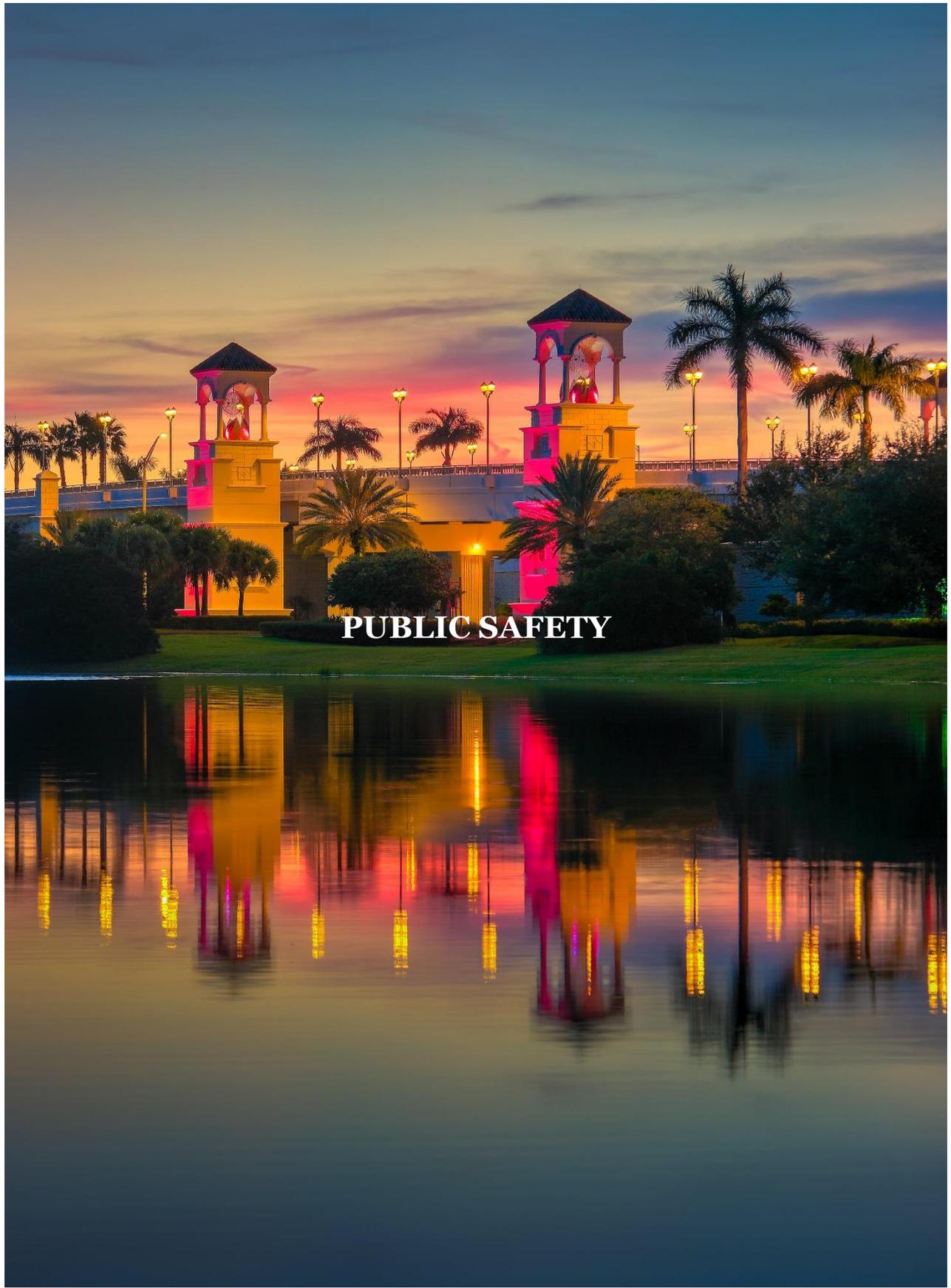
**Service Level Objective:** Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry.

**Outputs:**

✚ Number of projects that were expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP)	2	2	3
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For a complete list of the City Council’s Goals, please refer to pages 50 – 58.





**PUBLIC SAFETY**

# PUBLIC SAFETY

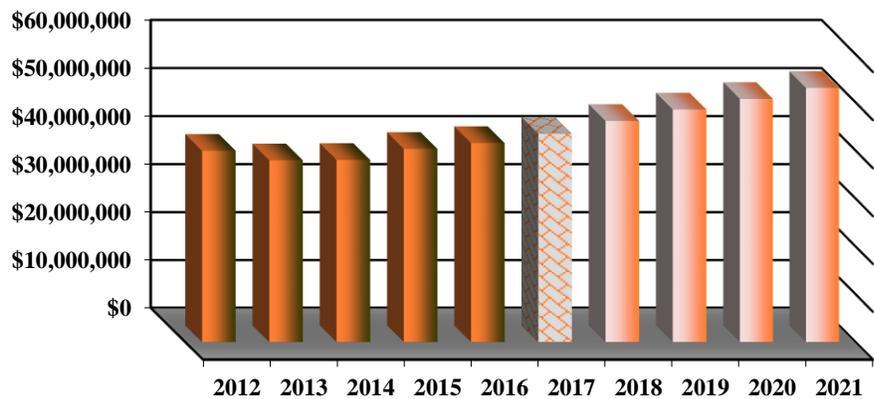
## DEPARTMENTAL HIGHLIGHTS FOR FY 2017

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
<b>Police</b>				
Administration/ Investigations	44	\$6,585,996	-	-
Dispatch Services	36	3,448,475	-	-
Field Operations	88	13,848,863	-	-
Training	-	-	14,000	-
Police Impact	-	-	-	50,000
<b>Fire Rescue</b>				
Administration	10	1,965,286	-	-
Life Safety	6	729,711	-	-
Emergency Services	114	18,977,477	-	-
Fire Impact	-	-	-	439,850
<b>TOTAL</b>	<b>298</b>	<b>\$45,555,808</b>	<b>\$14,000</b>	<b>\$489,850</b>

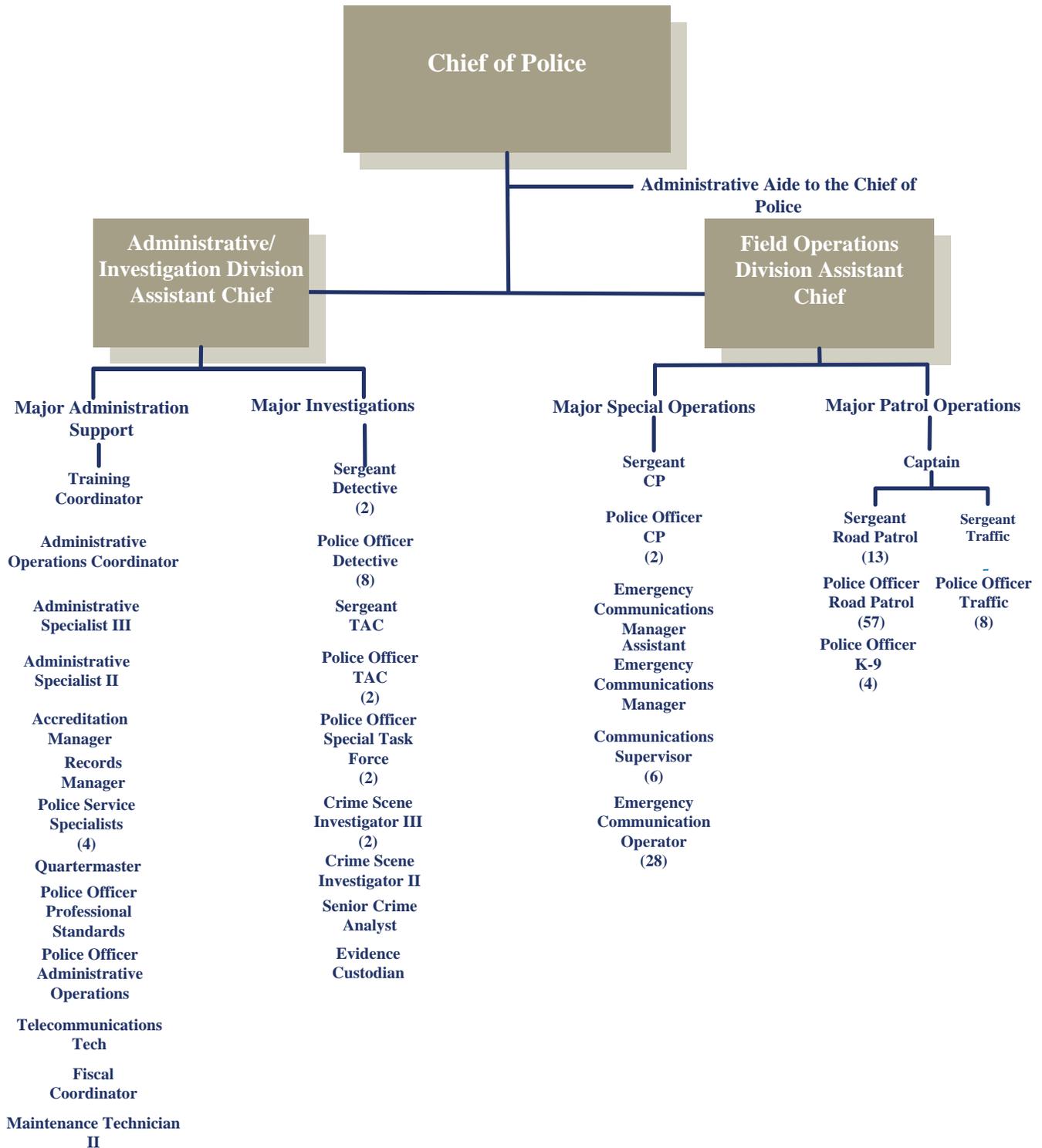
## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

The graph below shows expenditure analysis over a 10-year period for Public Safety operating expenditures in the General Fund. The first four years (2012 – 2015) show actual expenditures. Year five (2016) is an estimated actual amount. Year six (2017) reflects the current budgeted amount and years seven through ten (2018 – 2021) are projected figures.

Fiscal year 2013 reflects savings realized from changes to the Police and Fire pension plans, along with other collectively bargained adjustments to salaries and benefits. Increased expenditures through fiscal year 2017 were driven primarily by contractual obligations per collective bargaining agreements and actuarially determined pension contributions.



**POLICE**



# PUBLIC SAFETY

## POLICE (CONTINUED)

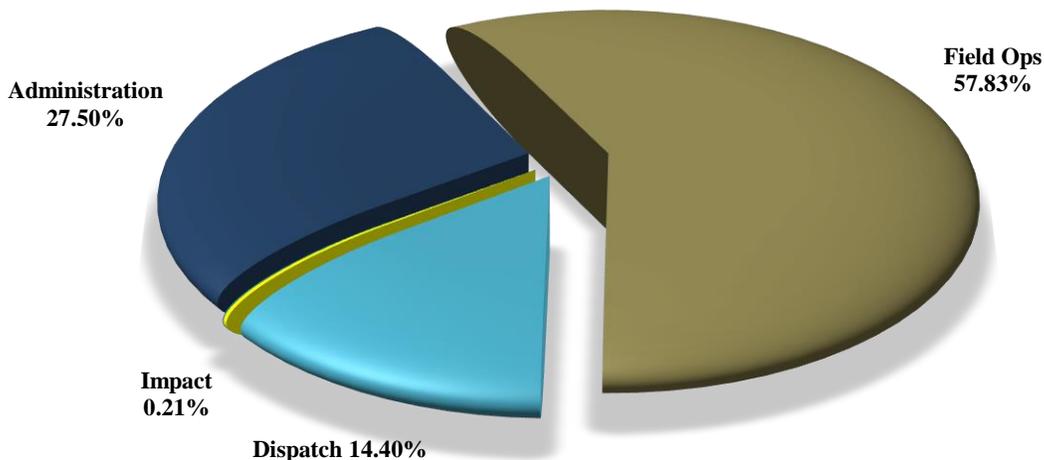
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into two Divisions: Administrative/Investigation Division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

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, 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.

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, departmental training, 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.

Division/Fund	Approved Budget FY 2017
Administration/ Investigations	\$6,585,996
Dispatch	3,448,475
Field Operations	13,848,863
<b>Subtotal General Fund</b>	<b>\$23,883,334</b>
Police Impact	50,000
Police Training	14,000
<b>Total</b>	<b>\$23,947,334</b>

The primary functions of Special Projects/Telecommunications are to develop and implement projects for the Police Department and, on occasion, manage those projects such as, the consolidation of emergency communications dispatching services with other agencies, coordinate the effort for the new Emergency Operations Center building, and implementation, management and administration of the multiagency radio communication system. Additionally, Special Projects/Telecommunications provides telecommunications services for the City, and provides fiscal management and budgetary services for the Police Department.



# PUBLIC SAFETY

## POLICE (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	18,341,474	19,429,508	18,777,858	19,933,946	20,279,761
Other Operating	2,340,378	2,407,136	3,468,523	2,668,581	2,807,775
Subtotal Operating	\$ 20,681,852	\$ 21,836,644	\$ 22,246,381	\$ 22,602,527	\$ 23,087,536
Capital	428,760	354,614	3,129,937	3,637,836	714,377
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Other Uses	131,406	105,020	-	255,414	145,421
<b>Total</b>	<b>\$ 21,242,018</b>	<b>\$ 22,296,278</b>	<b>\$ 25,376,318</b>	<b>\$ 26,495,777</b>	<b>\$ 23,947,334</b>

### BUDGET HIGHLIGHTS

The Police Department's operating budget of \$23,087,536 reflects a 2.53% increase from the 2016 fiscal year adopted operating budget of \$22,517,434. This amount excludes capital of \$714,377 and \$145,421 set aside for aid to government agencies for the radio consortium.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2016
160	163	0	0	0	5	168

# PUBLIC SAFETY

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## *POLICE (CONTINUED)*

### **FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Completed a pilot study and implemented a body-worn camera program for all uniformed officers.
- ✓ Hired twelve police officers in order to maintain appropriate service levels to facilitate the best response to calls for service.
- ✓ The crime rate per capita remains at a 35-year low.
- ✓ Canine Kastor, our newest dog, was obtained through a grant from the Palm Beach Gardens Police Foundation and assigned to an officer. Together they will be used for patrolling, searching for lost people, apprehending suspects and conducting bomb sweeps.
- ✓ Started construction on a new tactical training facility which will enhance our officers' skills in reacting to different situations where the least amount of force necessary can be used.
- ✓ Responded to 34,320 calls for service and handled 128,126 incidents involving police action (calendar year 2015).
- ✓ We have been selected as a national award winner for outstanding participation in the National Night Out event by the National Association of Town Watch for the 12th consecutive year.
- ✓ Police Explorers placed first among other competing counties in the regional competition.
- ✓ Hosted an educational seminar for social media and predictive analytics techniques. The seminar was attended by 70 attendees representing 20 different law enforcement agencies.
- ✓ Conducted active shooter training and awareness for various schools and businesses in our community.
- ✓ Conducted 317 Crime Prevention Through Environmental Design (CPTED) reviews to design out crime in new buildings throughout the City.
- ✓ The senior crime analyst presented a training session on statement analysis at the annual Florida Crime Intelligence Analyst Association Conference.
- ✓ In our continuing efforts to foster positive relationships with those we serve, the police department hosted a summer basketball camp for approximately 150 children from around the county taught by former NBA professionals.
- ✓ Hosted/taught two countywide communication training officer courses.
- ✓ In 2015, there were 318,021 events processed in the 911 dispatch center, representing a 19% increase from 2014.
- ✓ Conducted monthly scenario-based call taking training utilizing actual 911 emergency phone calls provided by 911dispatch.com.
- ✓ To facilitate police response to the Gardens Mall; parking lot locations, service entrances, and public entrances have been plotted on the computerized mapping system and are complete with location identifiers.
- ✓ Received a grant from Palm Beach Gardens Police Foundation to purchase infrared thermometers to aid in assessing the heat inside of vehicles where children or pets may have been left unattended.
- ✓ Filled approximately 2,550 public records requests.
- ✓ A detective attended a two-week long class funded by the U.S. Secret Service held at the National Computer Forensics Institute in Alabama.
- ✓ Detectives attended a training block on "A Child is Missing" protocols.
- ✓ Conducted security for a record attendance at the Honda Classic.

# PUBLIC SAFETY

## POLICE (CONTINUED)

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** Strengthen Community Programs and foster additional community partnerships

**Outputs:**

✚ Conduct directed patrols	63,481	64,044	64,145
✚ Total number of foot patrols	9,516	8,376	8,400
✚ Attend community meetings	25	25	25

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

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

**Outputs:**

✚ Warrant Sweeps conducted	42	35	40
✚ Homeland Security checks conducted	7,444	10,021	10,050
✚ Problem oriented projects to address criminal activity within patrol beats	12	15	17
✚ Total number of people accessing police reports and other neighborhood information provided via Internet (P2C) (*includes all agencies)	33,478	31,976	30,000

**Effectiveness Measures:**

✚ Stolen vehicle recovery rate (Rate reflects the total number of vehicles stolen in the City and recovered both in and out of the City.)	50%	57%	53%
✚ Person crimes clearance rate	70%	55%	58%
✚ Property crimes clearance rate	25%	18%	20%
✚ Crime Prevention Through Environmental Design (CPTED) reviews conducted	252	314	292
✚ Number of arrests	1,320	1,008	1,110

# PUBLIC SAFETY

## POLICE (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

### Outputs:

✚ Number of incidents	128,746	129,374	130,000
✚ Number of calls for service	33,827	35,029	36,000
✚ Property and evidence items collected	4,823	3,543	4,900

### Efficiency Measures:

✚ Average response to emergency calls (shown in min. and seconds)			
✚ Time call received, until it is dispatched	1.31	1.41	1.40
✚ Time officer is en-route, until officer arrives at scene	4.00	4.17	4.00
✚ Total response time	5.31	5.58	5.40

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

### Outputs:

✚ Items processed in crime lab	944	844	975
✚ Latent fingerprints processed through Automated Fingerprint Information System (AFIS)	612	1,055	1,200

### Effectiveness Measures:

✚ Crime analysis strategy meetings ** (In January 2015, the Senior Crime Analyst resigned. However, ATACRAIDS is available to all sworn personnel to aid in crime analysis.)	100	86	110
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### Efficiency Measures:

✚ 911 calls answered within ten (10) seconds (Palm Beach County's criteria for this measurement is 90%)	94.3%	94.5%	94.5%
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# PUBLIC SAFETY

## POLICE (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

**Service Level Objective:** Enhance traffic safety measures and programs

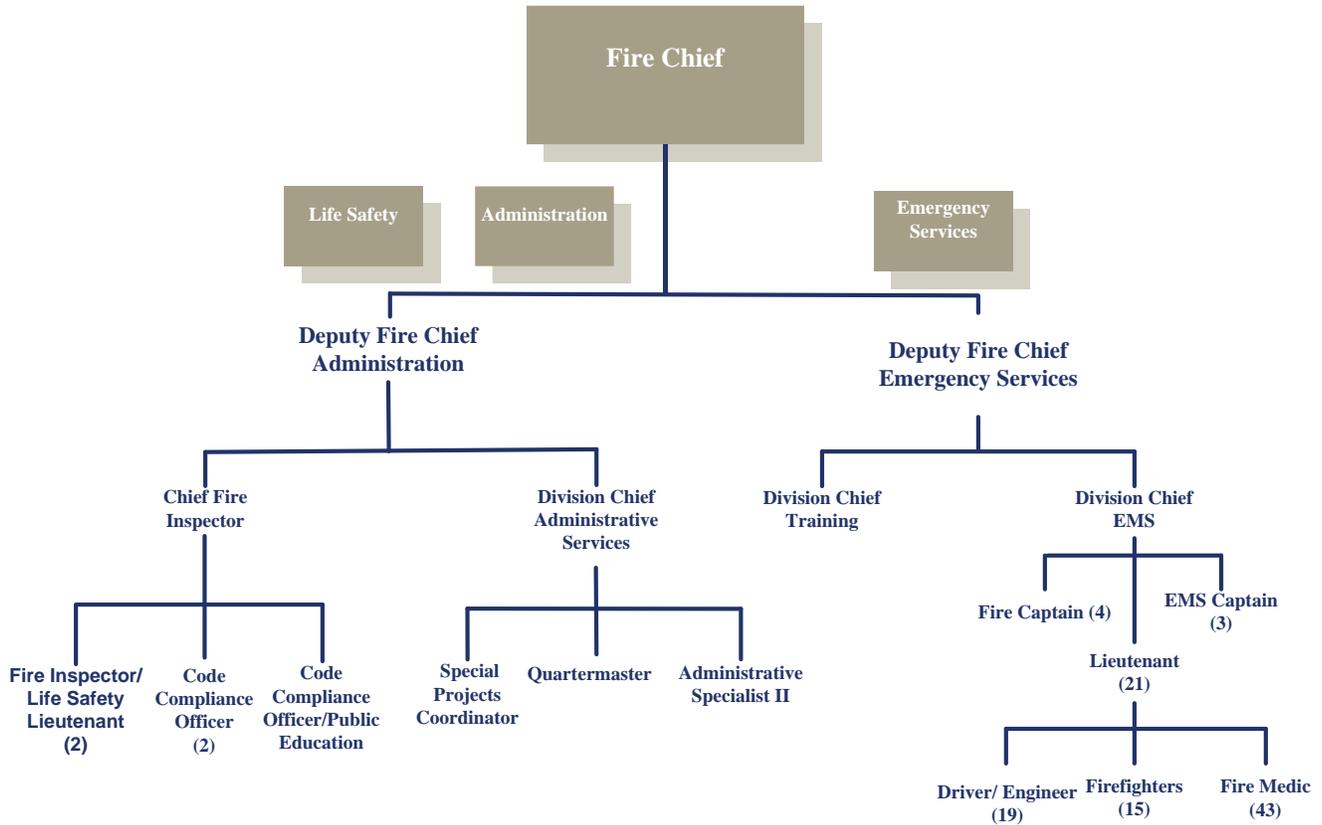
**Outputs:**

 Traffic safety events conducted	6	4	5
 Traffic-Oriented Policing (TOP) projects conducted	24	28	30

For a complete list of the City Council’s goals, please refer to pages 50 – 58.

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**FIRE RESCUE**



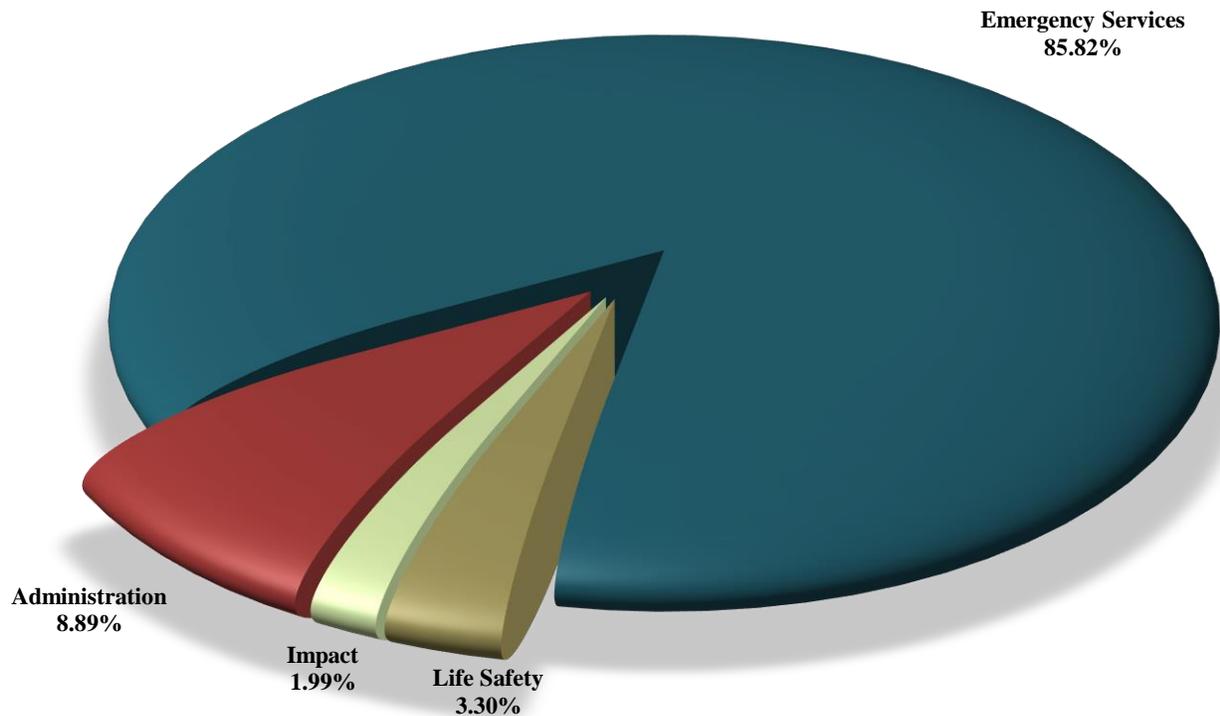
The Palm Beach Gardens Fire Rescue Department is committed to life safety through the delivery of quality, professional emergency services and community education. Palm Beach Gardens Fire Rescue is a full-service fire rescue department providing both fire and emergency medical services including advanced and basic life support medical transport. The department currently provides these services from five (5) fire stations.

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

The department also provides life safety 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 include: Fire Extinguisher Training, Automatic External Defibrillator (AED) Program, Drowning Prevention, Hands-Only CPR, Heart Attack and Stroke Recognition and the Juvenile Fire Setter Intervention Program.

