



The City of Palm Beach Gardens, Florida
Operating and Capital Improvements Budget
Fiscal Year 2017/2018



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Operating and Capital Improvements Budget
Fiscal Year 2017/2018



Mayor, Maria G. Marino



Vice Mayor, Mark Marciano



Council Member,
Matthew Lane



Council Member,
Rachelle Litt



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.
Patricia Snider
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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, 2016

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, 2016. 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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DEBT SERVICE

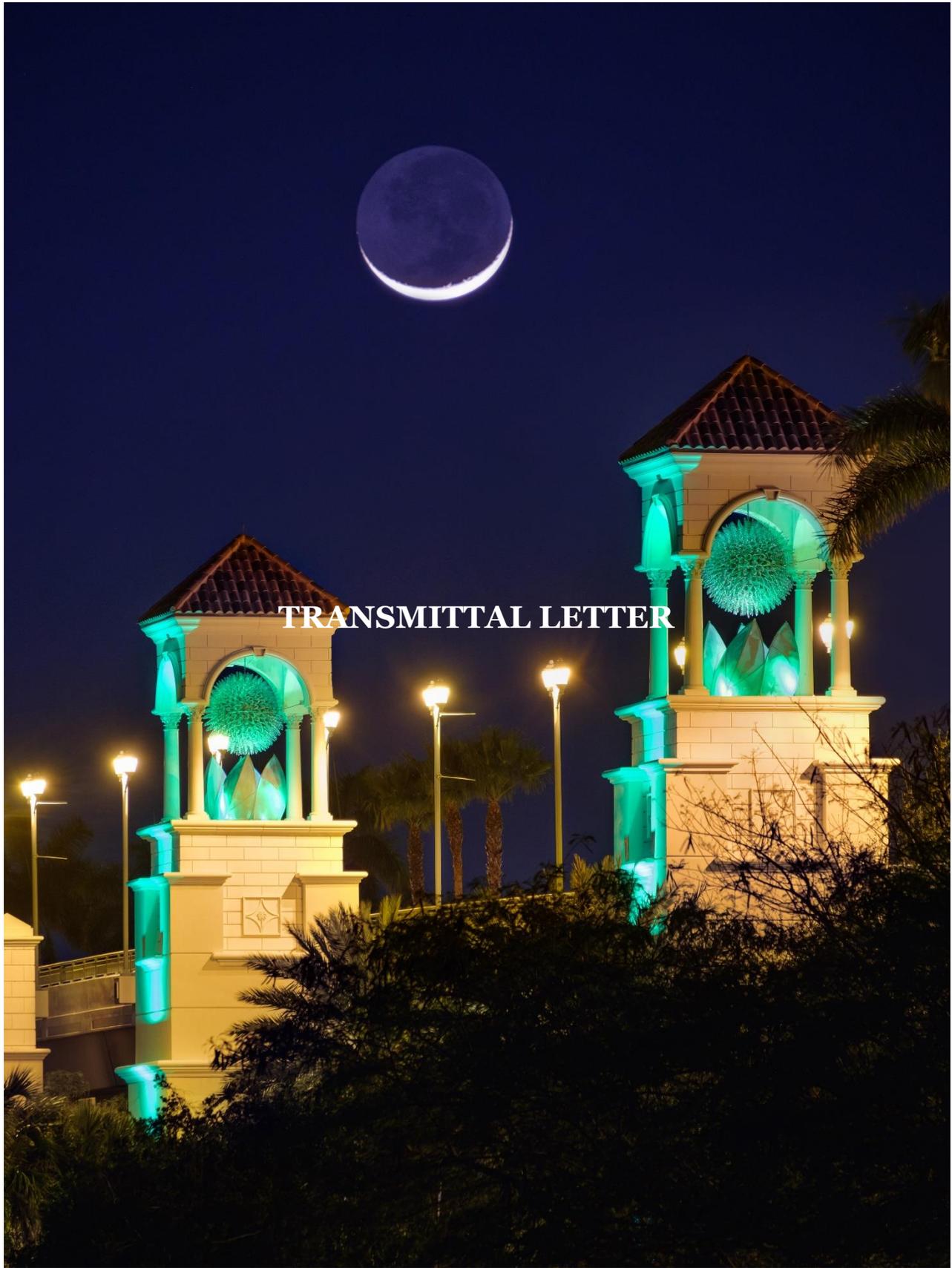
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The beautiful photograph of the PGA Boulevard Flyover used on the cover and throughout this document, was taken by professional photographer Kim Seng, a Florida photographer who specializes in HDR Photography. The photograph features the “Astralis” stainless steel sculpture by Ross Sculpture Studio LLC and lighting design by Joel Straus Consulting purchased by the City as part of Art in Public Places.





TRANSMITTAL LETTER

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October 1, 2017

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 2018. 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 27% of General Fund operating expenditures, and complies with the City's policy of at least 17% of operating expenditures.

CITY GOALS AND KEY INITIATIVES FOR FY 2018

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 49, 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

In 2015, the City Council conducted a resident survey to help determine key strategic focus areas for its budgets. While the results of the survey were extremely positive, as evidenced by the overall satisfaction rating of the quality of City services of 4.28 out of 5.0, there are several areas staff has identified that are addressed in next year's budget. A summary of these issues, grouped by the corresponding goal, along with the actions in the FY 2018 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 eight (8) additional Police Officers has been provided in the General Fund due to the growth of the City, including recent annexations.
 - (2) Funding for two (2) Fire Code Compliance Officers has been added to the General Fund to keep up with the growing number of inspections.
 - (3) Funding of \$1,100,000 has been provided for various capital purchases for the Police and Fire departments in the General Fund.
 - (4) The Fleet Maintenance Fund includes a lease-purchase financing plan to replace fifteen (15) police vehicles.
 - (5) The Fire Department includes additional funding of \$362,000 to continue their lease-purchase program for replacement of various rescue vehicles, engines and brush trucks.
 - (6) Full funding for the Police and Fire Pension Plans 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.
 - (e) No increase in the Communications Service Tax rate of 3.50%, 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.

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❖ 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 for the first full year's operating costs has been provided in the General Fund for the new Joseph R. Russo Athletic Complex at City Park, which opened in the spring of 2017.
- (2) Partial year funding for the new athletic fields and facilities to be constructed on the County-owned District Park property has been provided in the General Fund. These facilities are being constructed using the proceeds from the recently enacted One-Cent Infrastructure Sales Surtax.
- (3) Funding for staffing of the new Sandhill Crane Golf Course clubhouse has been provided in the Golf Special Revenue Fund via a contractual arrangement with a temporary staffing firm.
- (4) Funding for the Maintenance, Repair and Operations Plan for existing parks and recreation facilities and fields has been provided.
- (5) Funding has been provided for the following recreation capital improvements:

(a) Gardens Park Pavilions	\$375,000
(b) Burns Road Community Center Modernization	\$310,000
(c) District Park equipment/vehicles	\$211,250
(d) Riverside Youth Enrichment Center Playground Equipment	\$70,000
(e) Aquatic Complex Improvements	\$50,000

❖ 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.

❖ 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 has been provided for any necessary outside consulting services such as mobility, traffic consultation, All Aboard Florida, quiet zone, and Tri-Rail studies.

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OTHER SIGNIFICANT SHORT-TERM FACTORS AFFECTING BUDGET DEVELOPMENT

The FY 2018 millage rate is based upon the Certified Property Valuation received from the Palm Beach County Property Appraiser in the amount of \$10,888,382,605. As illustrated in the graphic below, this includes new construction of \$248,926,067, and represents an increase of 7.84% from last year’s valuation. This is the sixth consecutive year that the City’s property valuation has increased.

Increase in City of Palm Beach Gardens Taxable Assessment from FY 2017 to FY 2018:



Using the final property valuation number, the total millage rate is 5.6678, which is down slightly from last year’s total rate of 5.6781. The operating rate is 5.55, the same as last year, and the debt service millage rate is .1178 mills, which is down from last year’s rate of .1281. The operating rate of 5.55 represents a 5.37% increase over the roll-back rate of 5.2671 mills.

The effect of the combined millage rate of 5.6678 on three (3) typical homesteaded properties with assessed values of \$250,000, \$350,000 and \$450,000 is illustrated in the table below on the following page.

Table 1: Effect of Millage on Typical Homesteaded Properties

TAXABLE VALUE (AFTER \$50K EXEMPTION)	CURRENT RATE 5.6781	RATE 5.6678	ANNUAL INCREASE	MONTHLY INCREASE
\$200,000	\$1,137.42	\$1,163.32	\$25.90	\$2.16
\$300,000	\$1,706.13	\$1,742.00	\$35.87	\$2.99
\$400,000	\$2,274.83	\$2,320.68	\$45.85	\$3.82

As you can see, the above homesteaded properties would see a monthly increase in the City portion of their tax bill ranging from \$2.16 to \$3.82, assuming the assessed values increased by the Consumer Price Index (CPI) for 2016, which was 2.1%. 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 2.1%; therefore, this is the maximum that assessed values of homesteaded properties may increase. However, the ultimate effect of the tax rate would vary depending on the individual property’s status under Save Our Homes.

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SIGNIFICANT FACTORS AFFECTING BUDGET DEVELOPMENT

The formulation of the spending plan for FY 2018 is driven primarily by the Key Initiatives previously discussed, and current and projected growth of the City of Palm Beach Gardens. This growth is a result of several factors, including new development, annexations and the recent implementation of a County-wide One-Cent Infrastructure Sales Surtax. In addition to growth issues, there are several other considerations that are main drivers of every budget, including repair and maintenance costs, personnel costs and use of reserves. A discussion of each of these issues follows.

New Development

Some of the significant projects currently underway or recently approved include the following:

Alton Parcel C – Town Center Retail consists of 192,778 square feet of retail and commercial uses on 28.23 acres of land. This project was approved via Resolution 65, 2016 on November 16, 2016.



Rendering of Parcel C – Town Center Retail

Alton Parcel G consists of 331 single family dwelling units of the Alton DRI/PCD. This project was approved via Resolution 18, 2017 on February 9, 2017.



Rendering of Alton Parcel G -Residential

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Rendering of UTC Center for Intelligent Design

Another major project under construction is the 224,066-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.

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.



Conceptual design of a typical section of Avenir commercial development

Annexations

In addition to the many development projects approved or under construction, there have been three recent annexations - one private parcel and two residential parcels - in the western area of the City adjacent to the Avenir mixed-use development project and the City's municipal golf course. These annexation areas consist of the Balsamo Property, Osprey isles and Carleton Oaks.

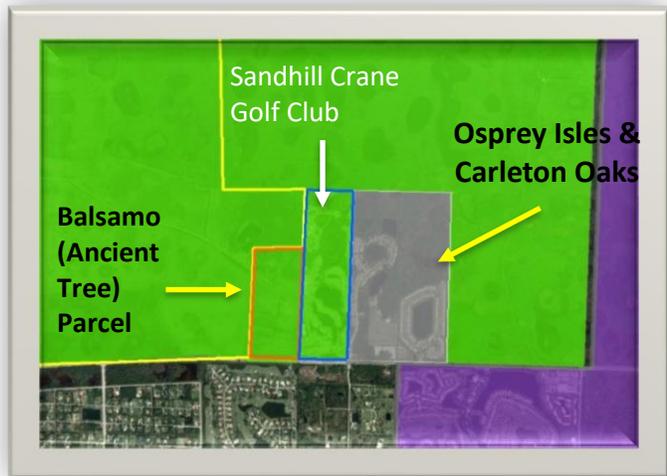
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*Site Plan for Ancient Tree Development
(Balsamo Property)*

On November 16, 2016, the City passed Ordinance 10, 2016 approving the voluntary annexation of 96.8 acres known as the Balsamo Property. This parcel borders the western edge of the City's Sandhill Crane Municipal Golf Course. On February 9, 2017, the City passed Ordinance 13, 2016 and Resolution 76, 2016 approving the rezoning of the parcel and the PUD Master Plan. The project will consist of 97 single family units, 2.43 acres of recreation area and 14.3 acres dedicated to the City for golf recreation purposes. The development will be called Ancient Tree.

On February 2, 2017 the City passed Ordinance 4, 2017 proposing to annex approximately 284.02 acres of property on the eastern boundary of the City's Sandhill Crane Municipal Golf Course. This parcel includes the existing residential developments known as Osprey Isles and Carleton Oaks. In addition to these single-family residences, the annexation area also includes the Star of David Cemetery and West Palm Beach Fire Station #8. Referendum language was sent to the Supervisor of Elections on February 3, 2017, and a majority of voters approved the annexation of this area on March 14, 2017.



Annexation areas

One-Cent Infrastructure Sales Surtax

On November 8, 2016, Palm Beach County voters approved a ballot issue to enact a One-Cent Infrastructure Sales Surtax to pay for acquisition or improvements to public infrastructure. This additional tax, which went into effect January 1, 2017, will be in place for ten (10) years, and is projected to raise approximately \$2.69 billion for infrastructure investment, repairs, renovations or improvements, and is to be shared between Palm Beach County, the Palm Beach County School District, and the thirty-nine (39) Palm Beach County municipalities. The City of Palm Beach Gardens' estimated annual and ten (10) year allocations of the One-Cent Infrastructure Sales Tax proceeds are illustrated in the following table:

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City of Palm Beach Gardens Distribution Percentage 1.3216% (of \$228 million)		
1 year	10 Year (No Revenue Increase)	10 Year (3% Revenue Increase)
\$3,012,492	\$30,124,923	\$35,570,894

Staff reviewed current and long-term infrastructure needs of the City to formulate a recommended plan for the expenditure of the One-Cent Infrastructure Sales Surtax. This analysis included input from many sources, including senior staff from all departments, the consultant that has been working on a long-term space-needs analysis, the City’s current budget and long-range capital improvement plans, and the results of the most recent Citizen Survey.

Based on a thorough analysis and discussion among staff and the City’s consultant, a plan was formulated that addressed current and projected shortages of office, meeting and storage space, current and future parks and recreation needs, and long-term maintenance needs associated with the expansion of City facilities on land to be dedicated to the City from Avenir. This plan was adopted by Council via Resolution 12, 2017, on January 6, 2017. On February 9, 2017, the City Council passed Resolution 14, 2017 (the “Resolution”), authorizing the issuance of the \$30,000,000 Florida Public Improvement Bond, Series 2017 (the “Bond”). The Resolution further authorized the following schedule of capital improvement projects to be funded with the Bond and other sources:

Infrastructure Projects	
District Park - Phase I Development	\$11,200,000
City Hall Renovations/Expansion	7,020,000
Operations Center	6,697,230
Tennis Clubhouse	3,500,000
Baseball Complex Expansion	2,500,000
PD Renovations	2,098,305
FS1 Renovations	100,000
Sale of Public Works Property at Ironwood Road and Burns Road	(3,500,000)
Total	\$29,615,535

On March 2, 2017, the City passed Ordinance 10, 2017, amending the FY 2017 Budget to reflect the approved projects and the proceeds from the Bond. *After the closeout of FY 2017, unspent funds related to these capital projects will be re-appropriated into FY 2018 as part of the normal end-of-year carryforward of capital projects and purchase orders.*

While the current and projected development projects, annexations and investment in infrastructure through the One-Cent Infrastructure Sales Surtax bode well for the City’s future economic stability and levels of service for the residents, the expanding service areas and population increase will place greater demand on the City’s services, and, accordingly, will have a significant impact on the City’s operating, personnel and infrastructure costs. These items are discussed in more detail below.

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Operating Cost Factors

- One-Cent Infrastructure Sales Surtax Projects

One of the first One-Cent Infrastructure Sales Surtax projects that will be constructed is the District Park Phase I Development. This project consists of three (3) lighted regulation multi-purpose fields, two (2) lighted flexible use playing fields, restroom/concession building, playground, preserve area, nature trails, lighting, parking and landscaping and access roads. The project has been designed collaboratively with Palm Beach County and neighboring communities, and will begin after adoption of an agreement to lease the property from the County. The estimated completion of the project will be in the fourth quarter of FY 2018. Accordingly, the FY 2018 Budget contains an allocation of \$207,000 for the first year's pro-rated operating costs.



District Park – Phase I

- Maintenance, Repair and Operations Plan

Three 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 2017. Additional funding is requested to carry on this program in FY 2018

Some of the significant items contained in the Maintenance, Repair and Operations Plan are summarized in the table on the following page.

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Table 2: Summary of Significant Components of the Maintenance, Repair Program and Operations Plan Contained in the FY 2018 Budget

Program	Description	Funding Requested in FY 2018 Budget
Roof Repairs	Repair and maintenance of various City buildings	\$353,800
Parks and Recreation Facilities Repairs	Irrigation, fencing, netting, sod replacement, court resurfacing, equipment repairs, etc.	158,330
Equipment Repairs and Maintenance	Repairs and replacement of various air conditioning and plumbing components of various City buildings	151,750
Parking Lot Repairs	Resurfacing of various parking lots throughout City	140,000
Painting	Interior and exterior painting of various City buildings	81,100
Total		\$884,980

- Storm Water Repair and Renovation Program



Similar to the parks and facilities Maintenance, Repair and Operations Plan, staff began the process of developing a Storm Water Repair and Renovation Program in FY 2015. Staff identified areas of deterioration in several storm water pipes and anticipated that more deterioration would occur as the system ages. A consultant was hired in FY 2015 to conduct a complete mapping and inspection of the City’s storm water system and prepare a report to prioritize and calculate estimated costs of needed renovations and repairs to the system.

The report identified approximately \$1,500,000 of renovations that needed immediate attention; accordingly, the FY 2016 budget included this amount in the General Fund 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, with the first year’s allocation beginning in FY 2017. The FY 2018 budget continues the second year of this program, and includes \$500,000 in the Storm Water Division’s Repair & Maintenance expenditure account.

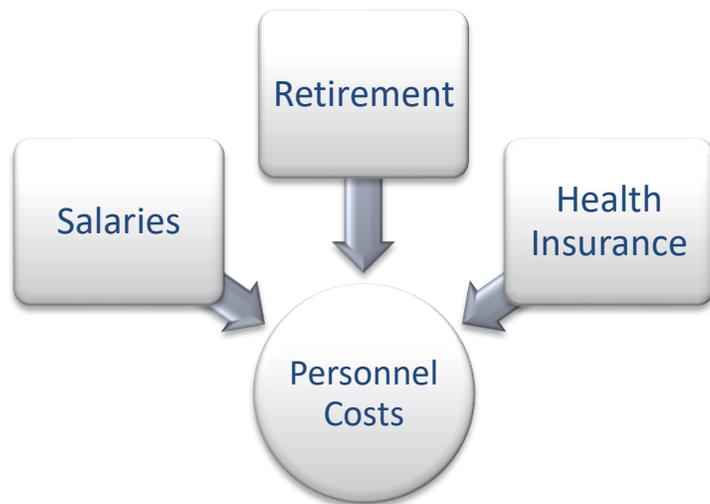
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In addition to repairs to the storm water system, staff identified needed maintenance to the City's system of canals, which collect the water runoff from the storm water system. The canal system underwent a major refurbishment thirteen (13) years ago with the issuance of \$5 million public improvement bonds. To prevent the system from requiring similar substantial refurbishment, staff formulated an annual canal dredging and maintenance plan. The first year of this program was implemented in FY 2017. The FY 2018 budget contains an allocation of \$250,000 in the Storm Water Division's Repair & Maintenance expenditure account to continue this program.



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:



- 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 2.5% for FY 2018 for the members of the IAFF.
- ❖ The Budget also allocates funding for the second year's contractual adjustment for the PBA which provides a 6% across-the-board increase.
- ❖ The City and the SEIU recently negotiated a new wage agreement for FY 2018, and adjustments per the new agreement have been budgeted.

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- 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 3% for FY 2018 for non-bargaining employees.
- Budgeted Positions:
 - ❖ The Budget contains 515 full-time positions, which is an increase of nineteen (19) from the FY 2017 total of 496. A summary of the requested new positions is as follows:
 - Eight (8) police officers to provide coverage for new western growth, including recent annexations;
 - Two (2) Fire Code Compliance Officers, due to substantial increases in annual inspections, re-inspections, fire plan reviews and new construction inspections;
 - Three (3) Maintenance Tech I positions and one (1) Lead Maintenance Tech IV position due to the new District Park Facility. These positions will be filled in the fourth quarter of FY 2018, in advance of the opening of the facility;
 - One (1) Administrative Specialist III to provide support to the Deputy City Manager;
 - Reclassification of two (2) existing part-time employees to full-time to keep up with increased workloads: one (1) Fire Administrative Manager and one (1) HR Support Specialist, and;
 - One (1) Youth Enrichment Center Superintendent and one (1) Supervisor, both of which will be funded with Special Revenue Fund revenues, not Ad Valorem Taxes;

- Pensions

- Police:

Contributions for FY 2018 total \$2,834,931. This amount reflects a decrease of \$8,492 from FY 2017. 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 2018 are estimated at \$3,799,091. This amount is based on the actuarial valuation performed as of October 1, 2016, and reflects an increase of \$916,487 from the previous year. The actuarial valuation indicated a contribution equal to 51.88% of covered payroll, up from the previous year's percentage of 40.31%. The increase reflects unfavorable experience and changes 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, 2017, increasing to 7.92% for regular class, increasing to 22.17% for senior management, and increasing to 45.5% for elected officials. The total projected FRS contribution for all funds is \$1,780,926, which reflects an increase of \$318,972 from the FY 2017 total of \$1,461,954. The increase is due to additional budgeted positions and salary increases next year.

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- Insurance

- Health Insurance:

A significant factor affecting next year's Budget is the projected increase in claims costs associated with the Self-Insured Medical Insurance Fund. This fund is used to accumulate resources to pay for claims, premiums and the cost of operating the onsite employee health-care clinic. Funding for FY 2018 has been increased in line with projections prepared by the City's actuary, considering the increasing claims trend of the Plan. With this change to the funding formula, the projected end of year balance in the Fund is approximately \$5.8 million, which is approximately equal to one year's total claims.

- Workers Compensation and Property/Liability:

The City recently received the renewal from Florida Municipal Investment Trust for property and casualty insurance coverage for next year. The FY 2018 Budget reflects a total of \$1,135,142 for Workers Compensation and Property/Liability coverage, which is an increase of 17% from FY 2017.

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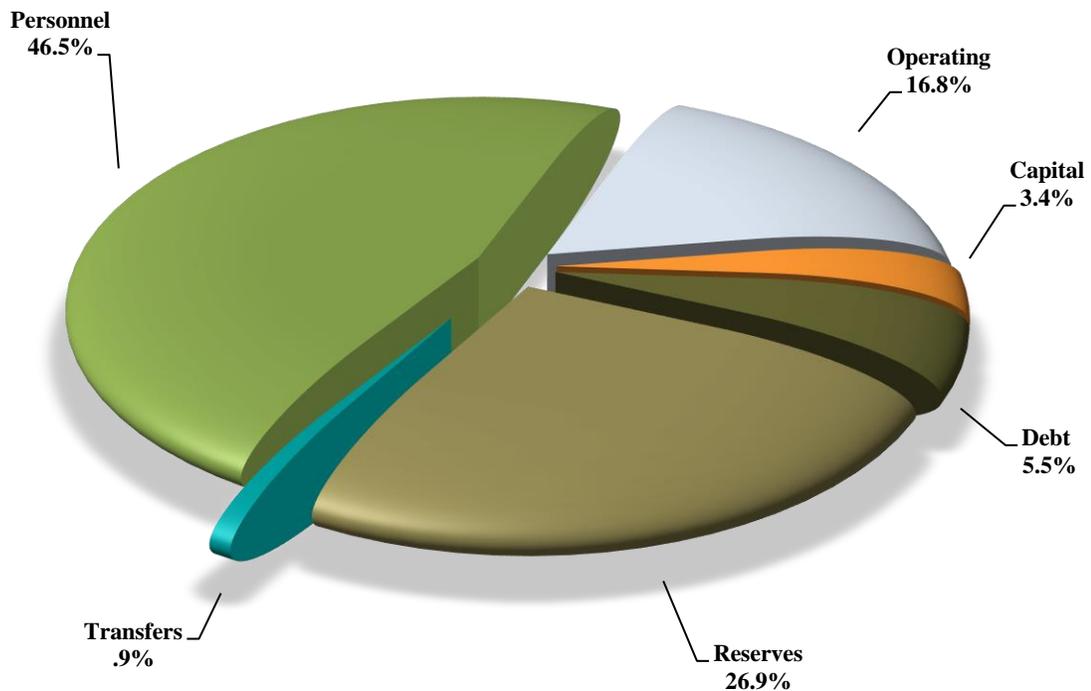
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BUDGET SUMMARIES

ALL FUNDS SUMMARY OF BUDGET

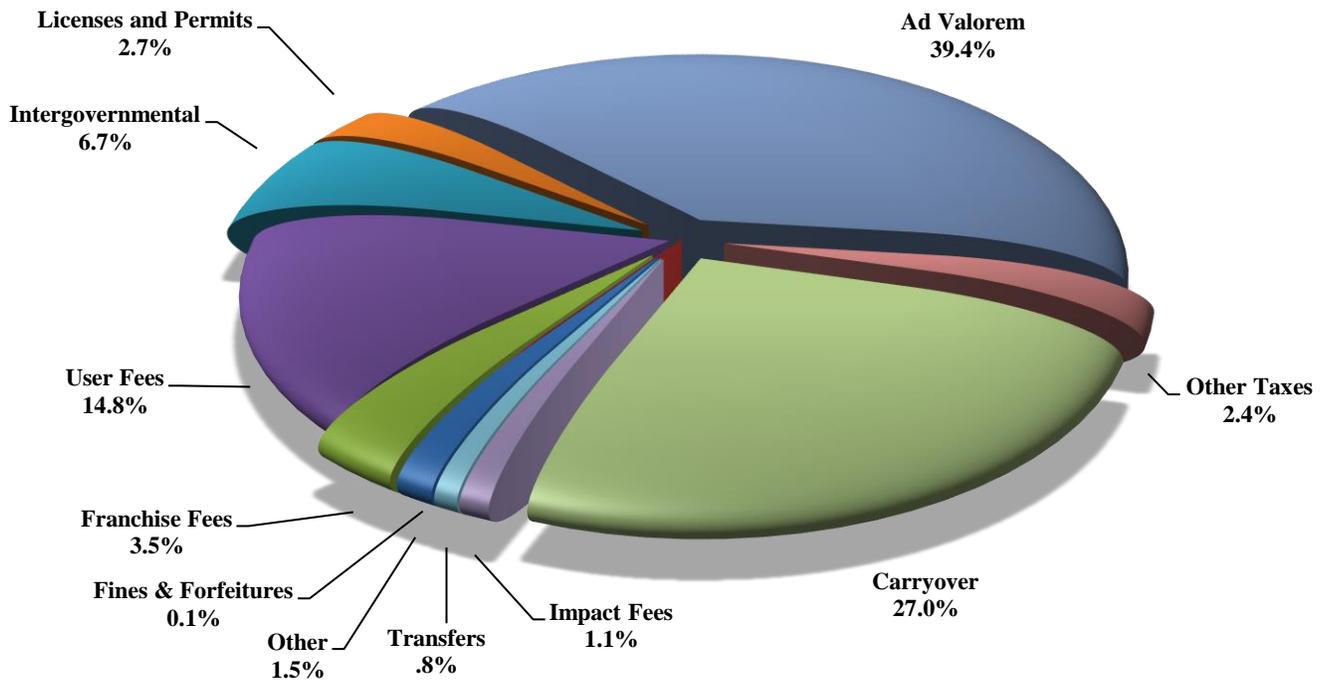
As illustrated in the chart below, the total expenditures and reserves for all funds is \$150,594,878, including \$70,082,593 in personnel, \$25,343,877 in operating, \$5,163,150 in capital outlay, \$1,374,496 in operating transfers, and \$8,357,821 in debt service. Reserves total \$40,272,941, which includes \$23,066,106 in Unassigned Reserves, \$2,324,225 for Economic Development and \$1,953,134 for Budget Stabilization.

Total Expenditures/Reserves –All Funds \$150,594,878



TRANSMITTAL LETTER

As illustrated in the chart below, revenues and non-revenue sources total \$150,594,878. Ad Valorem Taxes total \$59,199,325 and 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 \$40,672,610, and accounts for 27% of total sources of funds.

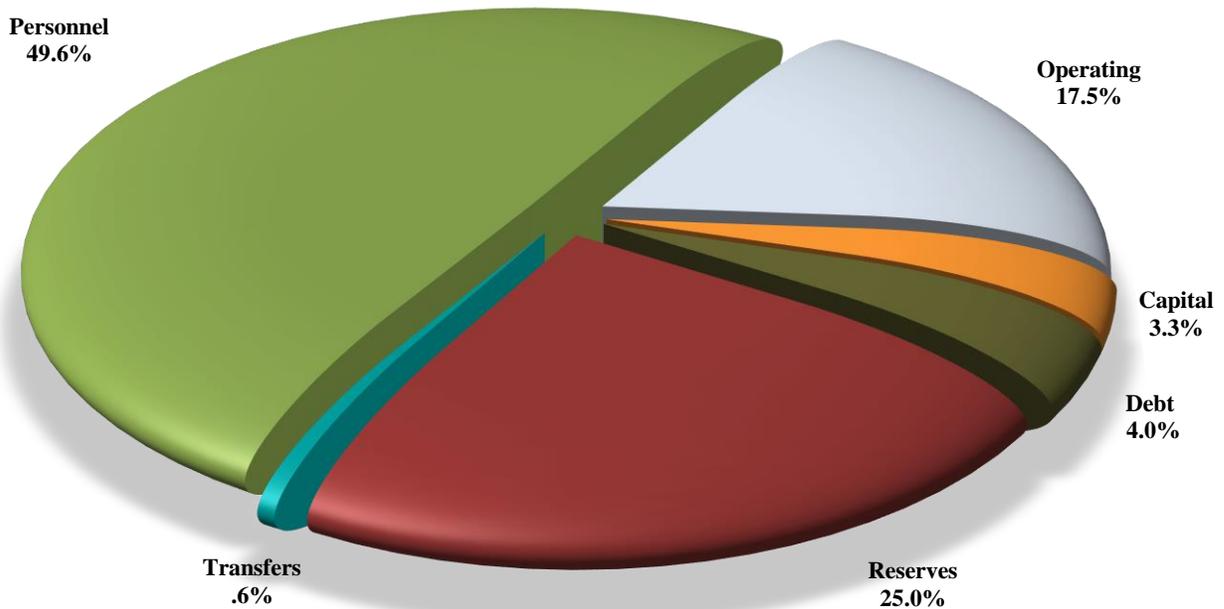


Total Revenues/Sources – All Funds
\$150,594,878

TRANSMITTAL LETTER

GENERAL FUND SUMMARY OF BUDGET

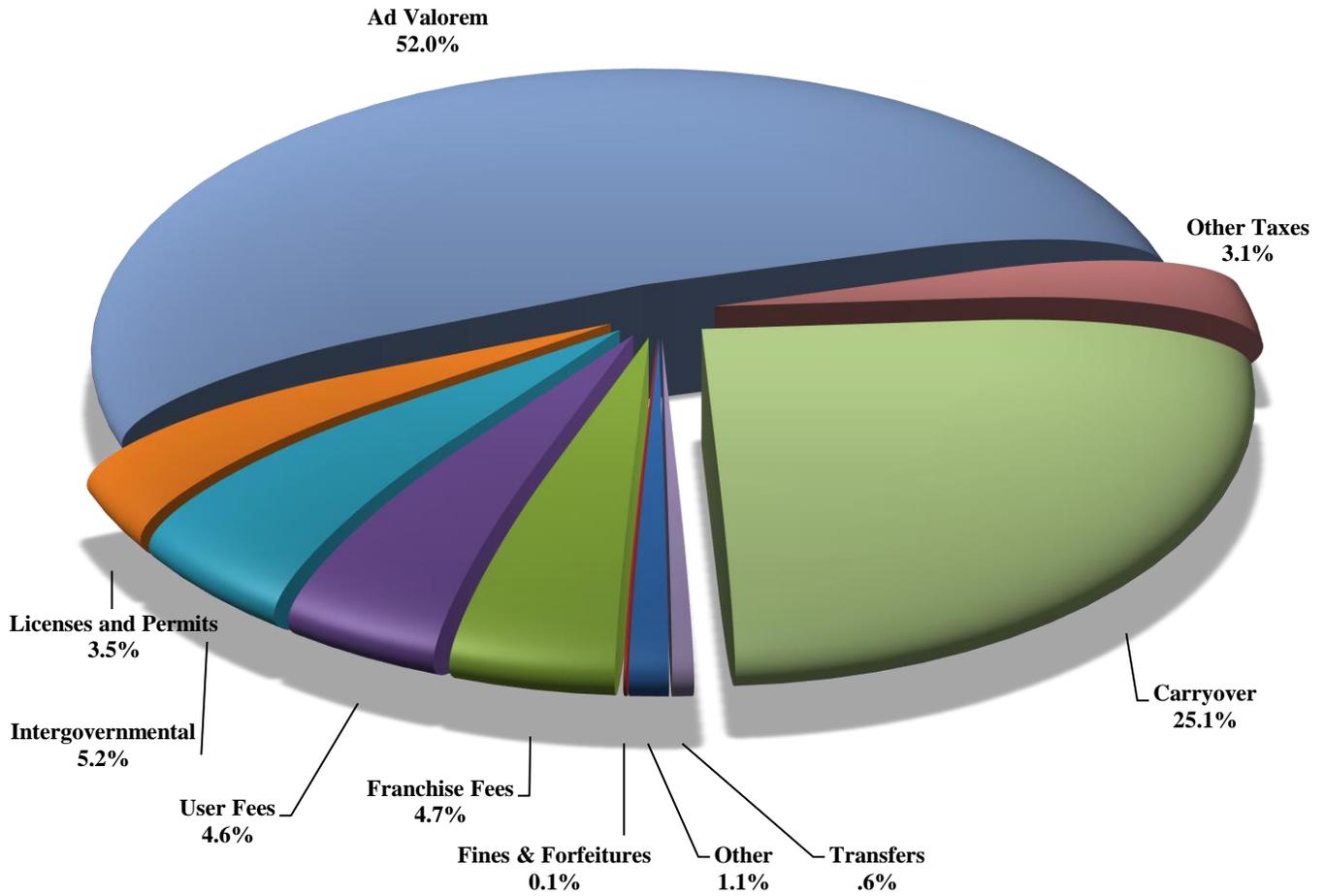
As illustrated in the chart below, the General Fund expenditures and reserves total \$114,347,829, including \$56,784,034 in personnel, \$20,075,585 in operating expenditures, \$3,855,085 in capital outlay expenditures, \$686,613 in operating transfers, and \$4,783,744 in debt service. Projected Unassigned Reserves total \$23,066,106, while Reserves for Economic Development and Budget Stabilization total \$2,324,225 and \$1,953,134, respectively.



Total Expenditures/Reserves – General Fund
\$114,347,829

TRANSMITTAL LETTER

As illustrated in the chart below, revenues and non-revenue sources total \$114,347,829. This is inclusive of an estimated beginning balance available of \$28,729,414.



Total Revenues/Sources – General Fund
\$114,347,829

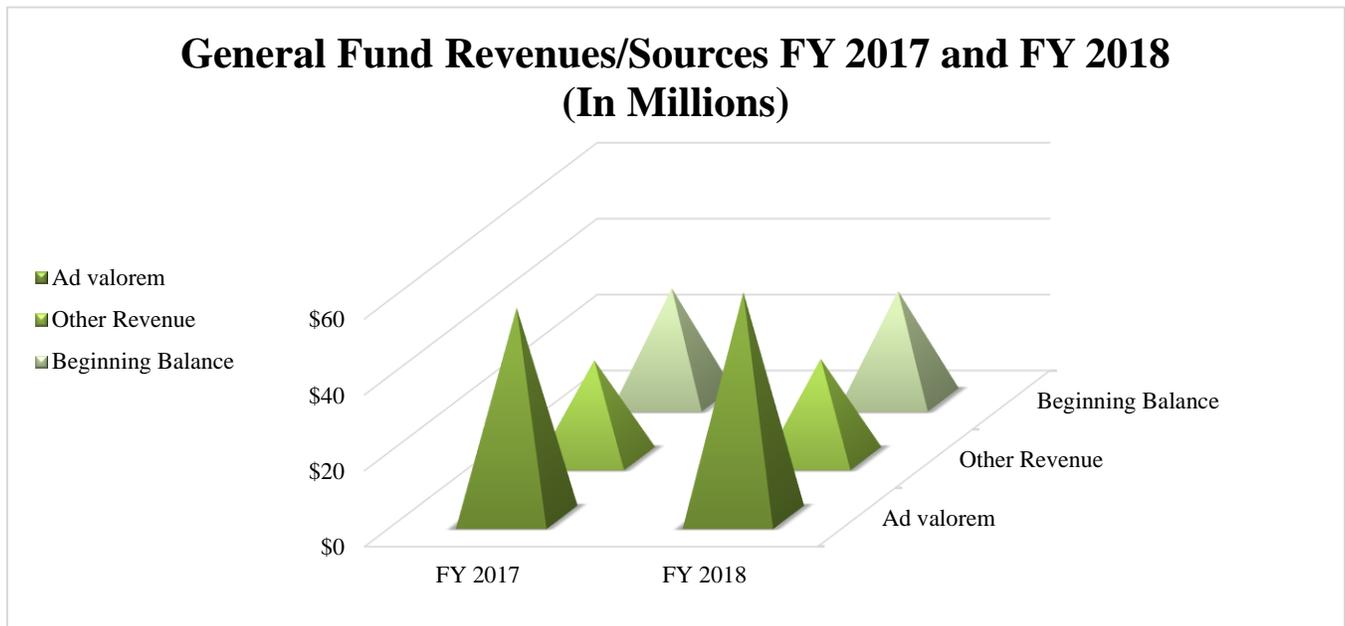
TRANSMITTAL LETTER

GENERAL FUND BUDGET CHANGES

Table 3: Analysis of General Fund Changes from FY 2017 to FY 2018

	Adopted FY 2017	FY 2018	Variance	Variance %
Revenue/Sources	\$110,563,603	\$114,347,829	\$3,784,226	3.4%
Less: Beginning Balance	(29,355,135)	(28,729,414)	625,721	(2.1%)
Transfers	(694,320)	(687,883)	6,437	(1.0%)
Total Operating Revenues	\$80,514,148	\$84,930,532	\$4,416,384	5.5%
Expenditures/Uses	\$110,563,603	\$114,347,829	\$3,784,226	3.4%
Less: Reserves	(28,831,993)	(28,162,766)	669,227	(2.3%)
Capital	(4,622,702)	(3,855,085)	767,617	(16.6%)
Transfers	(220,000)	(686,613)	(466,613)	212.1%
Total Operating Expenditures	\$76,888,908	\$81,643,365	\$4,754,457	6.2%

The chart above compares the original adopted budgets for fiscal years 2017 and 2018, prior to any carry-forward of expenditure obligations.



As illustrated in the chart above, Ad Valorem Tax Revenue is up, increasing to \$59,199,325 from \$55,125,895. Other revenue and transfers are projected to increase to \$26,419,090 from \$26,082,573, and Beginning Balance has decreased from \$29,355,135 to \$28,729,414. Overall, excluding beginning balances and transfers, revenues have increased by \$4,416,384, or 5.5%, due primarily to the increases in Ad Valorem Taxes of \$4,073,430 and Charges for Services of \$251,152.

TRANSMITTAL LETTER

Where Is the Additional General Fund Revenue Going Next Year?

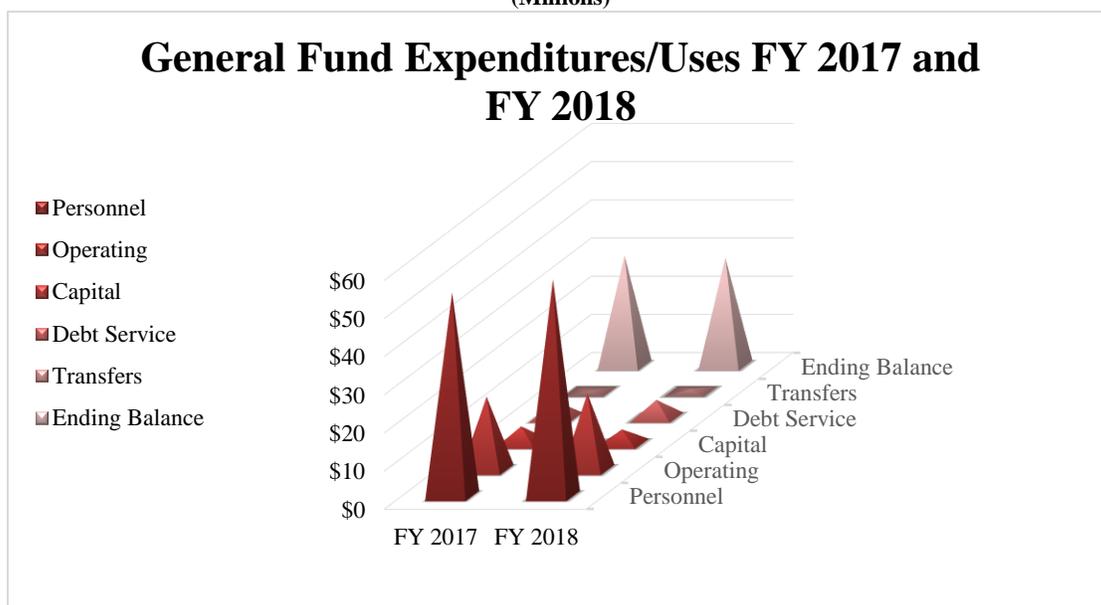
The table below illustrates how the additional revenue and sources generated next fiscal year will be allocated for additional expenditures and uses.

Table 4: Allocation of Additional General Fund Revenues/Sources

	Additional Expenditures/Uses	Additional Revenues/Sources
Increase Personnel Costs	\$3,513,357	
Increase in Operating Costs	890,860	
Increase in Transfer to Other Funds	466,613	
Increase in Debt Service	350,240	
Decrease in Transfers from Other Funds	6,437	
Decrease in Beginning Fund Balance	625,721	
Increase in Ad Valorem Revenue		\$4,073,430
Increase in Other Revenues		342,954
Decrease in Capital Expenditures		767,617
Decrease in Ending Reserve Balances		669,227
Total	<u>\$5,853,228</u>	<u>\$5,853,228</u>

The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have increased from \$53,270,677 to \$56,784,034, and operating costs have increased from \$19,184,725 to \$20,075,585. Transfers have increased from \$220,000 to \$686,613, while projected Ending Fund Balance is decreased from \$28,831,993 to \$28,162,766, and capital expenditures have decreased from \$4,622,702 to \$3,855,085. Excluding transfers and reserve balances, expenditures have increased by 6.2%.

ANALYSIS OF CHANGES IN GENERAL FUND EXPENDITURES/USES (Millions)



TRANSMITTAL LETTER

OTHER BUDGET HIGHLIGHTS – GENERAL FUND

Trash Collection

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



Other Fees and Charges

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



TRANSMITTAL LETTER

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 2018 is \$870,350. The total projected fund balance carried forward is \$584,559. Total expenditures are \$766,804, and include \$510,000 for various street and sidewalk projects, \$250,000 for street lighting, and \$6,804 for FEC railroad crossing maintenance.

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 \$78,427, and current year operating revenues total \$2,372,632. Revenues are projected to increase, based on the opening of the new golf clubhouse and projected rounds. Operating and capital expenditures total \$3,130,407. A transfer from the General Fund of \$686,613 is budgeted to cover expenditures next fiscal year as the new clubhouse is opened. Revenues have been conservatively budgeted for activity related to the new clubhouse, such as food, beverage and banquet facilities. Transfers from the General Fund will only be made to the extent necessary to cover operating shortfalls.



Recreation Fund Revenues and Expenditures



This special revenue fund is used to account for program revenues generated from the various recreational activities offered by the City. These fees have been committed by Council for the operation of the Special Revenue Recreation Fund. Total estimated operating revenues are \$4,047,718. The total projected fund balance carried forward is \$957,438. Operating expenditures total \$4,457,812, and projected ending reserves total \$547,344.

TRANSMITTAL LETTER

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 \$2,880,448, and Miscellaneous Revenue totals \$128,000. The total projected fund balance carried forward is \$605,865.

Total projected expenditures for the Fleet Maintenance Fund are \$3,252,404, and include \$876,665 for vehicle replacements and \$158,552 for the annual lease-purchase payment for police interceptors. The projected ending reserve balance is \$361,9093



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 \$8,317,139, and include Charges for Services of \$8,176,339. Funding for FY 2018 has been increased in line with projections prepared by the City’s actuary, considering the increasing claims trend of the Plan. With this change to the funding formula, the projected end of year balance in the Fund is approximately \$5.8 million, which is approximately equal to one year’s total claims.

Total projected expenditures for the Self-Insurance Fund are \$8,317,139, 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, Public Facilities and Art. Based on current development projections, no impact fees are anticipated for the Art Impact Fund. Total estimated impact collections, based on an analysis of current and projected development, are as follows:

○ Road	\$ 690,205
○ Recreation	357,930
○ Fire	316,407
○ Police	217,756
○ Public Facilities	<u>140,530</u>
○ Total	\$ 1,722,828

TRANSMITTAL LETTER

- Expenditures:
 - A transfer of \$687,833 from the Road Impact Fund to the General Fund to pay debt service related to Burns Road improvements.
 - Capital outlay of \$75,000 from the Fire Impact Fund for fire vehicle lifts at the expanded facility at the new Operations Center.
 - Capital outlay of \$23,900 from the Recreation Impact Fund to augment funding for equipment at the new Ironwood Park.

One-Cent Infrastructure Sales Surtax Fund

This capital project fund was established in FY 2017 to account for the proceeds of the recently enacted One-Cent Infrastructure Sales Surtax. The projected beginning available balance, less the estimated \$29.9 million of earmarked projects that will be carried forward from FY 2017, is \$2,359,819. Total projected newly generated revenue is \$3,270,000, and includes One-Cent Sales Surtax Revenue of \$3,240,000 and Interest Income of \$30,000.

Total projected expenditures are \$3,415,525, and consist of the annual debt service on the Series 2017 Public Improvement Bonds.



SUMMARY

As the City enters a sixth year of economic recovery and growth, the positive effects of prudent financial decisions taken the last few years are quite evident. The City maintains an excellent financial position, as evidenced by the General Fund Unassigned Reserve in FY 2018 of approximately \$23.1 million, or 27% of operating expenditures, which complies with Council's policy of a minimum balance of 17%. In addition, the City maintains a separate Budget Stabilization Reserve of \$1.9 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.

TRANSMITTAL LETTER

Because of the above factors, the FY 2018 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 nineteen (19) new positions necessitated by the growth of the City, including eight (8) additional police officer positions to keep up with substantial growth of the City, including recent annexations. Also included are two (2) Fire Code Compliance Officers and staffing for the new District Park Complex, which should be completed in the fourth quarter of FY 2018.
- ❖ Provides a 3% salary adjustment for non-bargaining employees, in line with the March 2018 ECI for state and local government employee total compensation.
- ❖ Allocates \$500,000 to continue the Storm Water renovation program, plus \$250,000 to continue canal dredging and maintenance program.
- ❖ Allocates \$884,980 to continue the Maintenance, Repair and Operations Plan that will ensure the City's facilities are maintained at the level of service the residents expect from a "Signature City" such as Palm Beach Gardens.



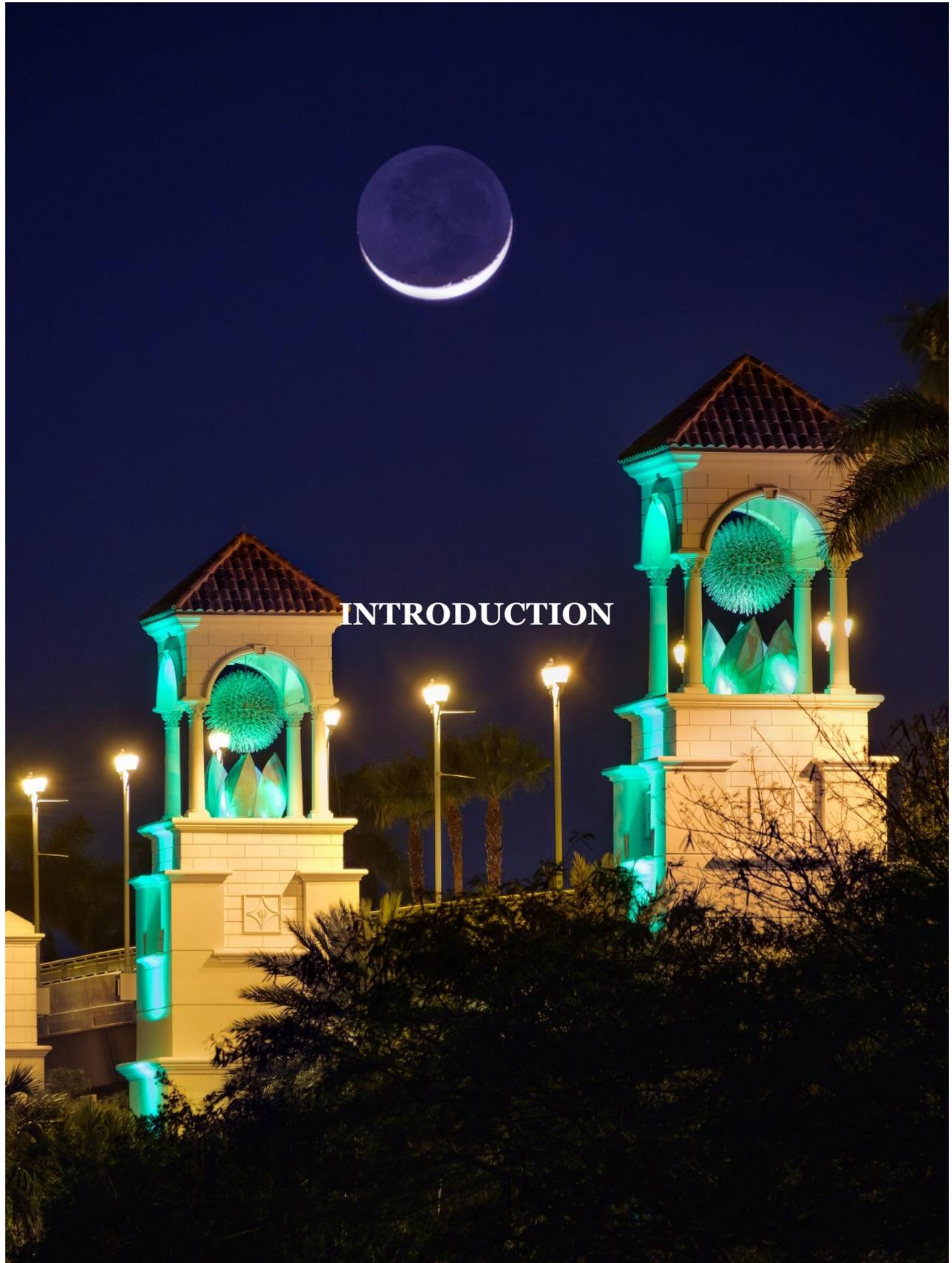
All the above initiatives have been provided in the FY 2018 Budget with no change in the operating tax rate and a slight reduction in the debt service rate. In looking at the Five (5) –Year Financial Forecast, the City's financial position continues to look extremely positive: the operating millage rate 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 be \$1.4 million at the end of FY 2022.

As noted earlier, it is significant to note that all the 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 2018 budget was a formidable task that would not have been possible without the efforts of all City department heads and staff. It is through their combined efforts that we can present this document to the City Council, and we want to express our sincere appreciation for all their collective efforts.

Sincerely,

Ron Ferris
City Manager



INTRODUCTION

INTRODUCTION

HOW TO USE THIS DOCUMENT

The fiscal year 2018 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 2018 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 2017/2018 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, Road, and Public facilities), Capital Project Funds (Art in Public Places and the One Cent Sales Surtax), and Police Training Fund.

INTRODUCTION

HOW TO USE THIS DOCUMENT (CONTINUED)

GENERAL GOVERNMENT

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

- Historical and Projected Expenditures
- Organizational Chart
- Departmental Description
- Budget Category Summary
- Position Summary
- Budget Highlights
- FY 2017 Service Level Accomplishments
- FY 2018 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 2017/2018. 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

HOW TO USE THIS DOCUMENT (CONTINUED)

APPENDIX

This section provides a personnel summary for FY 2017/2018 and a master position list by department and division. It also includes a glossary of terms and acronyms used throughout the document that may assist the reader in better understanding the budget.

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INTRODUCTION

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

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

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

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

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

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



INTRODUCTION

COMMUNITY PROFILE (CONTINUED)

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

The City of Palm Beach Gardens has grown steadily during its 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:

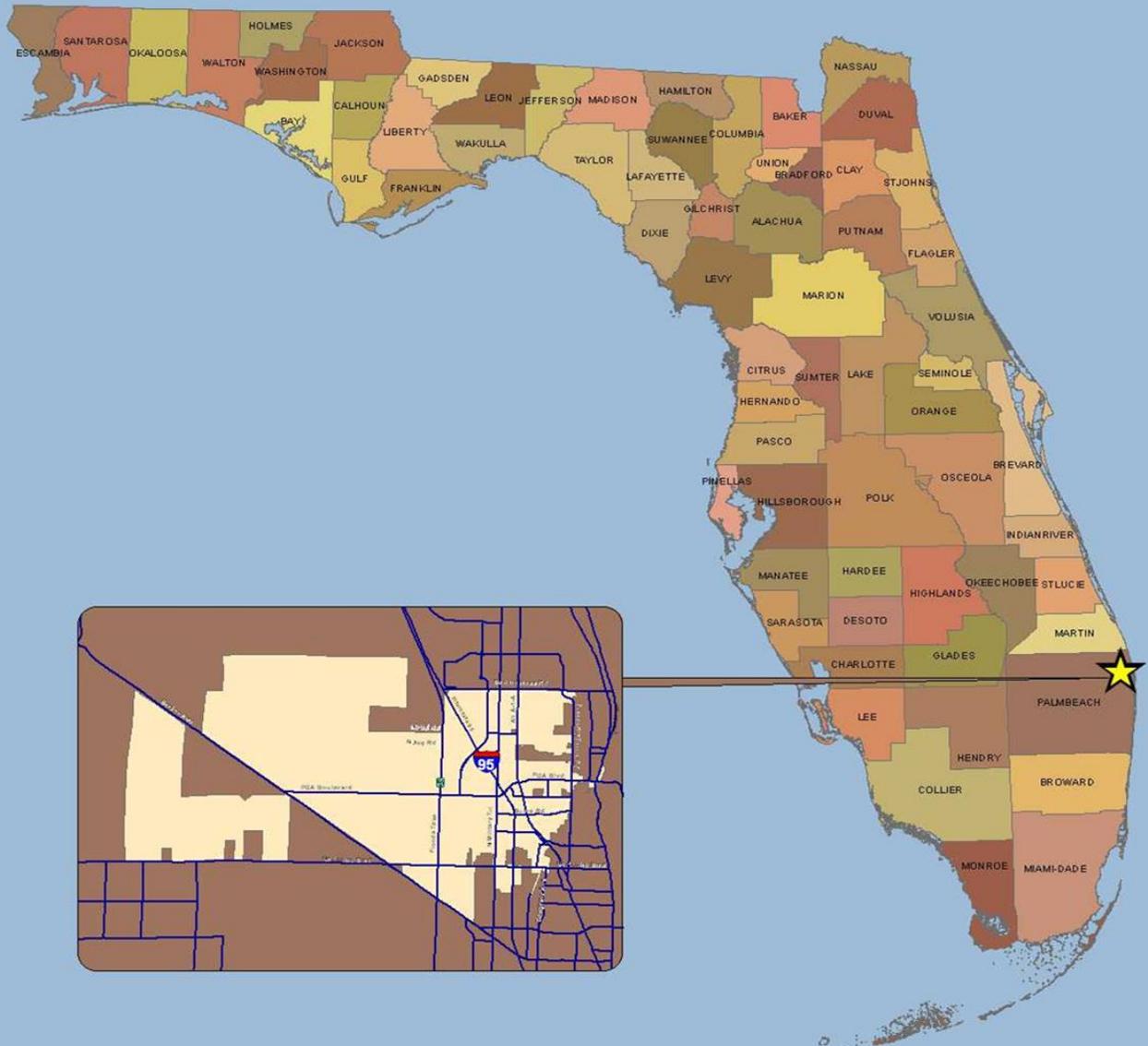
- The 1st section is MacArthur Beach
- The 2nd section represents MacArthur's plaid from his ancestors
- The 3rd section is the historic Banyan Tree, which marks the entrance of the city
- The 4th section is a picture of a family, illustrating Mr. MacArthur's desire to make this city a wonderful place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

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

INTRODUCTION

CITY OVERVIEW

The City of Palm Beach Gardens is located in 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 1977.