Division/Fund	Approved Budget FY 2017
Administration	\$1,965,286
Life Safety	729,711
Emergency Services.	18,977,477
<b>Subtotal General Fund</b>	<b>\$21,672,474</b>
Fire Impact	\$439,850
<b>Total</b>	<b>\$22,112,324</b>



# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	15,853,801	16,905,936	17,401,588	17,037,916	17,869,797
Other Operating	1,513,889	1,610,206	1,880,479	2,281,171	2,410,327
Subtotal Operating	\$ 17,367,690	\$ 18,516,142	\$ 19,282,067	\$ 19,319,087	\$ 20,280,124
Capital	1,202,446	1,310,606	3,057,275	2,200,139	1,005,600
Debt Service	384,754	384,493	528,554	528,554	826,600
Transfers	-	40,000	55,000	55,000	-
<b>Total</b>	<b>\$ 18,954,890</b>	<b>\$ 20,251,241</b>	<b>\$ 22,922,896</b>	<b>\$ 22,102,780</b>	<b>\$ 22,112,324</b>

### BUDGET HIGHLIGHTS

The Fire Department's operating budget of \$20,280,124 reflects a 9.80% increase from the 2016 fiscal year adopted operating budget of \$18,470,702. The increase in operating costs is primarily due to the 10 new positions added to FY 2017. This amount excludes capital of \$1,005,600 and \$826,600 for debt service.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
120	120	0	0	0	10	130

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Maintained accreditation through The Center for Public Safety Excellence
- ✓ The Fire Explorers competed and placed in the Annual Firematics Competition
- ✓ Received a grant from East Pointe and purchased a drone
- ✓ Received a grant from Frenchman’s Creek and purchased CPR and Advanced Airway Manikins
- ✓ Received a grant from BallenIsles and purchased a drone
- ✓ Hired 4 Fire medics to replace personnel that retired
- ✓ Conducted department wide Ocean Rescue Training
- ✓ Division Chief Ippolito attended the National Fire Academy in Maryland as part of his ongoing Executive Fire Officer Program
- ✓ Operational personnel are now trained in Tactical Combat Casualty Care
- ✓ Operational personnel are certified as Life Guards through the American Red Cross
- ✓ Implemented Sepsis Alert Program with Palm Beach Gardens Medical Center
- ✓ Completed Stroke Awareness Month in May

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** Improve relationships with citizens, City Council and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating

**Outputs:**

✚ Provide training to educate city staff to handle emergency situations (*Number of participants*) \*\*

✚ CPR	263	400	400
✚ AED	263	400	400

\*\*Conducted every other year

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Service Level Objective:** Increase efficiency and consistency of emergency response services to rural and urban service areas within the City

**Efficiency Measures:**

<ul style="list-style-type: none"> <li>Maintain and improve level of service response times to emergency calls in suburban service area to a reliability of 90% within 8:45* *Accreditation goal is to improve to 90% within 7:30</li> </ul>	90%	90%	90%
<ul style="list-style-type: none"> <li>Maintain and improve level of service response times to emergency calls in rural service area to a reliability of 90% within 15:00* *Accreditation goal is to improve to 90% within 12:00</li> </ul>	100%	100%	100%

**Service Level Objective:** Provide timely, efficient, and effective inspection services that increase the overall safety of the City’s development and re-development projects

**Efficiency Measures:**

<ul style="list-style-type: none"> <li>Complete BTR inspections within two (2) days of request</li> </ul>	100%	100%	100%
<ul style="list-style-type: none"> <li>Maintain number of plan reviews completed to within three (3) days</li> </ul>	90%	90%	90%

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

**Outputs:**

<ul style="list-style-type: none"> <li>Participate in mock situation prior to each hurricane season</li> </ul>	1	1	1
<ul style="list-style-type: none"> <li>Evaluate plan functions post drill</li> </ul>	1	1	1

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

**Service Level Objective:** Maintain policies, equipment and resources to ensure the efficient and effective response to all emergency response situations in the City

### Outputs:

✚ Percent completed of new pre-fire plans and updates of existing buildings assigned	90%	90%	90%
✚ Percentage of scheduled fire hydrants flow tested in conjunction with Seacoast Utilities Field Operations to ensure emergency water supply.	100%	100%	100%
✚ Provide the necessary life safety personnel to keep pace with the rapidly increasing service demand and ensure compliance			
• Number of calls	4,371	4,400	4,500
• Number of Inspectors	6	6	7

### Efficiency Measures:

✚ Increase % of time first line apparatus is in service by:			
• Engines	90.60%	92%	92%
• Rescue Units	90.59%	92%	92%
• Other	98%	94%	94%

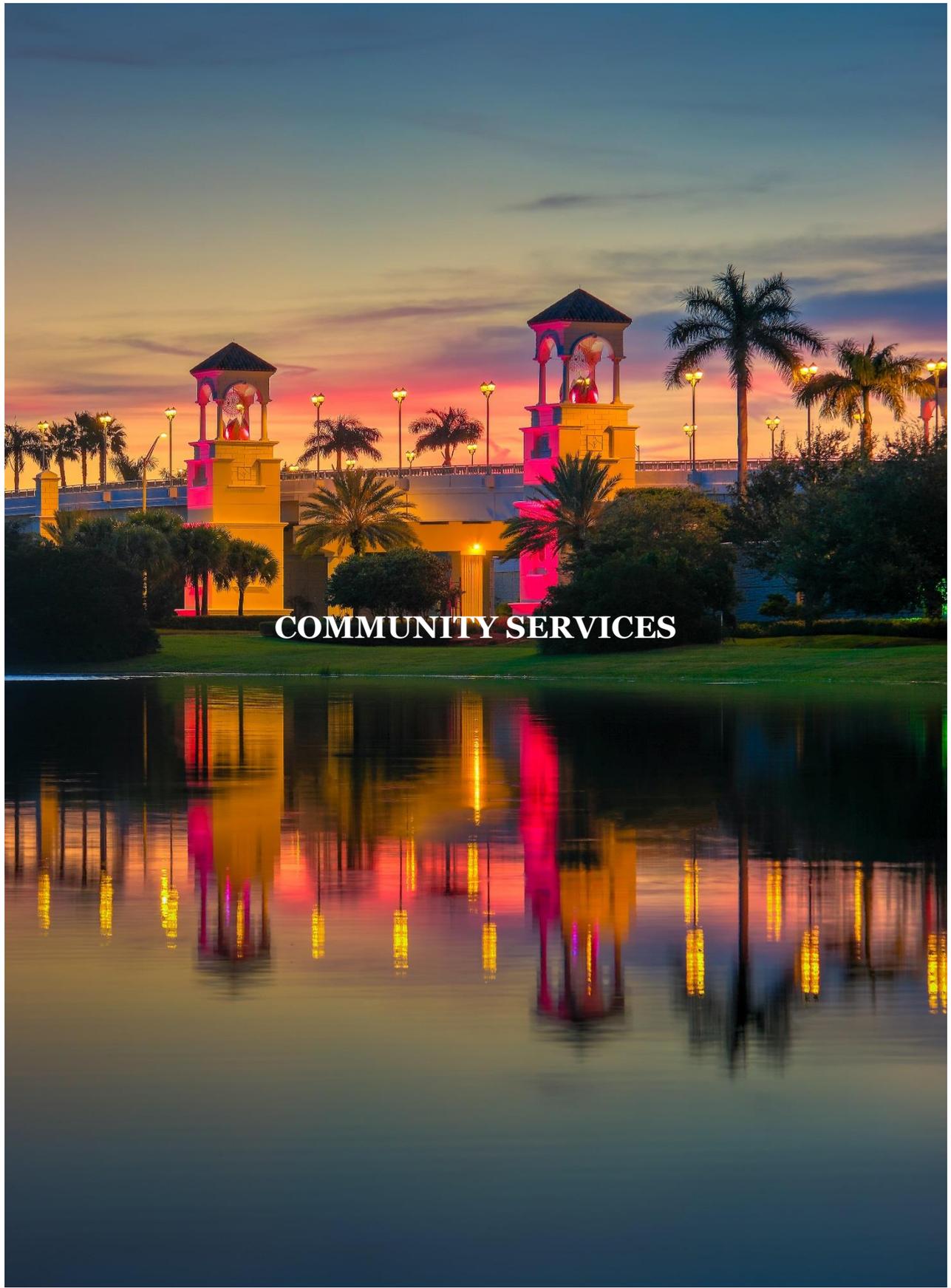
**City Council Goal #4:** To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold the necessary skills for jobs, and continue to pursue knowledge.

**Service Level Objective:** Support community partnership between Palm Beach Gardens Fire Rescue and the Palm Beach Gardens High School Medical Magnet Program to deliver first responder training to students who seek a career in medicine

### Outputs:

✚ Average class size	24	24	24
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For a complete list of the City Council’s goals, please refer to pages 50 - 58.



**COMMUNITY SERVICES**

# COMMUNITY SERVICES

## DEPARTMENTAL HIGHLIGHTS FOR FY 2017

Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
<b>Public Works</b>					
Administration	5	999,011	-	-	-
Facilities Maintenance	19	3,726,582	-	-	-
Stormwater/Streets	10	3,062,967	-	-	-
Public Infrastructure	-	1,137,000	-	-	-
Road Impact	-	-	-	-	1,144,320
Gas Tax	-	-	899,804	-	-
Fleet Maintenance	12	-	-	2,813,040	-
<b>Parks and Grounds</b>	25	4,449,778	-	-	-
<b>Construction Services</b>	16	1,647,393	-	-	-
<b>Neighborhood Services</b>	9	925,695	-	-	-
<b>Golf</b>					
Administration	2	-	321,029	-	-
Pro Shop	2	-	508,017	-	-
Maintenance	7	-	942,617	-	-
Food & Beverage Programs	1 1	- -	69,791 278,737	- -	- -
<b>Recreation</b>					
Administration	5	183,671	580,559	-	-
Athletics	3	-	455,819	-	-
Seniors	-	58,750	-	-	-
General Programs	3	116,433	745,126	-	-
Aquatics	3	377,711	443,027	-	-
Tennis	5	171,490	719,524	-	-
Youth Enrichment	11	-	1,027,877	-	-
Recreation Impact	-	-	-	-	-
<b>TOTAL</b>	<b>139</b>	<b>\$16,856,481</b>	<b>\$6,991,927</b>	<b>\$2,813,040</b>	<b>\$1,144,320</b>

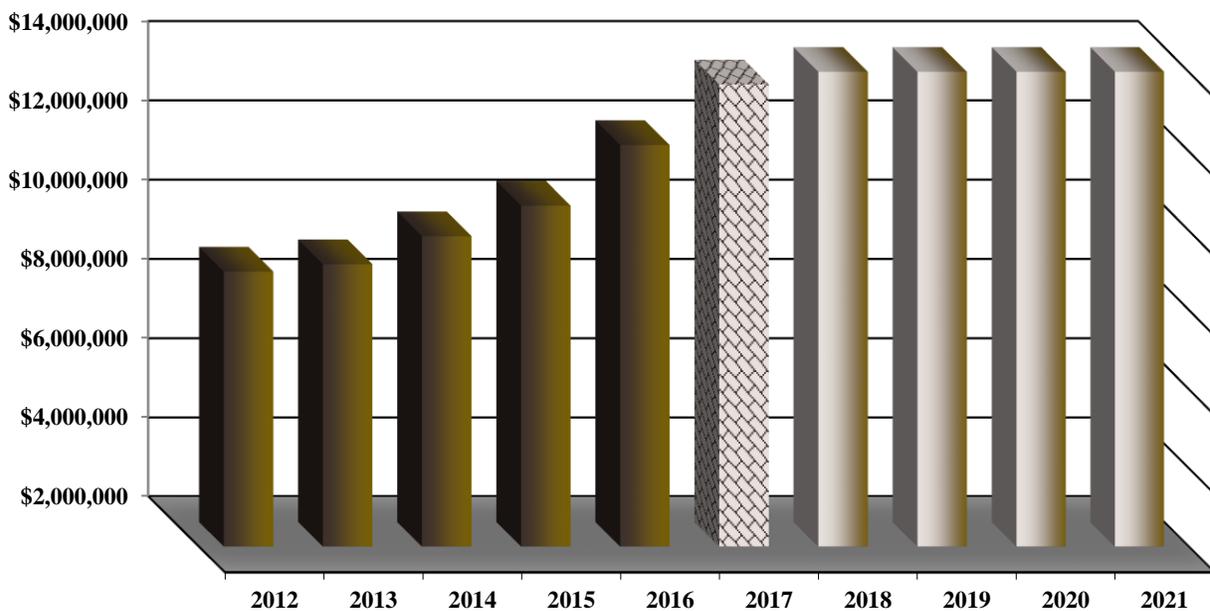


# COMMUNITY SERVICES

## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

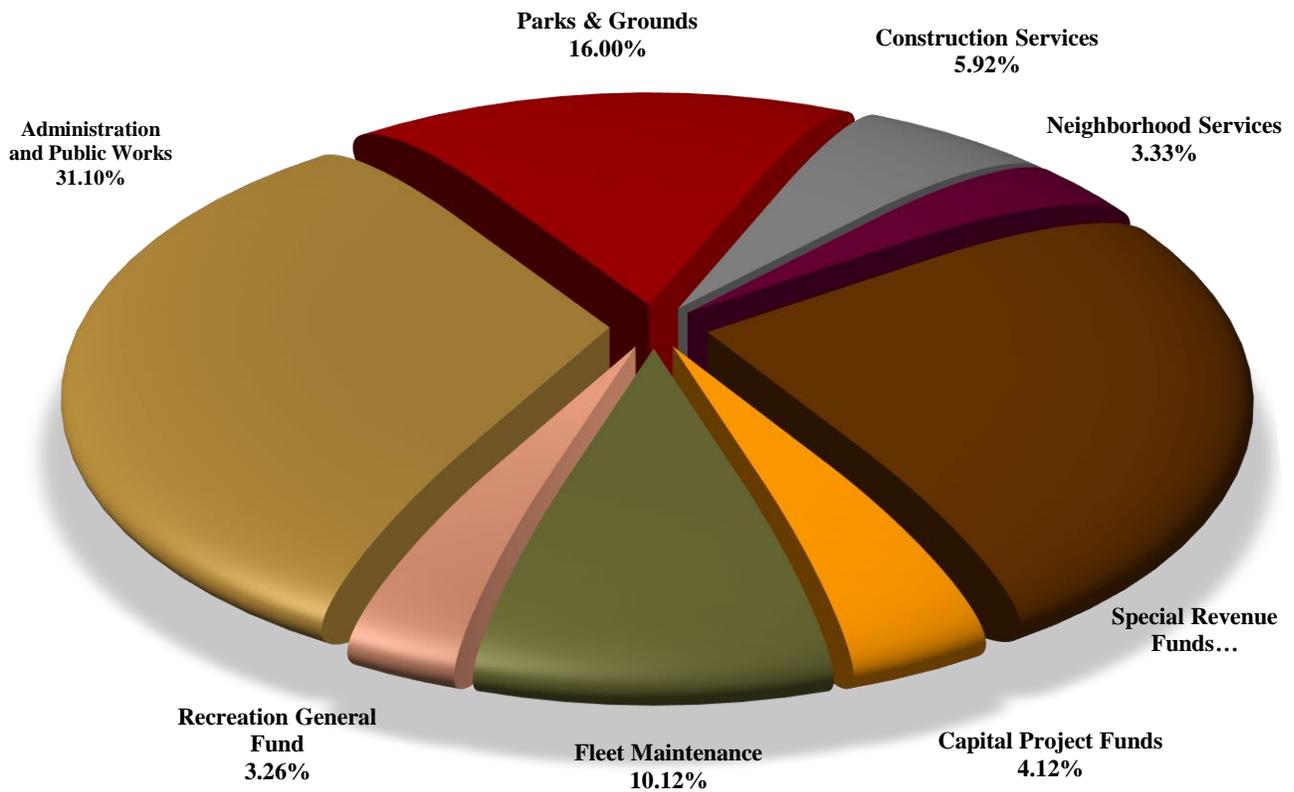
Community Services consists of the following divisions: Administration and Public Works, Parks and Grounds, Construction Services, Neighborhood Services, Recreation, and Golf.

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 Community Services, i.e., Special Revenue, Internal Service, and Capital Project Funds are excluded. Actual expenditures are shown for years 2012 through 2015, estimated actual amounts for 2016, adopted budget for 2017, and projected amounts for years 2018 through 2021 for the General Fund.



Operating costs in fiscal year 2012 decreased significantly due to the elimination of positions and/or transfer of positions to Special Revenue funds, and reductions in operating costs. These cost containment measures were necessitated by the economic downturn. The increase in fiscal year 2014 is due to several large City-wide public facility maintenance projects, plus two (2) new positions in fiscal year 2014. The increases in fiscal years 2015 and 2016 is, primarily, due to the Enhanced Repair and Renovation Program implemented to address the increased wear and tear on City fields and normal wear on other City buildings and facilities due to the aging process. The increases projected from fiscal year 2017 through fiscal year 2021 is due to the additional funding of \$500,000 annually to address storm water repairs and maintenance identified in the recently completed assessment analysis prepared by the City's consultant.

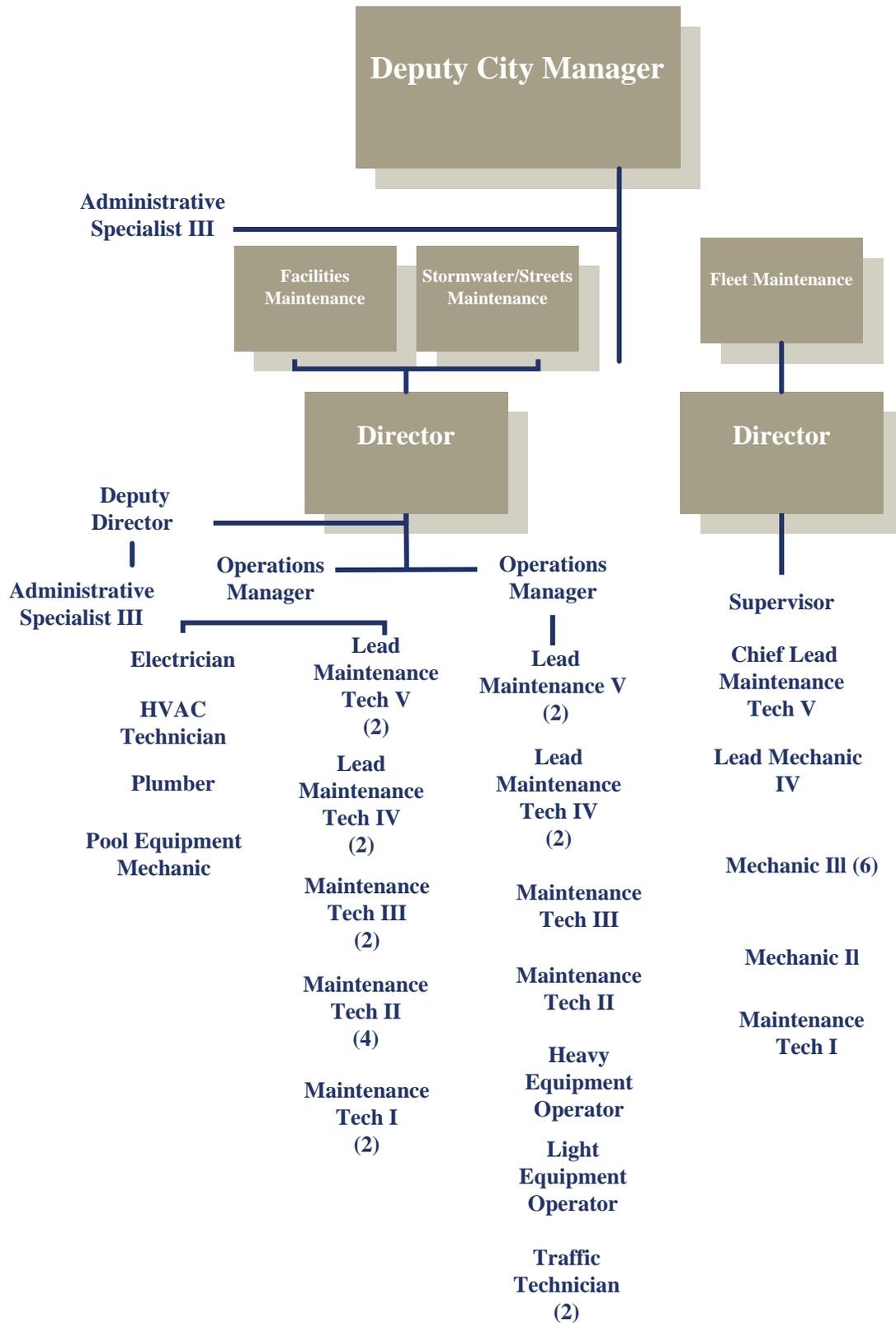
# COMMUNITY SERVICES



Department/Fund	Approved Budget FY 2017
Administration and Public Works	\$8,925,560
Parks & Grounds	4,449,778
Construction Services	1,647,393
Neighborhood Services	925,695
Recreation	908,055
<b>Subtotal General Fund</b>	<b>\$16,856,481</b>
Gas Tax	899,804
Golf Fund	2,120,191
Recreation Special Revenue Fund	3,971,932
<b>Subtotal Special Revenue Funds</b>	<b>\$6,991,927</b>
Road Impact	1,144,320
Recreation Impact	0
<b>Subtotal Capital Project Funds</b>	<b>\$1,144,320</b>
Fleet Maintenance	2,813,040
<b>Subtotal Internal Service Fund</b>	<b>\$2,813,040</b>
<b>Total All Funds</b>	<b>\$27,805,768</b>

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS



# COMMUNITY SERVICES

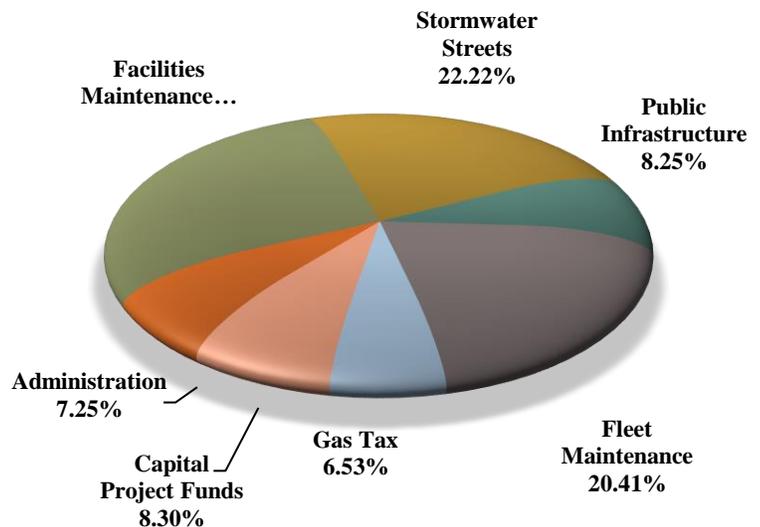
## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

The Divisions of Community Services Administration and Public Works provide responsive, efficient, high quality services to its customers in order to preserve the healthy and pleasing living environment established in the City of Palm Beach Gardens. These divisions are comprised of the following units: Administration, Facilities Maintenance, Streets/Stormwater Maintenance, Public Infrastructure, and Fleet Maintenance.

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

Public Works is charged with the responsibility of managing, maintaining, operating, and repairing the City's infrastructure, facilities, and related assets including easements, streets, sidewalks, street lighting, signage, traffic signs, municipal buildings, drainage control systems, stormwater conveyance canals, swales, and the municipal fleet. The Streets/Stormwater Maintenance unit provides supervision and maintenance in construction, restoration and repair of the City's 87.5 acres of canals, 248 miles of swales for stormwater runoff and 27 miles of the City's stormwater management system. The Streets/Stormwater Division also maintains 124 miles of the City's roadway system that includes all aspects of traffic signage and striping maintenance as well as mosquito spraying. 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 314,478 square feet of public buildings.

Division/Fund	Approved Budget FY 2017
Administration	\$999,011
Facilities Maintenance	3,726,582
Stormwater/Streets	3,062,967
Public Infrastructure	1,137,000
<b>Subtotal General Fund</b>	<b>\$8,925,560</b>
Fleet Maintenance	2,813,040
Gas Tax	899,804
Road Impact	1,144,320
<b>Total All Funds</b>	<b>\$13,782,724</b>



# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	3,631,732	3,875,032	4,014,039	4,069,545	4,370,803
Other Operating	3,862,577	4,059,681	4,512,423	4,362,343	5,601,201
Subtotal Operating	\$ 7,494,309	\$ 7,934,713	\$ 8,526,462	\$ 8,431,888	\$ 9,972,004
Capital	1,318,434	1,234,447	4,545,175	7,026,123	3,116,400
Debt Service	-	-	-	-	-
Transfers	689,030	684,824	690,660	690,660	694,320
<b>Total</b>	<b>\$ 9,501,773</b>	<b>\$ 9,853,984</b>	<b>\$ 13,762,297</b>	<b>\$ 16,148,671</b>	<b>\$ 13,782,724</b>

### BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$13,782,724 reflects a slight decrease of 1.6% from the fiscal year 2016 adopted budget of \$14,006,926.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
45	45	1	0	0	0	46

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Continued online auction services with GovDeals.com for all Citywide surplus and renewed agreement for an additional three (3) year term
- ✓ Online auction services from August 2015 – July 2016 generated \$82,700 with 1840 bids, 59,400 hits, and 33,000 visitors to the auction site
- ✓ Achieved ASE Blue Seal of Excellence sponsored by the National Institute for Automotive Service Excellence for the eleventh year. This achievement recognizes the City and its Fleet Maintenance Division for having a majority of ASE certified automotive technicians compared to others in the automotive industry. The City is one of sixteen government fleet organizations to earn this designation.
- ✓ Continue the use of the automated Solid Waste Tracking (SWAT) system for customer calls and improved service with our current vendor (Waste Management)
- ✓ Raised \$7,335 from the sale of certain recyclable materials through revenue sharing with the Solid Waste Authority of Palm Beach County via an interlocal government
- ✓ Continued scrap metal purchase program through vendor agreement for all Citywide generated scrap metal
- ✓ Continued reviewing new vehicles for fuel and energy savings
- ✓ Developed renewal for towing services agreement for future bid
- ✓ Attended Clean Cities Coalition of South Florida workshop for electric and hybrid vehicles
- ✓ Attended Florida Association of Governmental Fleet Administrators annual conference
- ✓ Continued installation of seven (7) of the 13 Artistic Bus Shelters; twelve (12) shelters installed in total
- ✓ Completed development of the City's new Emergency Management Plan
- ✓ Completed revisions to the City's Hurricane Preparedness Standard Operating Procedures
- ✓ Completed revisions to the National Incident Management System (NIMS) personnel training requirements table
- ✓ Conducted eight (8) Emergency Management training sessions for in-house staff
- ✓ Completed installation of a stage/pavilion, hard surface, and landscaping improvements at the Municipal Complex's Greenmarket site
- ✓ Completed installation of a stage cover, audience pergola, sound system and lighting at the Veteran's Plaza
- ✓ Completed installation of the Compassionate Friends Memorial Garden project at the Burns Road Community Recreation Campus
- ✓ Completed installation of fiber optic cable connecting Public Services to City Hall
- ✓ Developed specifications and contracted for Art Maintenance Services, Street Sweeping Services, Annual Milling and Paving Services, Generator Maintenance Services, Storm Drain Maintenance and Repair Services, Fire Sprinkler System Maintenance, Fire Alarm System Maintenance, EOCC HVAC System Maintenance, Landscape and Irrigation Products and Services, and Facilities Maintenance Support Services
- ✓ Completed replacement of the synthetic turf at the Burns Road Community Center Playground
- ✓ Completed a Space Needs Analysis for City Hall, Public Services, and Police Department
- ✓ Completed roof maintenance at City Hall, Police, Public Services, and Lakeside Center
- ✓ Continued the City's sustainability program by replacing parking light fixtures at Burns Road Community Center, Police, Fire Station 1, and PGA Park with LED fixtures; replaced all ceiling light fixtures at Riverside Youth Enrichment Center with LED light fixtures; replaced the solar light fixtures along Kyoto Gardens Dr.; completed installation of an energy management system at Fire Station 4, Tennis Center, and Public Services



# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS (continued)

- ✓ Installed new wayfinding signage at the Municipal Complex
- ✓ Continued the City’s resurfacing project with paving of Fire Station 4, Lakeside Center, Lake Catherine Park and Mirasol Park; resurfaced Gardens East Pkwy., Ironwood Rd., Winchester Dr., Buckeye St., and Honeysuckle Dr.; completed street striping at Town Oaks, Fairchild Gardens, Campus Drive, Hickory Drive, and Larch Ave
- ✓ Completed renovations to the kitchen, bunk rooms and watch room at Fire Station 5.
- ✓ Painted exteriors of PGA Park, City Park, Fire Station 1, Fire Station 4, Sandhill Crane Park, Aquatic Complex, and Riverside Youth Enrichment Center
- ✓ Painted interiors of Fire Station 3, Tennis Center, and Lakeside
- ✓ Replaced generator at Fire Station 5
- ✓ Remodeled Fire Station 1 radio room
- ✓ Implemented a new hand-held radio system in Community Services
- ✓ Constructed new office for Fleet EVT garage
- ✓ Installed 110 linear feet of 15” ADS drainage pipe, removed approximately 21 trees, and replanted three (3) 45’ oak trees as part of the Tactical Training Center project
- ✓ Completed a canal bank and shoreline restoration project at Lake Catherine and Ironwood Road
- ✓ Continued landscape median planting beautification project on MacArthur Blvd., Northlake Blvd., PGA Flyover Bridge, Hood Road, and Prosperity Oaks Court
- ✓ Accomplished the cleaning and televising of 2,963 linear feet of reinforced concrete and corrugated pipe, 33 manholes, and extracted 97 cubic yards of sediment as part of the City’s Stormwater System Improvement Project
- ✓ Implemented the Sunshine 811 “Call Before You Dig” program for the City’s infrastructure

## FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Service Level Objective:** Minimize roadway hazards by quickly responding to street repair issues

**Outputs:**

<ul style="list-style-type: none"> <li> Number of work orders completed annually for street/canal repairs</li> <li> Maintain street signs for traffic safety and way-finding annually</li> </ul>	<p>246</p> <p>1,006</p>	<p>450</p> <p>1,006</p>	<p>500</p> <p>1,006</p>
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# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Outputs:**

✚ New school flashing signs	-	1	4
✚ New Pedestrian actuated crosswalk signs	-	1	4
✚ Paving plan for fiscal year in linear miles	2.93	3.00	3.50
✚ Number of linear feet for street striping	752	1,850	2,000

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

**Outputs:**

✚ Prepare and manage mock disaster situation prior to each hurricane season	Complete	Complete	Complete
✚ Continuity of Operations Plan	Review	Review	Review
✚ Citywide Hurricane Standard Operating Procedures	Review	Revise	Review
✚ Comprehensive Emergency Management Plan	Review	Revise	Review

**Service Level Objective:** Provide timely and efficient waste collection services to all residential customers, to include being responsive to inquiries, and providing desired levels of performance

**Outputs:**

✚ Number of curbside units	28,100	28,200	28,300
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**Effectiveness Measures:**

✚ Garbage service requests at less than 3% annually (Total # of calls)	52	50	50
✚ Recycling service requests at less than 1% annually (Total # of calls)	50	50	50
✚ Vegetative service requests at less than 2% annually (Total # of calls)	112	125	125
✚ Recycle bin monitoring with SWA for delivery from vendor within five (5) days	61	50	50

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

**Service Level Objective:** To maintain all City buildings and facilities in a safe environment for the general public and City employees, in accordance with all City codes, through preventative maintenance and repairs

**Outputs:**

 Work orders completed annually	1,267	1,600	1,600
 Number of special projects completed	12	14	10

**Service Level Objective:** To execute a mosquito-spraying program in compliance with regulatory standards

**Outputs:**

 Number of square miles sprayed for treatment of mosquitoes	110	110	110
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**Service Level Objective:** To implement a graffiti eradication program in cooperation with the Police Department

**Outputs:**

 Graffiti eradication requests	25	21	20
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**City Council Goal #6:** *To protect the natural environment through sustainable methods and practice.*

**Service Level Objective:** To maintain the landscaping of medians and common grounds in the most efficient manner.

**Outputs:**

 Number of miles of landscape medians maintained for safety and aesthetic appeal	265	265	267
 Purchase or replace vehicles with fuel efficient vehicles	18	18	20

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

### Efficiency Measures:

 Vehicle down less than 1 day	271	280	280
 Vehicle down 1-2 days	15	20	20
 Vehicle down 2-3 days	42	40	40
 Vehicle down over 3 days	4	2	2

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

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

### Outputs:

 Total miles swept:	4,003	3,200	1,250
Curbed	2,364	2,000	1,202
Non-curbed	1,639	1,200	48
 Linear feet of storm pipes repaired/replaced to include open cut, insituform and slip lining	462	600	750
 Catch basins cleaned and inspected	2,000	2,100	2,500
 Aquatic surface acres treated	1,524	1,143	1,524
 Outfalls repaired/replaced	-	25	25
 Retention/detention ponds repaired	3	2	3
 Retention/detention ponds inspected	24	24	24
 Linear feet of storm drain pipes cleaned and televised	-	2,936	4,000
 Manhole Basins cleaned and inspected	-	33	40

For a complete list of the City Council's Goals, please refer to pages 50 – 58.

**PARKS AND GROUNDS**



*\* Director and Deputy Director are not additional positions. Positions are budgeted under Public Works.*

# COMMUNITY SERVICES

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## *PARKS AND GROUNDS (CONTINUED)*

The Parks and Grounds Division maintains sixteen (16) City public parks with a combined area of approximately 222 acres. Within these parks, there are 33 outdoor sports fields with a combined area of 44 acres of Bermuda turf and 3.5 acres of clay, which are open to the public 24/7, with the exception of scheduled maintenance and safety closures. The parks maintained include 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, and Burns Road Community Recreation Campus. These parks provide a wide variety of active and passive areas, as well as include a full array of amenities for all ages to enjoy.

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

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

# COMMUNITY SERVICES

## PARKS AND GROUNDS (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	1,783,107	1,725,056	1,792,195	1,791,122	2,107,008
Other Operating	1,362,489	1,791,706	2,101,847	1,945,900	1,552,270
Subtotal Operating	\$ 3,145,596	\$ 3,516,762	\$ 3,894,042	\$ 3,737,022	\$ 3,659,278
Capital	-	903,500	190,465	292,836	790,500
Debt Service	37,606	37,606	25,072	25,072	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 3,183,202</b>	<b>\$ 4,457,868</b>	<b>\$ 4,109,579</b>	<b>\$ 4,054,930</b>	<b>\$ 4,449,778</b>

### BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$4,449,778 reflects an increase of 10.74 from the fiscal year 2016 adopted budget of \$4,018,164. This is due in large part to the addition of three (3) Parks Maintenance employees due to the new City Park facility.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
22	22	0	0	0	3	25

# COMMUNITY SERVICES

## PARKS AND GROUNDS (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Resurfaced tennis courts at Oaks and PGA Parks
- ✓ Resurfaced basketball courts at Plant and Lilac Parks
- ✓ Replaced canopy at Skate Park
- ✓ Provided turf and irrigation specifications for Joseph R. Russo Athletic Complex
- ✓ Assisted with upgrades to various medians within the City
- ✓ Transitioned landscape plans at various sites
- ✓ Upgraded park signage
- ✓ Implemented turf plan on all multipurpose fields
- ✓ Upgraded the disc golf course at PGA Park
- ✓ Upgraded Gardens Park Fields 5 and 6 in preparation for Babe Ruth World Series

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Service Level Objective:** Respond appropriately and responsibly to service requests to ensure safety and playability of parks and amenities

*Effectiveness Measures:*

 Work requests completed annually	538	2,128	2,350
 Number of special projects completed	-	4	6

**Service Level Objective:** Implement methods that insure safety for customers

*Outputs*

 Number of playground and facility inspections conducted	160	160	160
 Number of mows on sports turf conducted	130	130	130
 Number of field preparations conducted	6,072	6,072	6,072
 Upgrade of signage and information to the public for parks conditions (i.e., closures, upgrades, renovations)	-	10	12

# COMMUNITY SERVICES

## PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

*Effectiveness Measures:*

✚ Number of BMP training sessions offered	12	12	12
✚ Number of certifications attained by staff	-	6	6
✚ Number of acres of field renovations	-	5	10

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

*Outputs:*

✚ Number of park permits operations support was provided	7,519	8,250	9,500
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*City Council Goal #6: To protect the natural environment through sustainable methods and practices.*

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

*Outputs:*

✚ Number of applications for the City’s “Plant-a-Tree” Program	17	18	18
✚ Public notices released pertaining to recycling, water conservation, gray water usage, reduction of fertilizer runoff, reduction in energy usage and use of sustainable practices.	-	4	6

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

*Outputs:*

✚ Number of pump station inspections annually	1,560	1,600	1,600
✚ Number of irrigation system inspections annually	550	568	568

# COMMUNITY SERVICES

## PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

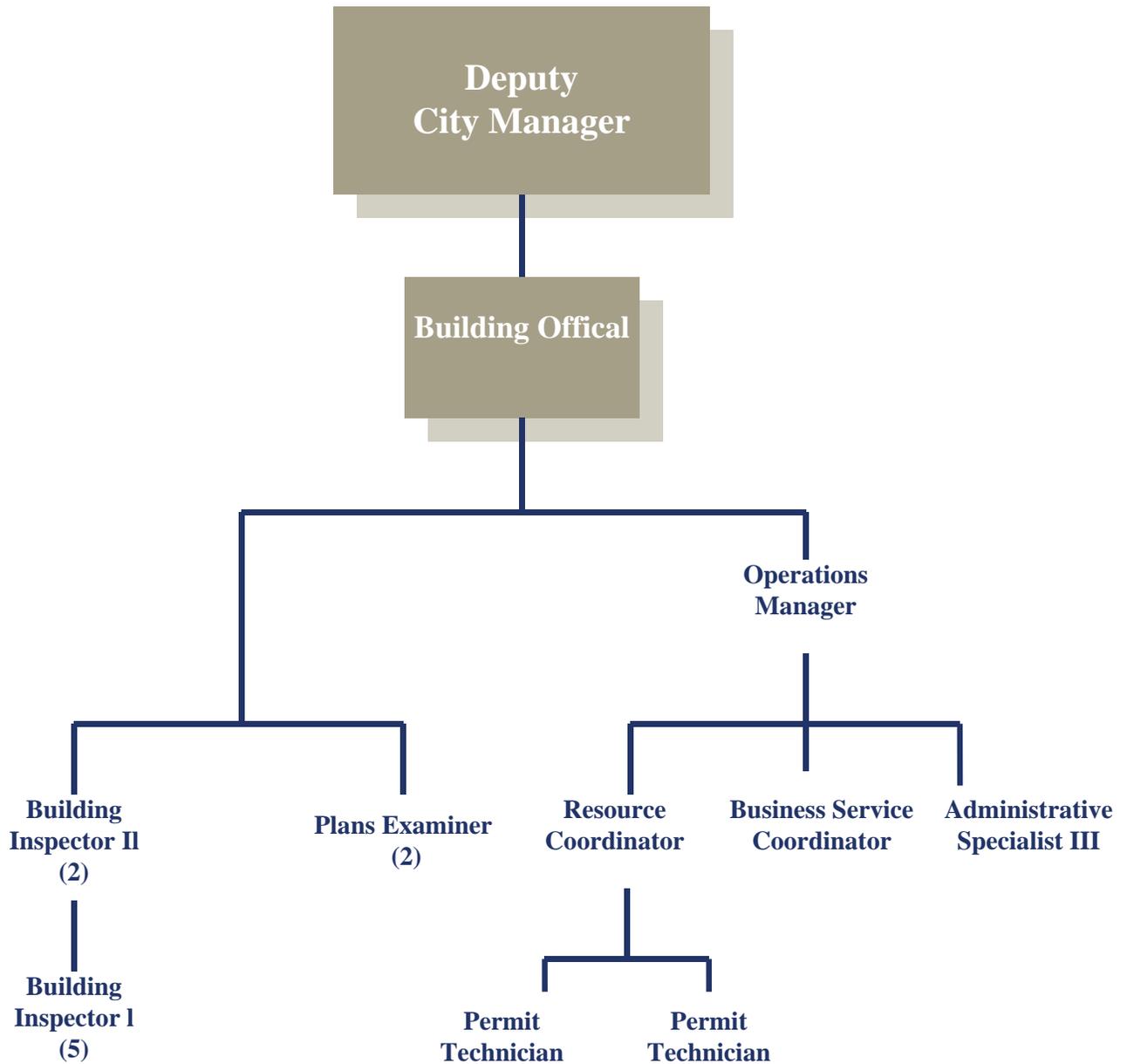
**Outputs:**

 Number of acres of City park land maintained annually	222	222	222
 Number of acres of common area landscapes maintained	-	23	23

For a complete list of the City Council’s Goals, please refer to pages 50 – 58.

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## CONSTRUCTION SERVICES



The Construction Services division seeks to promote, ensure, and enhance the safety of the citizens of Palm Beach Gardens by performing effective and efficient review and oversight of regulated construction activities for compliance with the latest enacted version of the Florida Building Code as well as federal, state, and local regulations. The division seeks to exceed these minimum standards while providing the highest levels of customer service to our customers and efficient stewardship of the funds collected. The division seeks to achieve these standards through recruitment, training, growth and retention of highly-skilled staff and technological innovation, as well as promote building safety to our customers and citizens through interaction, education and outreach.

# COMMUNITY SERVICES

## CONSTRUCTION SERVICES (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	1,193,082	1,235,483	1,393,763	1,417,422	1,518,277
Other Operating	106,911	104,956	44,821	142,483	129,116
Subtotal Operating	\$ 1,299,993	\$ 1,340,439	\$ 1,438,584	\$ 1,559,905	\$ 1,647,393
Capital	7,495	43,884	52,196	60,520	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,307,488</b>	<b>\$ 1,384,323</b>	<b>\$ 1,490,780</b>	<b>\$ 1,620,425</b>	<b>\$ 1,647,393</b>

### BUDGET HIGHLIGHTS

The Construction Services budget of \$1,647,393 represents a 4.14% increase from the 2016 adopted budget of \$1,581,905. This is due, in part, to the reclassification of two (2) existing part-time Permit Technicians to full-time status to keep up with the increase in workload.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
13	14	1	0	0	0	16

# COMMUNITY SERVICES

## CONSTRUCTION SERVICES (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Continuation of cross-training building inspectors to expand department’s capabilities
- ✓ Continuation of scanning program to digitize archived files stored in multiple locations for ease of access when requested by customers and reduction of storage costs
- ✓ Continuing to streamline the permitting process through auditing of permit types and associated actions resulting in increased efficiency and quicker turn-around times for customers
- ✓ Initiated the planning phase of electronic plan review to move from a paper only system to a completely electronic format

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Service Level Objective:** Provide accurate and educational information to customers in order to inform them of necessary requirements for a permit, as well as any changes to the process that may have occurred

**Outputs:**

Number of Building Permits issued	7,565	8,000	8,100
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**Service Level Objective:** Provide timely and efficient plan review services based upon the type of permit requested, with 98% accuracy

**Efficiency Measure:**

Percentage of permits issued over the counter	39%	32%	38%
Percentage of permits issued in two (2) business days	1%	1%	1%
Percentage of permits issued in five (5) business days	11%	13%	15%
Percentage of permits issued in 10 business days	14%	16%	18%
Percentage of permits issued in 20 business days	17%	16%	14%
Percentage of permits issued > 20 business days	18%	22%	14%

# COMMUNITY SERVICES

## CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

**Outputs:**

 Total number of inspections	20,814	22,000	22,500
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**Efficiency Measures:**

 Average number of inspections per inspector per day	14	16	16
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**Service Level Objective:** Increase levels of service in the ever-changing industry through seminars and training

**Efficiency Measures:**

 Continuing education hours attended by personnel	309	300	350
 Avg. number of certifications per personnel (max 5)	3.75	4	4.25

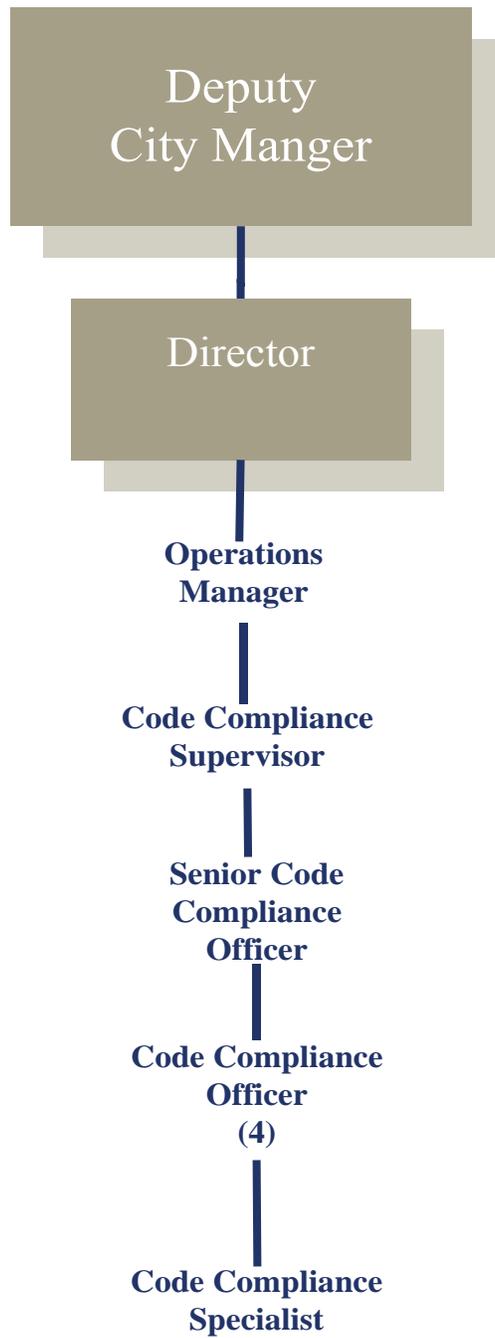
**Service Level Objective:** Continue to be a trusted source for residents and businesses for maintaining their building documentation through the public records requests process

**Outputs:**

 Total number of public records requests	728	800	828
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For a complete list of the City Council’s Goals, please refer to pages 50 – 58.

**NEIGHBORHOOD SERVICES**



# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

Building upon the City’s philosophy of community-oriented code compliance, the Neighborhood Services Division has refocused its energy towards neighborhood preservation where all residential and commercial properties are maintained in a manner that emphasizes an aesthetically pleasing environment, protects public health and safety, and maintains property values. The focus is to develop partnerships with our citizens and businesses by seeking and developing compliance solutions as opposed to relying on enforcement methods. Additionally, code compliance staff works closely with other City departments, divisions, other governmental agencies, as well as neighborhood coalitions and business owners to assist and empower individuals to resolve outstanding code violations and other challenges.

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	534,298	547,777	697,571	769,561	802,272
Other Operating	99,898	78,883	34,027	119,117	123,423
Subtotal Operating	\$ 634,196	\$ 626,660	\$ 731,598	\$ 888,678	\$ 925,695
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 634,196</b>	<b>\$ 626,660</b>	<b>\$ 731,598</b>	<b>\$ 888,678</b>	<b>\$ 925,695</b>

### BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$925,695 reflects an increase of 4.17% from the fiscal year 2016 adopted budget of \$888,678.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
8	10	(1)	0	0	0	9

# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Increased relationship building with businesses to increase compliance with business taxes.
- ✓ Reduced the number of properties with long standing liens through fine reduction procedures.
- ✓ Communicated with residents in a new format via the *Signature City Magazine*.
- ✓ Collaborated with other departments to identify opportunities for improvement to the City's Code of Ordinances.

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

*City Council Goal #1: To create linkages which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community*

**Service Level Objective:** Encourage property owners to maintain the appearance of commercial properties within the City

**Outputs:**

 Number of Commercial cases generated	352	234	250
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**Service Level Objective:** Encourage City employees to participate in the W.O.W. (Workers on Watch) Program by initiating pro-active complaints

**Outputs:**

 Number of complaints received by W.O.W. members	139	137	140
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# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

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

**Outputs:**

 Late notices mailed no later than October 20 <sup>th</sup>	998	770	500
 Occupational License Violation notices issued	137	95	101
 Register Out-of-Town Businesses (Non-Contractors)	25	21	18

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

**Service Level Objective:** Assist Development Compliance with enforcement of the City's landscape code to ensure preservation and proper maintenance of landscape material

**Outputs:**

 Number of cases generated	30	30	30
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*City Council Goal #8: To protect the City's character of high quality housing and focus on the maintenance of existing affordable housing.*

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

**Output:**

 Number of residential cases generated	573	641	640
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**Service Level Objective:** Establish an electronic complaint system in order to track and respond resident requests

**Efficiency Measures:**

 Number of complaints received	791	610	600
 Number of complaints resolved	853	755	750

# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

**Service Level Objective:** Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties

**Outputs:**

 Amendments to City Codes	1	1	2
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*City Council Goal #9: To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.*

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

**Outputs:**

 Number of NPDES certified enforcement officers	1	1	3
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**Service Level Objective:** To provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances

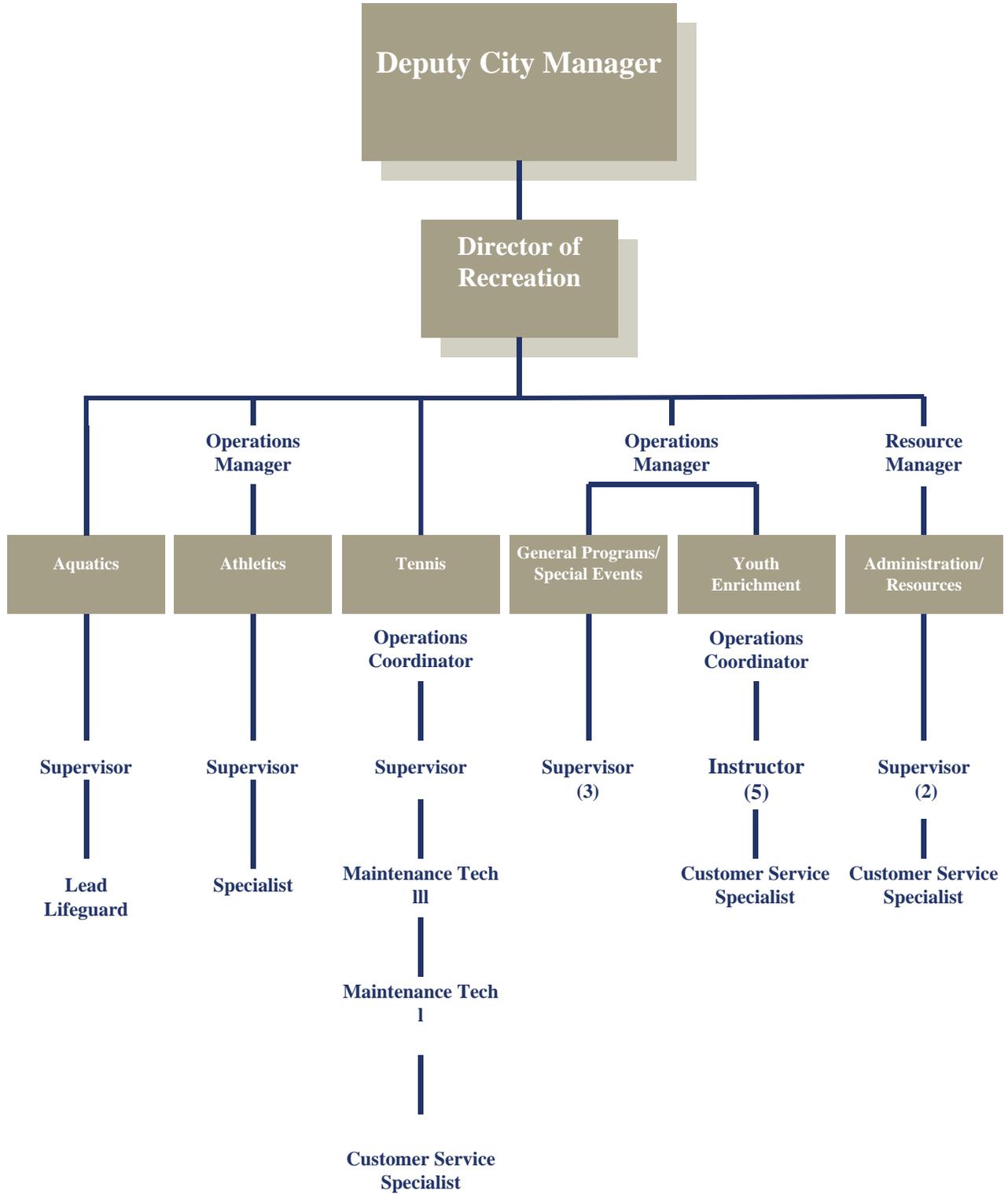
**Outputs:**

 Number of cases generated	3	2	2
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For a complete list of the City Council’s Goals, please refer to pages 50 – 58.

# COMMUNITY SERVICES

## RECREATION



# COMMUNITY SERVICES

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## *RECREATION (CONTINUED)*

The City of Palm Beach Gardens Recreation Division offers a wide variety of leisure activities for all age groups ranging from toddlers to senior citizens. The division's units are as follows: Administration/Resources, Aquatics, Athletics, Tennis, General Programs, Special and Cultural Events, Youth Enrichment, and Wellness/Senior Programs.

The Administration/Resources unit is responsible for the business operation of the division. This unit is responsible for the service desk operations at all facilities. In order to serve the general public, this section works 360 days a year. Guided by strict financial and cash handling policies, this section prides itself on offering exemplary customer service to the community. The Resources team administers facility reservations and rentals. Administrative staff oversees all marketing efforts and assists in securing sponsorships to support division programming.

The Aquatics unit is responsible for the year-round operation and maintenance of the main pool, splash playground, and competition pool. The Complex is committed to offering a wide variety of educational, recreational, and wellness programs to service all generations of our community, infants to seniors. Staff is committed to offer these programs in the safest and most secure environment that can be provided.

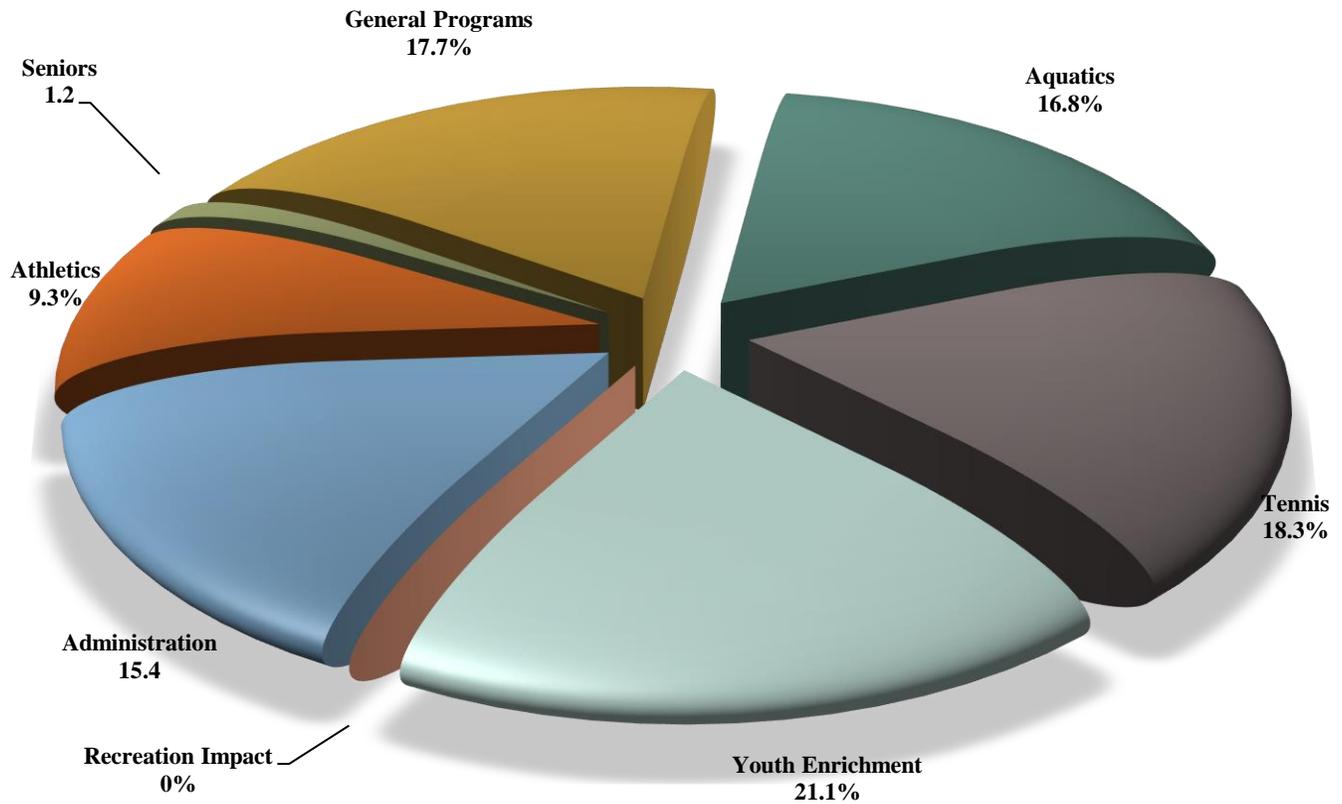
The Tennis Center is a 2014 USTA National Outstanding Facility recipient. It is a premier community public facility with eighteen hydro-grid clay courts offering year-round programming for all ages and abilities. The Center hosts many programs, leagues and tournaments in addition to private lessons and clinics. Open to the public seven days per week and twelve plus hours per day, excluding certain holidays, the Center is growing the game of tennis.