INTRODUCTION

CITY OVERVIEW (CONTINUED)

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

Demographics

Population

1970	6,102
1980	14,407
1990	22,965
2000 (US Census)	35,058
2010 (US Census)	48,452
2016 (Estimate 04/01/2017 BEBR)	52,591

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	94.9%
Bachelor's Degree or higher	46.8%

General Characteristics

Male	47%
Female	53%
Median Age	48
Total Housing Units (2010)	27,663
Median Value (2011-2015)	\$296,500
Persons per household (2010-2014)	2.20
Homeownership rate (2011-2015)	71%

Occupation Composition

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

Economic Characteristics

Median household income (2011-2015)	\$68,802
Per capita income (2015 dollars)	\$51,505

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

2

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	120
Civilian employees	56
Number of calls for service	40,402
Average officer emergency response time	4.42 min

Fire Rescue

Fulltime employees	133
Number of fire stations	5
Number of calls for service	10,800
Avg. response time:	6.31 min

Land Use & Building Activity

Land area	56.78 sq miles
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	<u>% of Total Area</u>
Residential	22.5
Commercial	2.5
Professional Office	.2
Industrial	.5
Mixed Use	1.5
Conservation	52.5
Recreation & Open Space	.9
Private Golf	7.5
Public/Institutional	2.4
Water (Canals & Waterways)	1.1

Developed	91.6%
Undeveloped	8.4%
	100%



Building Department

Permits issued	8,883
Total Construction value	\$560,765,434



Streets/Stormwater

Miles of City owned Roadway	59.32
Miles of streets	309.32
Surface acres of canals	132
Median acres maintained	37

Parks & Recreation

Number of parks	16
Parks acreage	222
Golf courses	1
Golf course acreage	140
Multipurpose fields	17
Multipurpose rinks	2
Baseball/softball fields	17
Basketball courts	18
Racquetball/handball courts	6
Skate Park	1
Tennis courts	24
Pickleball courts	16
Playgrounds	17
Swimming pools	3

INTRODUCTION

CITY OVERVIEW (CONTINUED)

Other Statistics

Unemployment rate (Palm Beach County-Average)	5.9%
Millage Rate	5.6678
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	700	Hotel
TBC Corporation (Headquarters)	807	Tire Distribution
BIOMET 3i, Inc.	471	Dental Implants
City of Palm Beach Gardens	515	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	\$292,828,825	\$1,659,695
Excel Gardens LLC	109,053,852	618,095
GLL US Retail LP	85,515,000	490,350
GK 3801 PGA Boulevard LLC	59,249,101	335,812
WFGR Resort Core V LLC	57,075,312	323,491
Devonshire at PGA National LLC	56,328,313	319,258
Terra Funding GB Inc	47,300,000	268,087
PBG Medical Center	29,282,000	165,965
KC Palm Beach Gardens LLC	28,869,500	163,627
HCP HB2 Prosperity Oaks LLC	28,272,465	160,243

Source: 2017 Certified Tax Roll-Palm Beach County Property Appraiser and GIS Staff



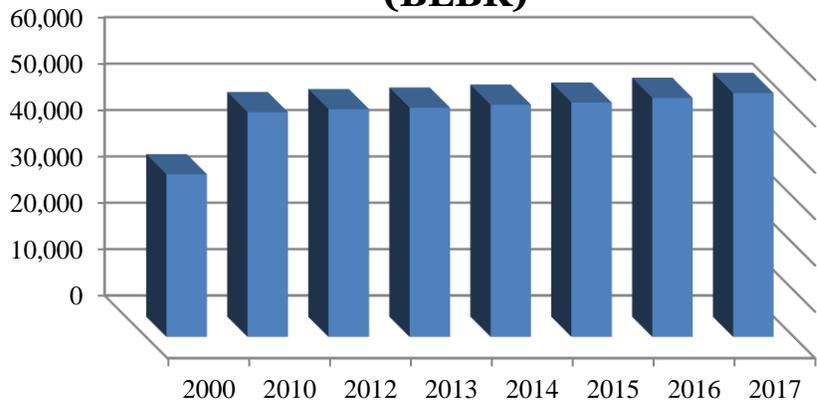
INTRODUCTION

CITY OVERVIEW (CONTINUED)

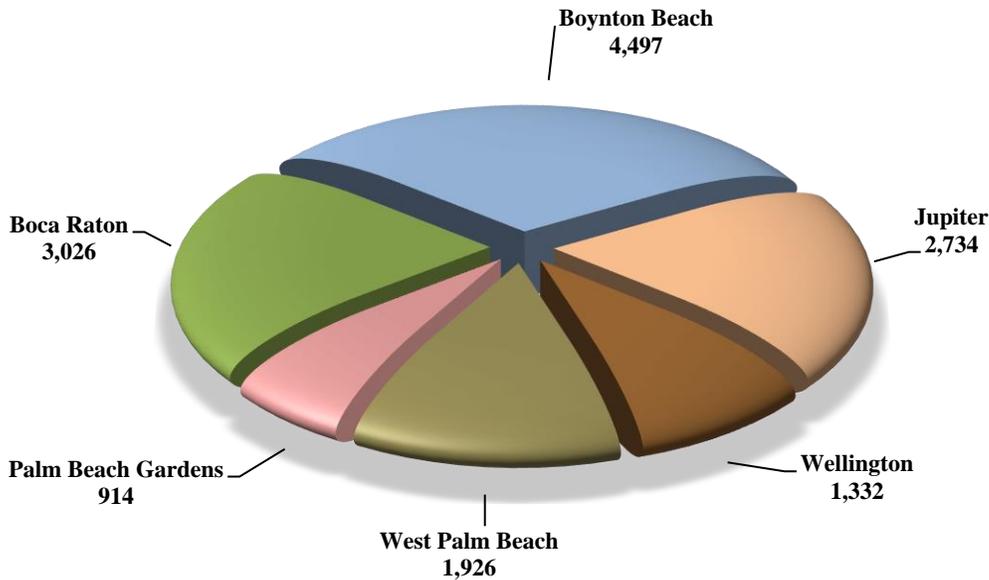
DEMOGRAPHIC COMPARISONS

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 2012 through 2017 represent estimates provided by the Florida Bureau of Economic and Business Research April 1st of each year between census periods, growing to an estimated 52,591 by 2017.

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



Population per Square Mile ⁽¹⁾



⁽¹⁾ Palm Beach County

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

INTRODUCTION

ECONOMIC OUTLOOK

To diversify 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:

- 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 buildings for Phase 1 has been under construction and anticipated to receive its Certificate of Occupancy in 2018.
- 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.) The company announced its expansion of its headquarters into the City of Palm Beach Gardens and has been fulfilling its requirement of retaining and hiring of new jobs.

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

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. The site is under construction and the first building is anticipated to receive its Certificate of Occupancy in early 2018.

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. This project is anticipating to receive its Certificate of Occupancy in 2018.

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

- Clarity Pointe Assisted Living Facility- Approved for a 256-bed Assisted Living facility which is currently under construction.
- Alton Recreation and Fitness Center – almost finished with construction.
- Alton Town Center – approved for 360,203 SF of retail and commercial along Donald Ross Road which is in the early stages of construction.
- Neighborhood District Parcel G – approved for 469 single-family dwelling units.
- Parcels D, E, & F – approved for 316 single-family homes and 199 townhouses.

Other recently completed and/or ongoing projects include:

- 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 in its final phase of construction.
- PGA National Commerce Park, located just west of the Florida Turnpike on the north side of Northlake Boulevard, completed construction of a 37,000 SF office building as well as making improvements to the existing building.

INTRODUCTION

ECONOMIC OUTLOOK (CONTINUED)

- Harbor Chase located on Central Boulevard, an ALF approved for 140 beds was completed in 2017.
- Central Gardens Grand Apartments was approved for 124-units along Central Boulevard and is currently under construction.
- The BallenIsles Community was approved for an expansion of its clubhouse to include renovations and outdoor seating along with an additional Administration building. The Clubhouse is currently under construction.
- Business Center at the Gardens was approved as redevelopment for 99,183 square foot storage facility and 18,650 square feet of lab/R&D located along Riverside Drive.
- Gardens Corporate Center was approved for 478,000 square feet of professional office located along Kyoto Gardens Drive and Phase I is currently under construction.
- Midtown was approved for 63-single family townhome units and a 25,167 SF specialty grocery store. The grocery store is currently under construction.
- Trevi Isle was approved for 50-unit townhomes located along Hood Road and is currently under construction.
- Turtle Beach located along PGA Boulevard is currently under construction for its 2-story Professional Office with a bank.

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.

The City is currently reviewing two site plan petitions for the Avenir Community. One application is requesting approval of 468-unit single family homes. The second application is requesting approval of an age restricted 479-unit single family homes.

INTRODUCTION

ECONOMIC OUTLOOK (CONTINUED)

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.

In March 2017, the Planning and Zoning Department, on behalf of the City of Palm Beach Gardens, submitted a grant request for a Station Area Master Plan. The grant request also included a review of its Land Development Regulations to incorporate any necessary Station Area Transit Oriented Development (TOD) elements into a proposed station area located in area of the FEC railroad and PGA Boulevard. In April 2017, the City received a recommendation of \$120,000 from the Treasure Coast Regional Planning Council (TCRPC) with a local City match of \$30,000 for a total of \$150,000. In July 2017, the City Council adopted Resolution 45, 2017, approving an Interlocal Agreement with TCRPC to establish the scope services for the project. As part of the grant, involvement of the public was included as a key component within the process. As such, TCRPC, along with City staff, will be assisting and coordinating Mobility and Station Area Master Plan Workshops during the next fiscal year.

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.

ANNEXATION

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

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

INTRODUCTION

ECONOMIC OUTLOOK (CONTINUED)

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

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

Carleton Oaks /Osprey Isles

In August 2016, the Homeowner Associations for Carleton Oaks and Osprey Isles provided Resolutions supporting annexation by the City of Palm Beach Gardens. Because of this interest, staff held a series of town hall meetings with residents to address questions regarding the process for an involuntary annexation. In February 2017, the City Council adopted Ordinance 4, 2017, approving a request to annex an area of contiguous, compact, unincorporated real property commonly known as Osprey Isles, Carleton Oaks, the Star of David Cemetery of the Palm Beaches, the vacant commercial parcel, County-owned preserve, and the West Palm Beach Fire Station #8. The 284.02-acre area is bounded on the west by the City of Palm Beach Gardens' Sandhill Crane Golf Club, to the north and east by Conservation lands (the Loxahatchee Slough), and to the south by Northlake Boulevard. In March, the referendum for annexation was approved and the area was annexed into the City of Palm Beach Gardens.

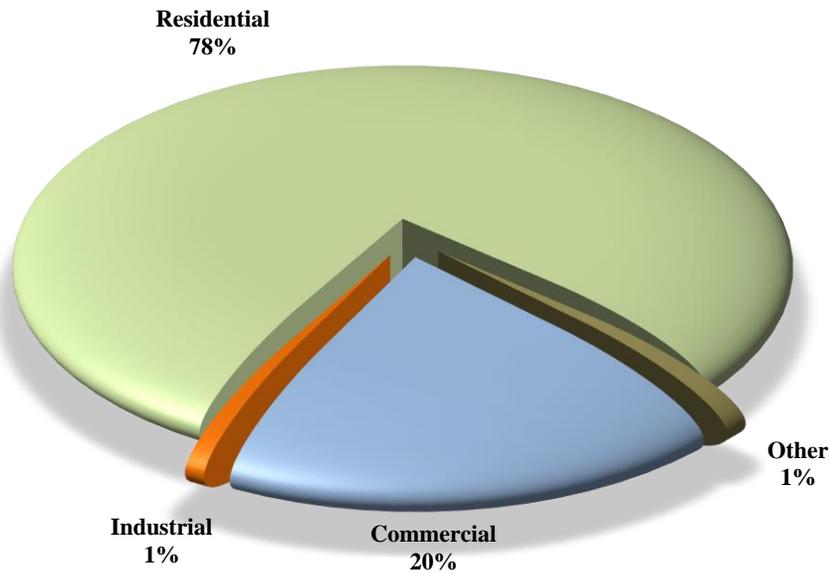
Ancient Tree

In November 2016, the City Council adopted Ordinance 10, 2016, approving a request from the Salvatore J. Balsamo Trust for Voluntary Annexation of a 96.80-acre parcel located on the north side of Northlake Boulevard, approximately three-quarters of a mile east of Coconut Boulevard. The subject site was within unincorporated Palm Beach County and consisted of vacant agricultural land. In March 2017, the City Council approved a site plan for 97 single family homes and recreational facilities. Construction is anticipated in the next fiscal year.

INTRODUCTION

ECONOMIC OUTLOOK (CONTINUED)

2017 Ad Valorem Tax Percentages



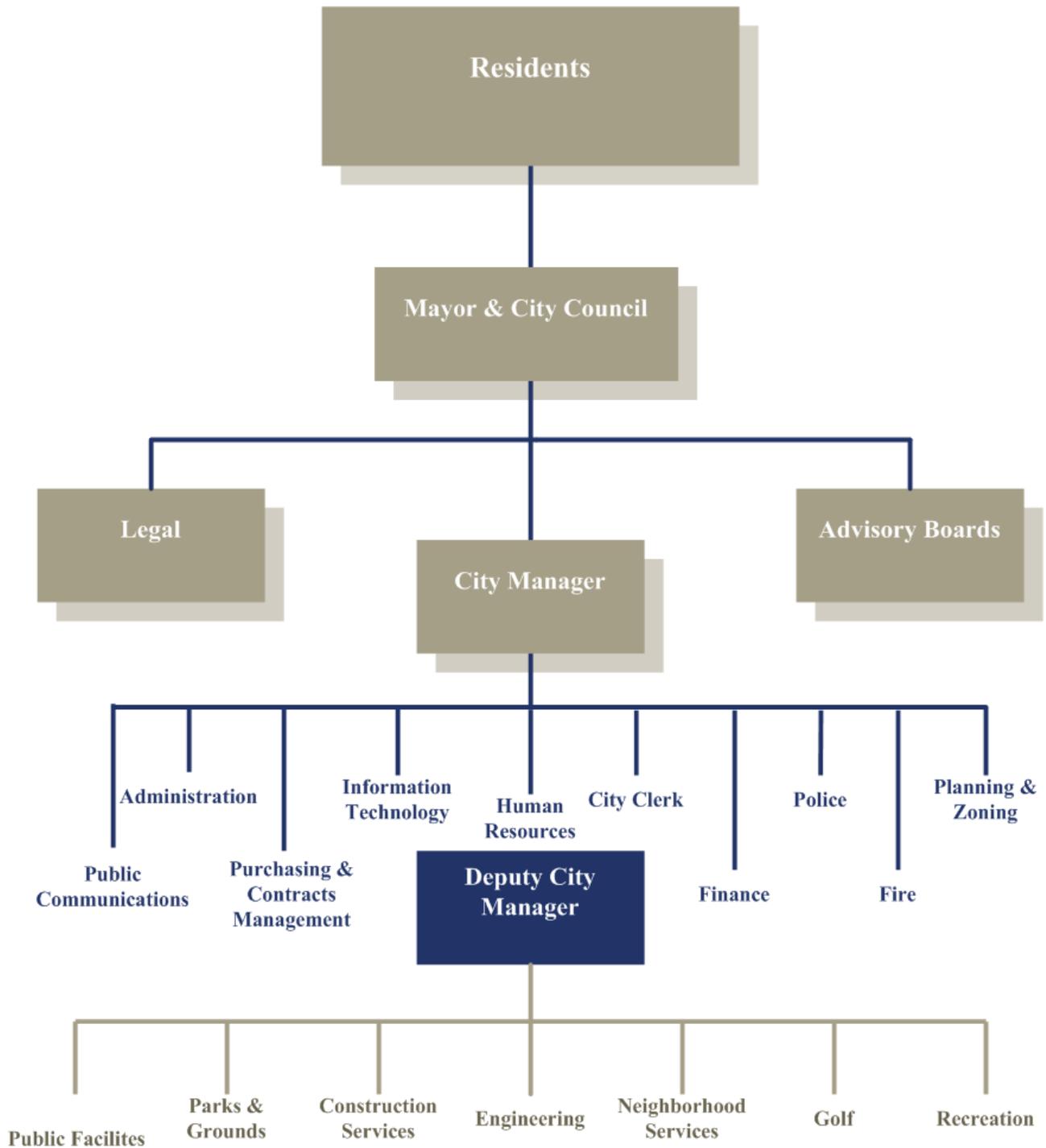
Data Compiled from 2016 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office.
 The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.

Category	Taxable Value (\$)	# of Parcels
Residential	7,578,568,351	25,398
Commercial	1,949,533,937	759
Industrial	82,092,236	39
Other	108,638,650	606
Total	* \$9,718,833,174	26,802

* Not including Personal Property and Centrally Assessed Property

INTRODUCTION

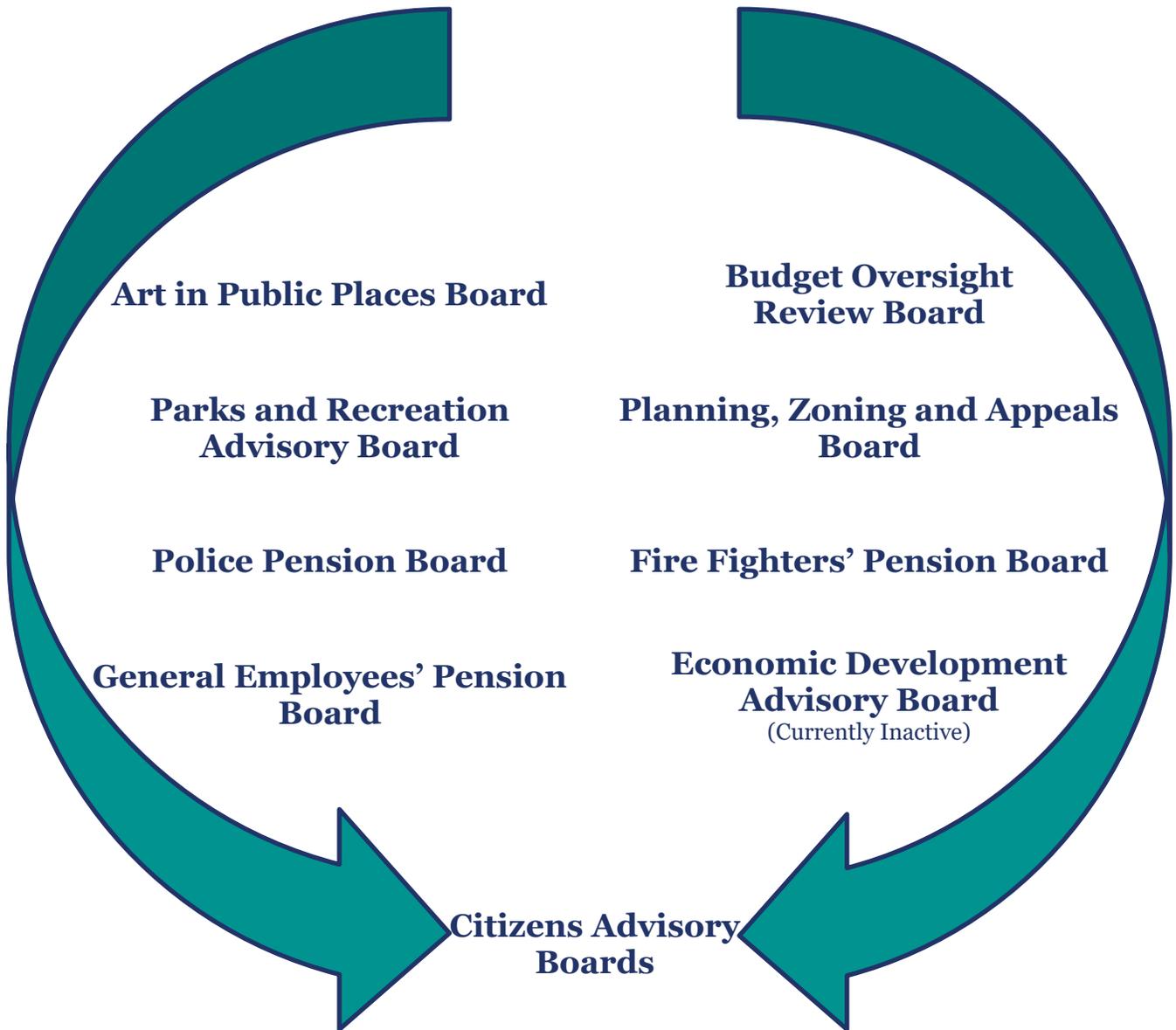
CITY ORGANIZATION CHART



INTRODUCTION

CITIZEN BOARDS AND COMMITTEES

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



INTRODUCTION

STAFFING COMPARISON

Department	Budget FY 2016	Budget FY 2017	Adopted Budget FY 2018	Inc/ (Decr)
GENERAL GOVERNMENT				
Council	5	5	5	
Administration	3	3	3	
Public Communications	1	2	2	
City Clerk	5	5	5	
Purchasing	1	1	1	
Finance	9	9	9	
Human Resources	5	5	6	1
Information Technology	9	9	9	
Legal	1	1	1	
Engineering	4	4	4	
Planning and Zoning	14	15	16	1
PUBLIC SAFETY				
Fire Rescue	120	130	133	3
Police	163	168	176	8
COMMUNITY SERVICES				
Administration and Public Facilities	45	46	48	2
Parks and Grounds	22	25	29	4
Construction Services	14	16	16	
Neighborhood Services	10	9	9	
Recreation	30	30	32	2
Golf	11	13	11	(2)
Total	472	496	515	19

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 299. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions requested, and the adopted current year budgeted positions for all full-time positions for each department within the City.

INTRODUCTION

BUDGET PREPARATION PROCESS

Budgeting System

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

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

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

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

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

INTRODUCTION

BUDGET PREPARATION PROCESS (CONTINUED)

Trim Procedures

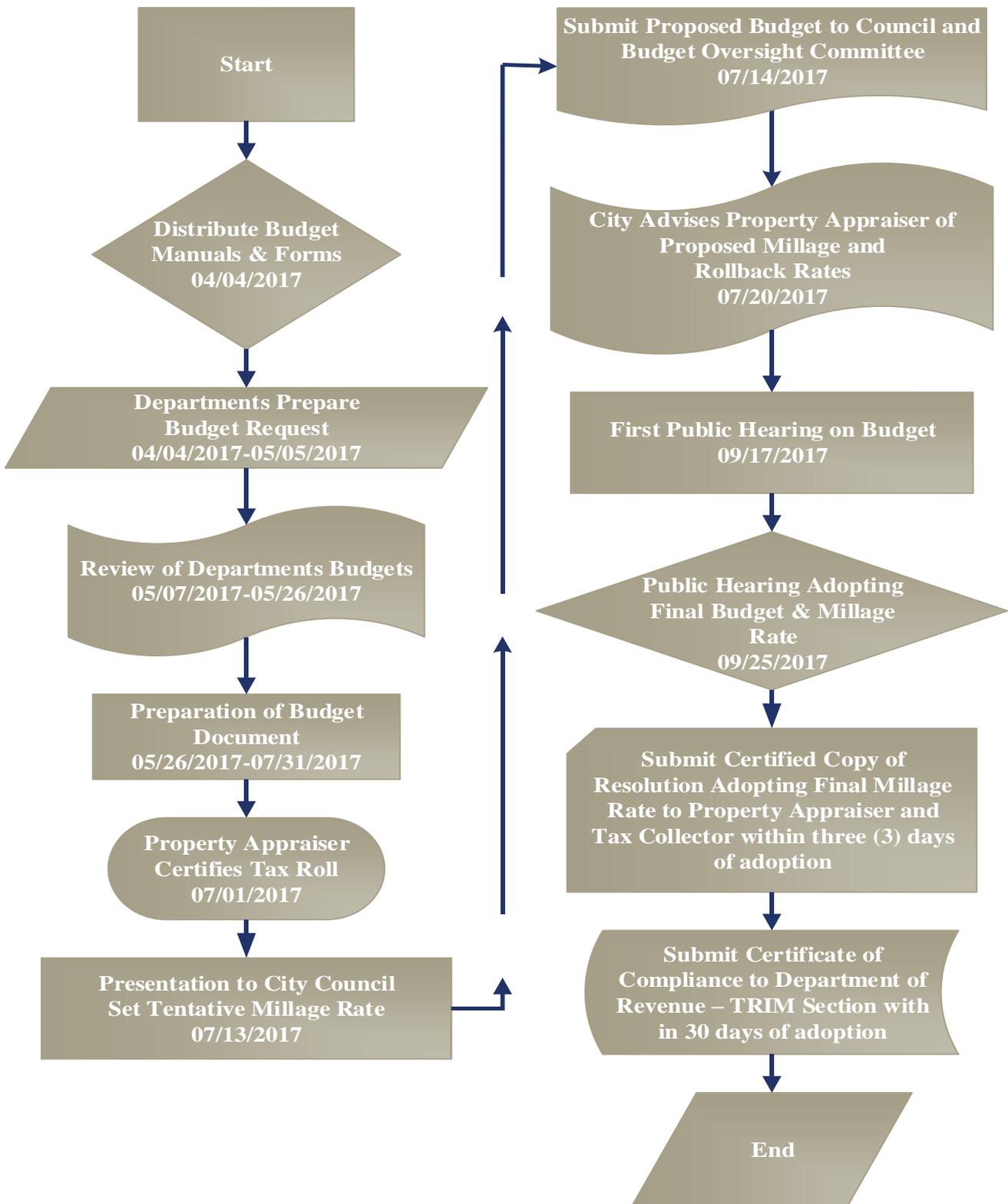
By July 1st each year the Property Appraiser certifies the tax rolls for the City on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

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

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

INTRODUCTION

BUDGET FLOW PROCESS



INTRODUCTION

EXPLANATION OF BUDGETARY BASIS

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

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

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

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

- Recreation
- Golf Course
- 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
- Public facilities Impact
- One-Cent Sales Surtax

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

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

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

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

INTRODUCTION

EXPLANATION OF BUDGETARY BASIS (CONTINUED)

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

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

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

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VISION, MISSION STATEMENT AND STRATEGIC GOALS

VISION, MISSION STATEMENT AND STRATEGIC GOALS

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

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:

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

Anticipate and creatively respond to changing needs

Retain a well-trained, responsive and courteous City workforce

Develop a sense of community and pride

Elicit resident involvement in decision making, emphasizing open government

Nurture the assets and natural resources entrusted to its care

Stimulate 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 2018 through FY 2022. 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 61.