The remaining units encompass all of Recreation programming. These units offer diverse programming in response to the community's needs and desires. The Special Events unit oversees the ever-popular Green Market held year-round. The Riverside Youth Enrichment Center is proud to offer the finest in licensed child care to infants and toddlers, as well as after school care to children in the community. The Athletic Division provides league sports programming to adults and youth and is responsible for all field permitting.

Palm Beach Gardens Recreation stands behind its programs and offers 100% money back guarantee to anyone dissatisfied.

# COMMUNITY SERVICES

## RECREATION (CONTINUED)



Division/Fund	Approved Budget FY 2017
Administration	\$183,671
Seniors	58,750
General Programs	116,433
Aquatics	377,711
Tennis	171,490
<b>Subtotal General Fund</b>	<b>\$908,055</b>
Administration	580,559
Athletics	455,819
General Programs	745,126
Aquatics	443,027
Tennis	719,524
Youth Enrichment	1,027,876
<b>Subtotal Special Revenue Fund</b>	<b>\$3,971,931</b>
Recreation Impact	0
<b>Total All Funds</b>	<b>\$4,879,986</b>

# COMMUNITY SERVICES

## RECREATION (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	2,969,083	2,919,211	3,045,973	3,024,174	3,355,910
Other Operating	1,158,775	1,203,273	1,532,369	1,626,140	1,355,576
Subtotal Operating	\$ 4,127,858	\$ 4,122,484	\$ 4,578,342	\$ 4,650,314	\$ 4,711,486
Capital	201,042	1,679,236	1,310,497	9,015,498	168,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 4,328,900</b>	<b>\$ 5,801,720</b>	<b>\$ 5,888,839</b>	<b>\$ 13,665,812</b>	<b>\$ 4,879,986</b>

### BUDGET HIGHLIGHTS

The Recreation budget of \$4,879,986 reflects a significant decrease of 37.15% from the fiscal year 2016 adopted budget of \$7,764,713. This is primarily due to the overall reduction of capital items in the various division as well as no new projects budgeted for fiscal year 2017 in the Recreation Impact Fund.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
27	30	0	0	0	0	30

# COMMUNITY SERVICES

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## RECREATION (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

#### Aquatics Division

- ✓ Applied and received funding in the amount of \$5000 from Frenchman's Creek Charities Foundation, Inc. for children's swim lessons
- ✓ Participated in the Palm Beach County Drowning Prevention Coalition program providing swim lesson scholarships to 25 children.
- ✓ Hosted two (2) youth recreational swim meets
- ✓ Hosted five (5) college swim teams for winter training.
- ✓ Hosted 2 home Palm Beach Gardens H.S swim meets
- ✓ Certified six (6) new American Red Cross Water Safety Instructors and 25 new lifeguards
- ✓ Trained and educated six swim instructors in the area of adaptive aquatics (Nicklaus Children's Adaptive Aquatics Certification)
- ✓ Offered swim instruction to six (6) special needs swimmers (\$2000 sponsorship from Dominick, Cunningham & Whalen)
- ✓ Instructed over 650 group swim lessons
- ✓ Instructed over 1,000 private swim lessons
- ✓ Hosted over 200 birthday and school pool parties
- ✓ More than 2000 Water aerobics participants
- ✓ Aquatics summer camps- over 225 participants
- ✓ Swim teams total 276 participants
- ✓ Hosted the first annual World's Largest Swimming Lesson-189 participants

#### Tennis Division

- ✓ Addition of Amy Frank Memorial Stadium on Court 18 with shaded viewing and scoreboard
- ✓ Institution of monthly special needs program in conjunction with Amy Frank stadium
- ✓ Continued a volunteer program using adults and teens to assist in tournament officiating and after-hours court maintenance
- ✓ Continued a successful donation campaign of paver bricks and trees to offset costs
- ✓ Chosen by the USTA to be an official 10-Under Green-dot State Qualifier Tournament
- ✓ Held eleven (11) Junior Recreational Singles and two (2) Doubles Tournaments including complimentary lunch
- ✓ Held eleven (11) Adult 1-Day Singles Tournaments
- ✓ Held four (4) Adult 1-Day Mixed Doubles Tournaments including complimentary lunch
- ✓ Added adult beginner, intermediate and advanced classes during the weekday mornings
- ✓ Added two (2) popular Doubles Strategy summer classes
- ✓ Added fitness drill group classes

# COMMUNITY SERVICES

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## RECREATION (CONTINUED)

### Tennis Division (continued)

- ✓ Added an additional ball machine totaling three (3)
- ✓ Put on eight (8) Junior and one (1) Adult USTA Tournaments with the addition of Junior Doubles events allowed to preferred tournament operators
- ✓ Served as one of the host sites for the Lil Mo's youth tennis center in December that brought together top ranked junior players from around the nation and the world for the 4<sup>th</sup> year
- ✓ Scheduled to host XGLOsive Tennis, October 28, 2016
- ✓ Chosen by USTA to host USTA Cardio Tennis Training
- ✓ Hosted USTA League Tennis, Women's and Mixed
- ✓ Maintained nine (9) evening in-house leagues with weekly participation averaging 90+
- ✓ Eleven (11) pros currently on staff
- ✓ Added 16 & under summer afternoon and weekday programs
- ✓ Restructured junior competitive program with good results
- ✓ Increased summer classes
- ✓ Selected and received FRPA Facility Showcase Award
- ✓ Maintained 10 Ladies' Interclub Teams
- ✓ Coordinated ten ladies' uniform ordering for the second year
- ✓ Hosted Rally for the Cure for the 9<sup>th</sup> year
- ✓ Increased to seven (7) Men's Teams
- ✓ Maintained five (5) Women's Senior Teams
- ✓ Maintained "Meet Your Pros & Staff Board"
- ✓ Continued 1 ½ hour option to most Hitting Frenzies, added one to Saturday Cardio
- ✓ Assed Summer 2-hour Frenzies three (3) days per week
- ✓ Began working with Acing Autism to run tennis for Els Center of Excellence
- ✓ Hosted a ladies kick off team building day
- ✓ Hosted the Kick-Off Cup Tri-Level Team Tournament
- ✓ Nominated for outstanding organization Award 2017
- ✓ Nominated for 2017 USTA Outstanding Provider
- ✓ Held a record setting hitting frenzy, 55 participants
- ✓ Maintained retail option for tennis center participants including snacks, retail, racquets and balls
- ✓ Continued semi-monthly email blasts to Tennis Center patrons
- ✓ Continued with and in-house stringer to offer service to members and all players while generating monthly rent

# COMMUNITY SERVICES

## RECREATION (CONTINUED)

### Athletics Division

- ✓ Hosted the Cal Ripken 10U World Series, a 12-team tournament with teams from across the country which brought national attention and large economic impact to the City
- ✓ Hosted 25 large tournaments and events on the City's turf fields and in the gymnasiums
- ✓ Provided fall, spring and summer sports camp to 1,347 participants
- ✓ Permitted sports facility use for over 4,700 PBGYAA youth participants
- ✓ Programmed over 149 adult sports teams and added a Men's Soccer League
- ✓ Hosted a Master LaBlast Class with over 70 participants, instructed by World Dance Champion Louis van Amstel
- ✓ Issued nearly 8,000 permits for sports facilities totaling \$136,000 in permit revenues
- ✓ Added a Rhythmic Gymnastics program, including recreation classes and a competitive team, which generated \$17,000 in revenue
- ✓ Added 2 new wellness programs. Wellness programs attracted about 1,800 participants
- ✓ Hosted various sports games and practices for several area schools including Oxbridge Academy High School, Lake Park Baptist, St. Marks, and Howell Watkins Middle School
- ✓ Transformed a hockey rink into a pickleball complex consisting of 6 courts
- ✓ Increased pickleball program to over 100 participants. Hosted the City's first pickleball tournament with over 50 players.
- ✓ Athletic events generated 2,250 hotel room nights during off-season periods in the local community

### General Programs

- ✓ Received SunSational Award, Florida Festival and Events Association, 1<sup>st</sup> Place Community Outreach Program, Gardens Gives Back
- ✓ Received SunSational Award, Florida Festival and Events Association, 2<sup>nd</sup> Place Gardens Life Program/Event Guide
- ✓ Hosted 4 weeks of Community Service projects for teens ages 14-16.
- ✓ Continued summer counselor-in-training program for ages 14-16
- ✓ Applied and received grant funding in the amount of \$10,500 from BallenIsles Charities Foundation, Inc. to host cultural events in 2017
- ✓ Applied and received grant funding in the amount of \$ 6,000 from Frenchman's Charities Foundation, Inc. to assist with swim lesson scholarships.
- ✓ Completed the 14<sup>th</sup> successful season of the Gardens GreenMarket with an attendance of more than 100,000
- ✓ Second year Palm Beach Gardens Medical Center sponsored the Gardens GreenMarket creating "The Gardens GreenMarket sponsored in good health by Palm Beach Gardens Medical Center"
- ✓ Summer GreenMarket for 21 weeks partnering with STORE Self Storage & Wine Storage at their location with approximate attendance of 30,000

# COMMUNITY SERVICES

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## RECREATION (CONTINUED)

### General Programs (continued)

- ✓ Secured \$99,500 in cash sponsorships and \$6,550 in-kind sponsorship
- ✓ Produced three (3) indoor yard sales
- ✓ Hosted the 3<sup>rd</sup> Shakespeare on the Plaza
- ✓ Hosted Fall Festival offering a teal pumpkin option in partnership with FARE (Food, Allergy, Research & Education) offering non-food alternatives for children
- ✓ Hosted 32<sup>nd</sup> Annual Holiday Bazaar
- ✓ Hosted 10<sup>th</sup> Anniversary of Dancing Under the Stars
- ✓ Hosted Memorial Day & Veterans Day events
- ✓ Hosted 3<sup>rd</sup> Annual Senior Holiday Luncheon with 120 participants
- ✓ 2<sup>nd</sup> Mah Jongg and Canasta Mini tournament with 52 participants
- ✓ 216 Seniors registered in Senior Club activities

### Resources

- ✓ Processed 8,712 program registrations to date
- ✓ Generated \$25,375 in indoor and pavilion rentals to date
- ✓ Documents scanned number 74,944 to date
- ✓ Destroyed 18.75 cubic feet of records
- ✓ Began scanning documents at all 3 service desks for efficiency
- ✓ Secured \$3000 in banner sales
- ✓ Produced five issues of Gardens Life, winner of the Sunsational Award, Florida Festival and Events Association
- ✓ Posted 105 marketing posts Facebook
- ✓ Distributed 47 press releases
- ✓ Sent 57 E-blasts to our subscribers
- ✓ Invited to present “Gardens Gives Back “Session at Florida Recreation and Park Association Annual Conference 2016.

### Riverside Youth Enrichment Center

- ✓ Held 2<sup>nd</sup> Annual Riverside Youth Enrichment Center Art Show and Auction
- ✓ Updated facility with LED lighting
- ✓ Hosted Thanksgiving Show and VPK Graduation at the Eissey Theater
- ✓ Participated for the 7<sup>th</sup> year in Jumpstart Read for the Record

# COMMUNITY SERVICES

## RECREATION (CONTINUED)

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

*City Council Goal #1: To create linkages in the City which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.*

**Service Level Objective:** Provide individual and group programs that serve a diverse city population and support the sense of community within the City

**Outputs:**

<ul style="list-style-type: none"> <li>  Operate youth camps that meet the needs of the community through a diverse offering of programs (Total # of camp registrations)           </li> </ul>	3,591	3,500	3,550
<ul style="list-style-type: none"> <li>  Operate a recreational Swim Team for the community to target youth who are interested in wellness and competition           </li> </ul>	240	276	300

**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>  Expand program hours for activities that target adults aged 55+           </li> </ul>	1,063	1,071	1,100
<ul style="list-style-type: none"> <li>  Increase partnerships with local business and community groups           </li> </ul>	23	30	35

**Service Level Objective:** Provide staff support for the Recreation Advisory Board

**Outputs:**

Attend Advisory Board Meetings	4	4	4
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# COMMUNITY SERVICES

## RECREATION (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

*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.*

**Service Level Objective:** Offer students opportunities to complete required community service hours by assisting with events, programs, and activities.

**Outputs:**

Number of student volunteers	70	75	75
Number of opportunities to perform community services hours	90	95	98

**Service Level Objective:** Support our community partners, through active participation in local high school magnet and/ or academy programs.

**Outputs:**

Number of Palm Beach Gardens High School Five Star Magnet Business Advisory Board meetings attended	4	5	5
Number of Palm Beach Gardens High School Five Star Magnet and/or William T Dwyer Academy of Finance students participating internships and “Groundhog Shadow Day”	5	6	8

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

**Service Level Objective:** Manage indoor and outdoor recreational facilities assigned to the stewardship of the Recreation Division

**Outputs:**

Maintain a core level of services for the Aquatic Facility (hours of operation)	2,300	2,349	2,360
Maintain license for the Youth Enrichment Center through compliance with all local and State laws	9	9	9
Provide community events targeting all age groups with a focus on families and wellness programs	73	75	78

# COMMUNITY SERVICES

## RECREATION (CONTINUED)

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

### Effectiveness Measures:

 Establish the utilization rate of the Mirasol Recreation Building	72	73	75
 Increase the utilization rate of the Lakeside Facility (# of programs/activities)	887	1,020	1,025
 Increase the utilization rate of the Burns Road Recreation Center (# of programs/activities)	2,371	3,441	3,475

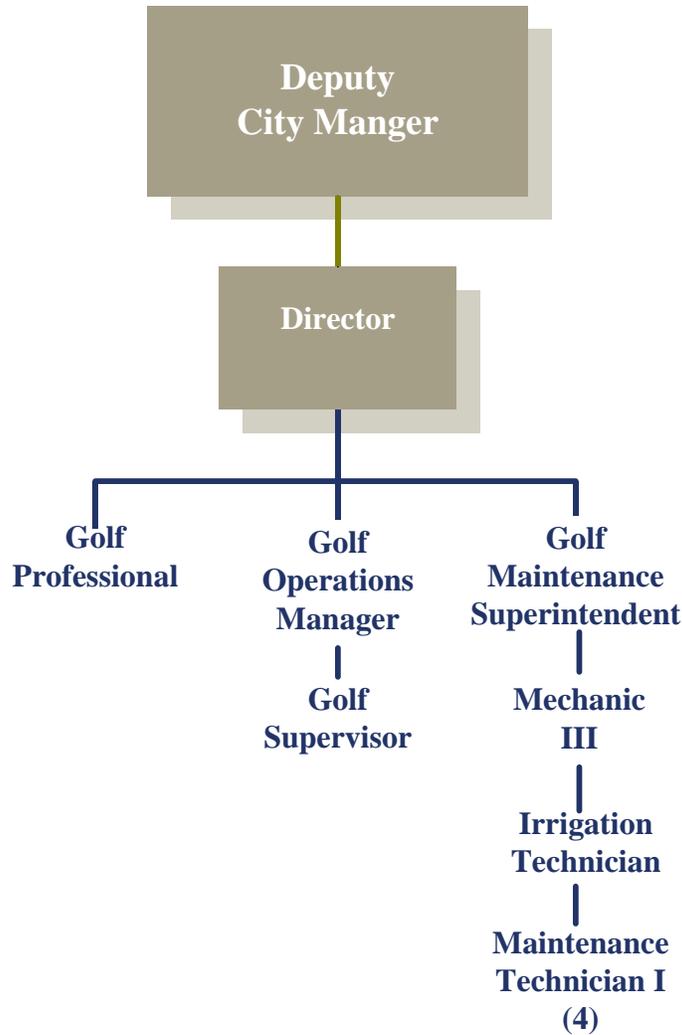
### Efficiency Measures:

 Restructure allocated maintenance resources to increase coverage at the Burns Road Recreation Campus through cross training of staff	100%	100%	100%
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\* Information not available

For a complete list of the City Council's Goals, please refer to pages 50 – 58.

## GOLF



The Palm Beach Gardens Sandhill Crane Golf Club offers a beautiful natural setting in a Florida nature preserve for both golfers and wildlife to enjoy. The friendly staff is committed to providing exceptional customer service to its patrons. The Golf Course provides several special events, clinics, and camps throughout the year, as well as an 18-hole championship course with complete practice facilities: putting/chipping areas, and aqua driving range. Services include a pro shop, snack bar, lessons and clinics offered by PGA Professionals, men/women/Jr golf leagues. Our junior development programs are exceptional and open to all ages and abilities.

# COMMUNITY SERVICES

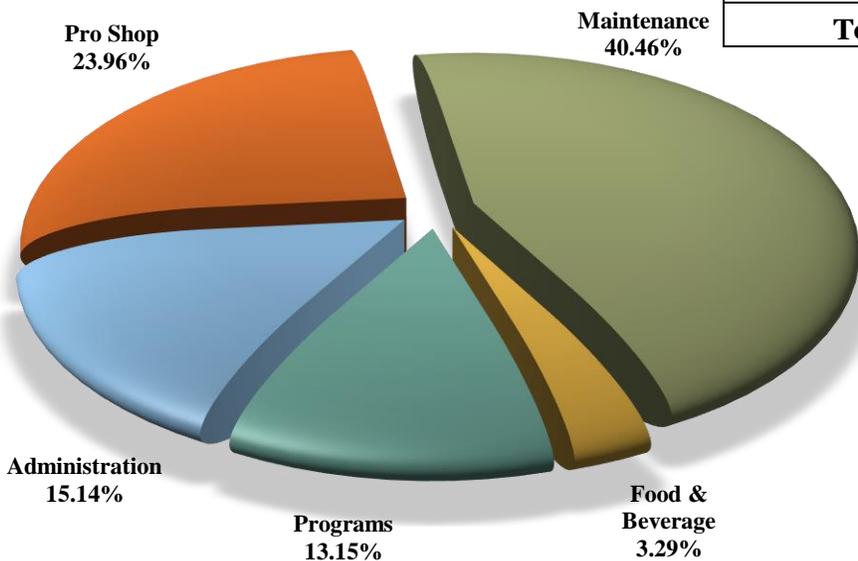
## GOLF (CONTINUED)

The course was recently renovated with the addition of celebration turf on the fairways and TiffEagle turf on the greens. An enhanced drainage and irrigation system with a thorough turf management plan keeps the playing conditions in optimum condition year around. Construction of a new clubhouse is underway and will include new golf facilities as well as a 200 plus banquet event room.

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 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 Pro Shop’s functions include providing for tee times and retail sales for golf related items, starter and player assistance, cart & bag assistance, clinics and private lessons, 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. The Program section is responsible for managing all golf related activities, lessons, leagues, and tournament planning. Food & Beverage is a new area that will begin their functions when the clubhouse is complete. This section will manage the event facilities, planning and coordinating with clients, and have oversight of vendor contracts.

Division	Approved Budget FY 2017
Administration	\$321,029
Pro Shop	508,017
Maintenance	942,617
Food & Beverage	69,791
Programs	278,738
<b>Total</b>	<b>\$2,120,192</b>



# COMMUNITY SERVICES

## GOLF (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2014	Actual FY 2015	Estimated Actual FY 2016	Amended Budget FY 2016	Adopted Budget FY 2017
Personnel	962,172	1,138,540	1,229,764	1,159,312	1,300,464
Other Operating	646,559	666,885	558,213	679,629	819,728
Subtotal Operating	\$ 1,608,731	\$ 1,805,425	\$ 1,787,977	\$ 1,838,941	\$ 2,120,192
Capital	47,992	33,925	31,600	28,900	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,656,723</b>	<b>\$ 1,839,350</b>	<b>\$ 1,819,577</b>	<b>\$ 1,867,841</b>	<b>\$ 2,120,192</b>

### BUDGET HIGHLIGHTS

The Golf budget of \$2,120,192 reflects an increase of 14.74% over the fiscal year 2016 adopted budget of \$1,847,841. This is due to the addition of a First Assistant Golf Pro and a Meeting & Events Coordinator due to the opening of the new clubhouse projected December 2017.

### PERSONNEL SUMMARY

FY 2015	FY 2016	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2017
11	11	0	0	0	2	13



# COMMUNITY SERVICES

## GOLF (CONTINUED)

### FISCAL YEAR 2016 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Over 40,000 round of golf played.
- ✓ Successfully established and operated temporary facilities, demolished the old Pro Shop building, and implemented the connection of facilities to a sewer system.
- ✓ Hosted three major tournaments, several smaller outings, and PGA Section League play for adults and youth
- ✓ Successfully implemented a turf management program that has produced exceptional playing conditions.
- ✓ Developed and placed out to bid the Clubhouse project.
- ✓ The Summer Jr. Golf Team has won their division three years in a row.
- ✓ The Jr. golf development programs have doubled in participation.

### FISCAL YEAR 2017 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

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

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

**Outputs:**

 Total green aerations	3	6	8
 Total green top dressing	40	40	40
 Total green verticutting	8	8	10
 Total fairway aerations	1	1	1

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

**Service Level Objective:** Increase programs offered in order to increase interest at the golf course

**Outputs:**

 Total adult clinics offered	20	30	30
 Total youth clinics offered	90	100	100
 Total tournaments held	6	6	8

# COMMUNITY SERVICES

## GOLF (CONTINUED)

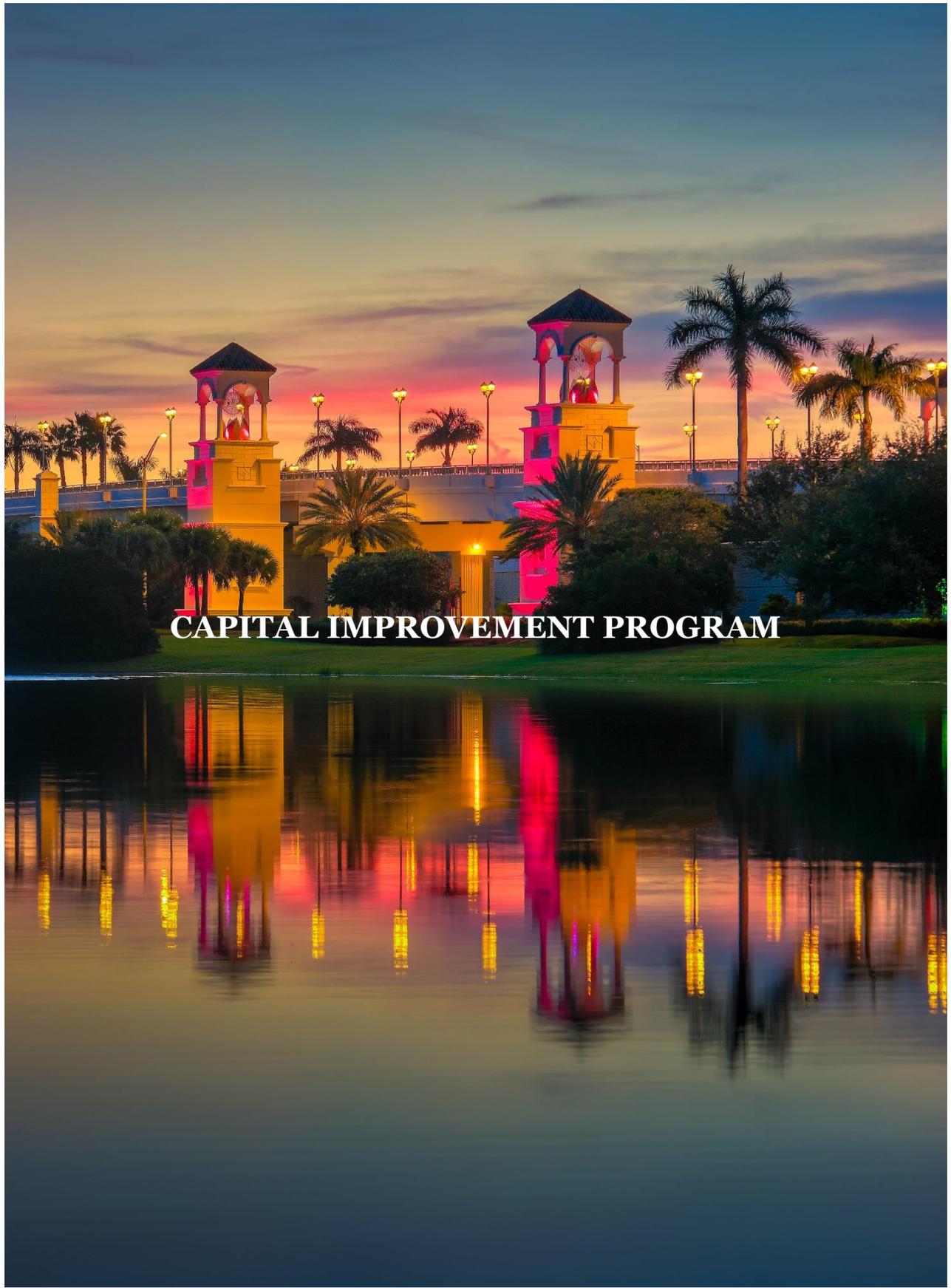
Performance Measures			
	Actual FY 2015	Estimated FY 2016	Projected FY 2017

**Service Level Objective:** Increase participation at the golf course

### Effectiveness Measures:

 Total participants in clinics	250	300	300
 Total participants in Jr. Summer League	16	20	22

For a complete list of the City Council's Goals, please refer to pages 50 - 58.



**CAPITAL IMPROVEMENT PROGRAM**

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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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.

The City of Palm Beach Gardens defines a “capital expenditure” as the cost(s) associated with the acquisition of land, improvements to land, easements, buildings, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting period. The minimum dollar threshold for a capital expenditure is \$1,000. Capital expenditures with a minimum dollar threshold of \$5,000 are recognized as depreciable as recommended by the GFOA Best Practices. A Capital Improvement Project is a capital asset or improvement that costs at least \$50,000 and has a useful life span of five (5) years.