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"> ✚ Inform the City’s residents of the City Council and Departments ongoing initiatives and activities ✚ Increase communication with the City Council and partnerships with intergovernmental agencies 	Pages 143 & 146
Information Technology	<ul style="list-style-type: none"> ✚ Improve City website offering additional online services and ensuring a quality visitor experience 	Page 151
City Clerk	<ul style="list-style-type: none"> ✚ Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisements 	Page 155
Police	<ul style="list-style-type: none"> ✚ Strengthen community programs and foster additional community partnerships 	Page 196
Fire	<ul style="list-style-type: none"> ✚ Improve relationships with citizens, City Council and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating 	Page 202

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"> ✚ Encourage property owners to maintain the appearance of commercial properties within the City ✚ Encourage City employees to participate in the W.O.W. (Workers on Watch) Program by initiating pro-active complaints 	Page 229
Recreation	<ul style="list-style-type: none"> ✚ Provide individual and group programs that serve a diverse city population and support the sense of community within the City ✚ Provide staff support for the Recreation Advisory Board 	Page 240

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"> ✚ Provide highly available technical services empowering City staff to offer first class service to its customers ✚ Maintain a highly trained, motivated, and professional work force to provide quality service to residents, businesses, and co-workers 	Pages 151 - 152
City Clerk	<ul style="list-style-type: none"> ✚ Manage municipal elections in accordance with Florida Statutes, Florida Election Laws, and the Municipal Charter ✚ Provide City Council members with daily correspondence in an efficient and consistent manner ✚ 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 ✚ 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. 	Page 156 - 157

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"> Provide all public information requests within the five-day standard set by the City Clerk 	Page 157
Legal	<ul style="list-style-type: none"> Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council 	Page 160
Purchasing and Contracts Management	<ul style="list-style-type: none"> 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) Manage the City’s relationship with the Office of Inspector General (OIG) Monitor, review and audit the secondary purchasing functions of City departments Ensure purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state and city regulations Reduce/offset City budgetary commitments by researching and securing funding available from grants 	Pages 163 - 165
Human Resources	<ul style="list-style-type: none"> Practice proactive problem solving that fosters effective working relationships with bargaining and non-bargaining teams. Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits Manage employee benefit programs in accordance with existing contract and plan provisions and within budget. Develop and manage a departmental records management system to ensure the delivery of quality and cost-effective HR services and policy compliance 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 	Pages 173 - 174

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"> ✚ Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents 	Page 175
Finance	<ul style="list-style-type: none"> ✚ 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) ✚ Manage the City’s investment portfolio to provide safety, liquidity, and an appropriate rate of return ✚ 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 ✚ 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 ✚ Increase departmental efficiency through the expanded use of technology 	Pages 179 - 180
Planning and Zoning	<ul style="list-style-type: none"> ✚ To improve the efficiency of product delivery to the residents of the City and the development community ✚ Complete all Public Records Requests within the five (5) day turnaround time standard set by the City Clerk’s Office ✚ To maintain established level of service standards for development review as required by the City’s Land Development Regulations (LDR) ✚ 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 	Pages 186 - 188

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"> ✦ Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community oriented policing concepts ✦ Acquire sufficient personnel, training, and equipment to support the growing needs of the City ✦ Increase personnel effectiveness and efficiency through improved use of communications and technology ✦ Enhance traffic safety measures and programs 	Pages 196 - 198
Fire	<ul style="list-style-type: none"> ✦ Increase efficiency and consistency of emergency response services to rural, suburban, and metro-urban service areas within the City ✦ Provide timely, efficient, and effective inspection services that increase the overall safety of the City's development and re-development projects ✦ Maintain policies, equipment, and resources to ensure the efficient and effective response to all emergency response situations in the City 	Pages 203 - 204
Public Works	<ul style="list-style-type: none"> ✦ Minimize roadway hazards by quickly responding to street repair issues ✦ Ensure all paved streets and sidewalks are properly maintained ✦ Maintain an effective emergency management plan for ensuring disaster preparedness for the City ✦ Provide timely and efficient waste collection services to all residential customers that includes being responsive to inquiries, providing desired levels of performance ✦ 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 ✦ Execute a mosquito spraying program in compliance with regulatory standards ✦ Implement a graffiti eradication program in cooperation with the Police Department 	Pages 213 - 215

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"> ✚ Implement methods that insure safety for residents and visitors ✚ Fully support the delivery of services to our customers 	Pages 220 - 221
Construction Services	<ul style="list-style-type: none"> ✚ Provide accurate and educational information to inform customers of the requirements for a permit, as well as any changes to the process that may have occurred ✚ Provide timely and efficient plan review services based upon the type of permit requested, with 98% accuracy ✚ Provide timely and efficient inspection services based upon the type of permit requested, with 96% accuracy ✚ Increase levels of service in the ever-changing industry through seminars and training ✚ Continue to be a trusted source for residents and businesses for maintaining their building documentation through the public records requests process 	Pages 225 - 226
Neighborhood Services	<ul style="list-style-type: none"> ✚ Ensure compliance of all licensing requirements per the City Code of Ordinances 	Page 230
Golf	<ul style="list-style-type: none"> ✚ Provide a higher level of service through the enhancement of the golf course amenities 	Page 246

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"> ✚ Protect the character of older communities during redevelopment 	Page 189

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"> 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 	Page 204
Recreation	<ul style="list-style-type: none"> Offer students opportunities to complete required community service hours by assisting with events, programs and activities Support our community partners, through active participation in local high school magnet and/or academy programs 	Page 241

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"> Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry 	Page 189

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"> To monitor NPDES (National Pollutant Discharge Elimination System) for all projects greater than one (1) acre. 	Page 168
Public Works	<ul style="list-style-type: none"> Maintain the landscaping of medians and common grounds in the most efficient manner Reduce the cost of fuel by replacing older vehicles with newer models 	Page 215

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"> ✚ Integrate sustainable methods within parks operations ✚ Ensure efficiency and functionality of the City's irrigation system ✚ Maintain the landscaping of medians and common grounds in the most efficient manner 	Pages 221 - 222
Neighborhood Services	<ul style="list-style-type: none"> ✚ Assist Development Compliance with enforcement of the City's landscape code to ensure preservation and proper maintenance of landscape material 	Page 230

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"> ✚ Manage indoor and outdoor recreational facilities assigned to the stewardship of the Recreation Division 	Pages 242
Golf	<ul style="list-style-type: none"> ✚ Increase number of programs offered to increase interest at the Golf Course ✚ Increase participation at the Golf Course 	Pages 246 - 247

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"> ✚ Provide high levels of service to all residents by ensuring well-maintained properties ✚ Utilize an electronic complaint system to track and respond to resident requests ✚ Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties 	Pages 230 - 231

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"> Review of new or retrofit stormwater flood control and water quality systems 	Page 168
Public Works	<ul style="list-style-type: none"> Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City 	Page 216
Neighborhood Services	<ul style="list-style-type: none"> Increase levels of service by increasing the number of NPDES (National Pollutant Discharge Elimination System) Certifications Provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances 	Page 231

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"> Maintain the established level of services standards for development review as required by the City's Land Development Regulations (LDRs) Provide review and inspection services to new infrastructure developments 	Page 169
Public Works	<ul style="list-style-type: none"> Ensure the use of sound fiscal policies which protect investments in existing and future facilities, and deliver the construction, replacement, and maintenance of capital facilities 	Page 216



SHORT-TERM AND LONG-TERM PLANNING

SHORT-TERM AND LONG-TERM PLANNING

This section contains information about the City of Palm Beach Gardens' planning processes – both long-term strategic goals and short-term factors used in the decision-making process when developing the FY 2018 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 2018 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
<p>Comprehensive Plan</p>	<p>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.</p>	<p>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.</p>
<p>Citizen Surveys</p>	<p>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.</p>	<p>Operating and capital budgets increase due to issues and concerns raised in periodic surveys. For a complete discussion of the impacts on the FY 2018 Budget, please see page 2 of the <i>Transmittal Letter</i>.</p>
<p>Storm water Master Plan</p>	<p>Provides a condition assessment, mapping, and seven (7) year plan for the repair/refurbishment of all storm water structures in the City.</p>	<p>The General Fund contains an allocation of \$500,000 in FY 2018, as well as \$500,000 every year in the long-range forecast, to address repairs identified in the Plan.</p>
<p>Pavement Master Plan</p>	<p>Provides an ongoing inventory, evaluation, and assessment of the City’s roadways and parking lots. Used to prioritize annual resurfacing base on available funding.</p>	<p>The Gas Tax Special Revenue Fund provides an allocation of \$400,000 for resurfacing of City roads; the General Fund contains \$140,000 for repaving of various City parking lots.</p>
<p>Facilities Roof Assessment Plan</p>	<p>Provides an assessment of the condition of roofs on all City buildings, and a five (5) year plan for their repair and maintenance</p>	<p>The General Fund contains an allocation of \$353,800 in FY 2018 for roof repairs on various City buildings</p>



SHORT-TERM AND LONG-TERM PLANNING

Planning Document	Purpose	Budgetary Impacts
<p>Maintenance, Repair and Operations Plan</p>	<p>Provides an assessment of the condition of all City parks and facilities, and a five (5) year plan for their repair and maintenance.</p>	<p>The General Fund contains an allocation of \$158,330 in FY 2018 for repairs of various City parks and recreation facilities.</p>
<p>One-Cent Infrastructure Sales Surtax Capital Improvement Plan</p>	<p>Funds capital improvement projects approved by Council to be paid for with the recently enacted One-Cent Infrastructure Sales Surtax that will be collected for a 10-year period.</p>	<p>The General Fund contains additional personnel and approximately \$400,000 for the first year's personnel, operating and capital costs of the District Park. The One-Cent Sales Tax Fund contains \$3,415,525 for the first year's debt service payment on the Bond.</p>
<p>Capital Improvement Plan</p>	<p>Identifies the City's capital expenditure needs, outlines costs and potential funding sources over a five (5) year period.</p>	<p>The FY 2018 budget contains \$5,163,150 for various capital expenditures, along with funding of any related additional operational costs.</p>
<p>Five (5) Year Financial Forecast</p>	<p>Projects the City's General Fund revenues and expenditures over a five (5) year period based on a set of conservative assumptions.</p>	<p>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.</p>
<p>Annual Operating and Capital Improvement Budget</p>	<p>Functions as the annual financial plan, policy document, operations guide, and communications device for carrying out the City's Vision to its citizens.</p>	<p>Revenues and expenditures required to meet the City's established goals make up the annual operating and capital improvements budget.</p>

SHORT-TERM AND LONG-TERM PLANNING

FICAL YEAR 2018 BUDGET PREPARATION STRATEGY

To meet the challenges described on the previous page and above, the FY 2018 Budget was prepared with a conservative and cautious approach in mind, with an emphasis on the following elements:

- ✚ Address significant issues and concerns raised in the Citizen Survey
- ✚ Continue funding to address the impacts of increased demand and normal wear and tear on all City facilities.
- ✚ Lay the groundwork for the additional demands for service that will accompany the current level of development and recent annexations.
- ✚ Use of One-Cent Infrastructure Sales Surtax funds for needed capital improvements.
- ✚ Prepare a five (5) year financial plan that maintains a balance of \$23.1 million in Unassigned Reserves and \$1.4 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 2018 Budget, is as follows:

- **Citizen Survey Results**

In 2015, the City Council conducted a resident survey to help determine key strategic focus areas for its budgets. While the results of the survey were extremely positive, as evidenced by the overall satisfaction rating of the quality of City services of 4.28 out of 5.0, there are several areas staff has identified that are addressed in next year's budget. A summary of these issues, grouped by the corresponding goal, along with the actions planned in the FY 2018 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 2018. For a complete discussion of the impacts and actions taken to address the Repairs and Maintenance Program in the FY 2018 Budget, please refer page 9 of the *Transmittal Letter*.

SHORT-TERM AND LONG-TERM PLANNING

FISCAL YEAR 2018 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 10 of the *Transmittal Letter*.

- **Planning for New Development and Annexations**

One of the most significant factors affecting the formulation of the FY 2018 budget is the tremendous amount of new growth occurring in the City. This growth consists of both new construction and annexation of additional areas in the western sector of the City. While this expansion bodes well for the future economic stability of the City, it also places significant demands on the resources of the City and its ability to continue the same level of high services expected. A more detailed discussion of new development and annexations can be found on pages 5 and 6 of the *Transmittal Letter*.

- **Use of One-Cent Infrastructure Sales Surtax Monies for Capital Improvements**

Another key item that helped to form the spending plan for next year is the recently enacted One-Cent Infrastructure Sales Surtax that is being used to repay bonds issued in February 2017, to help address capital facilities needs necessitated by the overall increase in population and growth of the City. A complete analysis of this program can be found on page 9 of the *Transmittal Letter*.

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

The last element of the FY 2018 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 2022. The development of the Five- (5) Year Financial Plan is more fully discussed in the following section.

SHORT-TERM AND LONG-TERM PLANNING

LONG-TERM BUDGET STRATEGY

The goal of the City Council for the next 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 72.
- ✚ Ensure future collective bargaining and public safety retirement agreements are financially sustainable.
- ✚ Examine alternative delivery of service methods.
- ✚ Focus on goals/objectives/performance measures so that logical and fair decisions can be made regarding the effectiveness of various services.
- ✚ Promote a diverse tax base so that there is less reliance on residential properties.
- ✚ Closely monitor the current economy and new legislation, so that pro-active measures may be taken.

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. The Avenir project is scheduled to begin construction in January 2018.
- ✚ 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

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, as well as future construction from the Avenir development, 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 7.8% in FY 2018, including new construction.

The assumptions used in formulating the four (4) years beyond FY 2018 in the Five (5) Year Forecast are as follows:

- ✚ Growth from re-evaluations of existing property: 3% per year.
- ✚ New construction is projected per estimates from the City's Planning & Zoning Department for FY 2018 through FY 2022, and reflects new construction on the Briger Site, (Alton Development), and from the Avenir development.
- ✚ Operating millage rates are projected flat through FY 2022, 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: 2.3% 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 2022.
 - A 7.5% average annual increase in workers' compensation and property/liability insurance has been projected through FY 2022.
- ✚ 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:

	General Fund				
	2018	2019	2020	2021	2022
REVENUES/OTHER FINANCING SOURCES					
Taxes					
Ad Valorem Taxes	59,199,325	61,540,165	62,313,494	65,038,634	67,881,848
Local Business Taxes	1,650,000	1,683,000	1,716,660	1,750,993	1,786,013
Utility Taxes	1,950,000	1,989,000	2,028,780	2,069,356	2,110,743
Special Assessment	105,000	105,000	105,000	105,000	105,000
Franchise Fees	5,345,000	5,451,900	5,560,938	5,672,157	5,785,600
Licenses and Permits	3,999,900	3,536,084	4,081,045	3,691,764	3,080,763
Intergovernmental	5,998,000	6,117,960	6,240,319	6,365,126	6,492,428
Charges for Services	5,312,307	5,370,245	5,429,342	5,489,620	5,551,105
Fines and Forfeitures	94,000	95,880	97,798	99,754	101,749
Investment Income	360,000	370,800	381,924	393,382	405,183
Miscellaneous	917,000	935,340	954,047	973,128	992,590
Other Financing Sources	687,883	688,779	682,110	-	-
Total Revenue and Other Financing Sources	\$ 85,618,415	\$ 87,884,153	\$ 89,591,456	\$ 91,648,913	\$ 94,293,021
EXPENDITURES/OTHER FINANCING USES					
General Government	18,404,192	19,161,049	19,846,961	20,559,434	21,299,603
Public Safety	46,059,734	47,995,358	49,914,615	51,891,733	53,958,693
Physical Environment	11,579,295	12,555,964	13,017,599	13,496,930	13,994,663
Culture/Recreation	816,400	846,643	876,494	907,430	939,491
Capital Outlay	3,855,085	2,842,050	1,402,850	2,860,250	2,686,150
Debt Service	4,783,744	4,020,458	3,372,954	1,908,613	1,680,566
Operating Transfers	686,613	450,000	468,000	486,720	506,189
Total Expenditures and Other Financing Uses	\$ 86,185,063	\$ 87,871,522	\$ 88,899,474	\$ 92,111,110	\$ 95,065,355
Excess Revenues (Expenditures)	(566,648)	12,631	691,982	(462,197)	(772,334)
Unassigned Fund Balance - Beginning	23,066,106	23,066,106	23,066,106	23,066,106	23,066,106
Assigned for Budget Stabilization - Beginning	2,519,782	1,953,134	1,965,765	2,657,748	2,195,551
Unassigned Fund Balance - Ending	23,066,106	23,066,106	23,066,106	23,066,106	23,066,106
Assigned for Budget Stabilization - Ending	1,953,134	1,965,765	2,657,748	2,195,551	1,423,217
Unassigned Fund Balance % of Expenditures	26.76%	26.25%	25.95%	25.04%	24.26%
Projected Operating Millage	5.5500	5.5500	5.5500	5.5500	5.5500
Projected Debt Millage	0.1178	0.0504	0.0000	0.0000	0.0000
Projected Total Millage	5.6678	5.6004	5.5500	5.5500	5.5500

SHORT-TERM AND LONG-TERM PLANNING

GENERAL FUND RESERVES AND HISTORICAL DATA

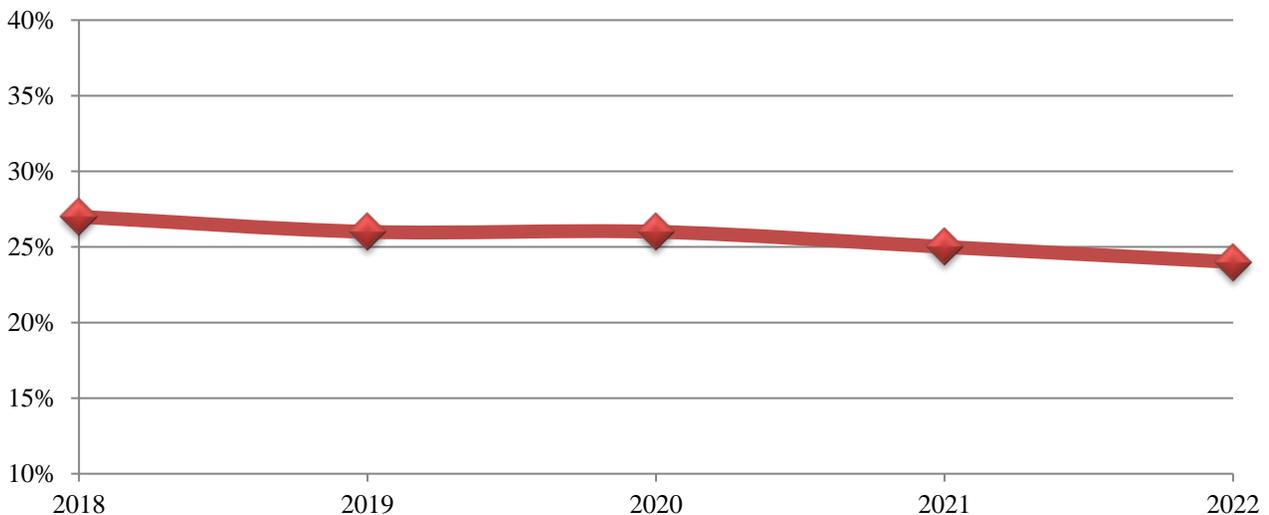
As the City moves forward in planning for the priorities established in its Strategic Planning Process, as well as meeting the timeless goals tied to the Visioning Plan, we are pleased to report that the financial condition of the City remains sound, as evidenced by projected Unassigned Fund Balance as of September 30, 2018, of \$23,066,106, or 26.8% 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 2018 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 the minimum requirement of 17%.

Based on current debt service schedules, the debt service millage should decrease from .1178 in FY 2018 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 .1178 mills, or 2%, from FY 2018.

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

FINANCIAL MANAGEMENT POLICIES

Operating Budget Policies

The City will present the City Council and the residents of Palm Beach Gardens with a balanced budget, a budget in which planned funds available equal planned expenditures, for each fiscal year beginning October 1st.

The City will pay for all current expenditures with current revenues and fund balance. The City will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.

The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.

The budget will provide for funding of the Police, Fire, and General Employees' defined benefit retirement plans based on the annual actuarial 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

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

FINANCIAL MANAGEMENT POLICIES (CONTINUED)

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

➤ **Non-spendable Fund Balance**

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

➤ **Restricted Fund Balance**

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

➤ **Committed Fund Balance**

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

➤ **Assigned Fund Balance**

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

➤ **Unassigned Fund Balance**

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

● **Minimum Unassigned Fund Balance**

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

● **Use of Unassigned Fund Balance**

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

SHORT-TERM AND LONG-TERM PLANNING

FINANCIAL MANAGEMENT POLICIES (CONTINUED)

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

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

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

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

- **Committed Fund Balance**

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

- **Assigned Fund Balance**

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

- **Order of Expenditure of Funds**

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

SHORT-TERM AND LONG-TERM PLANNING

NON-FINANCIAL MANAGEMENT POLICIES

Comprehensive Plan Policies

Continue to ensure a high quality living environment through a mixture of land uses that will maximize Palm Beach Gardens' natural and manmade resources while minimizing any threat to the health, safety, and welfare of the City's citizens that is caused by incompatible land uses and environmental degradation, by maintaining compatible land uses which consider the intensities and densities of land use activities, their relationship to surrounding properties and the proper transition of land uses.

Maintain level of service standards which shall accommodate sustainable growth through financially feasible improvements to develop a convenient, safe, and energy efficient multi-modal transportation system for all persons living in and traveling through the City.

Provide sustainable, safe and sanitary housing which meets the needs of all existing and future Palm Beach Gardens residents.

Provide adequate central sanitary sewage facilities for residential and non-residential development and redevelopment in the City.

Ensure the social, economic, and environmental resources of the Palm Beach Gardens coastal planning area are protected, maintained and enhanced through the regulation of development activities that would damage or destroy such resources.

Preserve, manage, or restore the natural resources in the City to ensure their sustainability, high quality, and critical value to the quality of life in the City of Palm Beach Gardens.

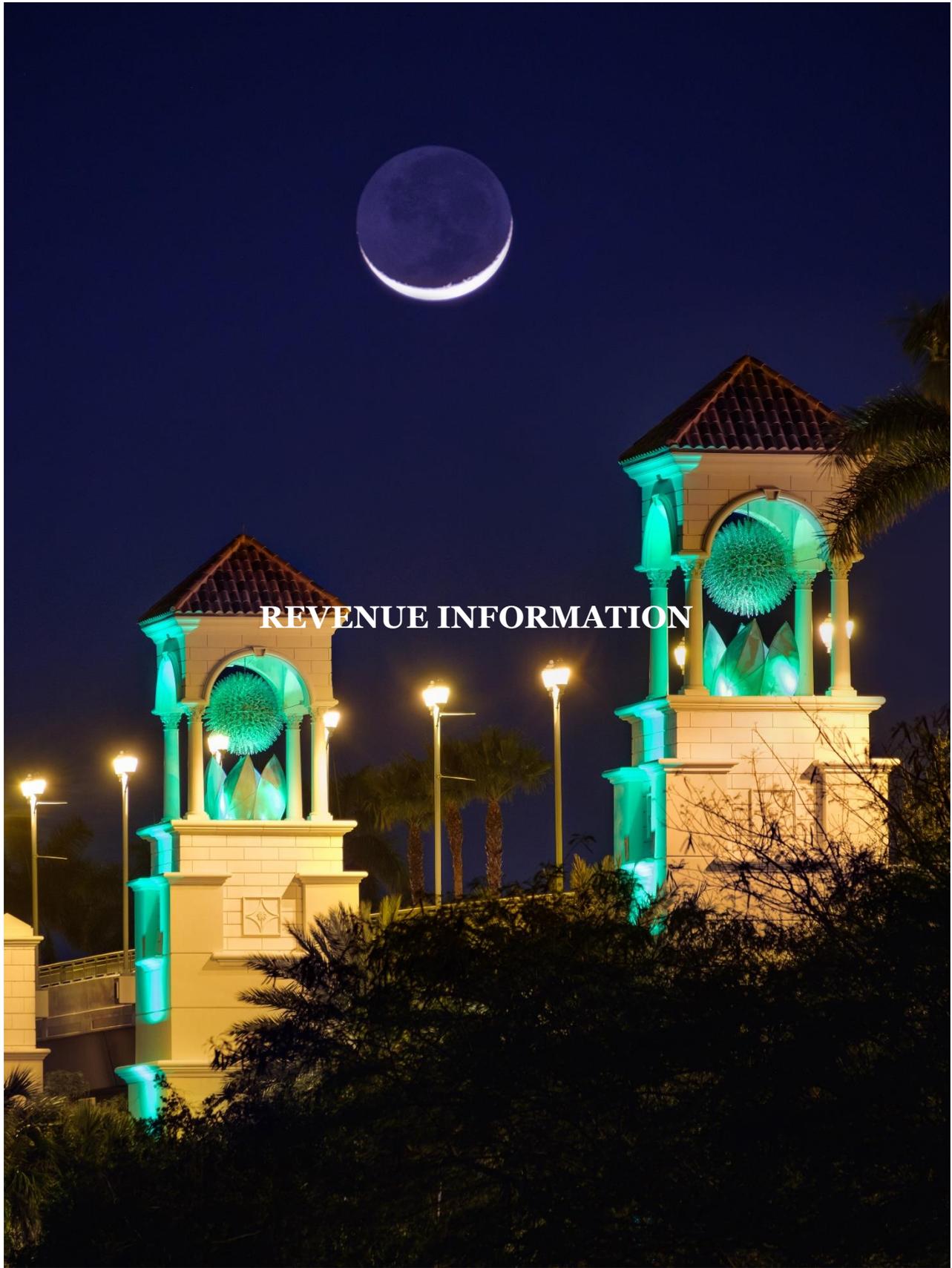
Provide adequate sustainable park, recreation and open space facilities and areas offering a broad range of activities, convenient access, appropriate improvements, and sound management to all current and future citizens of Palm Beach Gardens with active and passive recreation opportunities in the interests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

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

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

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

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



REVENUE INFORMATION

REVENUE INFORMATION

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

Below is a copy of the “Truth-In-Millage (TRIM)” notice for 2017/2018. 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 2017/2018 tax rate is from the rollback rate.