Capital expenditures are further defined as “**recurring**” and “**non-recurring**”. Recurring capital expenditures represent the cost(s) of items that are purchased on an annual basis such as computer hardware, vehicles and various other types of equipment. (*Recurring expenditures are listed by service type on the following pages*) Non-recurring capital expenditures represent the cost(s) of items that are not purchased on a regular basis. This category usually consists of expenditures related to capital improvement projects. (*Non-routine expenditures are highlighted beginning on page 258.*)

The City of Palm Beach Gardens recognizes the need to keep pace with the growth of the community and the needs of the City’s residents. The Capital Budget is designed to balance the need for public facilities and infrastructure as stated in the City’s Comprehensive Plan. As part of its budget process, the City prepares and submits to the City Council a Five-Year Capital Improvement Plan beginning with the next fiscal year

The City’s Capital Budget is comprised of a five-year projection of future improvements to existing facilities, the acquisition of land and buildings, construction of new facilities and major equipment purchases. This includes the regular replacement of equipment such as vehicles and computer hardware.

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

## **The projects are evaluated and prioritized using the following criteria:**

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

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## Capital Improvement Project Committee

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

## Relationship between the Operating Budget and the Capital Improvement Program

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

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

The Capital Budget is not a separate budget and the process runs concurrently with the Operating Budget. The total amount allocated for the Capital Budget for FY 2017 is **\$6,012,552**. This consists of \$4,622,702 in General Fund capital, \$939,850 in Capital Projects capital, \$0.00 in Special Revenue capital, and \$450,000 in Internal Service capital.

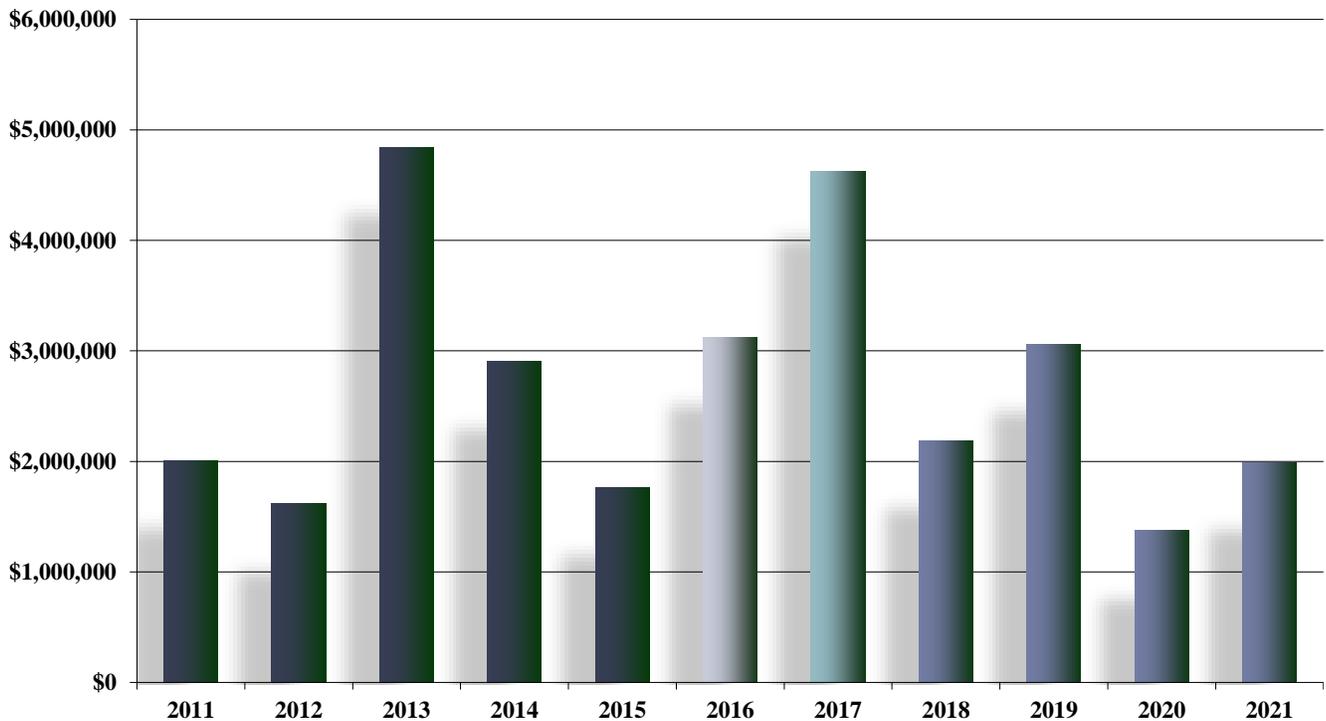
The City Council adopts the five-year plan as a part of the annual budgeting process. The first year of the plan is then formally adopted as the Capital Budget for the current year.

Aside from the noted differences above, the operating budget and Capital Improvement Program are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities or equipment that are built or procured under the Capital Improvement Program. *For further discussion on how the Capital Improvement Program impacts the City's annual operating budget please refer to page 256.*

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## HISTORICAL & PROJECTED EXPENDITURES

The graph below shows the historical and projected expenditure trends for the General Fund Capital Improvement Program. Fiscal years 2010 through 2015, reflect actual expenditures. Fiscal year 2016 shows an estimated actual amount. Fiscal year 2017, is the amount budgeted for capital outlay from the General Fund. Fiscal years 2018 through 2021, are projected amounts as per the Five-Year Capital Improvement Plan.



Fiscal year 2013, expenditures reflect renovations to the City's municipal golf course that began in June, 2013, that were funded with a mid-year budget transfer of approximately \$800,000 from General Fund reserves, and a bank-qualified loan of \$1,700,000. Financing the project allowed the City to accelerate the project rather than utilize the standard Pay As You Go method, which would have spread the cost of the project over several years causing multiple disruptions in service to our golf patrons. The amount budgeted from the General Fund for fiscal year 2017 is \$4,622,702.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL BUDGET FUNDING SOURCES

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

### General Fund

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

### Capital Project Funds

The funding source for this category is derived from impact fees levied on new development, and is legally restricted to meet the increased demands on services generated from the development.

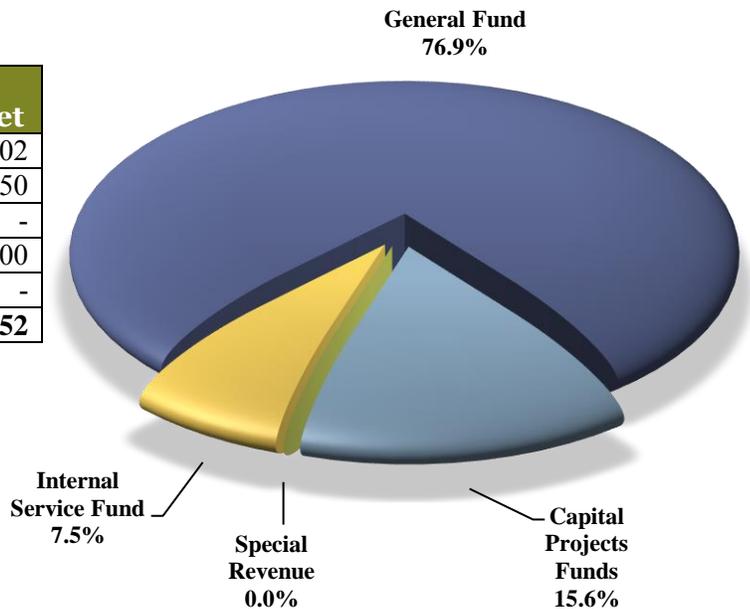
### Special Revenue Funds

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

### Internal Service Funds

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

Funding Sources	FY 2017 Capital Budget
General Fund	\$4,622,702
Capital Project Funds	939,850
Special Revenue	-
Internal Service Funds	450,000
Grant(s)	-
<b>Total All Funding Sources</b>	<b>\$6,012,552</b>



# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL BUDGET SERVICE TYPES

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

### General Government

The General Government service type is comprised of departments whose responsibilities are related to the legislative and administrative services for the benefit of the public and the city unit. The capital budget for this type of service is used to purchase recurring computer hardware and software. It is essential for governmental entities to keep pace with the ever-growing world of electronic information and technology.

### Culture and Recreation

Capital budget designated for use by Culture and Recreation goes towards maintaining recreational facilities for the benefit of citizens and visitors. This includes various parks, the aquatic complex, tennis courts and golf course. The budget in FY 2017 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 the budget for this category is for the replacement of fleet vehicles.

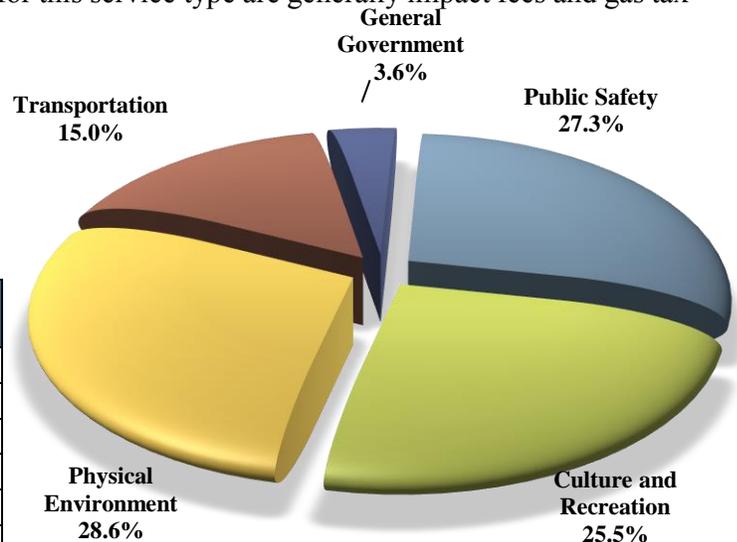
### Public Safety

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

### Transportation

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

Service Types	FY 2017 Capital Budget
General Government	\$217,175
Culture & Recreation	1,643,400
Physical Environment	1,532,000
Public Safety	1,719,977
Transportation	900,000
<b>Total All Service Types</b>	<b>\$6,012,552</b>



# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## FIVE YEAR CAPITAL PLAN SUMMARY FUNDING SOURCES AND SERVICE TYPES

Funding Sources	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
General Fund	\$ 4,622,702	\$ 2,187,650	\$ 3,061,750	\$ 1,371,650	\$ 1,991,250
Capital Project Funds	939,850	2,250,000	-	-	-
Special Revenue	-	55,000	235,000	160,000	169,000
Internal Service Funds	450,000	500,000	550,000	550,000	500,000
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 6,012,552</b>	<b>\$ 4,992,650</b>	<b>\$ 3,846,750</b>	<b>\$ 2,081,650</b>	<b>\$ 2,660,250</b>

Service Types	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
General Government	\$ 217,175	\$ 193,000	\$ 181,000	\$ 175,000	\$ 200,500
Culture & Recreation	1,643,400	621,200	581,000	352,900	452,750
Physical Environment	1,532,000	681,000	1,696,000	651,500	740,000
Public Safety	1,719,977	1,647,450	838,750	352,250	767,000
Transportation	900,000	1,850,000	550,000	550,000	500,000
<b>Total All Service Types</b>	<b>\$ 6,012,552</b>	<b>\$ 4,992,650</b>	<b>\$ 3,846,750</b>	<b>\$ 2,081,650</b>	<b>\$ 2,660,250</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## GENERAL GOVERNMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021
<b><u>Information Technology</u></b>					
Printer Replacement	14,000	14,000	14,000	14,000	14,000
ID Card Printer Replacement	3,000	3,000	3,000	3,000	3,000
Network Switching Equipment Replacement	12,000	12,000	12,000	12,000	75,000
Kodak Scanner Replacement	-	4,500	4,500	4,500	-
Video Projector Replacement	3,000	5,000	5,000	5,000	5,000
Biometric Timeclock Replacements	3,000	3,500	3,500	3,500	3,500
Server Replacement	12,000	12,000	12,000	12,000	12,000
Storage Area Network (SAN) Component Replacement	38,000	-	30,000	30,000	-
Forensic Computer Replacement	6,000	-	-	-	-
Bar Code Scanner Replacement	10,000	12,000	12,000	12,000	12,000
Laptop/Tablet Replacement	64,675	63,000	63,000	63,000	63,000
TV Monitor Replacement	3,000	6,000	6,000	6,000	3,000
Fire Safety Pad Android Tablet Replacement	10,000	10,000	10,000	10,000	10,000
GIS Wide Format Plotter Replacement	6,000	6,000	-	-	-
Wide Format Scanner Replacement	-	-	6,000	-	-
Network Analyzing/ Mapping Software	12,000	-	-	-	-
70-inch Monitor for HR/Finance Conference Rm.	2,000	-	-	-	-
Desktop Scanners for Unified Services (6)	6,600	-	-	-	-
ArcGIS Advanced Concurrent User	9,900	-	-	-	-
Crime Analyst ArcGIS Desktop Basic upgrade	2,000	-	-	-	-
Network Security Software	-	35,000	-	-	-
Smart Table	-	7,000	-	-	-
<b>Subtotal Information Technology</b>	<b>\$ 217,175</b>	<b>\$ 193,000</b>	<b>\$ 181,000</b>	<b>\$ 175,000</b>	<b>\$ 200,500</b>
<b>Total General Government</b>	<b>\$ 217,175</b>	<b>\$ 193,000</b>	<b>\$ 181,000</b>	<b>\$ 175,000</b>	<b>\$ 200,500</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## GENERAL GOVERNMENT (CONTINUED)

FUNDING SOURCE					
General Fund	\$ 217,175	\$ 193,000	\$ 181,000	\$ 175,000	\$ 200,500
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 217,175</b>	<b>\$ 193,000</b>	<b>\$ 181,000</b>	<b>\$ 175,000</b>	<b>\$ 200,500</b>

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# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CULTURE & RECREATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021
<b><u>Community Services/Recreation Administration</u></b>					
Burns Road Community Center Modernization	-	310,000	-	-	-
RYEC South Side Playground Improvements	-	70,000	-	-	-
Recreation Utility Vehicle	-	12,500	-	-	-
Riverside Lobby & Work Room Improvements	-	-	-	-	100,000
Scoreboards (4)	-	-	-	-	22,000
Sound System Large & Small Dance Rooms	-	-	25,000	-	-
Sound System - Lakeside	-	-	-	-	5,500
Cabinets/Shelving - RYEC	-	-	-	-	2,750
Intercom System	-	-	-	-	11,000
Misting Fans for Playground - RYEC	-	-	-	-	11,000
Monitor Cameras - RYEC	-	-	-	-	5,500
<b>Subtotal Recreation Administration</b>	<b>\$ -</b>	<b>\$ 392,500</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 157,750</b>
<b><u>Community Services/Recreation Aquatics</u></b>					
Replacement Spray Playground	150,000	-	-	-	-
Aquatic Complex Improvements	-	50,000	200,000	-	-
Main Pool Cover	13,500	-	-	-	-
<b>Subtotal Recreation Aquatics</b>	<b>\$ 163,500</b>	<b>\$ 50,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services/Recreation - General &amp; Teen Programs</u></b>					
Power/Water Towers	-	-	170,000	-	-
Sound System – Parking Lot & Fitness Trail	-	-	25,000	-	-
Track lighting for BRCC Auditorium	5,000	-	-	-	-
Lakeside Lobby Renovation	-	-	-	-	100,000
Skate Park Expansion	-	-	-	-	25,000
<b>Subtotal Recreation General &amp; Teen Programs</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ 125,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021
<b><u>Community Services/Parks and Grounds</u></b>					
PGA National Park Softball Improvements	-	100,000	-	-	-
Mirasol Park Shade Structure	-	-	20,000	-	-
PGA Park Playground Shade Structure	-	-	-	49,000	-
Bulletin Board Replacement	-	-	-	15,000	-
City Park Playground Replacement	-	-	-	125,000	-
Mirasol Park Softball Improvements	-	-	-	-	75,000
Maintenance Vehicle for Russo Athletic Complex	27,500	-	-	-	-
Trailer - Russo Athletic Complex	10,000	-	-	-	-
Field Line Painter - Russo Athletic Complex	4,000	-	-	-	-
Shade Structure – Russo Athletic Complex	-	-	-	-	45,000
PGA Park Playground Surfacing Replacement	-	-	90,000	-	-
PBGYAA Gardens Park Baseball Complex Improvements	125,000	-	-	-	-
Ironwood Park	155,000	-	-	-	-
<b>Subtotal Parks and Grounds</b>	<b>\$ 321,500</b>	<b>\$ 100,000</b>	<b>\$ 110,000</b>	<b>\$ 189,000</b>	<b>\$ 131,000</b>

### **Community Services/Administration**

New Automobile Purchase – Projects Director	23,000	-	-	-	-
<b>Subtotal Administration</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### **Community Services/Parks and Grounds**

PGA National Park Softball Improvements	-	100,000	-	-	-
Mirasol Park Shade Structure	-	-	20,000	-	-
PGA Park Playground Shade Structure	-	-	-	49,000	-
Bulletin Board Replacement	-	-	-	15,000	-
City Park Playground Replacement	-	-	-	125,000	-
Mirasol Park Softball Improvements	-	-	-	-	75,000
Truck for Russo Athletic Complex	27,500	-	-	-	-
Trailer - Russo Athletic Complex	10,000	-	-	-	-
Field Line Painter - Russo Athletic Complex	4,000	-	-	-	-
Shade Structure – Russo Athletic Complex	-	-	-	-	45,000

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021
<b><u>Community Services/Parks and Ground (continued)s</u></b>					
PGA Park Playground Surfacing Replacement	-	-	90,000	-	-
PBGYAA Gardens Park Baseball Complex Improvements	125,000	-	-	-	-
Ironwood Park	155,000	-	-	-	-
<b>Subtotal Parks and Grounds</b>	<b>\$ 321,500</b>	<b>\$ 100,000</b>	<b>\$ 110,000</b>	<b>\$ 189,000</b>	<b>\$ 131,000</b>
<b><u>Community Services/Public Facilities</u></b>					
Golf Cart Barn Replacement	305,000	-	-	-	-
Golf Course Cart Path Replacement	50,000	50,000	50,000	50,000	50,000
Aquatic Complex Chemical Controller Replacement	-	-	-	7,700	-
Water Fountain Replacement Program	3,400	2,200	1,000	2,200	-
City Hall Reception Desk Replacement	-	-	-	55,000	-
City Hall Renovations	400,000	-	-	-	-
Fire Station 3 Refrigerator Replacement	-	-	-	9,000	-
Generator Replacement Public Works	-	-	-	40,000	-
Ford Transit Connect Vehicle	-	26,500	-	-	-
<b>Subtotal Public Facilities</b>	<b>\$ 321,500</b>	<b>\$ 100,000</b>	<b>\$ 110,000</b>	<b>\$ 189,000</b>	<b>\$ 131,000</b>
<b><u>Community Services/Golf Course</u></b>					
Clubhouse FFE/AV/Security	372,000	-	-	-	-
<b>Subtotal Golf Course</b>	<b>\$ 372,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Culture and Recreation</b>	<b>\$1,643,400</b>	<b>\$ 621,200</b>	<b>\$ 581,000</b>	<b>\$ 352,900</b>	<b>\$ 452,750</b>
<b>FUNDING SOURCE</b>					
General Fund	\$1,643,400	\$ 621,200	\$ 581,000	\$ 352,900	\$ 452,750
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$1,643,400</b>	<b>\$ 621,200</b>	<b>\$ 581,000</b>	<b>\$ 352,900</b>	<b>\$ 452,750</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PHYSICAL ENVIRONMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021
<b><u>Community Services/Administrations</u></b>					
Burns Rd Community Center Fitness Trail	-	-	250,000	-	-
<b>Subtotal Administration</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services/Recreation - Tennis</u></b>					
Tennis Shed Expansion	-	-	-	55,000	-
<b>Subtotal Tennis</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ -</b>
<b><u>Community Services/Golf Course</u></b>					
Shade Structure Driving Range	-	-	-	-	68,000 <sup>(2)</sup>
Well Pump Station	-	-	15,000 <sup>(2)</sup>	-	-
Irrigation System Pump Replacement	-	-	90,000 <sup>(2)</sup>	-	-
Multi-person Golf Cart	-	-	-	15,000 <sup>(2)</sup>	11,000 <sup>(2)</sup>
Greens Collar Renovation – (9) holes every (3) yr	-	30,000 <sup>(2)</sup>	30,000 <sup>(2)</sup>	-	-
Bunker Replacement – (9) holes every (5) yr	-	-	50,000 <sup>(2)</sup>	-	-
Aerifier	-	-	-	50,000 <sup>(2)</sup>	-
Walk Behind Greens Aerifier	-	25,000 <sup>(2)</sup>	-	-	-
Tee Box Expansion	-	-	50,000 <sup>(2)</sup>	50,000 <sup>(2)</sup>	-
Greens Mowers Replacement	-	-	-	45,000 <sup>(2)</sup>	75,000 <sup>(2)</sup>
<b>Subtotal Golf Course</b>	<b>\$ -</b>	<b>\$ 55,000-</b>	<b>\$ 235,000-</b>	<b>\$ 160,000</b>	<b>\$ 169,000</b>
<b><u>Community Services/Public Facilities</u></b>					
Public Facilities Site Improvement	-	200,000	-	-	-
Water Heater Replacement Program	19,000	20,000	40,000	-	-
Quiet Pack Generator Replacement	-	-	-	70,000	-
Truck Lift Gate	-	-	-	2,500	-
Cable Locator	-	-	-	4,000	-
Riverside Generator Replacement	-	-	-	-	45,000
Equipment Upgrades for Energy Efficiency Plan	75,000	75,000	75,000	75,000	75,000
Public Services Security Card Reader System	-	-	-	23,500	-
Fire Station 3 Generator Replacement	35,000	-	-	-	-
Public Services Lift Station Pump Replacement	22,000	-	-	-	-
<b>Subtotal Public Facilities</b>	<b>\$ 151,000</b>	<b>\$ 295,000-</b>	<b>\$ 115,000-</b>	<b>\$ 215,000</b>	<b>\$ 120,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PHYSICAL ENVIRONMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021
<b><u>Community Services/Parks and Grounds</u></b>					
Irrigation Pump Replacement Program	75,000	75,000	-	25,000	40,000
PGA Flyover Irrigation Pump Replacement	75,000	-	-	-	-
Utility Vehicle w/attachments	20,000	-	-	-	-
Mower for Russo Athletic Complex	49,000	-	-	-	-
Gardens Park Baseball Pavilions (8)	250,000	-	-	-	-
Skate Park Concrete Surface Extension	-	-	-	5,500	-
<b>Subtotal Parks and Grounds</b>	<b>\$ 469,000</b>	<b>\$ 75,000-</b>	<b>\$ -</b>	<b>\$ 30,500</b>	<b>\$ 40,000</b>
<b><u>Community Services/Stormwater and Streets</u></b>					
Material Storage Corrals	-	-	30,000	-	-
Infrastructure Improvements Safety & Quiet Zones	-	-	1,000,000	-	-
Mosquito Spray Machine Replacement	34,000	-	-	-	-
Sidewalk Expansion	50,000	50,000	50,000	50,000	50,000
Pedestrian Actuated Warning System	47,000	-	-	-	-
Seven Yard Vacuum Unit & Portable Mainline System	-	-	-	-	300,000
School Flashing Light Replacement	16,000	16,000	16,000	16,000	16,000
<b>Subtotal Stormwater and Streets</b>	<b>\$ 147,000</b>	<b>\$ 66,000-</b>	<b>\$1,096,000</b>	<b>\$ 66,000</b>	<b>\$ 366,000</b>
<b><u>Community Services/Public Infrastructure Streets and Transportation</u></b>					
Range Restoration	-	142,000	-	-	-
Golf Course Parking Improvements/Expansion	400,000	-	-	-	-
Golf Course Expansion (West) Planning & Phase I	-	-	-	75,000	-
Golf Clubhouse & Entry Landscaping	250,000	-	-	-	-
Golf Clubhouse Energy Management System/Generator	50,000	-	-	-	-
Golf Clubhouse Generator	65,000	-	-	-	-
On-Course Restroom/Pavilion – Front Nine	-	-	-	90,000	-
Bridge Over Water at 1 <sup>st</sup> Tee	-	-	-	-	45,000
Practice Area Expansion	-	48,000	-	-	-
<b>Subtotal Public Infrastructure Streets and Transportation</b>	<b>\$ 765,000</b>	<b>\$ 190,000-</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 45,000</b>
<b>Total Physical Environment</b>	<b>\$1,532,000</b>	<b>\$ 681,000</b>	<b>\$1,696,000</b>	<b>\$ 651,500</b>	<b>\$ 740,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## PHYSICAL ENVIRONMENT (CONTINUED)

FUNDING SOURCE					
General Fund	\$1,532,000	\$ 626,000	\$1,461,000	\$ 491,500	\$ 571,000
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	-	55,000 <sup>(2)</sup>	235,000 <sup>(2)</sup>	160,000 <sup>(2)</sup>	169,000 <sup>(2)</sup>
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$1,532,000</b>	<b>\$ 681,000</b>	<b>\$1,696,000</b>	<b>\$ 651,500</b>	<b>\$ 740,000</b>

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# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PUBLIC SAFETY FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021
<b><u>Police/Administration/Investigations</u></b>					
Digital Video Recorder for Security	-	-	14,000	-	-
Light Bars for Vehicles	18,810	3,600	-	15,000	-
New Console Workstation		55,000	55,000	55,000	
Sony 7000 Camera Kit	-	3,000	-	-	-
Vehicle Mounted Long Range Acoustic Device	-	-	30,000	-	-
High Speed Document Scanner	1,500	-	-	1,500	-
Gate Operators	-	-	-	15,000	-
Shredder	-	3,400	-	-	-
AFIS Upgrade	-	45,000	-	-	-
Card Readers	25,000	-	15,000	-	-
Motorcycle Headsets	-	8,000	-	-	8,000
BDA for Dispatch Center	2,000	-	-	-	-
Radio Tower for Avenir	-	375,000	-	-	-
Radio Infrastructure Equipment for Avenir	-	-	425,000	-	-
Half Cages for Vehicles	9,996	-	-	-	-
Trunk Vaults	3,306	-	-	-	-
K-9 Kennel for Vehicles	4,100	2,000	2,000	2,000	-
K-9 Hot-n-Pop	-	1,500	1,500	1,500	-
Building for MacArthur Tower Site	75,000	-	-	-	-
Public Safety Fueling Station	279,510	-	-	-	-
<b>Subtotal Police/Administration/Investigations</b>	<b>\$ 418,952</b>	<b>\$ 496,500</b>	<b>\$ 542,500</b>	<b>\$ 90,000</b>	<b>\$ 8,000</b>
<b><u>Police/Dispatch</u></b>					
CAD Computer System	12,375	8,250	8,250	8,250	-
<b>Subtotal Police/Dispatch</b>	<b>\$ 12,375</b>	<b>\$ 8,250</b>	<b>\$ 8,250</b>	<b>\$ 8,250</b>	<b>\$ -</b>
<b><u>Police/Field Operations</u></b>					
Speed Monitoring Devices (Laser/Radar)	6,000	-	9,000	-	-
In-Car DUI Video Camera	6,000	18,000	-	-	-
New Vehicles	90,000	90,000	90,000	90,000	105,000



# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021
<b><u>Police/Field Operations (continued)</u></b>					
Radar Speed Monitoring Trailer	30,000	-	15,000	40,000	-
Digital Camera (Traffic Investigations)	-	3,000	-	-	-
Police Mountain Bikes	-	-	5,000	-	-
Traffic Computer/Counter	2,800	5,000	-	-	-
Bite Suit	-	1,500	-	-	-
Color Laser Printer	-	-	3,000	-	-
SWAT Ballistic Entry Vests	9,000	9,000	12,000	9,000	9,000
Ballistic Shield	10,000	5,000	5,000	-	-
UVA Arial Drone	-	-	-	-	25,000
Colt M4 A2 Entry Guns	-	-	6,000	6,000	-
Marksman Scopes	-	4,000	-	-	-
Hostage Rescue Telephone	-	-	-	11,000	-
iRobt for SWAT/HNT	-	-	-	10,000	-
IP Based Video Camera System	45,000	45,000	45,000	45,000	-
Ballistic Blanket/Shield	-	8,000	-	-	-
Portable Traffic Control Lights	-	-	50,000	-	-
Holographic Weapon Sights for Patrol	-	-	10,000	-	-
Patrol Rifles	7,000	7,000	7,000	7,000	-
Sniper Rifles	-	-	-	5,000	-
Mounted Radar Unit for Motorcycles	3,750	-	-	-	-
Software Update for Traffic Counter	1,300	-	-	-	-
New Data Chip & Software for Radar Trailer	4,200	-	-	-	-
FLIR Camera for Drone	11,000	-	-	-	-
Colt AR15	7,000	-	-	-	-
Mobile Command Truck	-	-	-	-	500,000
Driving /Use of Force Simulator	-	-	-	-	120,000
Complete Building for Tower @ MacArthur	50,000	-	-	-	-
<b>Subtotal Police/Field Operations</b>	<b>\$ 283,050</b>	<b>\$ 195,500</b>	<b>\$ 257,000</b>	<b>\$ 223,000</b>	<b>\$ 759,000</b>

### **Fire Rescue/Administration**

Laminator	1,500	-	-	-	-
<b>Subtotal Fire Rescue/Administration</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021
<b><u>Fire Rescue/Emergency Services</u></b>					
Thermal Imaging Camera	35,000	15,000	-	-	-
Active Screen Fire Simulator	12,000	-	-	-	-
Hurst Set (Electronic/Battery Replacement)	31,000	31,000	31,000	31,000	-
EMS Bicycles for Special Events (2)	6,000	-	-	-	-
Rescue Saw	1,600	1,200	-	-	-
Special Events & Response Trailer	8,000	-	-	-	-
Replacement Air Bag Sets (3)	18,000	-	-	-	-
Trauma HAL Simulator	66,000	-	-	-	-
Air Compressor for Fire Station 2	10,000	-	-	-	-
Audio & Video EMS Lab	15,000	-	-	-	-
Hurst Strong Arm (Extrication Equipment)	6,300	-	-	-	-
Ford Escape – EMS Instructor	18,500	-	-	-	-
Hose Rack – Fire Station 3	3,500	-	-	-	-
Elliptical Machines (5)	20,000	-	-	-	-
Poly Com Camera	5,000	-	-	-	-
Co Monitor Calibration Tool	3,000	-	-	-	-
EMS Lab Monitor 80"	4,000	-	-	-	-
Ventilation Saw (2)	3,000	-	-	-	-
Forcible Door Entry Unit – New Frontier Enterprises (7)	17,850	-	-	-	-
Vehicle Stabilizers – Rescue Unit 62 (2)	8,400	-	-	-	-
Gas Detector Calibration Kits	15,500	-	-	-	-
Station 4 Weight Lifting Rack	1,600	-	-	-	-
Display Cases Training Room Station 1 (2)	5,000	-	-	-	-
Locution Alerting System for Stations 1, 3, 4, & 5	250,000	-	-	-	-
Station 2 Energy Management System	29,850 <sup>(1)</sup>	-	-	-	-
Fire Rescue Training Facility	410,000 <sup>(1)</sup>	900,000 <sup>(1)</sup>	-	-	-
<b>Subtotal Fire Rescue/Emergency Services</b>	<b>\$1,004,100</b>	<b>\$ 947,200</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	<b>\$ -</b>
<b>Total Public Safety</b>	<b>\$1,719,977</b>	<b>\$1,647,450</b>	<b>\$ 838,750</b>	<b>\$ 352,250</b>	<b>\$ 767,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PUBLIC SAFETY (CONTINUED)

FUNDING SOURCE					
General Fund	\$1,230,127	\$ 747,450	\$ 838,750	\$ 352,250	\$ 767,000
Capital Projects (Impact Fees)	489,850 <sup>(1)</sup>	900,000 <sup>(1)</sup>	-	-	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$1,719,977</b>	<b>\$1,647,450</b>	<b>\$ 838,750</b>	<b>\$ 352,250</b>	<b>\$ 767,000</b>

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# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## TRANSPORTATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021
<b><u>Community Services/Roads</u></b>					
Pedestrian Access Bridges	-	750,000 <sup>(1)</sup>	-	-	-
Johnson Dairy Road Expansion- Phase II	-	600,000 <sup>(1)</sup>	-	-	-
Signal Improvement at Golf Course	450,000 <sup>(1)</sup>	-	-	-	-
<b>Subtotal Roads</b>	<b>\$450,000</b>	<b>\$1,350,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services/Fleet Maintenance</u></b>					
Replacement Vehicles < \$50,000	300,000 <sup>(3)</sup>	400,000 <sup>(3)</sup>	400,000 <sup>(3)</sup>	400,000 <sup>(3)</sup>	400,000 <sup>(3)</sup>
Replacement Vehicles Green Technology	100,000 <sup>(3)</sup>	100,000 <sup>(3)</sup>	150,000 <sup>(3)</sup>	100,000 <sup>(3)</sup>	100,000 <sup>(3)</sup>
Replace Existing Equipment Lifts	-	-	-	50,000 <sup>(3)</sup>	-
New Aerial Lubrication Equipment - EVT	25,000 <sup>(3)</sup>	-	-	-	-
New Aerial Lubrication Equipment – Main Shop	25,000 <sup>(3)</sup>	-	-	-	-
<b>Subtotal Fleet Maintenance</b>	<b>\$ 450,000</b>	<b>\$ 500,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 500,000</b>
<b>Total Transportation</b>	<b>\$ 900,000</b>	<b>\$1,850,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 500,000</b>

### FUNDING SOURCE

General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects (Impact Fees)	450,000 <sup>(1)</sup>	1,350,000 <sup>(1)</sup>	--	-	-
Special Revenue	-	-	-	-	-
Internal Service	450,000 <sup>(3)</sup>	500,000 <sup>(3)</sup>	550,000 <sup>(3)</sup>	550,000 <sup>(3)</sup>	500,000 <sup>(3)</sup>
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 900,000</b>	<b>\$ 1,850,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 500,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## CAPITAL BUDGET IMPACT ON OPERATING BUDGET

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

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

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

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

On the following page are estimated impacts of operating costs for all capital items budgeted for FY 2017. Amounts represent an addition to or reduction of operating costs.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL BUDGET IMPACT ON OPERATING BUDGET (CONTINUED)

Below is an estimated impact of operating costs for all capital items budgeted for FY 2017. Amounts represent an addition to or reduction of operating costs.

PROJECT/ DESCRIPTION	FY 2017 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Truck for Russo Athletic Complex	27,500	-	250	27,750
New Automobile Purchase – Projects Director	23,000	-	250	23,250
<b>Total General</b>	<b>\$ 50,500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 51,000</b>
Golf Clubhouse & Entry Landscaping	250,000	-	*	250,000
Golf Clubhouse Energy Management System	50,000	-	(2,500)	47,500
Golf Clubhouse Generator	65,000	-	2,400	67,400
<b>Total Culture and Recreation</b>	<b>\$ 365,000</b>	<b>\$ -</b>	<b>\$ (100)</b>	<b>\$ 364,900</b>
Equipment Upgrades for Energy Efficiency Plan	75,000	-	(5,000)	70,000
Replacement Vehicles > \$50,000	400,000	-	(20,000)	380,000
Water Heaters Replacement Programs	19,000	-	(4,000)	15,000
Irrigation Pump Replacement Program	75,000	-	(5,000)	70,000
PGA Flyover Irrigation Pump Replacement	75,000	-	(5,000)	70,000
Utility Vehicle w/ attachments	20,000	-	(500)	19,500
Mower for Russo Athletic Complex	49,000	-	(500)	48,500
<b>Total Physical Environment</b>	<b>\$ 713,000</b>	<b>\$ -</b>	<b>\$ (40,000)</b>	<b>\$ 673,000</b>
New Vehicles	90,000	-	1,000	91,000
Radar Speed Monitoring Trailer	30,000	-	200	30,200
Sniper Rifles	7,000	-	500	7,500
Colt AR15	7,000	-	500	7,500
Hurst Set	31,000	-	585	31,585
Trauma HAL Simulator	66,000	-	1,000	67,000
Ford Escape	18,500	-	250	18,750
Fire Station 3 Generator Replacement	35,000	-	2,400	37,400
<b>Total Public Safety</b>	<b>\$ 284,500</b>	<b>\$ -</b>	<b>\$ 6,435</b>	<b>\$ 290,935</b>
<b>Total</b>	<b>\$ 1,413,000</b>	<b>\$ -</b>	<b>\$ (33,165)</b>	<b>\$ 1,379,825</b>

\*This project will impact the operating budget with the same maintenance type activities as other city recreation facilities.

# **CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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## **Significant Non-recurring Capital Projects**

The City has included several significant non-recurring projects budgeted for FY 2017. A project is considered significant if it has considerable impact on the operating budget, or if the project rarely occurs.

### **Burns Rd/Alt A1A Turn Lane Modification**

Project location: Riverside Drive and Burns Road

Budgeted Cost: \$100,000

This project has been planned to improve the traffic signal operation at Riverside Drive and Burns Road. The existing intersection geometry does not include a protected/permissive northbound left turn movement that is needed to improve traffic flow and delay along Riverside Drive. The additional equipment necessary may include a traffic signal controller, traffic signal heads, new traffic signal cables and loop detectors.

### **Campus Drive Improvements**

Project location: Campus Drive

Budgeted Cost: \$605,696

This project is the plan to improve the existing roadway cross section, pedestrian, landscape, and lighting amenities along Campus Drive from RCA Boulevard to PGA Boulevard. Additionally, the intersection of Fairchild and Campus Drive is planned to be signalized, depending on traffic signal warrant conditions.

### **Clubhouse Energy Management System**

Project location: Golf Course

Budgeted Cost: \$50,000

This project will provide energies cost savings by installing an energy management system to control the HVAC systems and an emergency backup generator in the clubhouse.

### **Clubhouse and Entry Landscaping**

Project location: Golf Course

Budgeted Cost: \$250,000

The specifications of the Clubhouse project require that the contractor provide the landscaping design and related documents for the approval process. Installation of the landscape and irrigation is by the City. Due to existing contracts, the City can undertake this project and receive the best pricing and project management.

### **Clubhouse FFE/AV/Security**

Project location: Golf Course

Budgeted Cost: \$372,000

This project is to provide for the "owner supplied" items that are identified within the clubhouse design documents. These items are not built in or a part of the systems of the clubhouse design build specifications. This project will include all clubhouse furniture, audio visual equipment, security systems, and computer related equipment.

# **CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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## ***SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)***

### **City Hall Renovation**

Project location: City Hall  
Budgeted Cost: \$400,000

As the City's infrastructure, population, business community, and development continue to grow and thrive, the City must grow and support with services that will be demanded by its larger constituency. Currently City Hall houses the staff of Planning and Zoning, Unified Services (code, Building, Life Safety Services), City Clerk, Administration, Finance, Engineering, Human Resources, Legal Services, and Procurement. Each of these departments/divisions is experiencing work surges which mirrors the City's growth. Some of these work centers require additional personnel over the next several years in order to support the new development and population, and maintain the level of service expected of the City by its residents and businesses. Further the City will have a new level of sustainment for which will soon require to operate. Accommodating even a small increase in City staff in the existing space as it is currently configured is a challenge which can result staff occupying space that is not co-located with work center. To continue servicing at the efficient and effective levels for the City is known, a wholesale redesign to support a large staff is recommended.

### **Compassionate Friends Memorial Gardens**

Project location: Lakeside at Burns Road  
Budgeted Cost: \$159,349

A City-initiated request to approve an AIPP-funded project for the Compassionate Friends Memorial Garden at the City's Burns Road Community Center property located on Burns Road and Military Trail.

### **Gardens Park Baseball Complex Improvements**

Project location: Gardens Park  
Budgeted Cost: \$125,000

At the request of the Palm Beach Gardens Youth Athletic Association, the Gardens Park Baseball Complex Improvements will include the addition to the second floor of the baseball wheel concession/restroom building. The improvement to the facility will provide shade from incremental weather, as well as, scoring and press opportunities.

### **Gardens Park Baseball Pavilions**

Project location: Gardens Park  
Budgeted Cost: \$250,000

This project will include the addition of permanent shade structures around each two concession stands, as well as, (8) new shade structures at the Gardens Park baseball fields. This will provide shade for spectators and shelter from severe weather.

# **CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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## ***SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)***

### **Golf Cart Barn Replacement**

Project location: Golf Course  
Budgeted Cost: \$305,000

This project replaces the original cart barn which houses the golf cart fleet, ball washing machine and provides storage and a small maintenance office. It is also used as a seating area for tournament luncheons.

### **Golf Course Club House Expansion**

Project location: Golf Course  
Budgeted Cost: \$5,938,382

Built in 1991, the golf course produces approximately 40,000 rounds or more annually. The Clubhouse expansion is phase two of the golf course planned renovations. Phase one consisted of a complete renovation of the turf and irrigation system. Phase two is a planned capital improvement project to address the ageing facilities to support the golf course operations. Current facilities are not compliant with current code and lack adequate amenities to complete the golf experience. The funding plan consists to two allocations spread over two fiscal years beginning with FY 2014/2015.

### **Golf Course Maintenance Building Replacement**

Project location: Golf Course  
Budgeted Cost: \$350,000

This project includes replacing the current maintenance 7,000 sq. ft. building. The new building will house all maintenance equipment, materials, supplies, etc. for managing the golf course. The new building will also house all mechanic operations and have offices for lead maintenance staff. A lunch/break room will be included, as well as, restrooms for maintenance staff.

### **Golf Course Parking Expansion**

Project location: Golf Course  
Budgeted Cost: \$400,000

This project will expand the parking lot to offset the strain on parking created by the addition of the clubhouse event space.

### **Locution Alerting System for Stations 1, 3, 4, & 5**

Project location: Fire Station 1, 3, 4, 5  
Budgeted Cost: \$250,000

This project is to upgrade the Locution system in Fire station 1, 3, 4, 5.

# **CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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## ***SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)***

### **Iron wood Park**

Project location: Holly Drive and Ironwood Road  
Budgeted Cost: \$155,000

The City currently owns a vacant parcel at the east end of holly Drive and Ironwood Road. This project includes constructing a new neighborhood park complete with play features., landscaping, irrigation, perimeter fencing, site amenities and signage.

### **Johnson Dairy/Military Trail**

Project location: Johnson Dairy and Military Trail  
Budgeted Cost: \$500,000

This project includes the installation of a new traffic signal and associated improvements at the intersection of Johnson Dairy Road and Military Trail. The signal will be installed to improve traffic circulation for City Hall, Police Station, Fire Station, Sports Complex and the residential area on Johnson Dairy Road. The County will be closing the southern median cut into City Hall, which will increase traffic at this intersection.

### **Joseph R. Russo Athletic Complex**

Project location: Joseph R. Russo Athletic Complex, formerly known as the City Park  
Budgeted Cost: \$3,023,613

This project includes the master site planning of the Joseph R. Russo Athletic Complex, formerly known as the City Park site, to include a multi-purpose field, restroom/concession building, group pavilion, additional parking and an additional playground.

### **MacArthur Tower Site Building**

Project location: Lake Catherine  
Budgeted Cost: \$125,000

This project is for the construction of the monopole and related communications infrastructure equipment shelter at Lake Catherine Park/ MacArthur Blvd. This project will allow the City of Palm Beach Gardens and the Municipal Public Safety Communications Consortium to move the public safety radio antennas that support public safety communications and radio networking for the City and nearby areas from the current location of Northlake. The current Northlake location is owned by American Tower and the rental for space on the tower is approximately \$38,150 annually. The construction of the monopole at Lake Catherine Park/MacArthur Blvd will eliminate the annual reoccurring cost plus a 4% rental escalator.

# **CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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## ***SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)***

### **Monopole at Lake Catherine Park/MacArthur Blvd.**

Project location: Lake Catherine

Budgeted Cost: \$200,000

The construction of the monopole at Lake Catherine Park/MacArthur Blvd. will allow Palm Beach Gardens and the Municipal Public Safety Communications Consortium (MPSCC) to move radio antennas that support public safety communications and radio networking for Palm Beach Gardens and areas nearby from the existing site at Northlake Boulevard. The existing location of our radio antennas at Northlake Boulevard are on the American Tower monopole. The rental cost for space on this tower is approximately \$35,300 annually, which is shared by Palm Beach Gardens and other members of the MPSCC. The construction of the monopole at Hilltop will eliminate annual reoccurring cost plus a 4% annual rental escalator. It is also anticipated that additional revenues for the City of Palm Beach Gardens could potentially be recognized by renting space to cell phone vendors. This could offset the construction costs of the tower and provide future revenues for the City. At least two waivers were previously identified, the distance from others nearby towers and the fall radius of the tower.

### **Plant Drive Parking & Repurposing Hockey**

Project location: Plant Drive

Budgeted Cost: \$100,000

This project includes conversion of the current Plant Drive Park basketball courts into a parking lot for use by Lilac Park and Plant Drive Park patrons. The existing parking facilities will not satisfactorily meet the needs of the park when fully programmed. The existing roller hockey rinks will be modified to allow for hockey, soccer, and basketball.

### **Public Safety Fuel Island**

Project location: Police Department

Budgeted Cost: \$279,510

This project is to construct a public safety fuel island in the Police department parking lot. It is to provide fueling opportunities for the 150 public safety units that utilize the Police department site. Additionally, this site will increase the fuel capacity and filling capabilities in the event of a disaster or emergency.

### **Public Safety Training Complex**

Project location: Seacoast Utility Authority's Richard Road Site

Budgeted Cost: \$410,000

The Public Safety Training Complex will provide the City's police and fire departments the opportunity to perform training for activities including K-9 units, field force, mass casualty incidents, SWAT/HNT, perimeter tactics, fire apparatus drafting, drone practice, search and rescue, simulated fire events, and others. The location of the complex, approximately 9 acres of land available for public use at Seacoast Utility Authority's Richard Road site, allows for a combination of uses on a compatible site.

# **CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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## ***SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)***

### **Shady Lakes Drive Expansion- Phase 1**

Project location: Shady Lakes Drive  
Budgeted Cost: \$2,500,000

This project will extend Shady Lakes Drive to 117th Court North to intersect the existing tennis center/park entrance and into the newly constructed Joseph R. Russo Athletic Complex Parking lot, formerly known as the City Park. This project is necessary due to the existing traffic and congestion along 117th Court North resulting from an elementary school, a middle school, and the tennis center. The connector road will assure better traffic operations for the surrounding areas and improve pedestrian and bicycle access to the adjacent sites. Other improvements will include drainage, landscaping, irrigation, traffic calming, street lighting, and other.

### **Shady Lakes Drive Intersection- Phase 2**

Project location: Shady Lakes Drive  
Budgeted Cost: \$1,526,096

The Shady Lakes Drive Phase 2 project consists of intersection improvements at the south approach of Shady Lakes Drive to PGA Blvd. Improvements are necessary to increase the capacity of the south approach of Shady Lakes Drive to provide better traffic flow. This project also includes traffic calming, landscaping and a cross walk along the existing portion of Shady Lakes Drive.

### **117th Court North Expansion- Phase 3**

Project location: 117<sup>th</sup> Court North  
Budgeted Cost: \$2,200,000

117th Court North Expansion project consists of intersection and roadway improvements necessary to accommodate safe travel of vehicles to schools and parks located along the throughway and at its terminus. Project considers pedestrian safety, safe ingress/egress of vehicles looking to access the schools and parks.

### **Signal Improvement Golf Course**

Project location: Golf Course  
Budgeted Cost: \$550,000

This project is being planned as a new improvement due to the potential for additional traffic through the intersection with growth along the roadway and in the area adjacent to the intersection at the Golf Course. In FY 2016, planning and design for the work will commence with construction planned in FY 2017 for the intersection improvements.

# **CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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## ***SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)***

### **Spray Playground Replacement**

Project location: Burns Road Community Center

Budgeted Cost: \$150,000

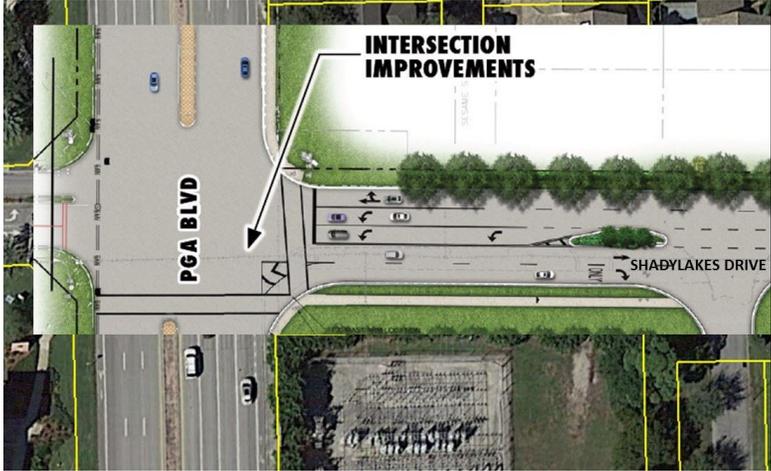
The original spray playground area was installed in 2005 as part of the Burns Road Community Recreation Campus pool expansion project. The approximately 900 sf. spray playground feature includes three (3) slides, a dump bucket and other various water features. The playground has become weathered over the past couple years and requires constant maintenance. Minor gutter work and surfacing is also planned with this project.

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# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

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

<b>Project Name</b>	<b>Shady Lakes Drive Intersection</b>	
<b>Priority</b>	High	
<b>Department</b>	General Government	
<b>Division</b>	Engineering	
<b>Project Manager</b>	City Engineer	
<b>Project Location</b>	Shady Lakes Drive	
<b>Funding Source</b>	General Fund	

	Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Five Year Total
<b>Design (Engineering/Architecture)</b>	206,368	-	-	-	-	-	206,368
<b>Construction</b>	1,319,728	-	-	-	-	-	1,319,728
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,526,096</b>	<b>\$ -</b>	<b>\$1,526,096</b>				

### Description (Justification and Explanation)

The Shady Lakes Drive Phase 2 project consists of intersection improvements at the south approach of Shady Lakes Drive to PGA Blvd. Improvements are necessary to increase the capacity of the south approach of Shady Lakes Drive to provide better traffic flow. This project also includes traffic calming, landscaping and a cross walk along the existing portion of Shady Lakes Drive.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$	This project will have no material impact on operating costs for the current year budget. However, in future year’s budget additional staff will be necessary as well as expenses for utilities, grounds maintenance, repair and maintenance of building and supplies for cleaning.
<b>Operating</b>	\$	
<b>Capital Outlay</b>	\$	
<b>Other</b>	\$	
<b>Total</b>	\$	

### CAPITAL IMPROVEMENTS PROGRAM (CIP)

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS(CONTINUED)

<b>Project Name</b>	<b>PBGYAA Gardens Park Baseball Complex Improvements</b>	
<b>Priority</b>	High	
<b>Department</b>	Community Service	
<b>Division</b>	Recreation	
<b>Project Manager</b>	Director of Recreation	
<b>Project Location</b>	Gardens Park	
<b>Funding Source</b>	General Fund	

	Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	-	125,000	-	-	-	-	-
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Legal Fees</b>	-	-	-	-	-	-	-
<b>Total</b>	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000

### Description (Justification and Explanation)

At the request of the Palm Beach Gardens Youth Athletic Association, the Gardens Park Baseball Complex Improvements will include the addition to the second floor of the baseball wheel concession/restroom building. The improvement to the facility will provide shade from incremental weather, as well as, scoring and press opportunities.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	This project will have no material impact on operating costs for the current year budget. However, in future year's budget additional expenses will be necessary for utilities, grounds maintenance, repair and maintenance of building and supplies for cleaning.
<b>Operating</b>	\$ 3,000	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ 3,000	

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS (CONTINUED)

<b>Project Name</b>	<b>Public Safety Training Complex</b>	
<b>Priority</b>	High	
<b>Department</b>	Public Safety	
<b>Division</b>	Fire	
<b>Project Manager</b>	Fire Training Chief	
<b>Project Location</b>	Seacoast Utility Authority's Richard Road Site	
<b>Funding Source</b>	General Fund	

	Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	410,000	410,000	-	-	-	-	820,000
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Legal Fees</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 410,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 820,000</b>

### Description (Justification and Explanation)

The Public Safety Training Complex will provide the City's police and fire departments the opportunity to perform training for activities including K-9 units, field force, mass casualty incidents, SWAT/HNT, perimeter tactics, fire apparatus drafting, drone practice, search and rescue, simulated fire events, and others. The location of the complex, approximately 9 acres of land available for public use at Seacoast Utility Authority's Richard Road site, allows for a combination of uses on a compatible site.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	This project will have no material impact on operating costs for the current year budget. However, in future year's budget additional expenses will be necessary for utilities, grounds maintenance, repair and maintenance of building and supplies for cleaning.
<b>Operating</b>	\$ 5,000	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	<b>\$ 5,000</b>	

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS (CONTINUED)

<b>Project Name</b>	Compassionate Friends Memorial Garden	
<b>Priority</b>	High	
<b>Department</b>	Community Service	
<b>Division</b>	Public Services	
<b>Project Manager</b>	Director of Public Services	
<b>Project Location</b>	Burns Road Community Center	
<b>Funding Source</b>	General Fund	

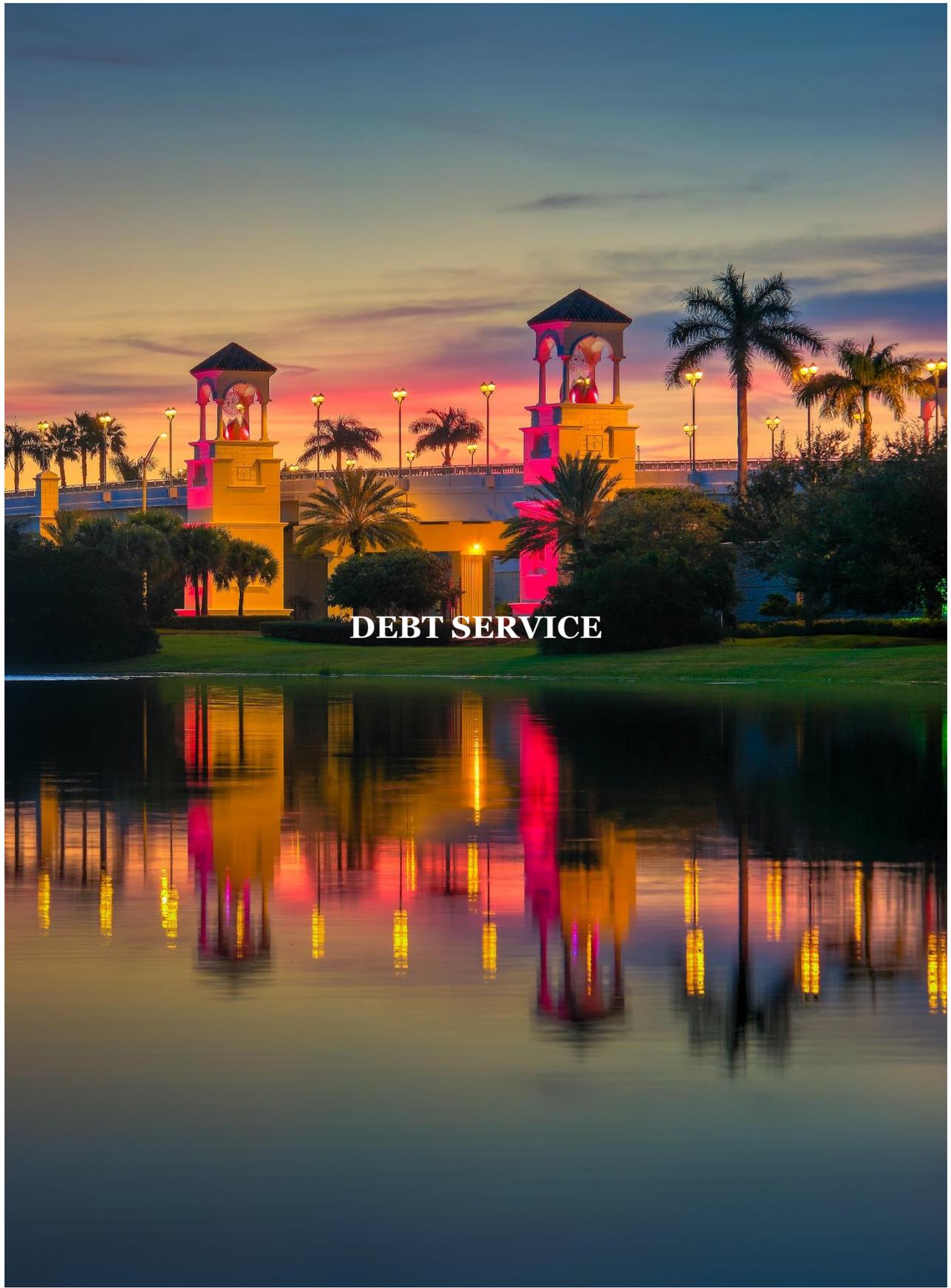
	Prior Years	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	159,349	-	-	-	-	-	159,349
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Legal Fees</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 159,349</b>	<b>\$ -</b>	<b>\$ 159,349</b>				

### Description (Justification and Explanation)

A City-initiated request to approve an AIPP-funded project for the Compassionate Friends Memorial Garden at the City's Burns Road Community Center property located on Burns Road and Military Trail. A memorial garden with seat wall and benches adjacent the lake will provide a peaceful and reflective setting. Landscaping will complement the art sculpture, "Loving you, Loving me", created by artist Mark Fuller. In partnership with Compassionate Friends, the City of Palm Beach Gardens will offer a place where families who mourn the loss of a child may find solace.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	This project will have no material impact on operating costs for the current year budget. However, in future year's budget additional expenses will be necessary for irrigation, utilities, grounds maintenance, Art conservation, and repair and maintenance of irrigation equipment.
<b>Operating</b>	\$ 5,000	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	<b>\$ 5,000</b>	



**DEBT SERVICE**

# DEBT SERVICE

The City of Palm Beach Gardens at times needs to incur debt to fund the acquisition, construction, or improvement of major capital projects or equipment. In order 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 in order to achieve a balance between the need for a capital project and the City’s ability to finance it.