TRIM (TRUTH-IN-MILLAGE) NOTICE

FY 2017/2018

Current Year Taxable Real Property	10,557,745,552	
Current Year Taxable Personal Property	328,176,934	
Current Year Centrally Assessed	2,460,119	
Current Year Gross Taxable	10,888,382,605	Gross Property Value % Change from Prior Year 7.84%
Net New Taxable	248,926,067	
Current Year Adjusted Tax Value	10,639,456,538	
Prior Year Final Gross Taxable Value	10,097,216,930	
Prior Year Operating Millage	5.5500	Tax Rate % Change from Prior Year 0.00%
Prior Year Ad Valorem	56,039,554	
Current Year Roll-back	5.2671	
Current Year Proposed Operating Millage	5.5500	
Current Year Aggregate Roll-back Taxes	57,350,684	
Total Ad Valorem Proposed	60,430,523	
Current Year Proposed Millage	5.5500	
Percent Change Over Roll-back	5.37%	
Debt Service Millage Required	0.1178	
Debt Service Required (Budgeted)	1,231,345	
Debt Service Millage Revenue Generated	1,282,651	
Total Taxes Levied – Operating	60,430,523	
Amount Budgeted - Operating	57,967,980	
Total Operating and Debt Service Taxes		
Budgeted 95.9%	59,199,325	

REVENUE INFORMATION

GENERAL FUND – 001

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Ad Valorem Taxes	49,094,541	51,974,181	55,301,524	55,125,895	59,199,325
Special Assessment - Capital Improvement	-	-	103,050	114,500	105,000
Franchise Fee Electric	5,321,490	5,188,332	4,966,935	5,490,000	5,100,000
Franchise Fee Solid Waste	238,325	237,106	240,857	240,000	245,000
Business License Taxes	1,642,308	1,600,232	1,620,738	1,600,000	1,650,000
Communication Services Tax	2,094,656	2,015,310	1,950,351	2,100,000	1,950,000
Taxes	58,391,320	61,015,161	64,183,455	64,670,395	68,249,325
Building Permits	4,309,690	4,603,674	4,140,553	3,100,000	3,800,000
Training Surcharge	38,874	41,651	39,848	30,000	40,000
Alarm Registration Fees	6,238	7,079	7,102	7,200	7,200
Special Event Permits	7,490	6,048	6,650	5,100	6,700
Application Filing Fees	184,064	246,672	144,064	184,000	146,000
Licenses and Permits	4,546,356	4,905,124	4,338,217	3,326,300	3,999,900
Local, State, and Federal Grants	265,660	382,688	81,343	416,904	257,700
Shared Revenues From Other Local Units	60,735	38,788	-	-	-
County Occupational Licenses	125,450	106,684	36,475	30,000	37,200
State Revenue Sharing	1,378,385	1,450,693	-	-	-
Mobile Home Licenses	16,829	16,112	1,442,781	1,420,000	1,471,000
Alcoholic Beverage License	55,343	55,340	16,072	16,800	16,300
Local Govt. Half-cent Sales Tax	3,828,290	3,977,118	54,208	56,000	55,300
Firefighters' supplementary comp	35,840	51,010	3,937,728	4,000,000	4,016,000
Fuel Tax rebate	26,945	28,810	48,470	61,400	49,400
Intergovernmental	5,793,477	6,107,243	5,617,077	6,001,104	5,902,900
Public Safety Fingerprinting	951	900	323,264	323,265	323,533
Engineering Cost Recovery Fees	634,775	366,047	-	250	-
Inspection Fees	742,288	663,602	4,595,748	4,395,200	4,581,874
EMS Transport	2,037,484	2,374,438	166,208	75,000	166,000
Interim Service Fees	17,118	17,532	4,678	3,700	4,700
Dispatch Service Charges	1,761,388	1,803,796	1,090	740	1,100
Web Site Link Fees	250	250	14,899	13,000	15,100
NMRCC Administrative Service Fees	231,632	230,760	93,248	120,000	95,100
Charges for Services	5,425,886	5,457,325	5,199,135	4,931,155	5,187,407
Court Fines	69,275	61,960	225,180	250,000	220,000
Parking Fines	8,685	6,875	46,071	67,000	46,000
Code Enforcement Fines	137,660	206,766	7,520	9,500	7,000
\$12.50 Traffic Fines	45,737	37,607	72,616	100,000	7,000
Fines and Forfeitures	261,357	313,208	351,387	426,500	280,000
Interest Earnings	357,130	356,371	34,030	37,600	34,000
Interest Earnings Tax Collector	1,310	1,803	351,031	357,000	360,000
Realized gain/loss	(27,216)	(21,453)	(77,242)	-	-
Unrealized gain/loss	77,042	87,980	-	-	-
Interest	408,266	424,701	307,819	394,600	394,000

REVENUE INFORMATION

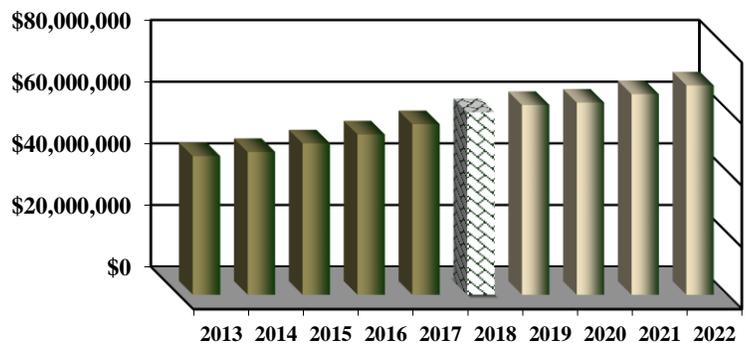
GENERAL FUND - 001 (CONTINUED)

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Contributions/Donations	97,361	86,769	-	15,700	77,500
Other Misc Revenue	676,196	391,808	(11,290)	10,000	8,000
Reimbursement of City Services	252,603	161,969	385,576	300,000	380,000
Administrative Fees	97,040	84,411	259,176	319,000	235,000
Insurance Proceeds	6,910	18,933	-	-	-
Tax Search	258,337	232,500	8,573	14,000	8,000
Miscellaneous Revenue-Nextel Tower	80,498	72,492	207,700	170,000	207,000
Boat/RV Decals	475	400	77,539	77,000	-
Copies	2,190	2,039	350	400	300
Miscellaneous	1,471,610	1,051,321	927,624	906,100	915,800
Transfers In	724,824	745,660	1,263	1,200	1,200
Other Sources	-	1,381,030	2,021,466	694,320	687,883
Other Financing Sources	724,824	2,126,690	2,022,729	695,520	689,083
TOTAL REVENUES	\$ 77,023,096	\$ 81,400,773	\$ 82,947,443	\$ 81,351,674	\$ 85,618,415
Beginning Fund Balance	38,614,210	36,661,689	38,370,314	38,370,314	28,729,414
TOTAL REVENUES/SOURCES	\$ 115,637,306	\$ 118,062,462	\$ 121,317,757	\$ 119,721,988	\$ 114,347,829

HISTORICAL & PROJECTED REVENUE

Property Taxes

Property Taxes comprise 69% of the General Fund operating revenues. This high percentage is because the City does not impose garbage/trash collection fees, utility service taxes, fire assessments, or storm water utility taxes. At the adopted rate of 5.6678 mills, an additional \$4,073,430 will be generated from property taxes in FY 2018. Years 2019 – 2022 are based on projected new development and no change in the operating millage tax rate.

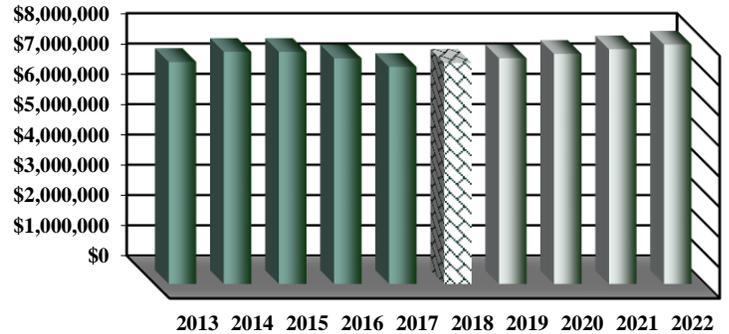


REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)

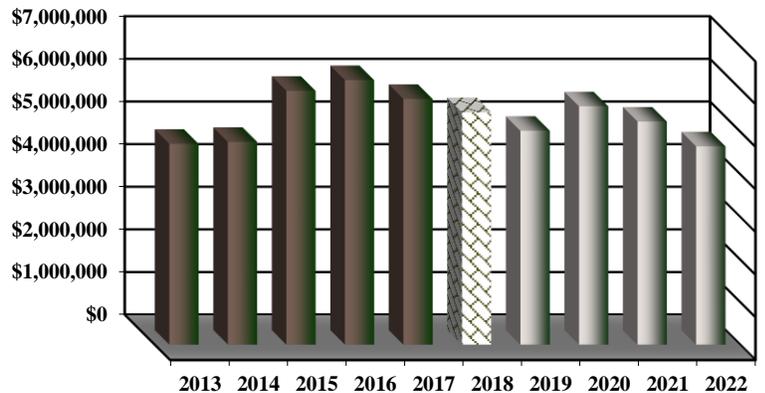
Other Locally Levied Taxes

Other Locally Levied Taxes (Communication Services Tax and Franchise Fees) comprise 8.5% of the General Fund operating revenue of the City for FY 2018 and are projected at \$7,295,000, which is 2% greater than the 2017 estimated actual amount. This increase is based on current development projects. Future years are conservatively estimated to increase 2%, annually.



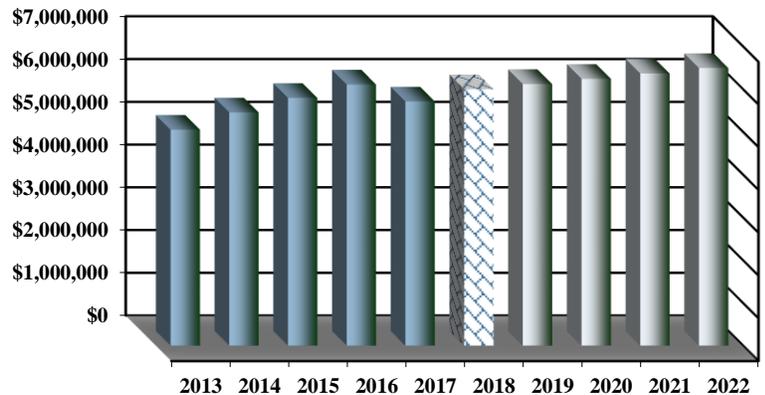
Business License Taxes and Permits

This category accounts for 6.6% of General Fund revenues, and includes City Business License Taxes and Building Permits. The increase from FY 2013 through FY 2017 reflects the recent development activity for new projects such as Alton, Azure and United Technologies Corporation. Years 2018 through 2022 are estimated based on the timing of planned development activity.



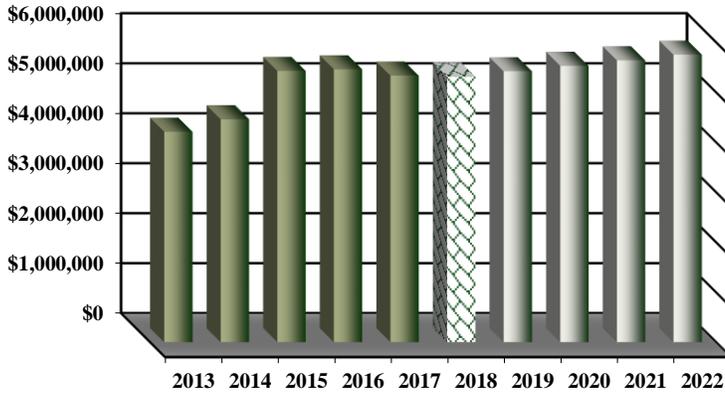
Intergovernmental Revenue

Included in this category are State Sales Tax, State Revenue Sharing, Federal and State Grants, Mobile Home Licenses, Alcoholic Beverage Licenses, and County Business Tax Receipts. The increase since FY 2013 reflects the strong economic recovery experienced in the City of Palm Beach Gardens. Future years are conservatively estimated to increase 2%, annually.



REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)



User Charges

Charges for services contribute 6% of the total General Fund revenues. Major line-items included in this category are Emergency Medical Service Transport Fees, Fire Inspection Fees, Northern Municipal Regional Communications Center (NMRCC) Dispatch and Administrative Fees, and Engineering Cost Recovery Fees. The increase beginning in FY 2015 is due to Engineering Cost Recovery and Inspection Fees increasing due to development activity. In addition, the NMRCC Dispatch Service Charge increased approximately \$225,000, as the Village of North Palm Beach joined the NMRCC. FY 2018 reflects projected levels of development review activity, with other components of this revenue category based on estimated actual receipts in FY 2017. Future years are conservatively estimated to increase 2%, annually.

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REVENUE INFORMATION

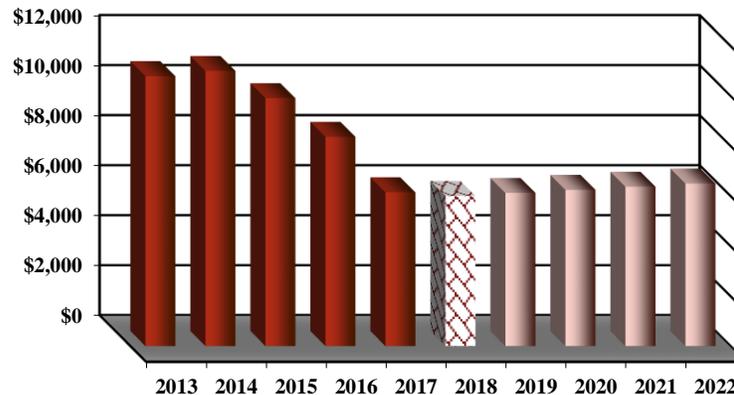
POLICE TRAINING SPECIAL REVENUE FUND – 002

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Court Fines	9,908	8,361	6,145	8,700	6,000
Fines and Forfeitures	9,908	8,361	6,145	8,700	6,000
Interest Earnings	-	-	-	-	-
Interest	-	-	-	-	-
TOTAL REVENUES	\$ 9,908	\$ 8,361	\$ 6,145	\$ 8,700	\$ 6,000
Beginning Fund Balance	10,795	7,786	9,839	9,839	1,564
TOTAL REVENUES/SOURCES	\$ 20,703	\$ 16,147	\$ 15,984	\$ 18,539	\$ 7,564

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, \$6,000 is projected for FY 2018. Future years are conservatively forecast to increase 2% annually.



REVENUE INFORMATION

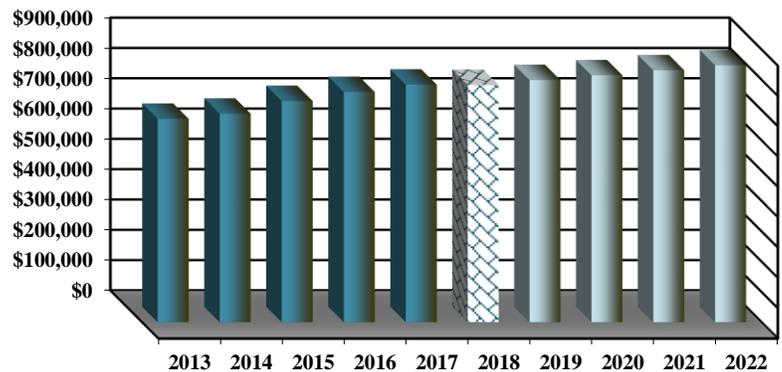
GAS TAX SPECIAL REVENUE FUND - 103

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Local Option Gas Tax	729,967	759,409	783,580	738,000	783,000
Taxes	729,967	759,409	783,580	738,000	783,000
Interest Earnings	1,014	717	354	500	350
Interest	1,014	717	354	500	350
Miscellaneous Revenue	87,243	89,858	87,000	87,000	87,000
Miscellaneous	87,243	89,858	87,000	87,000	87,000
Transfers In	471,512	-	-	-	-
Other Financing Sources	471,512	-	-	-	-
TOTAL REVENUES	\$ 1,289,736	\$ 849,984	\$ 870,934	\$ 825,500	\$ 870,350
Beginning Fund Balance	1,332,429	1,006,141	886,009	886,009	584,554
TOTAL REVENUES/SOURCES	\$ 2,622,165	\$ 1,856,125	\$ 1,756,943	\$ 1,711,509	\$ 1,454,904

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, \$783,000 is forecast for FY 2018. A 2% growth factor has been forecast for years 2019 through 2022.

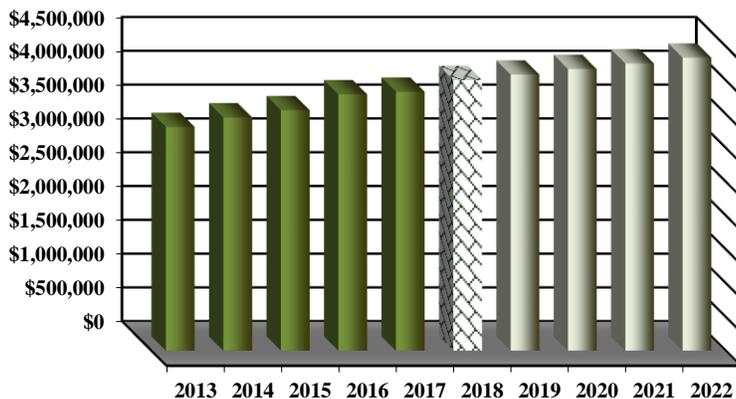


REVENUE INFORMATION

RECREATION SPECIAL REVENUE FUND - 104

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Aquatics	350,734	286,144	285,937	350,000	360,000
Resources	78,537	102,101	102,906	110,000	110,000
Rentals	171,941	194,196	199,592	177,000	200,000
Programs	901,755	890,210	911,477	920,000	925,000
Tennis Programming	631,776	694,419	695,003	675,000	680,000
Tennis Memberships	135,580	137,805	144,370	160,000	160,000
Athletics & Special Facilities	371,262	430,269	434,692	420,000	400,000
Youth Enrichment	914,093	1,055,429	1,054,140	1,076,000	1,167,118
Charges for Services	3,555,678	3,790,573	3,828,117	3,888,000	4,002,118
Interest Earnings	1,031	1,329	853	1,100	1,000
Interest	1,031	1,329	853	1,100	1,000
Other Miscellaneous Revenue	41,130	37,760	37,549	45,600	44,600
Overage/Shortage	107	(21)	-	-	-
Miscellaneous	41,237	37,739	37,549	45,600	44,600
Transfer In	45,100	15,573	-	-	-
Other Financing Sources	45,100	15,573	-	-	-
TOTAL REVENUES	\$ 3,643,046	\$ 3,845,214	\$ 3,866,519	\$ 3,934,700	\$ 4,047,718
Beginning Fund Balance	737,784	907,498	1,075,745	1,075,745	957,438
TOTAL REVENUES/SOURCES	\$ 4,380,830	\$ 4,752,712	\$ 4,942,264	\$ 5,010,445	\$ 5,005,156

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 2013 to 2017 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, \$4,002,118 is projected for FY 2018. Fiscal years 2019 - 2022 are conservatively projected to increase 2% annually.

REVENUE INFORMATION

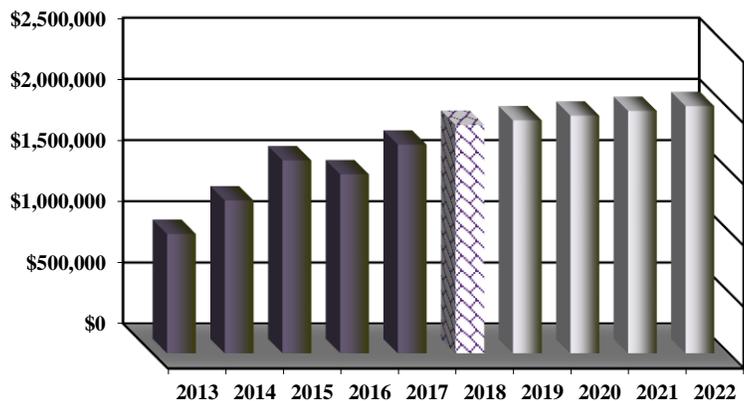
GOLF COURSE SPECIAL REVENUE FUND - 106

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Green Fees	573,488	446,764	571,322	525,300	559,948
Cart Fees	670,375	708,204	730,665	720,300	791,378
Driving Range	80,052	77,029	83,223	80,000	88,139
GPS Fees	617	-	-	-	-
Pro Shop Sales	85,807	79,186	95,729	75,000	96,203
Prepaid Permits	148,432	138,910	213,339	138,000	202,543
Concessionaire License Fee	17,379	11,345	9,703	9,000	127,000
Charges for Services	1,576,150	1,461,438	1,703,981	1,547,600	1,865,211
Interest Earnings	192	246	181	199	213
Interest	192	246	181	199	213
Communication Tower Lease	81,743	88,220	92,548	82,000	90,384
Disposition of Fixed Assets	-	-	-	-	-
Other Misc Revenue	37,825	63,499	34,732	34,000	83,174
Other Misc Revenue - Lessons	147,839	195,609	200,485	245,200	333,650
Overage/Shortage	33	118	-	-	-
Miscellaneous	267,440	347,446	327,765	361,200	507,208
Transfers In	-	-	220,000	220,000	686,613
Other Financing Sources	-	-	220,000	220,000	686,613
TOTAL REVENUES	\$ 1,843,782	\$ 1,809,130	\$ 2,251,927	\$ 2,128,999	\$ 3,059,245
Beginning Fund Balance	65,305	69,736	18,631	18,631	78,427
TOTAL REVENUES/SOURCES	\$ 1,909,087	\$ 1,878,866	\$ 2,270,558	\$ 2,147,630	\$ 3,137,672

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, \$1,865,211 is estimated for FY 2018, which reflects anticipated growth in program, food and beverage, and event revenues due to the opening of the new clubhouse. Thereafter, growth is projected at 2% annually.



REVENUE INFORMATION

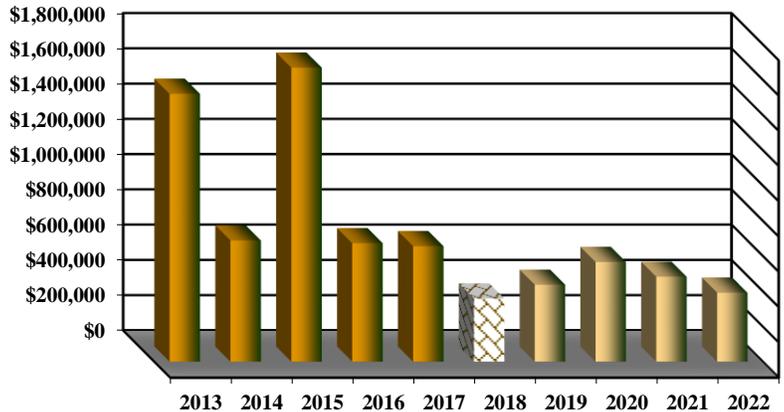
RECREATION IMPACT CAPITAL PROJECT FUND - 301

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Recreation Grants	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Earnings	3,331	4,338	2,078	-	2,000
Interest	3,331	4,338	2,078	-	2,000
Recreation Impact Fees	1,667,452	671,444	654,623	436,207	357,930
Impact Fees	1,667,452	671,444	654,623	436,207	357,930
Other Miscellaneous Revenue	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers In	3,488,544	400,000	520,000	520,000	-
Other Financing Sources	3,488,544	400,000	520,000	520,000	-
TOTAL REVENUES	\$5,159,327	\$1,075,782	\$1,176,701	\$956,207	\$359,930
Beginning Fund Balance	3,210,293	6,719,333	5,390,396	5,390,936	147,695.00
TOTAL REVENUES/SOURCES	\$8,369,620	\$7,795,115	\$6,567,097	\$6,347,143	\$507,625

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, \$357,930 is projected for FY 2018. Future years are based on projected start dates for known residential projects. The large decreases in years 2016 through 2022 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

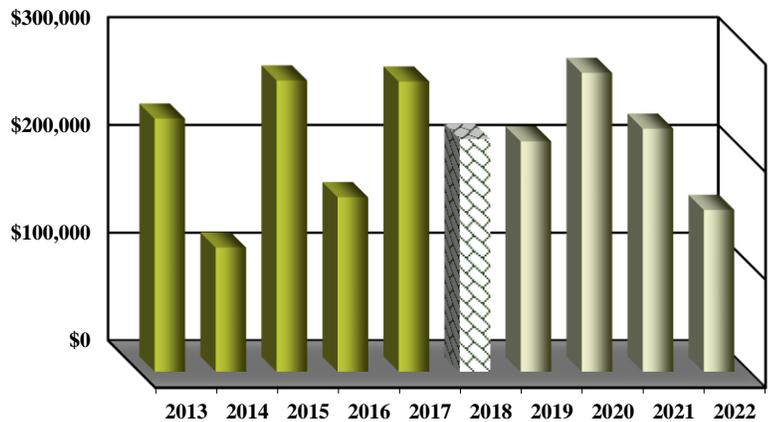
POLICE IMPACT CAPITAL PROJECT FUND - 302

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Interest Earnings	870	1,692	260	1,000	250
Interest	870	1,692	260	1,000	250
Police Impact Fees	270,206	161,854	269,213	306,708	215,756
Impact Fees	270,206	161,854	269,213	306,708	215,756
Other Miscellaneous Revenue	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers In	2,316,220	-	-	-	-
Other Financing Sources	2,316,220	-	-	-	-
TOTAL REVENUES	\$2,587,296	\$163,546	\$269,473	\$307,708	\$216,006
Beginning Fund Balance	474,751	3,007,498	801,173	801,173	370,032
TOTAL REVENUES/SOURCES	\$3,062,047	\$3,171,044	\$1,070,646	\$1,108,881	\$586,038

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, \$215,756 is projected for FY 2018. Future years are based on projected start dates for known projects. Fiscal years 2018 through 2022 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

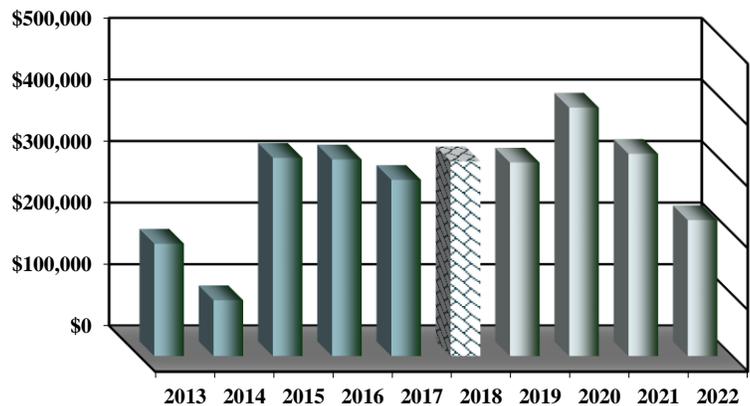
FIRE IMPACT CAPITAL PROJECT FUND - 303

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Interest Earnings	429	423	335	400	300
Interest	429	423	335	400	300
Fire Impact Fees	321,910	319,295	286,092	282,962	316,407
Impact Fees	321,910	319,295	286,092	282,962	316,407
TOTAL REVENUES	\$322,339	\$319,718	\$286,427	\$283,362	\$316,707
Beginning Fund Balance	304,755	574,218	766,786	766,786	160,703
TOTAL REVENUES/SOURCES	\$627,094	\$893,936	\$1,053,213	\$1,050,148	\$477,410

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, \$316,407 is projected for FY 2018. Future years are based on projected start dates for known projects. Fiscal years 2018 through 2022 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

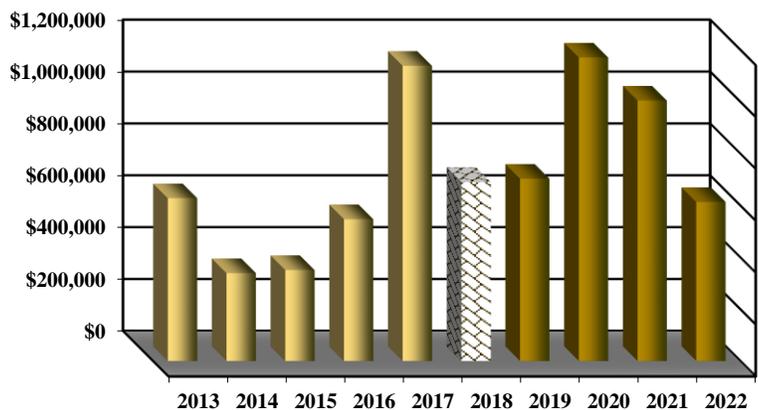
ROAD IMPACT CAPITAL PROJECT FUND – 305

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Interest Earnings	2,562	2,910	1,653	-	1,500
Interest	2,562	2,910	1,653	-	1,500
Road Impact Fees	350,647	546,678	1,179,215	1,138,037	690,205
Impact Fees	350,647	546,678	1,179,215	1,138,037	690,205
Transfers In	959,616	2,000,000	477,000	477,000	-
Other Financing Sources	959,616	2,000,000	477,000	477,000	-
TOTAL REVENUES	\$1,312,825	\$2,549,588	\$1,657,868	\$1,615,037	\$691,705
Beginning Fund Balance	1,118,425	1,635,533	3,155,194	3,155,194	227,672
TOTAL REVENUES/SOURCES	\$2,431,250	\$4,185,121	\$4,813,062	\$4,770,231	\$919,377

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, \$690,205 is projected for FY 2018. The large decreases in years 2018 and 2019 are due to the construction of roads in lieu of cash by the developers of the Alton residential projects on the Briger parcel.



REVENUE INFORMATION

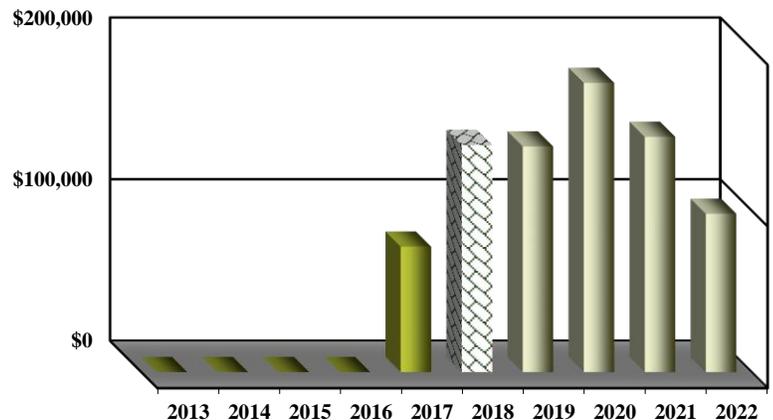
PUBLIC FACILITIES IMPACT CAPITAL PROJECT FUND – 313

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Interest Earnings	-	-	10	-	75
Interest	-	-	10	-	75
Impact Fees	-	-	77,592	-	140,530
Impact Fees	-	-	77,592	-	140,530
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$0	\$0	\$77,602	\$0	\$140,605
Beginning Fund Balance	0	0	0	0	77,602
TOTAL REVENUES/SOURCES	\$0	\$0	\$77,602	\$0	\$218,207

HISTORICAL & PROJECTED REVENUE

Impact Fees

This fee, which was implemented in FY 2017, is charged on new residential or commercial construction, and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$140,530 is projected for FY 2018. Future years are based on projected start dates for known projects. Fiscal years 2018 through 2022 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

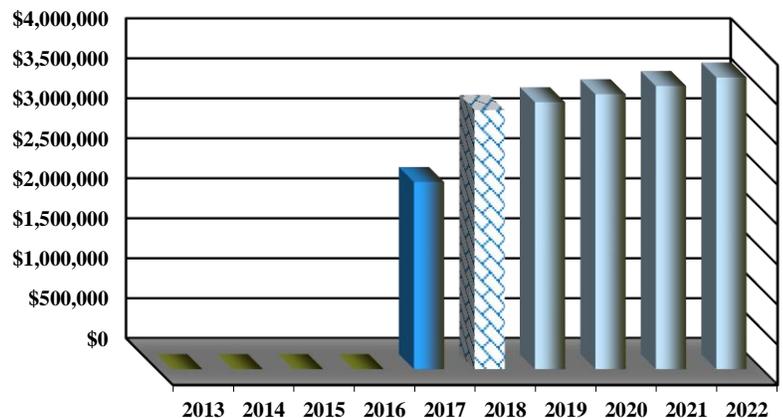
ONE-CENT INFRASTRUCTURE SALES SURTAX CAPITAL PROJECT FUND – 312

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Sales, Use and Fuel Taxes	-	-	2,340,000	2,340,000	3,240,000
Intergovernmental	-	-	2,340,000	2,340,000	3,240,000
Interest Earnings	-	-	17,539	-	30,000
Interest	-	-	17,539	-	30,000
Transfers In	-	-	-	-	-
Loan Proceeds	-	-	30,000,000	30,000,000	-
Other Financing Sources	-	-	30,000,000	30,000,000	-
TOTAL REVENUES	\$0	\$0	\$32,357,539	\$32,340,000	\$3,270,000
Beginning Fund Balance	0	0	0	0	2,359,819
TOTAL REVENUES/SOURCES	\$0	\$0	\$32,357,539	\$32,340,000	\$5,629,819

HISTORICAL & PROJECTED REVENUE

One-Cent Infrastructure Sales Surtax

This Tax was approved by the voters in November 2016, and went into effect on January 1, 2017. The proceeds must be used for capital replacement or refurbishment, or for debt service on bonds issued to secure funding for capital improvements. In February 2017, the City issued the \$30,000,000 Series 2017 Capital Improvement Revenue Bond, to construct or renovate various facilities. The projected revenue received each year will be used to pay the Bond's debt service. Since very little of the proceeds were expended as of the end of FY 2017, the bulk of the bond proceeds, \$29.9 million, will be re-appropriated to FY 2018 when the project budgets are carried forward from FY 2017.