The majority 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 underlying ratings for all of the City’s general obligation debt are AAA by Standard & Poor’s and Fitch and Aaa 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 2017 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$89,357,362
•	Debt service limitation - 20%	\$17,871,473
•	Debt service payments for FY 2017	\$ 4,433,496
•	Debt payments as % of revenues	4.97%
•	Gross taxable value of property	\$10,130,467,074
•	Debt limitation – 10%	\$ 1,013,046,707
•	Outstanding Debt as of September 30, 2016	\$ 18,371,376
•	Debt as % of taxable value	.19%

The other debt policies of the City are included with the Financial Management Policies beginning on page 68.

## ANALYSIS OF OPERATING IMPACTS OF DEBT SERVICE ON THE BUDGET

On a per capita basis, the City’s total debt is moderate at \$356.50 and .19% of taxable value. As noted above, debt service payments as a percentage of revenues are a very manageable 4.97%. Due to the relatively low City issued debt outstanding, 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 \$18.3 million (or 0.19 of taxable value) through FY 2022. All outstanding debt of the City will be repaid within eight (8) years, which offers capacity to address longer-term infrastructure needs should any arise.

# DEBT SERVICE

Non-ad valorem General Fund revenue in FY 2017 totals \$26.1 million, compared to maximum annual debt service (MADS) on the outstanding Public Improvement Bonds of \$2.1 million.

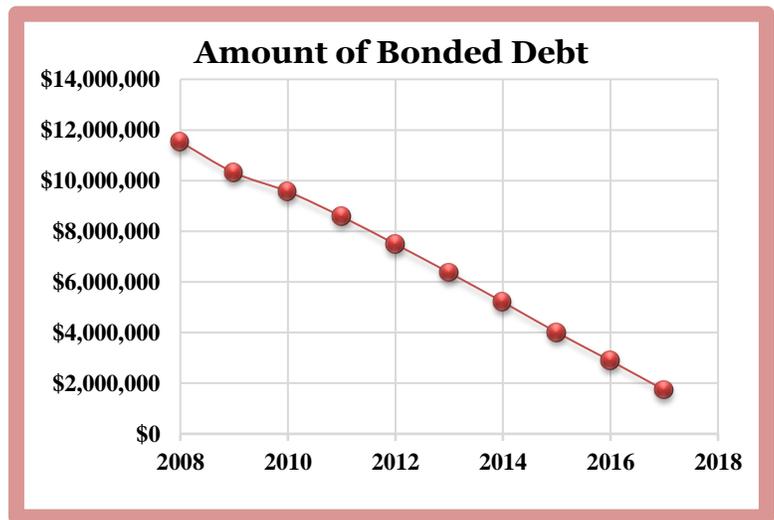
General Fund non-ad valorem revenues are very diverse and include Franchise Fees (\$5.7 million in FY 2017), Licenses and Permits (\$3.3 million), Intergovernmental Revenues (\$5.9 million), Communication Services Taxes (\$2.1 million), and Charges for Services (\$5 million).

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

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

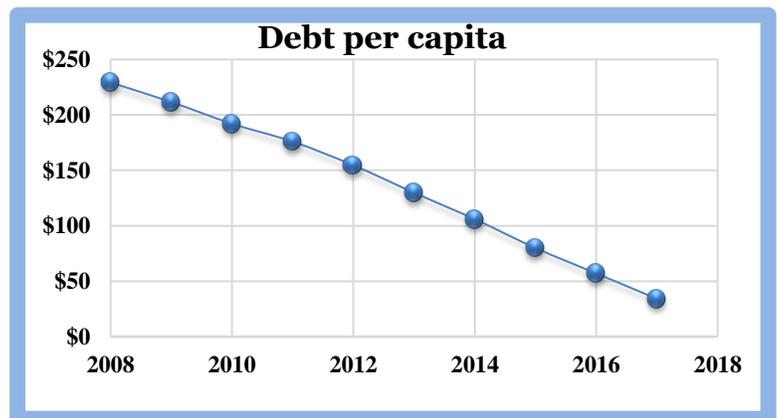
## GENERAL OBLIGATION DEBT

The graph to the right depicts the level of indebtedness over a ten-year period. The City issued debt from 1996 through 2000 for the construction of the municipal complex. Subsequently, outstanding general obligation debt has steadily declined as the debt is amortized.



## GENERAL OBLIGATION DEBT PER CAPITA

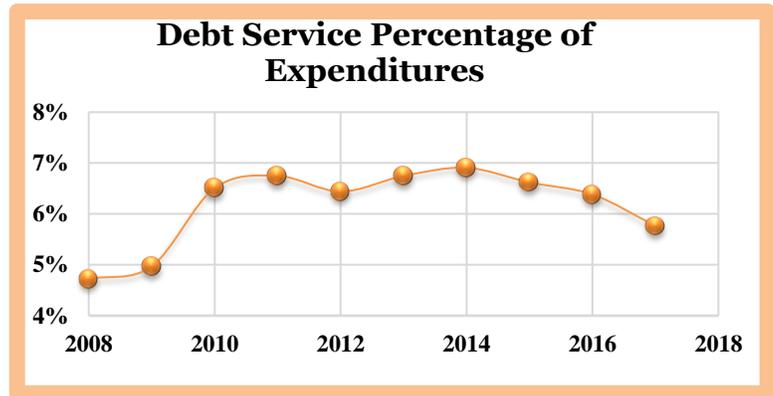
The graph to the right represents general obligation debt per City resident. Subsequent to the issuance of bonded debt through fiscal year 2000, per capita debt has steadily declined due to the amortization of the debt, coupled with an increase in population.



# DEBT SERVICE

## DEBT SERVICE TO EXPENDITURES

The graph to the left depicts the ratio of debt principal and interest to total actual or estimated General Fund Operating expenditures. Debt service, as a percentage of total operating expenditures, reflects an upturn in fiscal years 2010 and 2011. This is due to reductions in operating expenditures in fiscal years 2010 and 2011 stemming from tax reform and the slowing economy, rather than an increase in debt service. In FY 2012, City Council approved Resolution 68 authorizing the issuance of Series 2011A &



2011B Public Improvement Refunding Bonds for the purpose of refunding the City's Public improvement and Refunding Bonds, Series 2003. In FY 2013, City Council approved Resolution 39 authorizing the issuance of \$1.7M Public Improvement Note, Series 2013A, to finance the cost of certain improvements to the golf course and \$2.6M Public Improvement Note, Series 2013B, to finance the construction of a new fire station #2. Two (2) capital leases were approved for a fire truck and two (2) rescue units with debt payments starting in FY 2014. In addition, Resolution 03, 2015 and Resolution 04, 2015 approved two (2) capital leases for the purchase of one (1) rescue unit and one (1) fire truck respectively, with debt service payment starting in 2016.

## OUTSTANDING DEBT OBLIGATIONS

Following is a list of all outstanding debt obligations of the City of Palm Beach Gardens along with pertinent information for each issue. Currently, there are four outstanding bonds or notes and nine capital lease agreements. These debts are being repaid with non-ad valorem and ad valorem revenues, and transportation impact fees. The City's total debt includes general obligation debt in the amount of \$2,884,475 as of October 1, 2016, that requires a pledge of property taxes for repayment. At the end of the Debt section is a debt repayment schedule which identifies principal and interest payments due during each of the next five years and beyond and the funding source for each payment.

### General Obligation Bonds

The City's voters authorized by a special referendum on September 6, 1996, the issuance of bonds, not to exceed \$19.1 million, for the cost of constructing a new City Hall, Police Station, addition to the central Fire Station, and improvements to certain recreational facilities. Series 1996 and 1997 were refunded May 20, 2005 via the Series 2005 Bonds. Series 1998 and 1999 were refunded December 16, 2010. These bonds were issued in the following series:

- *Series 2005* – On May 20, 2005, the City approved the issuance of \$6,901,176 of General Obligation Refunding Bonds, Series 2005 to retire the 1996 and 1997 Series. Interest at the rate of 3.32% is payable semi-annually on December 1 and June 1 each year, with principal payments due December 1 each year, through 2017.

Outstanding Principal at 9/30/16:  
Final payment: December 1, 2017  
Budgeted: General Fund

\$ 1,304,877

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- *Series 2010* – On December 16, 2010, the City approved the issuance of \$4,440,997 of General Obligation Refunding Bonds, Series 2010 to retire the 1998 and 1999 Series. Interest at the rate of 2.67% is payable semi-annually on January 1 and July 1 each year, with principal payments due July 1 each year, through 2019.

Outstanding Principal at 9/30/16: \$ 1,579,598  
Final payment: July 1, 2019  
Budgeted: General Fund

## Public Improvement Bonds

- *Series 2011A Public Improvement Refunding Bonds* – On November 3, 2011, the City adopted Resolution 68, 2011, authorizing \$4,235,000 of non-ad valorem debt for the purpose of refunding the City's Public Improvement and Refunding Bonds, Series 2003. Interest varies from 2.00% to 3.75% and is payable annually on May 1<sup>st</sup>, with principal payments due each May 1, through 2023.

Outstanding Principal at 9/30/16 \$ 2,210,000  
Final payment: May 1, 2023  
Budgeted: General Fund

- *Series 2011B Taxable Public Improvement Refunding Bonds* – On November 3, 2011, the City adopted Resolution 68, 2011, authorizing \$11,955,000 of non-ad valorem debt for the purpose of refunding the City's Public Improvement and Refunding Bonds, Series 2003. Interest varies from .85% to 3.35% and is payable annually on May 1<sup>st</sup>, with principal payments due each May 1, through 2020.

Outstanding Principal at 9/30/15 \$ 5,615,000  
Final payment: May 1, 2023  
Budgeted: General Fund

- *Series 2013A Public Improvement Bonds* – On June 6, 2013, the City adopted Resolution 39, 2013, authorizing \$1,700,000 of non-ad valorem debt to finance the cost of certain improvements to the City's golf course. Interest at a rate of 1.77% is payable semi-annually on June 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/16 \$ 1,193,224  
Final payment: December 1, 2023  
Budgeted: General Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- *Series 2013B Public Improvement Bonds* – On June 6, 2013, the City adopted Resolution 39, 2013, authorizing \$2,600,000 of non-ad valorem debt to finance the construction of a new fire station (#2). Interest at a rate of 1.89% is payable semi-annually on June 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/16 \$ 1,827,994  
Final payment: December 1, 2022  
Budgeted: General Fund

## Capital Leases

- *Oshkosh Capital Lease* – On November 16, 2006, the City adopted Resolution 54, 2006 authorizing a capital lease agreement to finance the acquisition of two (2) Pierce Arrow XT Rescue Engines. The total amount financed was \$678,758. Principal and interest payments of \$73,748 are due each December 21, through 2016 with a final balloon payment in the amount of \$184,400 due January 21, 2017.

Outstanding Principal at 9/30/16 \$ 244,891  
Final payment: January 21, 2017  
Budgeted: General Fund

- *Oshkosh Capital Lease* – Resolution 101, 2012 authorized the City to enter into capital lease agreement for the lease purchase of two (2) 2013 Braun Super Chief Rescue Units. The total amount financed was \$561,964. Principal and interest payments in the amount of \$113,367 are due each December 15<sup>th</sup> through 2017 with a final payment in the amount of \$40,000 payable on January 15, 2018.

Outstanding Principal at 9/30/16 \$ 256,499  
Final payment: January 15, 2018  
Budgeted: General Fund

- *Oshkosh Capital Lease* – On December 16, 2011, the City entered into a capital lease agreement for the lease-purchase of two (2) Rescue Units. The total amount financed was \$437,032. Principal and interest payments of \$68,644 are due each December 6, through 2019 with a final payment in the amount of \$20,000 due January 6, 2019.

Outstanding Principal at 9/30/16 \$ 210,711  
Final payment: January 6, 2019  
Budgeted: General Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- *Oshkosh Capital Lease* – On December 13, 2011, the City entered into a capital lease agreement for the lease-purchase of one (1) fire engine from Pierce Manufacturing, Inc... The total amount financed was \$771,042. Principal and interest payments of \$81,540 are due each December 13<sup>th</sup> through 2022 with a final payment in the amount of \$162,254 due January 13, 2023.

Outstanding Principal at 9/30/16 \$ 555,457  
Final payment: January 13, 2023  
Budgeted: General Fund

- *Oshkosh Capital Lease* – Resolution 102, 2012 authorized the City to enter into capital lease agreement for the lease purchase of one (1) 2012 Pierce Impel HDR Pumper. The total amount financed was \$460,647. Principal and interest payments in the amount of \$47,455 are due each December 14<sup>th</sup> through 2022 with a final payment in the amount of \$85, 255 due January 14, 2023.

Outstanding Principal at 9/30/16 \$ 359,390  
Final payment: January 14, 2023  
Budgeted: General Fund

- *Oshkosh Capital Lease* – Resolution 03, 2015 authorized the City to enter into capital lease agreement for the lease purchase of one 2014 Braun Super Chief Medium Duty Rescue unit. The total amount financed was \$290,101. Principal and interest payments in the amount of \$53,268 are due each February 16<sup>th</sup> through 2021.

Outstanding Principal at 9/30/16 \$ 246,350  
Final payment: February 16, 2021  
Budgeted: General Fund

- *Oshkosh Capital Lease* – Resolution 04, 2015 authorized the City to enter into capital lease agreement for the lease purchase of one Pierce Custom Velocity Aerial Platform Truck. The total amount financed was \$861,929. Principal and interest payments in the amount of \$90,525 are due each February 16<sup>th</sup> through 2025 with a final payment in the amount of \$155,266 payable on March 16, 2025.

Outstanding Principal at 9/30/15 \$ 801,749  
Final payment: March 16, 2025  
Budgeted: General Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

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

Outstanding Principal at 9/30/16 \$ 1,327,146  
Final payment: May 12, 2023  
Budgeted: General Fund

- *PNC Capital Lease* – Resolution 23, 2016 authorized the City to enter into capital lease agreement for the lease purchase of two 2016 Braun Super Chief Type 1 Medium Duty Ambulances. The total amount financed was \$638,492. Principal and interest payments in the amount of \$129,096 are due each June 27<sup>th</sup> through 2021 with a final payment in the amount of \$45,000 payable on July 27, 2021.

Outstanding Principal at 9/30/16 \$ 638,492  
Final payment: July 27, 2021  
Budgeted: General Fund

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# DEBT SERVICE

## DEBT REPAYMENT SCHEDULE

	Fund	Debt Outstanding as of 9/30/16	Principal Portion Due Each Year					2022 & Beyond
			2017	2018	2019	2020	2021	
<b>GENERAL OBLIGATION BONDS</b>								
Series 2005	General Fund	1,304,877	641,698	663,179	-	-	-	-
Series 2010	General Fund	1,579,598	512,721	526,411	540,466	-	-	-
		2,884,475	1,154,419	1,189,590	540,466	-	-	-
<b>PUBLIC IMPROVEMENT BONDS</b>								
Series 2011 A&B	General Fund	7,825,000	1,645,000	1,675,000	1,725,000	1,775,000	325,000	680,000
Series 2013 A&B	General Fund	3,021,217	441,685	449,860	458,187	466,669	475,307	729,509
		10,846,217	2,086,685	2,124,860	2,183,187	2,241,669	800,307	1,409,509
<b>CAPITAL LEASES</b>								
Oshkosh Capital	General Fund	244,891	61,285	183,606	-	-	-	-
Oshkosh Capital	General Fund	256,499	106,955	149,544	-	-	-	-
Oshkosh Capital	General Fund	210,711	61,474	63,566	85,671	-	-	-
Oshkosh Capital	General Fund	555,457	59,378	61,747	64,210	66,772	69,436	233,913
Oshkosh Capital	General Fund	359,390	35,635	35,803	38,010	39,257	40,545	170,140
Oshkosh Capital	General Fund	246,350	47,458	47,673	49,014	50,393	51,811	-
Oshkosh Capital	General Fund	801,749	62,298	64,491	66,762	69,112	71,546	467,540
Oshkosh Capital	General Fund	1,327,146	131,658	135,358	139,161	143,072	147,092	630,805
Oshkosh Capital	General Fund	638,492	110,249	118,009	118,758	121,751	124,819	44,907
		4,640,684	676,389	859,797	561,587	490,357	505,249	1,547,306
Total All Principal		<b>18,371,376</b>	<b>3,917,493</b>	<b>4,174,247</b>	<b>3,285,240</b>	<b>2,732,026</b>	<b>1,305,556</b>	<b>2,956,815</b>

	Fund	Debt Outstanding as of 9/30/16	Interest Portion Due Each Year					2022 & Beyond
			2017	2018	2019	2020	2021	
<b>GENERAL OBLIGATION BONDS</b>								
Series 2005	General Fund	1,304,877	32,670	11,009	-	-	-	-
Series 2010	General Fund	1,579,598	42,175	28,486	14,430	-	-	-
		2,884,475	74,845	39,494	14,430	-	-	-
<b>PUBLIC IMPROVEMENT BONDS</b>								
Series 2011 A&B	General Fund	7,825,000	237,309	195,459	148,659	94,779	35,631	37,600
Series 2013 A&B	General Fund	3,021,217	53,644	45,468	37,141	28,660	20,021	13,484
		10,846,217	290,953	240,927	185,800	123,439	55,653	51,084
<b>CAPITAL LEASES</b>								
Oshkosh Capital	General Fund	244,891	12,464	794	-	-	-	-
Oshkosh Capital	General Fund	256,499	6,412	3,739	-	-	-	-
Oshkosh Capital	General Fund	210,711	7,170	5,078	2,973	-	-	-
Oshkosh Capital	General Fund	555,457	22,162	19,793	17,330	14,768	12,104	9,881
Oshkosh Capital	General Fund	359,390	11,820	10,651	9,444	8,198	6,910	10,024
Oshkosh Capital	General Fund	246,350	5,810	5,595	4,254	2,875	1,458	-
Oshkosh Capital	General Fund	801,749	28,227	26,034	23,763	21,413	18,979	50,245
Oshkosh Capital	General Fund	1,327,146	37,293	33,593	29,790	25,879	21,859	31,950
Oshkosh Capital	General Fund	638,492	18,847	11,087	10,338	7,345	4,277	93
		4,640,684	150,205	116,364	97,891	80,477	65,586	102,194
Total Interest Portion		<b>18,371,376</b>	<b>516,003</b>	<b>396,785</b>	<b>298,122</b>	<b>203,916</b>	<b>121,239</b>	<b>153,277</b>

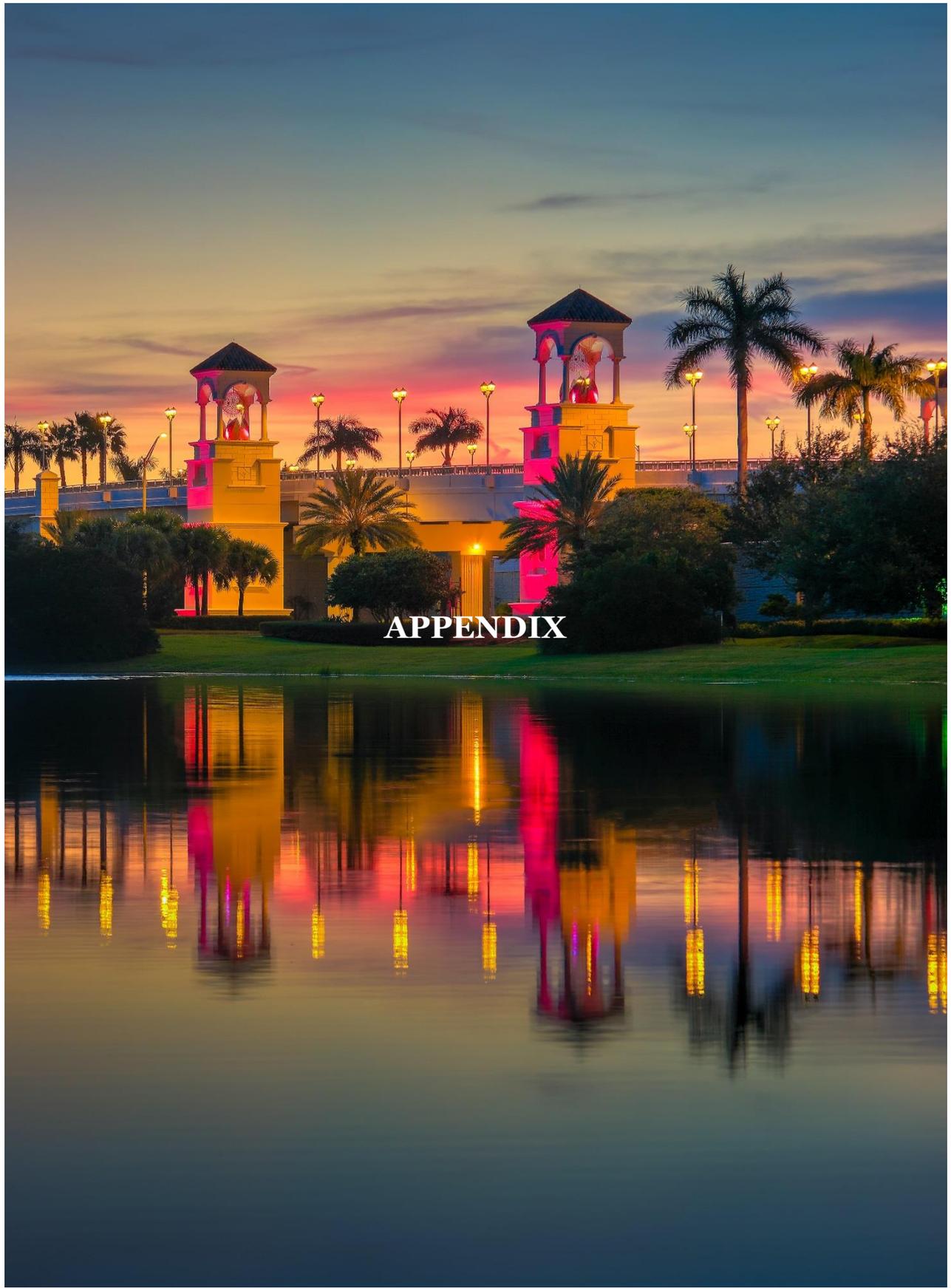
# DEBT SERVICE

## DEBT REPAYMENT SCHEDULE (CONTINUED)

		Debt Outstanding as of 9/30/16	Total Principal & Interest/ Lease Payments Due Each Year					2022 & Beyond
			2017	2018	2019	2020	2021	
<b>GENERAL OBLIGATION BONDS</b>								
Series 2005	General Fund	1,304,877	674,368	674,188	-	-	-	-
Series 2010	General Fund	1,579,598	554,896	554,897	554,896	-	-	-
		2,884,475	1,229,264	1,229,084	554,896	-	-	-
<b>PUBLIC IMPROVEMENT BONDS</b>								
Series 2011 A&B	General Fund	7,825,000	1,882,309	1,870,459	1,873,659	1,869,779	360,631	717,600
Series 2013 A&B	General Fund	3,021,217	495,329	495,328	495,328	495,329	495,328	742,993
		10,846,217	2,377,638	2,365,787	2,368,987	2,365,108	855,960	1,460,593
<b>CAPITAL LEASES</b>								
Oshkosh Capital	General Fund	244,891	73,749	184,400	-	-	-	-
Oshkosh Capital	General Fund	256,499	113,367	153,282	-	-	-	-
Oshkosh Capital	General Fund	210,711	68,644	68,644	88,644	-	-	-
Oshkosh Capital	General Fund	555,457	81,540	81,540	81,540	81,540	81,540	243,794
Oshkosh Capital	General Fund	359,390	47,455	46,454	47,454	47,455	47,455	180,164
Oshkosh Capital	General Fund	246,350	53,268	53,268	53,268	53,268	53,268	-
Oshkosh Capital	General Fund	801,749	90,525	90,525	90,525	90,525	90,525	517,785
Oshkosh Capital	General Fund	1,327,146	168,951	168,951	168,951	168,951	168,951	662,756
Oshkosh Capital	General Fund	638,492	129,096	129,096	129,096	129,096	129,096	45,000
		4,640,684	826,594	976,160	659,478	570,834	570,835	1,649,499
Total Principal & Interest		<b>18,371,376</b>	<b>4,433,496</b>	<b>4,571,032</b>	<b>3,583,361</b>	<b>2,935,942</b>	<b>1,426,794</b>	<b>3,110,092</b>

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**APPENDIX**

# APPENDIX

## STAFFING COMPARISON

Department	Budget FY 2015	Budget FY 2016	Adopted Budget FY 2017	Inc/ (Decr)
<b>GENERAL GOVERNMENT</b>				
Council	5	5	5	-
Administration	3	3	3	-
Public Communications	1	1	2	1
City Clerk	4	5	5	-
Purchasing & Contracts	1	1	1	-
Finance	9	9	9	-
Human Resources	5	5	5	-
Information Technology	8	9	9	-
Legal	1	1	1	-
Engineering	3	4	4	-
Planning and Zoning	14	14	15	1
<b>PUBLIC SAFETY</b>				
Fire Rescue	120	120	130	10
Police	160	163	168	5
<b>COMMUNITY SERVICES</b>				
Administration & Public Facilities	45	45	46	1
Parks and Grounds	22	22	25	3
Construction Services	13	14	16	2
Neighborhood Services	8	10	9	(1)
Recreation	27	30	30	-
Golf	11	11	13	2
<b>Total</b>	<b>460</b>	<b>472</b>	<b>496</b>	<b>24</b>

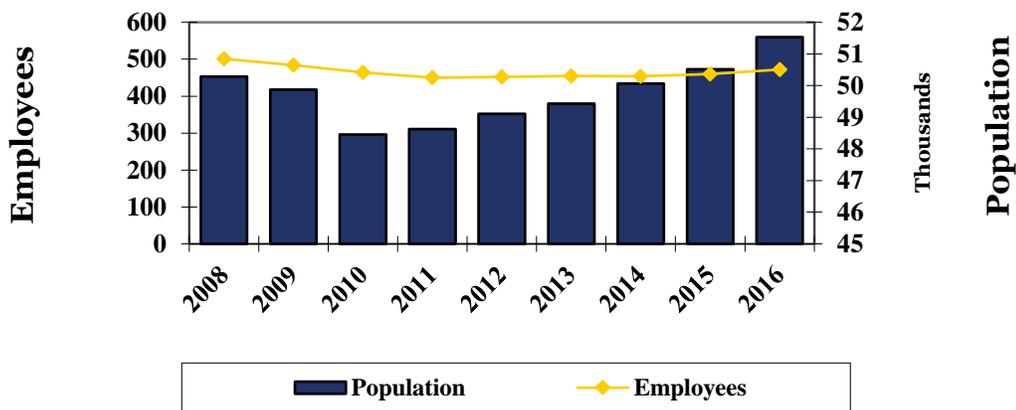
For a complete listing of all personnel related information, please refer to the Master Position List starting on page 281. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions requested and the adopted current year budgeted positions for all full-time positions for each department within the City.