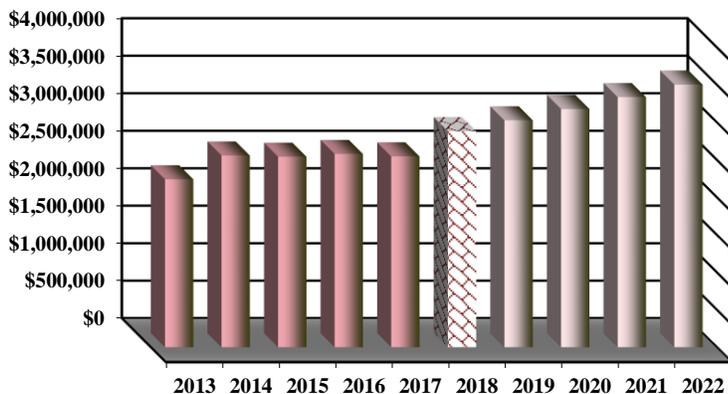


REVENUE INFORMATION

FLEET MAINTENANCE INTERNAL SERVICE FUND - 501

Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Internal Charges for Services	2,539,420	2,576,393	2,544,638	2,544,638	2,880,448
Charges for Service	2,539,420	2,576,393	2,544,638	2,544,638	2,880,448
Interest Earnings	210	528	461	250	500
Interest	210	528	461	250	500
Disposition of Fixed Assets	57,270	72,624	60,000	60,000	60,000
Miscellaneous	71,830	70,250	55,779	70,000	60,000
Insurance Proceeds	31,928	23,906	6,783	-	7,500
Miscellaneous	161,028	166,780	122,562	130,000	127,500
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 2,700,658	\$ 2,743,701	\$ 2,667,661	\$ 2,674,888	\$ 3,008,448
Beginning Fund Balance	1,225,737	1,365,280	1,893,214	1,499,073	605,865
TOTAL REVENUES/SOURCES	\$ 3,926,395	\$ 4,108,981	\$ 4,560,875	\$ 4,173,961	\$ 3,614,313

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 \$2,880,448 for FY 2018. Future years reflect an annual increase of 5% to cover personnel and operating cost increases.

REVENUE INFORMATION

SELF INSURANCE INTERNAL SERVICE FUND - 505

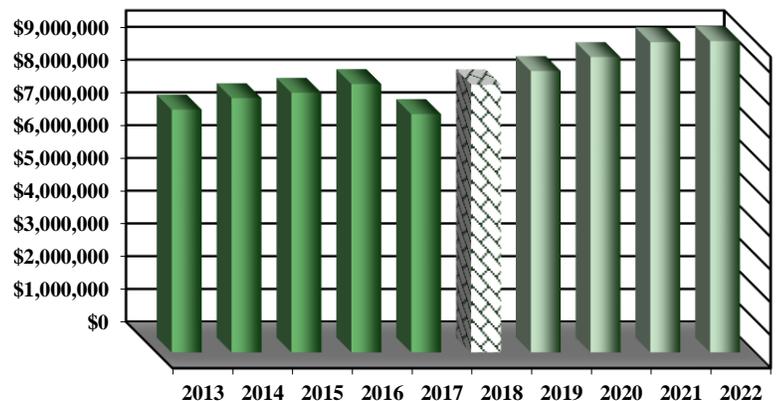
Revenues/Sources Account	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
Internal Charges for Services	7,922,598	8,190,141	7,272,029	7,131,769	8,176,339
Charges for Service	7,922,598	8,190,141	7,272,029	7,131,769	8,176,339
Interest Earnings	5,326	5,411	3,543	5,800	5,800
Interest	5,326	5,411	3,543	5,800	5,800
Miscellaneous	93,499	163,097	139,617	135,000	135,000
Miscellaneous	93,499	163,097	139,617	135,000	135,000
TOTAL REVENUES	\$ 8,021,423	\$ 8,358,649	\$ 7,415,189	\$ 7,272,569	\$ 8,317,139
Beginning Fund Balance	5,340,489	6,148,128	7,271,641	7,271,641	5,865,815
TOTAL REVENUES/SOURCES	\$13,361,912	\$14,506,777	\$14,686,830	\$14,544,210	\$14,182,954

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, \$8,176,339 is budgeted for FY 2018. Due to the Fund's recent upward trend in claims, a premium increase of approximately 11% has been budgeted for FY 2018. Revenues in future years are projected to increase at an average annual rate of 5%.



REVENUE INFORMATION





BUDGET SUMMARIES

BUDGET SUMMARIES

This section consists of summaries of the FY2018 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, Public Facilities and Road), Capital Project Funds (Art in Public Places, One Cent Sales Surtax), 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 FY2015 and 2016, and estimated actual for FY2017, are presented, as well as the amended budget for FY2017, and adopted budget for FY2018. The bottom line in this schedule is the ending fund balance for each of the fiscal years. The summaries reflect the carry forward resources from prior year revenues, which are reduced by the estimated amount of prior year expenditure obligations to be carried forward. This change accounts for the variance between ending and beginning fund balance figures.

PIE CHARTS

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

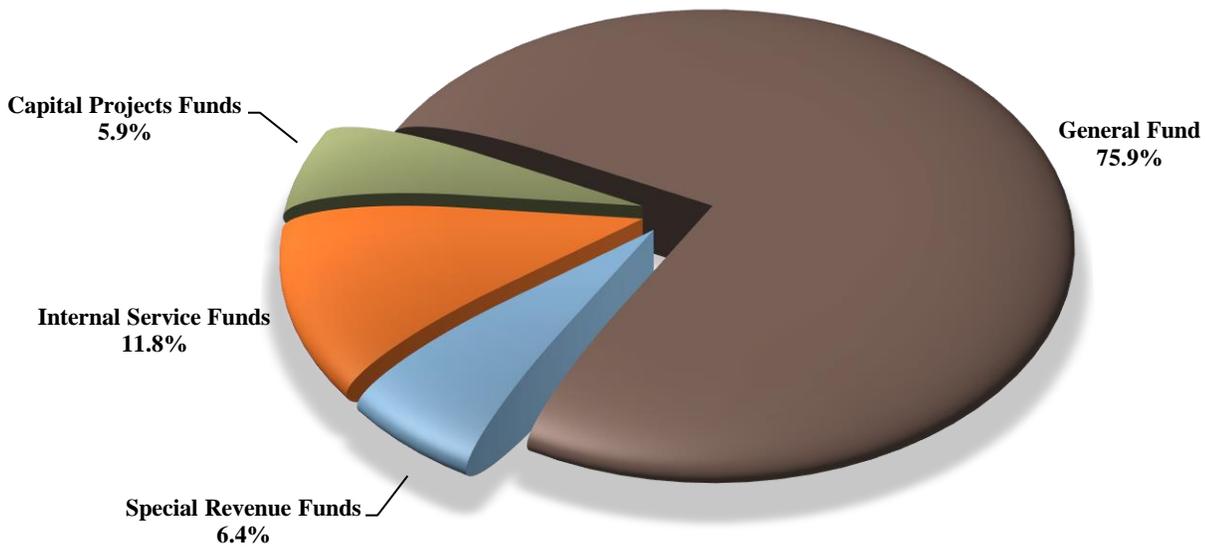


BUDGET SUMMARIES

ALL FUNDS REVENUES/ SOURCES AND EXPENDITURES/ USES SUMMARY

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
GENERAL FUND	\$ 28,729,414	\$ 85,618,415	\$ 86,185,063	\$ 28,162,766
SPECIAL REVENUE FUNDS				
Gas Tax	584,559	870,350	766,804	688,105
Recreation	957,438	4,047,718	4,457,812	547,344
Golf	78,427	3,059,245	3,130,407	7,265
Police Training	1,564	6,000	7,564	-
TOTAL	\$ 1,621,988	\$ 7,983,313	\$ 8,362,587	\$ 1,242,714
INTERNAL SERVICE FUNDS				
Fleet Maintenance	605,865	3,008,448	3,252,404	361,909
Self-Insurance Fund	5,865,815	8,317,139	8,317,139	5,865,815
TOTAL	\$ 6,471,680	\$ 11,325,587	\$ 11,569,543	\$ 6,227,724
CAPITAL PROJECT FUNDS				
Recreation Impact Fee	220,494	359,930	23,900	556,524
Police Impact Fee	370,032	216,006	-	586,038
Fire Impact Fee	160,703	316,707	75,000	402,410
Art Impact Fee	383,216	-	-	383,216
Road Impact Fee	227,672	691,705	687,883	231,494
Capital Improvement Project Fund	49,990	-	-	49,990
One Cent Sales Surtax Fund	2,359,819	3,270,000	3,415,525	2,214,294
Public Facilities Impact Fee	77,602	140,605	-	218,207
TOTAL	\$ 3,849,528	\$ 4,994,953	\$ 4,202,308	\$ 4,642,173
GRAND TOTAL	\$ 40,672,610	\$ 109,922,268	\$ 110,319,501	\$ 40,275,377

BUDGET SUMMARIES



All Funds
Total Revenue/Sources and Expenditures/Uses
\$150,594,878

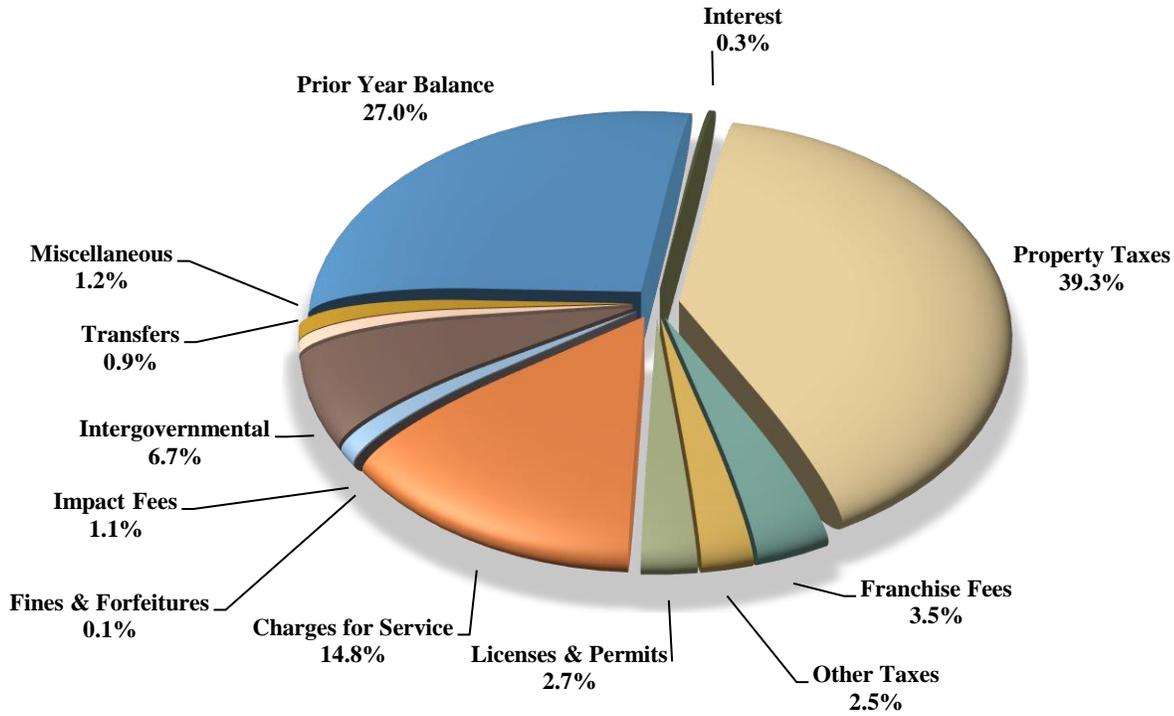
The **General Fund** is the City’s largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 75.9 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 6.4 percent of the total operating budget.

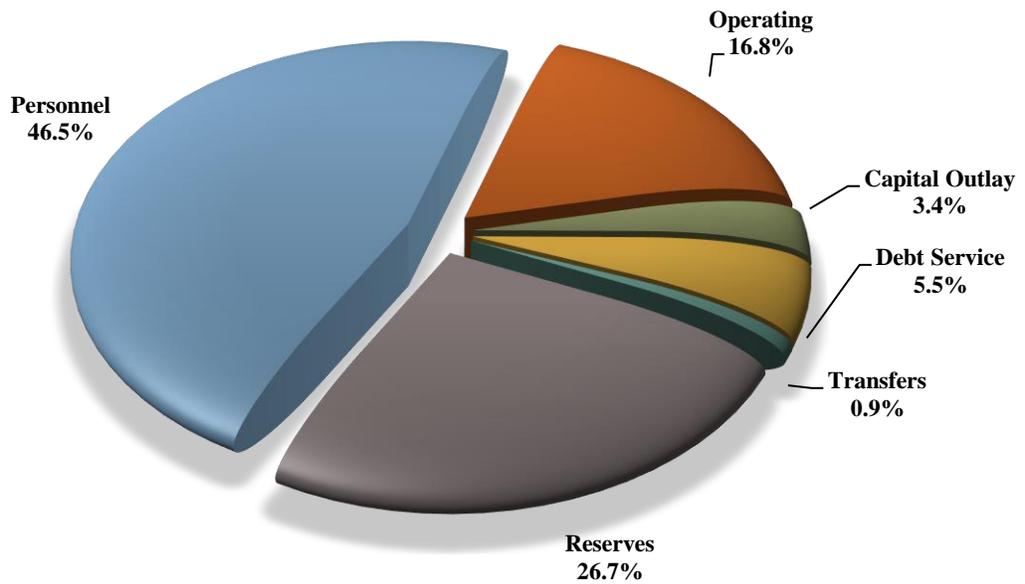
Capital Project Funds are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Road Impact Fee*, *Art in Public Places Fund*, *Public Facilities Impact Fee*, *Capital Improvement Project Fund* and *One Cent Sales Surtax Fund*. The Capital Project Funds comprise 5.9 percent of the City’s total budget.

Internal Service Funds are self-supporting entities that derive their revenues from charges levied on other City departments that use its services, much like a private business. The City operates two Internal Service Funds: *Vehicle Maintenance* and *Self-Insurance*. The Internal Service Funds comprise 11.8 percent of the total operating budget.

BUDGET SUMMARIES



Total Revenues/ Sources \$150,594,878



Total Expenditures/ Uses \$150,594,878

BUDGET SUMMARIES

COMBINED FUNDS BUDGET

REVENUES

Property Taxes	\$ 59,304,325
Utility Taxes	1,950,000
Franchise Fees	5,345,000
Other Taxes	1,650,000
Licenses & Permits	3,999,900
Intergovernmental	10,021,000
Charges for Service	22,236,423
Impact Fees	1,720,828
Fines & Forfeitures	100,000
Interest	401,988
Miscellaneous	1,818,308
TOTAL REVENUES	108,547,772

EXPENDITURES

Salaries	43,006,508
Retirement	8,759,403
FICA	3,289,998
Health Insurance	7,050,080
Workers Compensation	628,770
Trash Collection	2,641,483
Other Operating Expenditures	30,047,790
Capital Outlay	5,163,150
Debt Service	8,357,821
TOTAL EXPENDITURES	108,945,003

TRANSFERS

Transfers to other funds	1,374,496
Transfers from other funds	1,374,496

REVENUE OVER (UNDER) EXPENDITURES (397,231)

BEGINNING FUND BALANCE 40,672,610

ENDING FUND BALANCE \$ 40,275,379

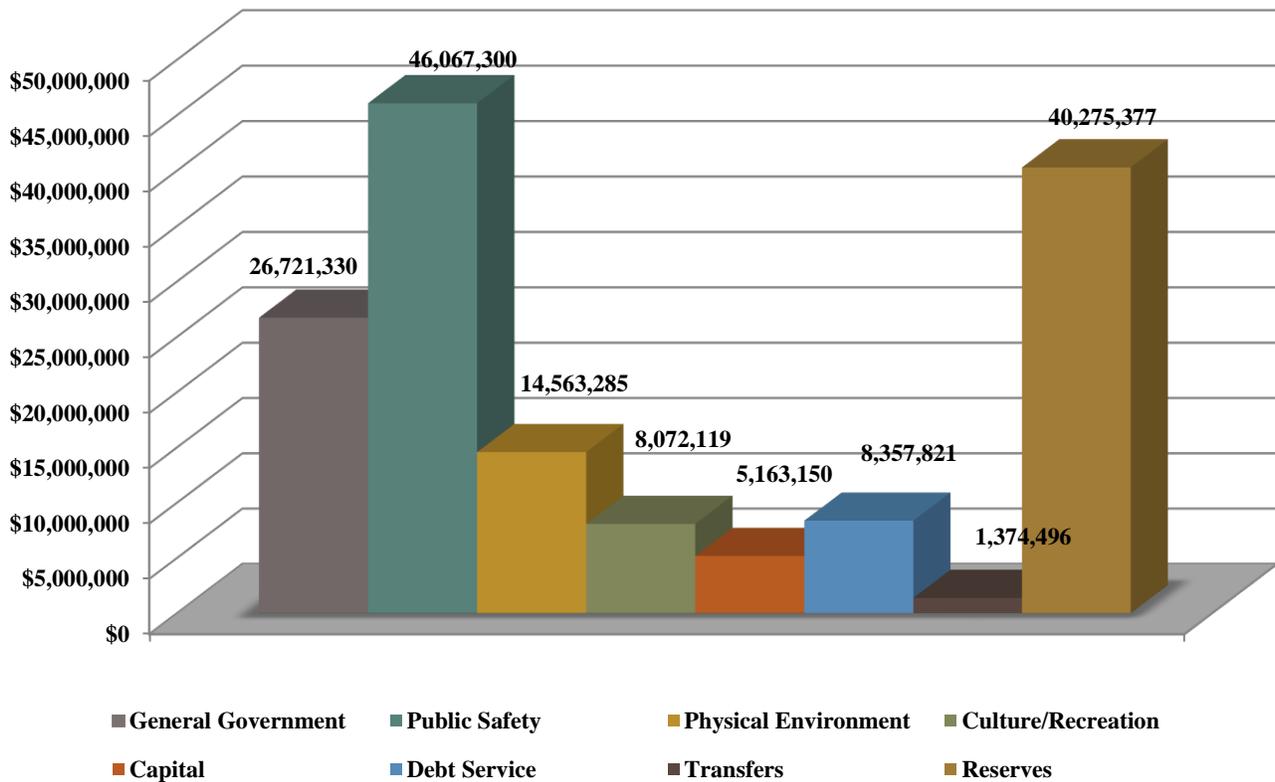
BUDGET SUMMARIES

EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED

Excluding beginning balances, transfers and loan proceeds, newly generated revenues for all funds increased \$9.2 million from the 2017 adopted budgeted revenues. The increase is attributed primarily to: an increase of \$3.9 million in Ad Valorem Taxes due to the 7.84% increase in property valuation; and increases of \$3.3 million in Intergovernmental Revenues, and \$2 million in Charges for Services. Since the City of Palm Beach Gardens imposes no utility taxes, does not charge for solid waste removal, and has no water or sewer enterprise fund, property taxes comprise the largest portion of total budgeted revenue, at 39.3 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 \$46 million. Total expenditures for all funds, excluding transfers and reserves, have increased \$9.2 million, or approximately 9.3% from the adopted fiscal year 2017 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 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 54,776,772	\$ 59,246,468	\$ 60,267,575	\$ 59,873,434	\$ 40,672,610
REVENUES/SOURCES					
Property Taxes	49,094,541	51,974,181	55,301,524	55,125,895	59,199,325
Franchise Fees	5,559,815	5,425,438	5,207,792	5,730,000	5,345,000
Other Taxes	3,736,964	3,615,542	3,674,139	3,814,500	3,705,000
Licenses & Permits	4,546,357	4,905,124	4,338,217	3,326,300	3,999,900
Intergovernmental	6,573,445	6,866,651	8,833,905	9,199,104	10,021,000
Charges for Services	21,019,734	21,475,872	20,679,832	20,173,162	22,236,423
Fines & Forfeitures	271,265	321,570	166,382	222,800	100,000
Impact Fees	2,625,215	1,730,260	2,519,250	2,163,914	1,720,828
Interest	423,970	442,674	281,786	367,349	401,988
Miscellaneous	2,122,053	1,856,243	1,662,827	1,665,000	1,818,308
Transfers In	8,005,816	3,191,233	1,911,320	1,911,320	1,374,496
Other Sources	-	1,381,030	31,327,146	30,000,000	-
TOTAL	\$ 103,979,175	\$ 103,185,820	\$ 135,904,120	\$ 133,699,344	\$ 109,922,268
EXPENDITURES/USES					
City Council	353,585	350,793	345,316	478,751	471,181
City Clerk	478,678	576,868	769,480	725,008	795,357
Administration	582,648	625,298	656,864	736,991	745,455
Public Communications	142,600	240,100	310,784	383,929	388,660
Engineering	359,988	443,361	563,221	571,828	589,283
Purchasing	135,895	132,378	137,339	154,463	152,445
Information Technology	1,643,763	1,982,050	2,156,236	2,207,730	2,317,612
Legal	374,368	459,442	466,654	469,433	491,334
Human Resources	605,896	701,956	776,810	802,592	843,649
Finance	978,283	1,025,096	1,084,706	1,134,821	1,153,511
General Services	5,776,261	5,575,386	5,172,585	5,465,761	5,582,144
Police	21,836,640	22,107,064	21,164,357	23,076,172	24,175,491
Fire	18,516,143	19,560,265	19,689,146	20,483,634	21,891,807
Planning and Zoning	1,386,895	1,487,452	2,123,213	2,187,650	2,107,935
Parks/ Grounds	3,516,762	3,555,658	3,716,175	3,777,925	4,309,225
Recreation/Golf	5,927,908	6,208,581	6,908,629	6,929,030	8,072,119
Community Services Admin/ Public Services	7,925,344	8,222,654	9,883,408	10,262,159	10,254,061
Construction Services	1,340,439	1,440,427	1,592,685	1,666,097	1,861,999
Neighborhood Services	626,661	728,026	821,959	904,145	903,627
Self Insurance	7,213,784	7,235,136	8,791,106	7,654,397	8,317,139
Debt Service	4,580,913	4,600,928	4,433,504	4,948,504	8,357,821
Capital Outlay	7,095,189	12,108,700	15,706,548	54,949,497	5,163,150
Other Uses	105,020	-	-	297,591	-
Operating Transfers	8,005,816	3,191,233	1,911,320	1,911,320	1,374,496
TOTAL	\$ 99,509,479	\$ 102,558,852	\$ 109,182,045	\$ 152,179,428	\$ 110,319,501



BUDGET SUMMARIES

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

ENDING BALANCES					
Non Spendable Assets	28,491	36,440	14,857	10,289	-
Invested in Capital Assets	1,348,102	1,339,489	1,339,489	1,315,073	-
Restricted for CIP/Other Purposes	15,938,745	12,124,332	38,402,735	3,957,562	5,461,474
Estimated Open POs	-	-	3,600,000	-	-
Unrestricted	6,165,306	7,431,225	6,471,680	6,935,661	6,227,724
Assigned for Budget Stabilization	3,134,112	2,559,092	2,519,782	2,353,851	1,953,134
Committed for Economic Development	2,367,875	2,350,475	2,324,225	2,350,475	2,324,225
Assigned for CIP/Other Purposes	7,197,732	6,660,118	9,250,776	1,404,330	1,242,714
Unassigned	23,066,105	27,372,263	23,066,106	23,066,109	23,066,106
TOTAL	\$ 59,246,468	\$ 59,873,434	\$ 86,989,650	\$ 41,393,350	\$ 40,275,377



BUDGET SUMMARIES

BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2016 – 2018 (MAJOR FUNDS)

	GENERAL FUND			ROAD IMPACT		
	ACTUAL FY 15/16	ESTIMATED FY 16/17	BUDGET FY 17/18	ACTUAL FY 15/16	ESTIMATED FY 16/17	BUDGET FY 17/18
Revenues						
Ad Valorem Taxes	51,974,181	55,404,574	59,304,325	-	-	-
Utility Taxes	2,015,310	1,950,351	1,950,000	-	-	-
Franchise Fees	5,425,438	5,207,792	5,345,000	-	-	-
Other Taxes	1,600,232	1,620,738	1,650,000	-	-	-
Licenses and Permits	4,905,124	4,338,217	3,999,900	-	-	-
Intergovernmental Revenue	7,318,904	5,710,325	5,998,000	-	-	-
Charges for Services	5,457,325	5,331,067	5,312,307	-	-	-
Impact Fees	-	-	-	546,678	1,179,215	690,205
Fines and Forfeitures	313,208	160,237	94,000	-	-	-
Miscellaneous Revenue	1,051,320	948,334	917,000	-	-	-
Interest	424,701	254,342	360,000	2,911	1,653	1,500
Transfers In	745,660	694,320	687,883	2,000,000	477,000	-
Other Sources	1,381,030	1,327,146	-	-	-	-
Fund Balances & Reserves	36,661,689	38,370,314	28,729,414	1,635,533	3,155,194	227,672
TOTAL	119,274,122	121,317,757	114,347,829	4,185,122	4,813,062	919,377
Expenditures						
General Government	15,762,838	16,977,852	18,404,192	-	-	-
Public Safety	42,856,500	40,839,083	46,059,734	-	-	-
Physical Environment	8,203,345	10,544,285	11,579,295	-	-	-
Transportation	-	-	-	9,721	-	-
Culture and Recreation	692,974	739,472	816,400	-	-	-
Capital Outlay	6,341,650	6,593,502	3,855,085	329,547	1,830,240	-
Debt Service	4,600,928	4,433,504	4,783,744	-	-	-
Transfers Out	2,445,573	1,217,000	686,613	690,660	694,320	687,883
Other Uses	-	-	-	-	-	-
Fund Balances & Reserves	38,370,314	39,973,059	28,162,766	3,155,194	2,288,502	231,494
TOTAL	119,274,122	121,317,757	114,347,829	4,185,122	4,813,062	919,377

BUDGET SUMMARIES

BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2016 – 2018 (NON-MAJOR FUNDS)

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 15/16	ESTIMATED FY 16/17	BUDGET FY 17/18	ACTUAL FY 15/16	ESTIMATED FY 16/17	BUDGET FY 17/18	(1) ACTUAL FY 15/16	(1) ESTIMATED FY 16/17	(1) BUDGET FY 17/18
Revenues									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	759,409	783,580	783,000	-	2,340,000	3,240,000	-	-	-
Charges for Services	5,252,013	5,532,098	5,867,329	-	-	-	10,766,534	9,816,667	11,056,787
Impact Fees	-	-	-	512,138	1,340,035	1,030,623	-	-	-
Fines and Forfeitures	8,362	6,145	6,000	-	-	-	-	-	-
Miscellaneous Revenue	999,832	452,314	638,808	-	-	-	329,878	262,179	262,500
Interest	2,340	1,388	1,563	2,493	20,399	32,625	5,939	4,004	6,300
Transfers In	15,573	220,000	686,613	30,000	520,000	-	-	-	-
Loan Proceeds	-	-	-	-	30,000,000	-	-	-	-
Fund Balances & Reserves	2,401,052	1,990,224	1,621,988	4,665,344	7,586,988	3,621,856	7,513,408	9,164,855	6,471,680
TOTAL	9,438,581	8,985,749	9,605,301	5,209,975	41,807,422	7,925,104	18,615,759	19,247,705	17,797,267
Expenditures									
General Government	-	-	-	-	-	-	9,845,045	10,947,536	10,534,326
Public Safety	456,122	14,420	10,000	16,182	-	-	-	-	-
Physical Environment	-	-	-	-	72,253	-	-	-	-
Transportation	955,337	826,615	766,804	-	-	-	-	-	-
Culture and Recreation	5,515,607	6,169,157	7,255,719	5,795	-	-	-	-	-
Capital Outlay	96,378	353,569	332,500	2,936,946	6,440,237	98,900	-	489,000	876,665
Debt Service	-	-	-	-	-	3,415,525	-	-	158,552
Transfers Out	-	-	-	55,000	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	2,415,137	1,621,988	1,240,278	2,196,052	35,294,932	4,410,679	8,770,714	7,811,169	6,227,724
TOTAL	9,438,581	8,985,749	9,605,301	5,209,975	41,807,422	7,925,104	18,615,759	19,247,705	17,797,267

(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 2016 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

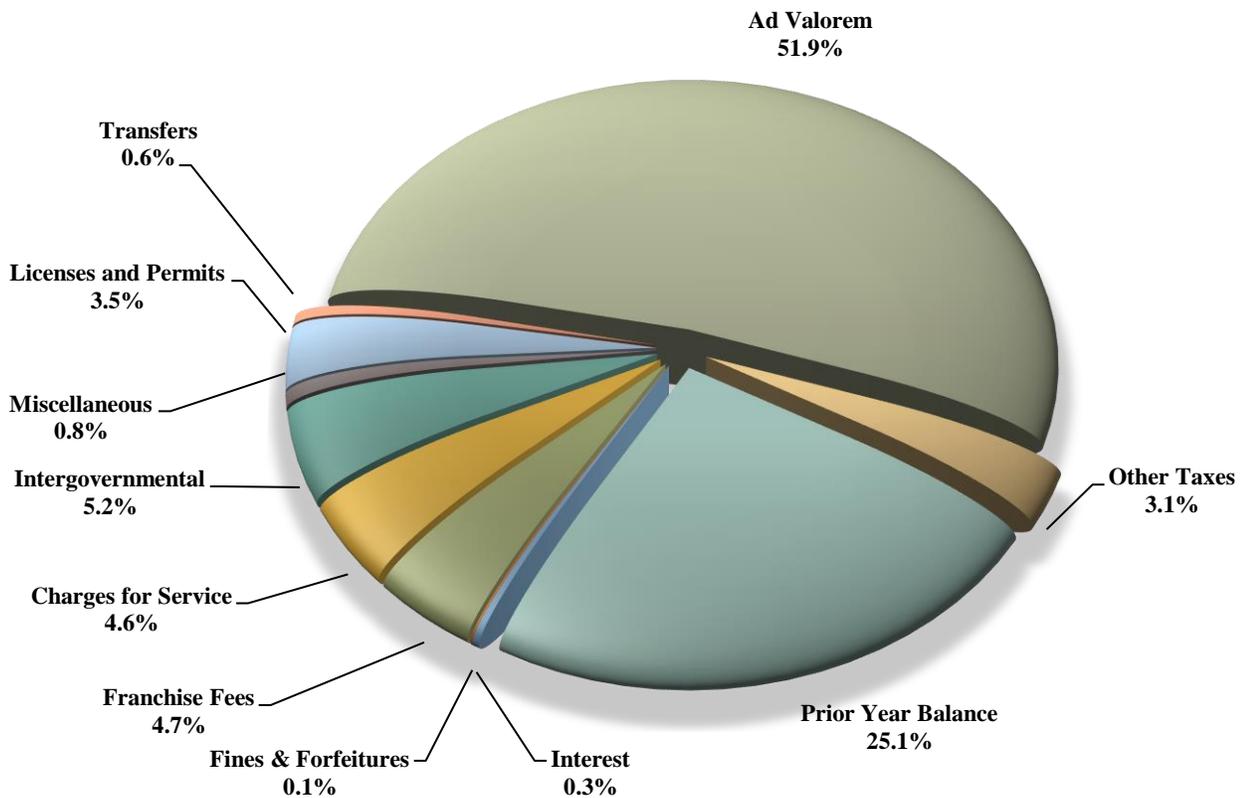
Departments	Funds			
	General	Special Revenue	Internal Service	Capital Project
City Council	♦			
Administration	♦			
Information Technology	♦			
City Clerk	♦			
Legal	♦			
Public Communications	♦			
Purchasing and Contracts Management	♦			
Engineering	♦			
Human Resources	♦			
Finance	♦			
General Services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

BUDGET SUMMARIES

GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 78% 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 5.5% from the fiscal year 2017 adopted budget. The increase is attributed primarily to: an increase of \$4,063,930 in Ad Valorem Taxes due to the 7.8% increase in property valuation; and Building Permits of \$700,000, 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 76.



Total Revenues/ Sources \$114,347,829

BUDGET SUMMARIES

GENERAL FUND CONTINUED (CONTINUED)

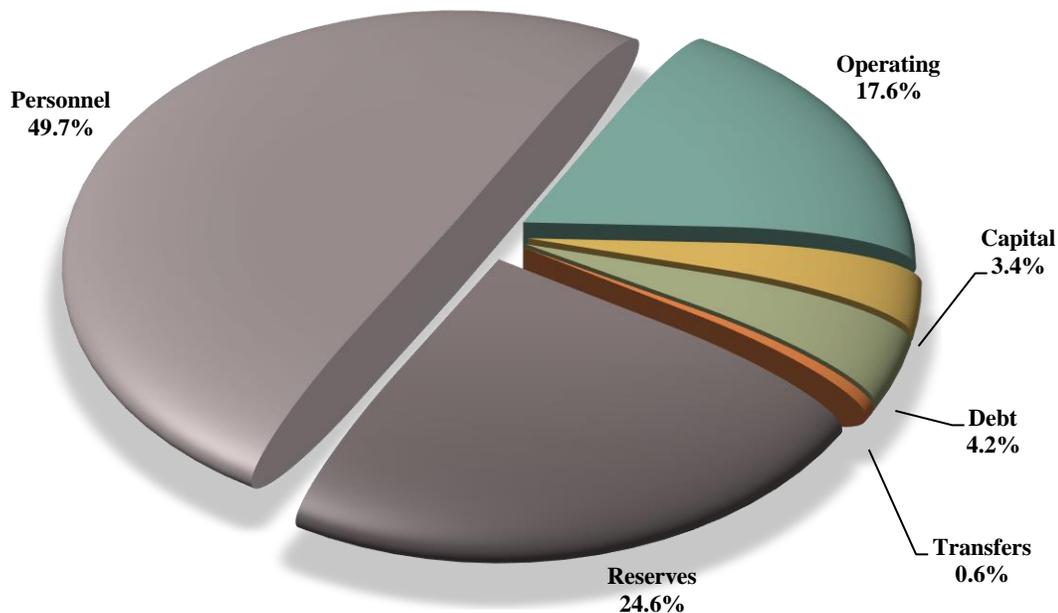
The graph below depicts the General Fund expenditures by category. Excluding transfers and reserves, expenditures have increased 5% over the fiscal year 2017 adopted budget. Expenditure levels have been impacted by the following factors relating to personnel, operating and capital costs:

- Provides funding for the second 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 2.5% for FY 2018 for members of the IAFF
- Salary increases of 3% have been budgeted for SEIU and non-union employees
- Additional funding of \$1,134,980 has been budgeted for increased repair and maintenance of infrastructure and facilities
- Funding has been provided for nineteen (19) new positions: This is a result of reclassifications of Two (2) existing part-time employees to full-time; Eight (8) police officers; Two (2) Fire Code Compliance Officers; An Administrative Specialist III; Three (3) Parks Maintenance employees and one (1) Lead Maintenance Tech IV positions due to the new District Park Facility; one (1) Youth Enrichment Center Superintendent and one (1) Supervisor, both of which will be funded with Special Revenue Fund revenues.

Significant capital outlay items contained within the General Fund include:

- | | |
|---|-----------|
| • Radio Tower for Avenir | \$375,000 |
| • Gardens Park Baseball Pavilions | 375,000 |
| • Landscape & Irrigation for Expansion Parking/Facilities | 400,000 |

A complete summary and discussion of all capital for all funds begins on page 249.



Total Expenditures/ Uses \$114,347,829

BUDGET SUMMARIES

ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES GENERAL FUND

FUND NUMBER 001

	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 38,614,210	\$ 36,661,689	\$ 38,370,314	\$ 38,370,314	\$ 28,729,414
REVENUES/SOURCES					
Property Taxes	49,094,541	51,974,181	55,301,524	55,125,895	59,199,325
Franchise Fees	5,559,815	5,425,438	5,207,792	5,730,000	5,345,000
Other Taxes	3,736,964	3,615,542	3,674,139	3,814,500	3,705,000
Licenses & Permits	4,546,357	4,905,124	4,338,217	3,326,300	3,999,900
Intergovernmental	5,793,478	6,107,242	5,710,325	6,121,104	5,998,000
Charges for Services	5,425,887	5,457,325	5,331,067	5,061,155	5,312,307
Fines & Forfeitures	261,357	313,208	160,237	214,100	94,000
Interest	408,268	424,701	254,342	358,100	360,000
Miscellaneous	1,471,609	1,051,320	948,334	906,200	917,000
Transfers In	724,824	745,660	694,320	694,320	687,883
Other Financing Sources	-	1,381,030	1,327,146	-	-
TOTAL	\$ 77,023,100	\$ 81,400,771	\$ 82,947,443	\$ 81,351,674	\$ 85,618,415
EXPENDITURES/USES					
City Council	353,585	350,793	345,316	478,751	471,181
City Clerk	478,678	576,868	769,480	725,008	795,357
Administration	582,648	625,298	656,864	736,991	745,455
Public Communications	142,600	240,100	310,784	383,929	388,660
Engineering	359,988	443,361	563,221	571,828	589,283
Purchasing	135,895	132,378	137,339	154,463	152,445
Information Technology	1,643,763	1,982,050	2,156,236	2,207,730	2,317,612
Legal	374,368	459,442	466,654	469,433	491,334
Human Resources	605,896	701,956	776,810	802,592	843,649
Finance	978,283	1,025,096	1,084,706	1,134,821	1,153,511
General Services	5,776,261	5,575,386	5,172,585	5,465,761	5,582,144
Police	21,812,915	22,100,755	21,149,937	23,062,172	24,167,927
Fire	18,503,267	19,544,083	19,689,146	20,483,634	21,891,807
Planning and Zoning	1,358,702	1,481,657	2,123,213	2,187,650	2,107,935
Parks	3,516,762	3,555,658	3,716,175	3,777,925	4,309,225
Recreation	626,042	692,974	739,472	742,078	816,400
Community Services Admin/ Public Works	4,514,258	4,647,687	6,828,110	6,969,847	7,270,070
Construction Services	1,340,439	1,440,427	1,592,685	1,666,097	1,861,999
Neighborhood Services	626,661	728,026	821,959	904,145	903,627
Debt Service	4,580,913	4,600,928	4,433,504	4,433,504	4,783,744
Capital Outlay	3,277,685	6,341,650	6,593,502	12,582,012	3,855,085
Operating Transfers	7,280,992	2,445,573	1,217,000	1,217,000	686,613
Other Uses	105,020	-	-	297,591	-
Payment to Defined Benefit Plan	-	-	-	-	-
TOTAL	\$ 78,975,621	\$ 79,692,146	\$ 81,344,698	\$ 91,454,962	\$ 86,185,063

BUDGET SUMMARIES

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

FUND NUMBER 001

	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
ENDING BALANCES					
Nonspendable Assets	7,018	10,289	14,857	10,289	-
Restricted for Law Enforcement	1,844,608	486,302	819,301	486,302	819,301
Estimated Open Pos			3,600,000		
Assigned for Infrastructure	-	-	-	-	-
Assigned for Budget Stabilization	3,134,112	2,559,092	2,519,782	2,353,851	1,953,134
Committed for Economic Development	2,367,875	2,350,475	2,324,225	2,350,475	2,324,225
Assigned for CIP/Other Purposes	6,241,971	5,591,893	7,628,788	-	-
Unassigned	23,066,105	27,372,263	23,066,106	23,066,109	23,066,106
TOTAL	\$ 36,661,689	\$ 38,370,314	\$ 39,973,059	\$ 28,267,026	\$ 28,162,766

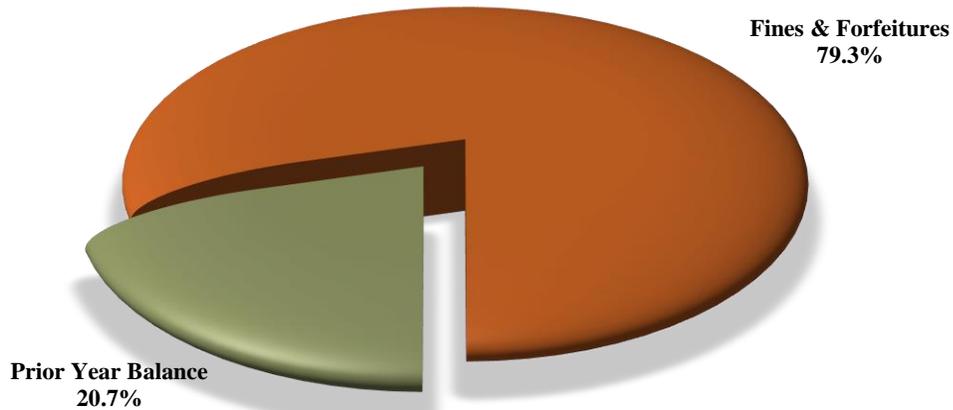


BUDGET SUMMARIES

POLICE TRAINING SPECIAL REVENUE FUND

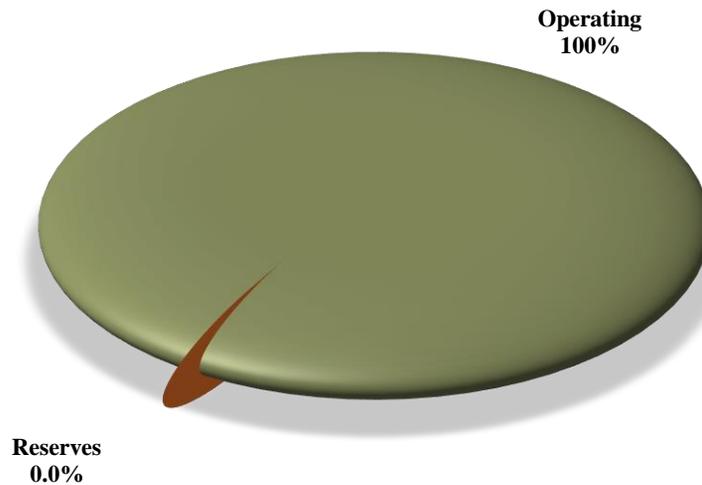
The Police Training Fund is a special revenue fund established to supplement funding for training in the areas of crime reduction, crime control, and professional development. This fund will be utilized as a supplement to the department's current training budget and in accordance with Florida State Statute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

The graph below depicts the Police Training Special Revenue Fund revenues by category. Fines and Forfeitures are projected to be \$6,000 for FY 2018. For a more detailed discussion of Police Training revenue sources, please see the Revenue Information section beginning on page 80.



Total Revenue/ Sources \$7,564

The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2018. Expenditures/reserves are projected to be \$7,564 for FY 2018, a decrease of \$10,220 from the FY 2017 budget.



Total Expenditures/ Reserves \$7,564

BUDGET SUMMARIES

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

FUND NUMBER 002

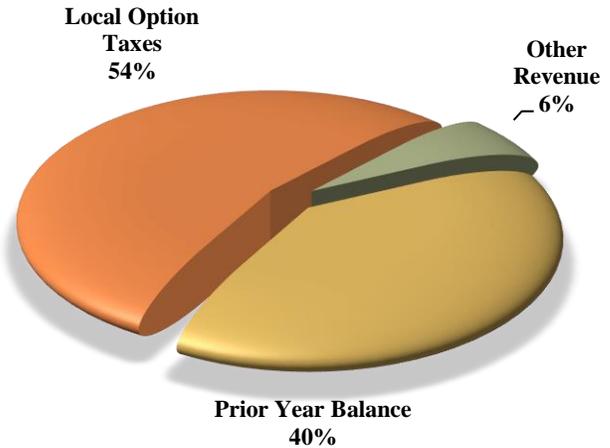
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2016	Budget FY 2017
BEGINNING BALANCE	\$ 10,795	\$ 7,786	\$ 9,839	\$ 9,839	\$ 1,564
REVENUES/SOURCES					
Fines & Forfeitures	9,908	8,362	6,145	8,700	6,000
Interest	-	-	-	-	-
TOTAL	\$ 9,908	\$ 8,362	\$ 6,145	\$ 8,700	\$ 6,000
EXPENDITURES/USES					
Police Operating	12,917	6,309	14,420	14,000	7,564
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 12,917	\$ 6,309	\$ 14,420	\$ 14,000	\$ 7,564
ENDING BALANCES					
Assigned for CIP/Other Purposes	7,786	9,839	1,564	4,539	-
TOTAL	7,786	\$ 9,839	\$ 1,564	\$ 4,539	\$ -

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

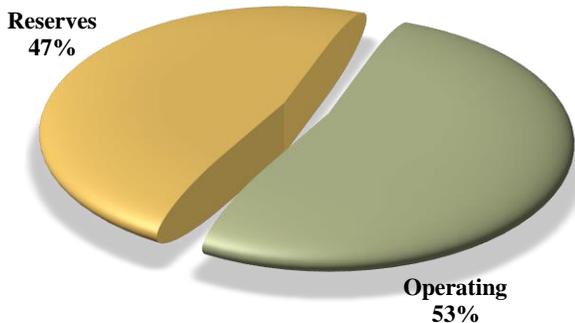


Total Revenues/ Sources \$1,454,909

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$783,000 for fiscal year 2018. Other revenue consists of Miscellaneous Revenue of \$87,000 and Interest Income of \$350, while Prior Year Balance carried forward is estimated at \$584,559. For a more detailed discussion of Gas Tax revenue sources, please see the Revenue Information section beginning on page 81.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2018. 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 | \$280,000 |
| • Street Striping | \$80,000 |
| • Railroad Crossings Maintenance | \$6,804 |

Total Expenditures/Reserves \$1,454,909

BUDGET SUMMARIES

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

FUND NUMBER 103

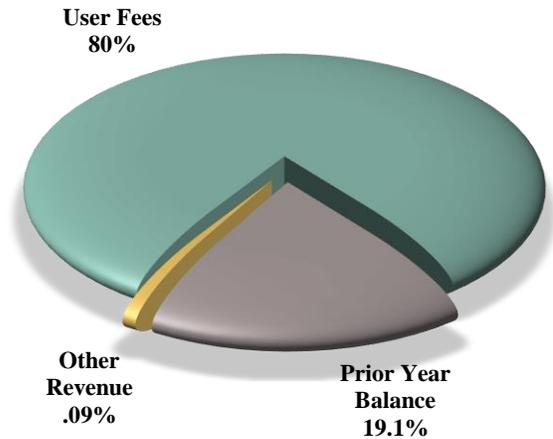
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 1,332,429	\$ 1,066,141	\$ 886,009	\$ 886,009	\$ 584,559
REVENUES/SOURCES					
Intergovernmental	729,967	759,409	783,580	738,000	783,000
Interest	1,014	717	354	500	350
Miscellaneous	87,243	89,857	87,000	87,000	87,000
Transfer In	471,512	-	-	-	-
TOTAL	\$ 1,289,736	\$ 849,983	\$ 870,934	\$ 825,500	\$ 870,350
EXPENDITURES/USES					
Public Facilities Operating	835,718	955,337	826,615	929,272	766,804
Capital Outlay	720,306	74,778	345,769	345,769	-
Operating Transfers					
TOTAL	\$ 1,556,024	\$ 1,030,115	\$ 1,172,384	\$ 1,275,041	\$ 766,804
ENDING BALANCES					
Assigned for CIP/Other Purposes	1,066,141	886,009	584,559	436,468	688,105
TOTAL	\$ 1,066,141	\$ 886,009	\$ 584,559	\$ 436,468	\$ 688,105

BUDGET SUMMARIES

RECREATION SPECIAL REVENUE FUND

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

The graph to the right depicts the Recreation Special Revenue Fund revenues by category. Charges for Services are projected to be \$4,002,118 for FY 2018, other revenues are estimated at \$45,600, and Prior Year Balance carried forward is projected at \$957,438. For a more detailed discussion of Recreation revenue sources, please see the Revenue Information section beginning on page 82.

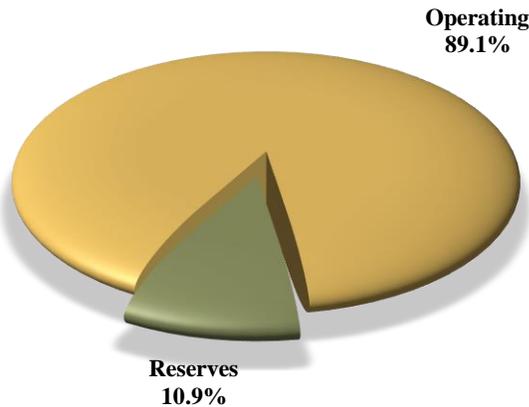


Some of the more significant user fees are as follows:

- Youth Enrichment \$1,167,118
- General Programs \$925,000
- Tennis \$680,000
- Aquatics \$360,000
- Athletics & Special Facilities \$400,000

Total Revenues/Sources \$5,005,156

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2018. Excluding reserves, operating expenditures are anticipated to be \$4,457,812, an increase of 12% from the FY 2017 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$1,287,526
- Programs \$786,943
- Resources \$667,436
- Tennis \$746,644
- Athletics \$517,041
- Aquatics \$452,222

Total Expenditures/Reserves \$5,005,156

BUDGET SUMMARIES

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

FUND NUMBER 104

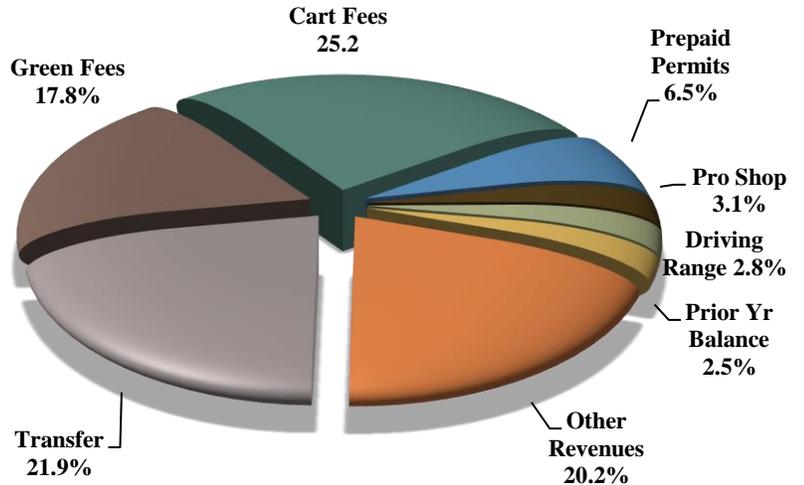
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 737,784	\$ 907,498	\$ 1,075,745	\$ 1,075,745	\$ 957,438
REVENUES/SOURCES					
Charges for Services	3,555,679	3,790,574	3,828,117	3,888,000	4,002,118
Interest	1,031	1,329	853	1,100	1,000
Miscellaneous	41,237	37,741	37,549	45,600	44,600
Transfer In	45,100	15,573	-	-	-
TOTAL	\$ 3,643,047	\$ 3,845,217	\$ 3,866,519	\$ 3,934,700	\$ 4,047,718
EXPENDITURES/USES					
Recreation Operating	3,429,743	3,671,970	3,984,826	3,971,930	4,457,812
Capital Outlay	43,590	5,000	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 3,473,333	\$ 3,676,970	\$ 3,984,826	\$ 3,971,930	\$ 4,457,812
ENDING BALANCES					
Non-Spendable Fund Balance	10,793	7,527	-	-	-
Assigned for CIP/Other Purposes	896,705	1,068,218	957,438	1,038,515	547,344
TOTAL	\$ 907,498	\$ 1,075,745	\$ 957,438	\$ 1,038,515	\$ 547,344

BUDGET SUMMARIES

GOLF COURSE SPECIAL REVENUE FUND

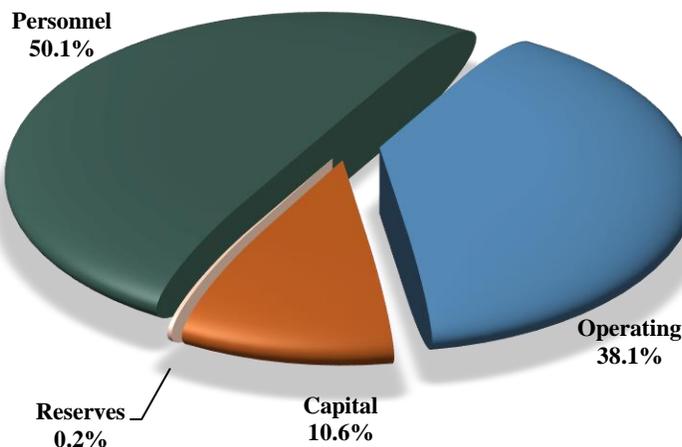
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2018 Golf Course revenues by category. Overall, excluding beginning balance and transfers, revenues are projected to increase by 3% based on projected rounds of golf. For a more detailed summary of Golf Course revenue sources, please see the Revenue Information section on page 83.



Total Revenue/ Sources \$3,137,672

The graph below depicts the fiscal year 2018 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have increased 32% compared to the fiscal year 2017 adopted budget. Total expenditures for fiscal year 2018 equal \$3,130,407.



Included within the Golf Course operation are the divisions of Pro Shop, \$648,927, Administration, \$328,184, Maintenance, \$1,426,308, Food & Beverage, \$166,999, Programs, \$559,989 and a projected Reserve Balance of \$7,265, for a total of \$3,130,407.