# APPENDIX

As depicted in the charts below, the City of Palm Beach Gardens has 48,452 residents as reported by the 2010 US Census. Other population figures represent estimates provided by the Florida Bureau of Economic and Business Research (BEBR) as of April 1<sup>st</sup> for each year between census periods. Employees per 1,000 residents has dropped consistently from 2007 through 2014 stemming from the financial downturn experienced by the City from FY 2007 through FY 2012. Fiscal year 2016 represents the fourth consecutive year that the City’s property valuation has increased which has allowed the City to restore several positions lost during the financial downturn resulting in a slight increase in the number of employees per 1,000 population.

Department	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General										
Government	220	212	192	170	174	174	176	180	189	198
Public Safety	281	272	272	280	278	281	278	280	283	298
<b>Total City Staff</b>	<b>501</b>	<b>484</b>	<b>464</b>	<b>450</b>	<b>452</b>	<b>455</b>	<b>454</b>	<b>460</b>	<b>472</b>	<b>496</b>

**Employees Compared To Total Population**



	2008	2009	2010	2011	2012	2013	2014	2015	2016
Population	50,282	49,868	48,452	48,630	49,108	49,434	50,067	50,521	51,532
Employees	501	484	464	450	452	455	454	460	472
Employees per 1,000 population	9.96	9.70	9.58	9.25	9.20	9.20	9.06	9.11	9.16

The population numbers shown above are the most recent numbers reported by the US Census Bureau through 2010. The 2016 population estimate is calculated by the Bureau of Economic and Business Research (BEBR) as of April each year, while the employee counts are extracted from the budgets for each fiscal year. For example, the 2016 population is the number reported by BEBR as of April, 2016, while the number of employees is taken from the fiscal year 2016 budget. Therefore, no comparison of population versus employee count will be possible for 2017 until the April 2017 BEBR estimate is published.

# APPENDIX

## MASTER POSITION LIST

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### *City Council*

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

### *Administration*

City Manager	1	0	0	0	0	1
Assistant to the City Manager	0	0	0	0	0	1
Executive Assistant to the City Manager	0	0	0	0	0	1
<b><i>Total Administration</i></b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

### *Information Technology*

Information Systems Administrator	1	0	0	0	0	1
MIS Technician	2	0	0	0	0	2
IT Operations Manager	1	0	0	0	0	1
Sr. Software Systems Specialist	1	0	0	0	0	1
Network Manager	1	0	0	0	0	1
Network Specialist	1	0	0	0	0	1
Server Manager	1	0	0	0	0	1
Software Systems Specialist	1	0	0	0	0	1
<b><i>Total Information Technology</i></b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### City Clerk

City Clerk	1	0	0	0	0	1
Deputy City Clerk	1	0	0	0	0	1
Administrative Specialist III Municipal Services Specialist	1	0	0	0	0	1
Assistant to the City Clerk	1	0	0	0	0	1
<b>Total City Clerk</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

### Legal

Executive Legal Assistant	1	0	0	0	0	1
<b>Total Legal</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### Public Communications

Public Media Relations Manager	1	0	0	0	0	1
Public Media Relations Specialist	0	0	0	0	1	1
<b>Total Public Communications</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>

Note: New position request - Public Relations Media Specialist

### Purchasing and Contracts Management

Purchasing and Contracts Director	1	0	0	0	0	1
<b>Total Purchasing</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### Engineering

City Engineer	1	0	0	0	0	1
Civil Engineer Inspector	1	0	0	0	0	1
Civil Plan Reviewer	1	0	0	0	0	1
Operations Manager	1	0	0	0	0	1
<b>Total Engineering</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### *Human Resources*

Human Resources Administrator	1	0	0	0	0	0	1
Human Resources Generalist	2	0	0	0	0	0	2
SR HR Generalist	1	0	0	0	0	0	1
HR Coordinator	1	0	0	0	0	0	1
<b>Total Human Resources</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

### *Finance*

Finance Administrator	1	0	0	0	0	0	1
Deputy Finance Administrator	1	0	0	0	0	0	1
Payroll Coordinator	1	0	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	0	1
Risk Management Coordinator	1	0	0	0	0	0	1
Accountant II	1	0	0	1	0	0	2
Acct & Fin. Rpt. Director	1	0	0	0	0	0	1
Accountant	1	0	0	(1)	0	0	0
Senior Accountant	1	0	0	0	0	0	1
<b>Total Finance</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

Note: Accountant position reclassified to Accountant II position

### *Police Administration/Investigations*

Chief of Police	1	0	0	0	0	0	1
Administrative Aide to the Police Chief	1	0	0	0	0	0	1
Sergeant	5	0	0	0	0	0	5
Police Officer	14	0	0	0	0	0	14
Quartermaster	1	0	0	0	0	0	1
Police Services Specialist	4	0	0	0	0	0	4
Telecommunications Tech	1	0	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	0	1
Assistant Police Chief	1	0	0	0	0	0	1

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

	Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
<b>Police Administration/Investigations (continued)</b>							
Administrative Specialist II	1	0	0	0	0	0	1
Evidence Custodian	1	0	0	0	0	0	1
Police Accreditation Mgr.	1	0	0	0	0	0	1
Records Manager	1	0	0	0	0	0	1
Senior Crime Analyst	1	0	0	0	0	0	1
Maintenance Tech II	1	0	0	0	0	0	1
Administrative Operations Coordinator	1	0	0	0	0	0	1
Crime Scene Investigator III	2	0	0	0	0	0	2
Crime Scene Investigator II	1	0	0	0	0	0	1
Police Major	3	0	0	0	0	0	3
Administrative Specialist III	1	0	0	0	0	0	1
Training Manager	0	0	0	1	0	0	1
<b>Total Police Administration</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>44</b>

### Police Field Operations

Sergeant	13	0	0	0	0	0	13
Police Officer	72	0	0	0	0	0	72
Assistant Police Chief	1	0	0	0	0	0	1
Police Major	1	0	0	0	0	0	1
Police Captain	1	0	0	0	0	0	1
<b>Total Police Field Operations</b>	<b>88</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>88</b>

Note: Part-time Training Manager converted to Full-time position

### Police Dispatch Services

Emergency Communications Manager	1	0	0	0	0	0	1
Assistant Emergency Communications Manager	1	0	0	0	0	0	1
Communications Supervisor	4	0	0	0	0	2	6
Emergency Communications Operator	26	0	0	0	0	2	28
<b>Total Police Dispatch Services</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>36</b>

Note: New position requests – two (2) Communication Supervisors and two (2) Emergency Communication Operators

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### *Fire Administration*

Fire Chief	1	0	0	0	0	1
Deputy Fire Chief – Admin	1	0	0	0	0	1
Deputy Fire Chief – Emergency Services	1	0	0	0	0	1
Division Chief –Admin Srvcs	1	0	0	0	0	1
Division Chief – Emergency Medical Services	1	0	0	0	0	1
Special Projects Coordinator	1	0	0	0	0	1
Administrative Specialist II	1	0	0	0	0	1
Division Chief Training and Professional	1	0	0	0	0	1
Quartermaster	1	0	0	0	0	1
EMS Lab Instructor	0	0	0	1	0	1
<b>Total Fire Administration</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>10</b>

Note: Part-time EMS Lab Instructure converted to Full time position

### *Fire Life Safety*

Chief Fire Inspector	1	0	0	0	0	1
Fire Inspector/ Life Safety Lieutenant	2	0	0	0	0	2
Code Compliance Officer	3	0	0	0	0	3
<b>Total Fire Life Safety</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>

### *Fire Emergency Services*

Fire Captain	3	0	0	0	0	3
EMS Captain	4	0	0	0	0	4
Fire Lieutenant	21	0	0	0	0	21
Driver/ Engineer	19	0	0	0	0	19
Fire Medic	40	0	0	1	9	50
Firefighter	18	0	0	(1)	0	17
<b>Total Fire Emergency Services</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105</b>

Note: One (1) Firefighter position reclassified to Fire Medic. New position requests – Nine (9) Fire medics

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### *Planning and Zoning Administration*

Planning & Zoning Director	1	0	0	0	0	1
Administrative Assistant	1	0	0	0	0	1
<b>Total Planning and Zoning Administration</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

### *Development Compliance and Zoning*

Development Compliance Manager	1	0	0	0	0	1
Development Compliance Technician	2	0	0	0	0	2
Planner	1	0	0	0	0	1
City Forester	1	0	0	0	0	1
<b>Total Development Compliance and Zoning</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

### *Planning*

Principal Planner	2	0	0	0	0	2
Senior Planner	1	0	0	0	0	1
Planner	2	0	0	0	0	2
<b>Total Planning</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

### *GIS*

GIS Manager	1	0	0	0	0	1
GIS Technician	1	0	0	0	0	1
GIS Analyst	0	0	0	0	1	1
<b>Total GIS</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>

Note: New position request – One (1) GIS Analyst position

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### *Neighborhood Services (Code)*

Code Compliance Supervisor	1	0	0	0	0	0	1
Code Compliance Officer	2	0	0	2	0	0	4
Business Services Coordinator	1	0	(1)	0	0	0	0
Code Compliance Specialist	1	0	0	0	0	0	1
Senior Code Compliance Officer	4	0	0	(3)	0	0	1
Operations Manager	1	0	0		0	0	1
Neighborhood Services Director	0	0	0	1	0	0	1
<b>Total Neighborhood Services (Code)</b>	<b>10</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

Note: Two (2) Code Officer III positions reclassified to Code Officer I position. Business Services Coordinator transferred out to Building 001.3090. Additional Code Officer III reclassified to Neighborhood Services Director. Code Compliance Officer I re-titled to Code Compliance Officer. Code Compliance Officer III re-titled to Senior Code Compliance Officer.:

### *Construction Services (Building)*

Unified Services Director	1	0	(1)	0	0	0	0
Operations Manager	1	0	0	0	0	0	1
Building Official	1	0	0	0	0	0	1
Building Inspector II	2	0	0	0	0	0	2
Building Inspector I	5	0	0	0	0	0	5
Plans Examiner	2	0	0	0	0	0	2
Cashier	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1
Business Services Coordinator	0	1	0	0	0	0	1
Permit Technician	0	0	0	2	0	0	2
<b>Total Construction Services (Building)</b>	<b>14</b>	<b>1</b>	<b>(1)</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>16</b>

Note: Unified Services Director transferred out to CS Admin 001.3000 and reclassified to Projects Director. Business Services Coordinator transferred in from Neighborhood Services. Two (2) part-time Permit Technicians converted to full time.

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### *Recreation Administration/Resources*

Recreation Director**	1	0	0	0	0	1
Resource Manager **	1	0	0	0	0	1
Recreation Supervisor **	2	0	0	0	0	2
Customer Service Specialist**	1	0	0	0	0	1
<b>Total Recreation Administration/Resources</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

Note: \*\* Positions funded out of Recreation Special Revenue Fund.

### *Recreation Athletics and Special Facilities*

Sports Specialist **	1	0	0	0	0	1
Operations Manager **	1	0	0	0	0	1
Recreation Supervisor	1	0	0	0	0	1
<b>Total Recreation Athletics and Spec Facilities</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

Note: \*\*Positions funded out of Recreation Special Revenue Fund.

### *Recreation Aquatics*

Recreation Supervisor**	1	0	0	0	0	1
Lead Lifeguard**	1	0	0	0	0	1
Operations Manager**	1	0	0	0	0	1
<b>Total Recreation Aquatics</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

Note: \*\*Positions funded out of Recreation Special Revenue Fund

### *Recreation Tennis*

Recreation Operations Coordinator **	1	0	0	0	0	1
Recreation/Tennis Supervisor **	1	0	0	0	0	1
Customer Service Specialist	1	0	0	0	0	1
Maintenance III	1	0	0	0	0	1
Maintenance I	1	0	0	0	0	1
<b>Total Tennis</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### *Recreation General Programs*

Recreation Supervisor **	3	0	0	0	0	0	3
<b>Total Recreation General Programs</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

Note: \*\* Positions funded out of Recreation Special Revenue Fund.

### *Recreation Youth Enrichment*

Early Childhood Development Coordinator**	1	0	0	0	0	0	1
Youth Enrichment Instructor**	9	0	0	0	0	0	9
Customer Service Specialist**	1	0	0	0	0	0	1
<b>Total Recreation Youth Enrichment**</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>

Note: \*\* Positions funded out of Recreation Special Revenue Fund

### *Parks and Grounds*

Maintenance Tech V/Chief Lead Worker	3	0	0	0	0	0	3
Maintenance Tech IV/Lead Worker	4	0	0	0	0	1	5
Service Technician	2	0	0	0	0	0	2
Maintenance Tech III	1	0	0	0	0	0	1
Maintenance Tech II	3	0	0	0	0	0	3
Maintenance Tech I	3	0	0	0	0	2	5
Irrigation Technician	2	0	0	0	0	0	2
Chemical Spray Technician	2	0	0	0	0	0	2
Heavy Equipment Operator	1	0	0	0	0	0	1
Operations Director	1	0	0	0	0	0	1
<b>Total Parks and Grounds</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>25</b>

Note: New position request – One (1) Maintenance Tech IV/Lead and two (2) Maintenance Tech I positions.

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### *Community Services Administration*

Deputy City Manager	1	0	0	0	0	1
Director of Pub Svc/Emergency Management	1	0	0	0	0	1
Deputy Dir of Pub Svc/ Emergency Management	1	0	0	0	0	1
Operations Manager	1	0	0	0	0	1
Projects Director	0	1	0	0	0	1

<b>Total Community Services Administration</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>
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**Note: Projects Director reclassified from Unified Services Director and transferred in from Construction Services 001.3090**

### *Facilities Maintenance*

Electrician	1	0	0	0	0	1
Maintenance Tech V/Chief Lead Worker	3	0	0	0	0	3
Maintenance Tech IV/Lead Worker	2	0	0	0	0	2
Maintenance Tech III	2	0	0	0	0	2
Maintenance Tech II	4	0	0	0	0	4
Maintenance Tech I	2	0	0	0	0	2
HVAC Technician	1	0	0	0	0	1
Plumber	1	0	0	0	0	1
Pool Equipment Mechanic	1	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	1
Operations Manager	1	0	0	0	0	1

<b>Total Facilities Maintenance</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
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# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### *Stormwater/ Streets*

Operations Manager	1	0	0	0	0	1
Maintenance Tech V/Chief Lead Worker	1	0	0	0	0	1
Maintenance Tech IV/Lead Worker	2	0	0	0	0	2
Maintenance Tech III	1	0	0	0	0	1
Maintenance Tech II	1	0	0	0	0	1
Heavy Equipment Operator	1	0	0	0	0	1
Light Equipment Operator	1	0	0	0	0	1
Traffic Technician	2	0	0	0	0	2
<b>Total Stormwater/ Streets</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>

### *Golf\*\**

Maintenance Tech I	4	0	0	0	0	4
Mechanic III	1	0	0	0	0	1
Golf Supervisor	1	0	0	0	0	1
Golf Maintenance Superintendent	1	0	0	0	0	1
Projects Director	1	0	0	0	0	1
Golf Pro	1	0	0	0	0	1
Golf Maintenance Supervisor	1	0	0	0	0	1
Operations Manager	1	0	0	0	0	1
First Assistant Golf Pro	0	0	0	0	1	1
Meeting and Events Coordinator	0	0	0	0	1	1
<b>Total Golf</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>13</b>

Note: Two (2) new position requests – First Assistant Golf Pro and Meeting and Events Coordinator

\*\* All positions funded out of Golf Special Revenue Fund.

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2016	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2017
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### *Fleet Maintenance \*\**

Fleet Supervisor	1	0	0	0	0	1
Lead Mechanic IV	1	0	0	0	0	1
Mechanic III	6	0	0	0	0	6
Mechanic II	1	0	0	0	0	1
Maintenance Tech I	1	0	0	0	0	1
Maintenance Tech V/Chief Lead Worker	1	0	0	0	0	1
Operations Director	1	0	0	0	0	1
<b>Total Fleet Maintenance</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>

Note: \*\*All positions funded out of the Internal Service Fund.

<b>Department Totals</b>	<b>472</b>	<b>2</b>	<b>(2)</b>	<b>4</b>	<b>0</b>	<b>20</b>	<b>496</b>
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# APPENDIX

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## 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](http://www.pbcgov.com/papa/index.htm))

### **Amendment 1:**

An amendment to the Florida Constitution approved by the voters in January, 2008, which granted an additional \$25,000 Homestead Exemption, exempted the first \$25,000 of tangible personal property from taxation, provided portability of up to \$500,000 of the Save Our Homes Exemption on sales of properties, and limited increase in assessed value of non-homesteaded properties to 10%.

### **Amortization:**

The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

### **Appraise:**

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted.

### **Appropriation:**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Assessed Valuation:**

A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

### **Asset:**

Resources owned or held by a government which has monetary value.

### **Assigned Fund Balance:**

Amounts the City intends to use for a specific purpose that are neither restricted by external parties nor committed by City Council.

### **Authorized Positions:**

Employee positions, which are authorized in the adopted budget, to be filled during the year.

### **Balanced Budget:**

A budget in which planned funds available equal planned expenditures.

### **Bond:**

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

### **Bonded Debt:**

That portion of indebtedness represented by outstanding bonds.

### **Bond Refinancing:**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

### **Budget:**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

### **Budgetary Basis:**

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

### **Budgetary Control:**

The control or management of a governmental enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **Budget Calendar:**

A schedule of key dates which a government follows during the preparation and adoption of the budget.

### **Budget Message:**

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

### **Capital:**

Any item with an expected life of more than one year and a value of more than \$1,000, such as automobiles, trucks, furniture, buildings, land, etc.

### **Capital Budget:**

A plan of proposed capital outlays and CIP as well as the means of financing them for the current fiscal period.

### **Capital Improvements Program (CIP):**

A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

### **Capital Project:**

A Capital Project is a capital asset or improvement that costs at least \$50,000 and has a useful lifespan of five (5) years.

### **Capital Project Fund:**

A fund used to account for the acquisition of fixed assets or construction of major capital projects not financed by proprietary or nonexpendable trust funds.

### **Cash Basis:**

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

### **Chart of Accounts:**

The classification system used by a City to organize the accounting for various funds.

### **Committed Fund Balance:**

Amounts that can be used only for the specific purposes determined by a formal action of the City Council, which is the highest level of decision making authority.

### **Communications Service Tax:**

A tax that is imposed on the retail sales of communication services including telecommunications, cable, and related services. Effective October 1, 2001, the Communications Service Tax Simplification Law replaced certain franchise and utility fees.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Comprehensive Plan:**

A State mandated plan which requires all units of local government to address their five year planning and development needs, including capital and infrastructure requirements.

### **Consumer Price Index (CPI):**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

### **Contingency:**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

### **Contractual Services:**

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

### **Debt Service:**

The cost of paying principal and interest in borrowed money according to a predetermined payment schedule.

### **Debt Service Requirements:**

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

### **Deficit:**

An excess of liabilities and reserves of a fund over its assets.

### **Department:**

The basic organizational unit of government which is functionally unique in its delivery of service.

### **Depreciation:**

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

(2) The portion of the cost of a fixed asset charge as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in propriety funds and trust funds where expenses, net income, and/or capital maintenance are measured.

### **Development of Regional Impact (DRI):**

Any development which, because of its character, magnitude, or location, would have a substantial effect upon the health, safety, or welfare of citizens of more than one county.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Encumbrances:**

Obligations in the form of purchase orders which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

### **Enterprise Fund:**

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises--which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes being those for utilities, swimming pools, and airports. Examples of enterprise funds are those for utilities, swimming pools, and airports.

### **Entitlements:**

Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

### **Expenditures:**

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid including expenses, provisions for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

### **Expenses:**

Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

### **Fiscal Policy:**

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Fiscal Year:**

A twelve-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

### **Forecast:**

To estimate or calculate in advance; to serve as advance indication of.

### **The Forbearance Agreement:**

A legally binding agreement between the City and certain parties owning land within the City that originated as a result of the sale of the massive MacArthur Foundation landholdings within the City circa 1998. At the time, a temporary building moratorium was contemplated that would have allowed City staff time to address various issues resulting from the anticipated acceleration of development within the City. In an effort to avoid such a moratorium, the Forbearance Agreement was created and adopted establishing a means by which the City could address the anticipated acceleration of development, including but not limited to, forbearing the application to the City for development permits for a specified period of time and limiting the density and intensity of the former MacArthur Foundation land.

### **Franchise Fee:**

A fee paid for a special privilege granted by a government permitting the right to use public property, such as city streets and rights of way, for the placing and maintaining of equipment and property.

### **Fund:**

An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### **Fund Accounts:**

All accounts necessary to set forth the financial operations and financial condition of a fund.

### **Fund Balance:**

The excess of a fund's assets over its liabilities.

### **General Fund:**

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund.

Note: The General Fund is used to finance the ordinary operations of a governmental unit.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **General Obligation Debt:**

Bonds backed by the full faith and credit of government, which provides a pledge of the general taxing power for the payment of debt obligations.

### **Goal:**

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

### **Governmental Funds:**

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

### **Grant:**

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

### **Homestead Exemption:**

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax. ([www.pbcgov.com/papa/ExemptionServices.htm#Homestead](http://www.pbcgov.com/papa/ExemptionServices.htm#Homestead))

### **Income:**

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

### **Intergovernmental Revenues:**

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

### **Internal Service Fund:**

A fund used to account for operations that provide services to other department on a cost-reimbursement basis.

### **Inventory:**

A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices. Note: The term is often confined to consumable supplies but may also cover fixed assets.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Levy:**

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.  
(Noun) The total amount of taxes, special assessments or service charges imposed by a government.

### **Liabilities:**

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

### **Liquidate:**

To pay off a debt, claim, or obligation. To convert assets into cash.

### **Long-Term Debt:**

Debt with a maturity of more than one year after the date of issuance.

### **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-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.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **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](http://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.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **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.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **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.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **Trust Funds:**

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

### **Unassigned Fund Balance:**

The residual classification for the general fund and includes amounts that are not contained in other classifications.

### **User Charge:**

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

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# APPENDIX

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## ACRONYM GLOSSARY

### **ACH:**

Acronym for Automated Clearing House, which is the network that processes electronic financial transactions in the United States. ACH is used mainly when money is directly deposited such as from an employer.

### **ASE:**

ASE is the symbol for the National Institute for Automotive Service Excellence

### **BRPO:**

Acronym for Bioscience Research Protection Overlay, which protects the lands which have been identified for the bioscience research/biotechnology industry

### **CAFR:**

Acronym for Comprehensive Annual Financial Report. A copy of the City's current CAFR can be found by going to <http://fl-palmbeachgardens.civicplus.com/629/Financial-Reports>

### **EAR:**

Acronym for Evaluation and Appraisal Report

### **EDE:**

Acronym for Economic Development Element

### **EEOC:**

Acronym for the Equal Employment Opportunity Commission, which enforces Federal laws prohibiting employment discrimination

### **EFT:**

EFT is the acronym for Electronic Funds Transfer, and is used when money is withdrawn such as when paying bills or buying items.

### **FAU:**

Acronym for Florida Atlantic University ([www.fau.edu](http://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](http://www.dot.state.fl.us))

### **FEMA:**

Acronym for Federal Emergency Management Agency

# APPENDIX

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## ***ACRONYM GLOSSARY (CONTINUED)***

### **FLUE:**

Acronym for Future Land Use Element

### **FLUM:**

Acronym for Future Land Use Map

### **FMLA:**

Acronym for Family Medical Leave Act, a Federal law enacted in 1993 that provides employees with certain rights including medical leave in certain circumstances

### **FRS:**

Acronym for the Florida Retirement System ([www.myfrs.com](http://www.myfrs.com))

### **GAAP:**

Acronym for Generally Accepted Accounting Principles ([www.fasab.gov](http://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](http://www.gfoa.org)

### **HOA:**

Acronym for Homeowners Association.

### **IAFF:**

Acronym for International Association of Firefighters, a union which serves to assist, guide, and protect the certified firefighter employees

### **ICE:**

Acronym for Intergovernmental Coordination Element

### **ITB:**

Acronym for Invitation to Bid

### **LDR:**

Acronym for Land Development Regulations, which refers to the section of the City's Code that provides development standards, criteria, and regulations consistent with the City's Comprehensive Plan

# APPENDIX

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## ***ACRONYM GLOSSARY (CONTINUED)***

### **MOU:**

Acronym for Memorandum of Understanding

### **NCCI:**

Acronym for National Council on Compensation Insurance ([www.ncci.com](http://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](http://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