Total Expenditures/ Reserves \$3,137,672

BUDGET SUMMARIES

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

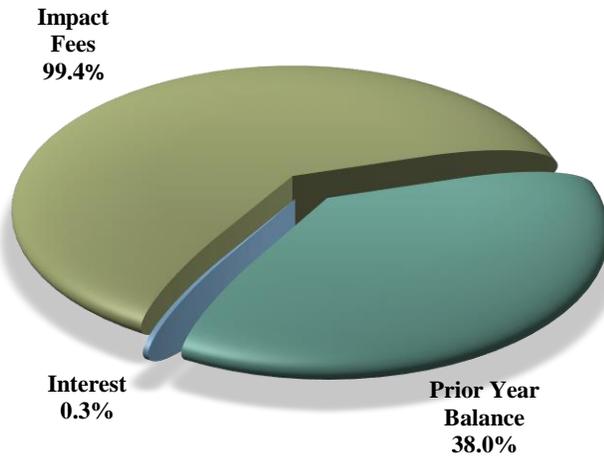
FUND NUMBER 106

	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 65,305	\$ 69,736	\$ 18,631	\$ 18,631	\$ 78,427
REVENUES/SOURCES					
Charges for Services	1,576,150	1,461,439	1,703,981	1,547,600	1,865,211
Interest	192	246	181	199	213
Miscellaneous	267,439	347,447	327,765	361,200	507,208
Transfers In	-	-	220,000	220,000	686,613
Other Financing Sources	-	-	-	-	-
TOTAL	\$ 1,843,781	\$ 1,809,132	\$ 2,251,927	\$ 2,128,999	\$ 3,059,245
EXPENDITURES/USES					
Golf Operating	1,805,425	1,843,637	2,184,331	2,215,022	2,797,907
Capital Outlay	33,925	16,600	7,800	7,800	332,500
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 1,839,350	\$ 1,860,237	\$ 2,192,131	\$ 2,222,822	\$ 3,130,407
ENDING BALANCES					
Non-Spendable Fund Balance	10,680	18,624	-	-	-
Assigned for CIP/Other Purposes	59,056	7	78,427	(75,192)	7,265
TOTAL	\$ 69,736	\$ 18,631	\$ 78,427	\$ (75,192)	\$ 7,265

BUDGET SUMMARIES

RECREATION IMPACT CAPITAL PROJECT FUND

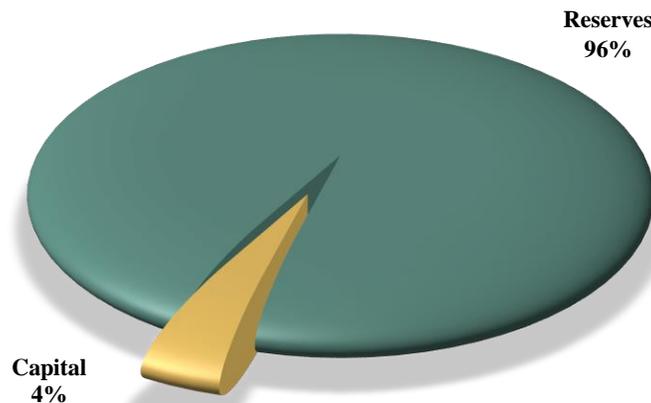
The Recreation Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing recreational opportunities and services in the City. By law, these funds may only be used for specific items related to the 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 \$357,930. Other revenues consist of Interest Earnings of \$2,000, while Prior Year Balance carry forward is estimated at \$220,494. For a more detailed discussion of Recreation Impact revenue sources, please see the Revenue Information section beginning on page 84.

Total Revenues/ Sources \$580,424

The graph below depicts the total projected Recreation Impact Fund expenditures, which consist of \$23,900 for capital expenditures and \$556,524 being held in reserves.



Total Expenditures/ Reserves \$580,424

BUDGET SUMMARIES

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

FUND NUMBER 301

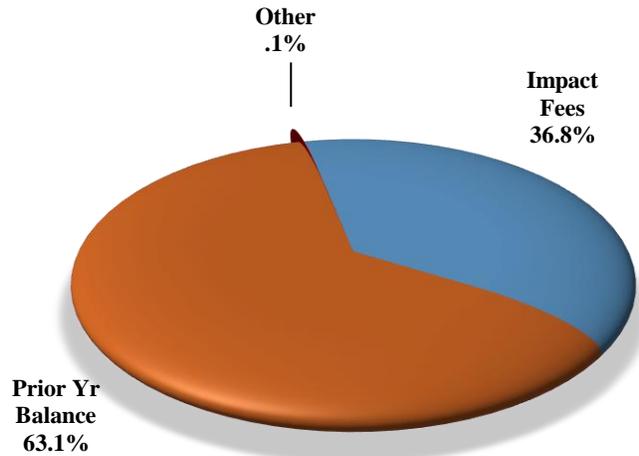
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 3,210,293	\$ 6,719,333	\$ 5,390,936	\$ 5,390,936	\$ 220,494
REVENUES/SOURCES					
Intergovernmental	-	-	-	-	-
Interest	3,330	4,338	2,078	-	2,000
Impact Fees	1,667,452	671,444	654,623	436,207	357,930
Miscellaneous	-	-	-	-	-
Transfers In	3,488,544	400,000	520,000	520,000	-
TOTAL	\$ 5,159,326	\$ 1,075,782	\$ 1,176,701	\$ 956,207	\$ 359,930
EXPENDITURES/USES					
Recreation Operating	66,698	-	-	-	-
Capital Outlay	1,583,588	2,404,179	5,302,921	6,347,143	23,900
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 1,650,286	\$ 2,404,179	\$ 5,302,921	\$ 6,347,143	\$ 23,900
ENDING BALANCES					
Restricted for CIP	-	-	1,044,222	-	-
Restricted for Other Purposes	6,719,333	5,390,936	220,494	-	556,524
TOTAL	\$ 6,719,333	\$ 5,390,936	\$ 1,264,716	\$ -	\$ 556,524

BUDGET SUMMARIES

POLICE IMPACT CAPITAL PROJECT FUND

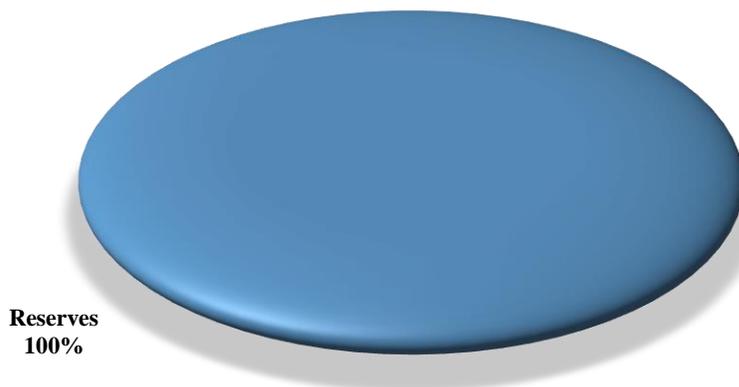
The Police Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of law enforcement services in the City. By law, these funds may only be used for specific items related to the impact 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 \$215,756, Other revenues include Interest income projected at \$250 and Prior Year Balance carry forward is projected at \$370,032. For a more detailed discussion of Police Impact revenue sources, please see the Revenue Information section beginning on page 85.



Total Revenues/ Sources \$586,038

The graph below depicts the total projected Police Impact Fund expenditures, which consist of \$586,038 being held in reserves. No projects are projected in this fund in fiscal year 2018.



Total Expenditures/ Reserves \$586,038

BUDGET SUMMARIES

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

FUND NUMBER 302

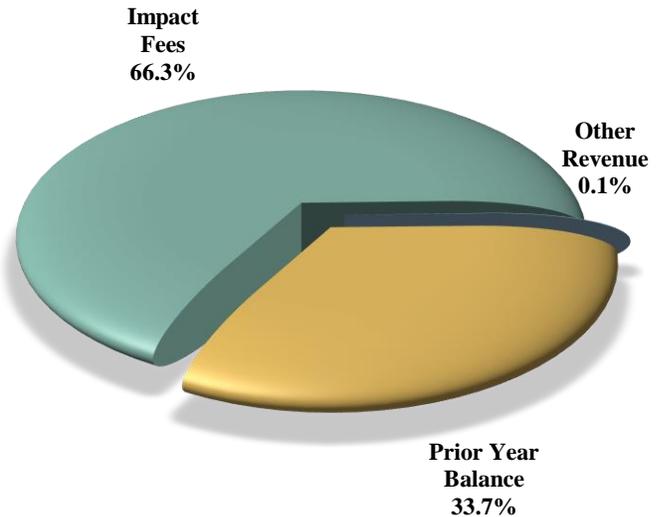
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 474,751	\$ 3,007,498	\$ 801,173	\$ 801,173	\$ 370,032
REVENUES/SOURCES					
Intergovernmental	-	-	-	-	-
Interest	870	1,693	260	1,000	250
Impact Fees	270,206	161,854	269,213	306,708	215,756
Miscellaneous	-	-	-	-	-
Transfer In	2,316,220	-	-	-	-
TOTAL	\$ 2,587,296	\$ 163,547	\$ 269,473	\$ 307,708	\$ 216,006
EXPENDITURES/USES					
Police Operating	10,808	-	-	-	-
Capital Outlay	43,741	2,369,872	581,582	700,614	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 54,549	\$ 2,369,872	\$ 581,582	\$ 700,614	\$ -
ENDING BALANCES					
Restricted for CIP			119,032		
Restricted for Other Purposes	3,007,498	801,173	370,032	408,267	586,038
TOTAL	\$ 3,007,498	\$ 801,173	\$ 489,064	\$ 408,267	\$ 586,038

BUDGET SUMMARIES

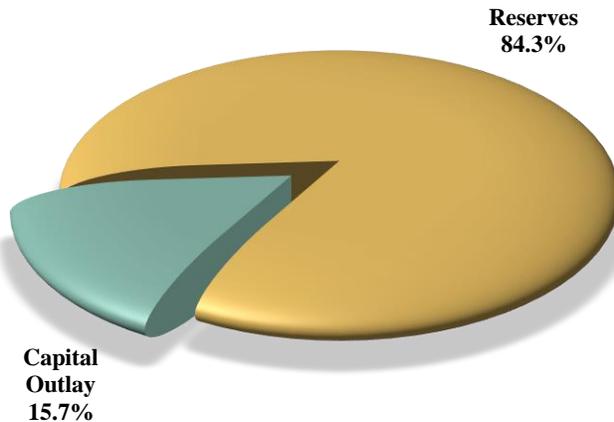
FIRE IMPACT CAPITAL PROJECT FUND

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 \$316,407 for fiscal year 2018. Other revenues include Interest Income projected at \$300 and Prior Year Balance carry forward is projected at \$160,703. For a more detailed discussion of Fire Impact revenue sources, please see the Revenue Information section beginning on page 86.



Total Revenue/ Sources \$477,410



The graph to the left depicts the total projected Fire Impact Fund expenditures, which consist of \$75,000 for capital expenditures and \$402,410 being held in reserves

Total Expenditures/ Reserves \$477,410

BUDGET SUMMARIES

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

FUND NUMBER 303

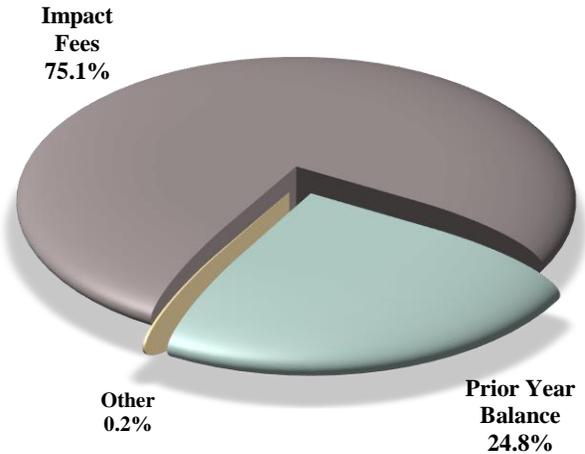
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 304,755	\$ 574,218	\$ 766,786	\$ 766,786	\$ 160,703
REVENUES/SOURCES					
Interest	429	423	335	400	300
Impact Fees	321,910	319,295	286,092	282,962	316,407
Loan Proceeds	-	-	-	-	-
TOTAL	\$ 322,339	\$ 319,718	\$ 286,427	\$ 283,362	\$ 316,707
EXPENDITURES/USES					
Fire Operating	12,876	16,182	-	-	-
Capital Outlay	-	55,968	69,209	892,510	75,000
Debt Service	-	-	-	-	-
Operating Transfers	40,000	55,000	-	-	-
TOTAL	\$ 52,876	\$ 127,150	\$ 69,209	\$ 892,510	\$ 75,000
ENDING BALANCES					
Restricted for CIP	-	-	823,301	-	-
Restricted for Other Purposes	574,218	766,786	160,703	157,638	402,410
TOTAL	\$ 574,218	\$ 766,786	\$ 984,004	\$ 157,638	\$ 402,410

BUDGET SUMMARIES

ROAD IMPACT CAPITAL PROJECT FUND

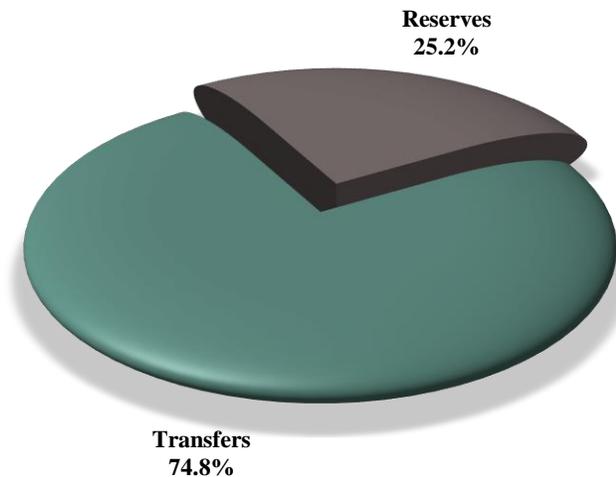
The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development 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 \$690,205 for fiscal year 2018. Other revenues include Interest Income projected at \$1,500 and Prior Year Balance carry forward is projected at \$227,672. For a more detailed discussion of Road Impact revenue sources, please see the Revenue Information section beginning on page 87.



Total Revenues/Sources \$919,377

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2018. The projected total expenditures are \$919,377, which consists of a transfer of \$687,883 to cover the Series 2011B debt service and \$231,494 being held in reserves.



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 \$919,377

BUDGET SUMMARIES

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

FUND NUMBER 305

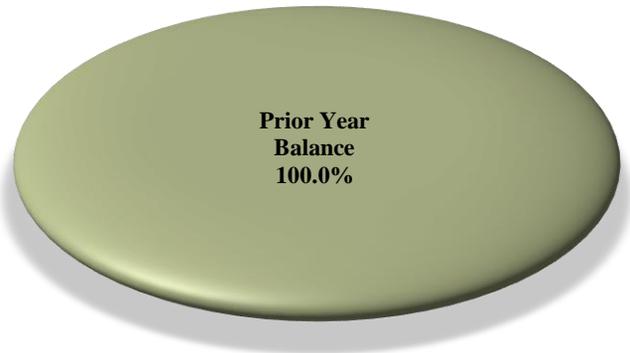
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 1,118,425	\$ 1,635,533	\$ 3,155,194	\$ 3,155,194	\$ 227,672
REVENUES/SOURCES					
Interest	2,560	2,911	1,653	-	1,500
Impact Fees	350,647	546,678	1,179,215	1,138,037	690,205
Transfer In	959,616	2,000,000	477,000	477,000	-
TOTAL	\$ 1,312,823	\$ 2,549,589	\$ 1,657,868	\$ 1,615,037	\$ 691,705
EXPENDITURES/USES					
Public Facilities Operating	14,243	9,721	-	-	-
Capital Outlay	96,648	329,547	1,830,240	3,891,070	-
Debt Service	-	-	-	-	-
Operating Transfers	684,824	690,660	694,320	694,320	687,883
TOTAL	\$ 795,715	\$ 1,029,928	\$ 2,524,560	\$ 4,585,390	\$ 687,883
ENDING BALANCES					
Restricted for CIP			2,060,830	-	-
Restricted for Other Purposes	1,635,533	3,155,194	227,672	184,841	231,494
TOTAL	\$ 1,635,533	\$ 3,155,194	\$ 2,288,502	\$ 184,841	\$ 231,494

BUDGET SUMMARIES

ART IN PUBLIC PLACES CAPITAL PROJECT FUND

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

The graph depicts the Art in Public Places Fund revenues by category. No Impact Fees or other revenues are projected for fiscal year 2018. The estimated Prior Year Balance carried forward is \$383,216.



Total Revenues/Sources \$383,216

The graph below depicts the total Art in Public Places Fund expenditures for fiscal year 2018. As of the date of preparation of the fiscal year 2018 budget, no specific projects had been identified for appropriation; therefore, the balance of \$383,216 held in reserves is available for art projects at the Council's discretion.



Total Expenditures/Reserves \$383,216

BUDGET SUMMARIES

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

FUND NUMBER 304

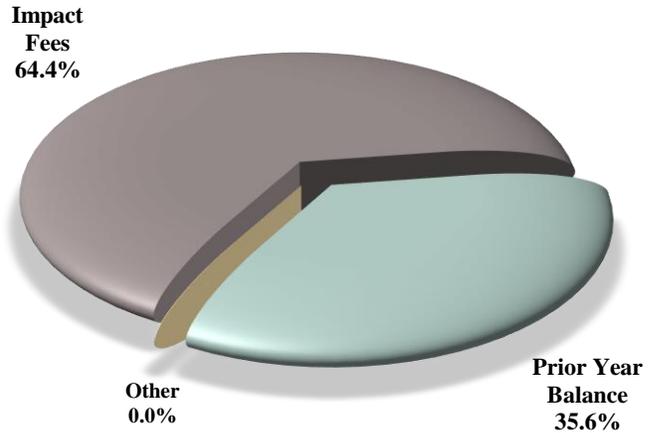
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 819,306	\$ 636,985	\$ 416,302	\$ 416,302	\$ 383,216
REVENUES/SOURCES					
Interest	738	377	177	-	-
Impact Fees	15,000	30,989	52,515	-	-
Miscellaneous	-	-	-	-	-
TOTAL	\$ 15,738	\$ 31,366	\$ 52,692	\$ -	\$ -
EXPENDITURES/USES					
Art Operating	28,193	5,795	-	-	-
Capital Outlay	169,866	246,254	69,678	85,778	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 198,059	\$ 252,049	\$ 69,678	\$ 85,778	\$ -
ENDING BALANCES					
Restricted for CIP	-	-	16,100	-	-
Restricted for Other Purposes	636,985	416,302	383,216	330,524	383,216
TOTAL	\$ 636,985	\$ 416,302	\$ 399,316	\$ 330,524	\$ 383,216

BUDGET SUMMARIES

PUBLIC FACILITIES IMPACT CAPITAL PROJECT FUND

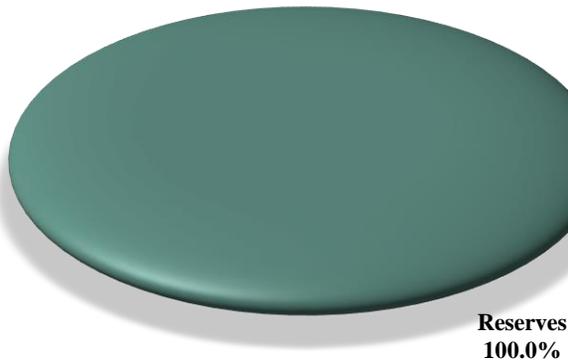
The Public Facilities Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of funding land and capital construction and expansion of public buildings required to support the additional government service demand created by new development. By law, public facility impact fee revenues can only be used for capacity expansion projects and not for expenses related to replacement, maintenance or operations.

The graph depicts the Public Facilities Fund revenues by category. Impact Fees are projected to be \$140,530 for fiscal year 2018. Other revenues include Interest Income projected at \$75 and Prior Year Balance carry forward is projected at \$77,602. For a more detailed discussion of Public Facilities Impact revenue sources, please see the Revenue Information section beginning on page 88.



Total Revenues/Sources \$218,207

The graph below depicts the total Public Facilities Impact Fund expenditures, which consist of \$218,207 being held in reserves. No projects are projected in this fund in fiscal year 2018.



Total Expenditures/ Reserves \$218,207

BUDGET SUMMARIES

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

FUND NUMBER 313

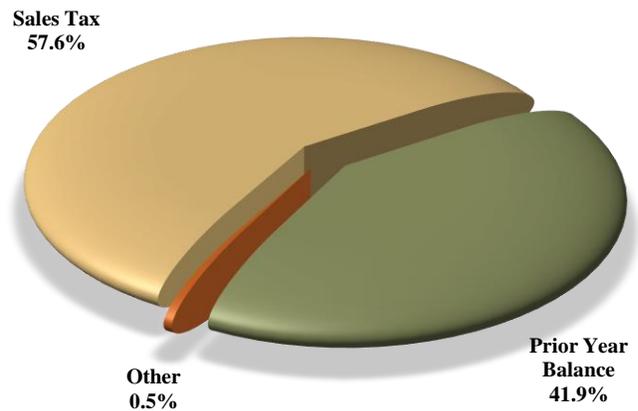
	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 77,602
REVENUES/SOURCES					
Interest	-	-	10	-	75
Impact Fees	-	-	77,592	-	140,530
Transfers In	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ 77,602	\$ -	\$ 140,605
EXPENDITURES/USES					
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING BALANCES					
Restricted for CIP	-	-	-	-	-
Restricted for Other Purposes	-	-	77,602	-	218,207
TOTAL	\$ -	\$ -	\$ 77,602	\$ -	\$ 218,207

BUDGET SUMMARIES

ONE CENT SALES SURTAX CAPITAL PROJECT FUND

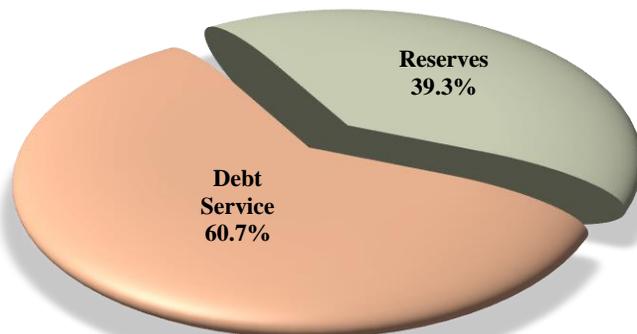
The One Cent sales Surtax Fund is a capital project fund established to account for the proceeds from the one cent sales surtax (the “Tax”) receipts and Debt service payments associated with the issuance of the \$30,000,000 Capital Improvement Revenue Bond, Series 2017. The City is obligated to use the Tax proceeds in a manner consistent with Florida Statutes Section 212.055, which provides that the Tax proceeds must be restricted to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources

The graph depicts the One Cent Sales Surtax Fund revenues by category. Tax proceeds are projected to be \$3,240,000 for fiscal year 2018. Other revenues include Interest Income projected at \$30,000 and Prior Year Balance carry forward is projected at \$2,359,819. For a more detailed discussion of One Cent Sales Surtax revenue sources, please see the Revenue Information section beginning on page 89.



Total Revenues/Sources \$5,629,819

The graph below depicts the total One Cent Sales Surtax Fund expenditures for fiscal year 2018. The projected total expenditures are \$5,629,819, which include \$3,415,525 for debt service payments and \$2,214,294 being held in reserves



Total Expenditures/ Reserves \$5,629,819

BUDGET SUMMARIES

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

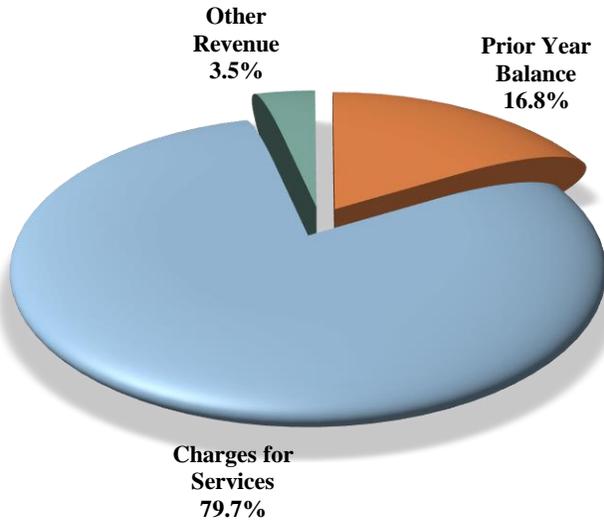
FUND NUMBER 312

	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ -	\$ -	\$ -		\$ 2,359,819
REVENUES/SOURCES					
Interest	-	-	17,539		30,000
Sales, Use and Fuel Taxes	-	-	2,340,000	2,340,000	3,240,000
Loan Proceed	-	-	30,000,000	30,000,000	-
TOTAL	\$ -	\$ -	\$ 32,357,539	\$ 32,340,000	\$ 3,270,000
EXPENDITURES/USES					
Operating	-	-	72,253		
Capital Outlay	-	-	255,046	29,935,000	
Debt Services	-	-	-	65,000	3,415,525
Operating Transfers	-	-	-		
TOTAL	\$ -	\$ -	\$ 327,299	\$ 30,000,000	\$ 3,415,525
ENDING BALANCES					
Restricted for CIP			29,670,421		
Restricted for Other Purposes	-	-	2,359,819	2,340,000	2,214,294
TOTAL	\$ -	\$ -	\$ 32,030,240	\$ 2,340,000	\$ 2,214,294

BUDGET SUMMARIES

FLEET MAINTENANCE INTERNAL SERVICE FUND

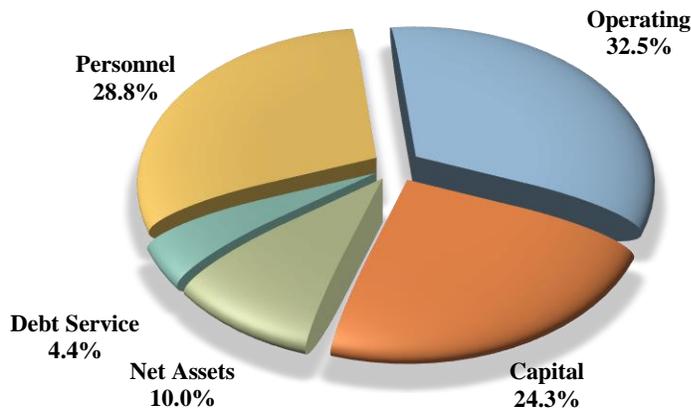
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City’s central garage facility. This fund is totally self-supported by charges levied upon all City departments. For budgeting purposes, capital purchases and principal debt service payments 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 \$2,880,448. Other revenues consist of \$60,500 of Miscellaneous Revenue, and \$67,500 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 90.

Total Revenues/ Sources \$3,614,313

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2018 by category. The projected total expenditures are \$3,614,313, which consists of \$2,217,187 of operating costs, \$876,665 of capital costs, \$158,552 for debt services payments for leased vehicles and \$361,909 being held in reserves.



Total Expenditures/ Reserves \$3,614,313

BUDGET SUMMARIES

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

FUND NUMBER 501

	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 1,225,737	\$ 1,365,280	\$ 1,893,214	(1) \$ 1,499,073	\$ 605,865
REVENUES/SOURCES					
Charges for Services	2,539,420	2,576,393	2,544,638	2,544,638	2,880,448
Interest	212	528	461	250	500
Miscellaneous	103,756	94,157	122,562	130,000	60,000
Disposition of Fixed Assets	57,270	72,624	-	-	67,500
Transfer In	-	-	-	-	-
TOTAL	\$ 2,700,658	\$ 2,743,702	\$ 2,667,661	\$ 2,674,888	\$ 3,008,448
EXPENDITURES/USES					
Public Facilities Operating	2,561,115	2,609,909	2,156,430	2,363,040	2,217,187
Capital Outlay	-	-	489,000	450,000	876,665
Debt Service	-	-	-	-	158,552
Operating Transfers	-	-	-	-	-
TOTAL	\$ 2,561,115	\$ 2,609,909	\$ 2,645,430	\$ 2,813,040	\$ 3,252,404
ENDING BALANCES					
Invested in Capital Assets	1,315,072	1,309,580	1,309,580	1,282,043	-
Unrestricted	50,208	189,493	605,865	78,878	361,909
TOTAL	\$ 1,365,280	\$ 1,499,073	\$ 1,915,445	\$ 1,360,921	\$ 361,909

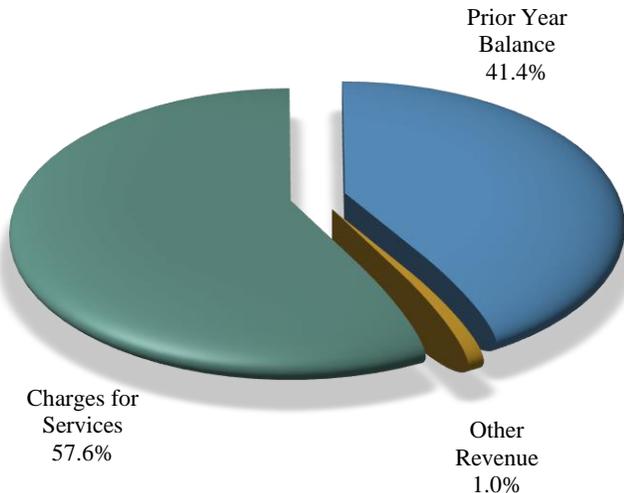
Note: Estimated Beginning Balance adjusted for effects of GASB 68

- (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 15 and FY 16 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

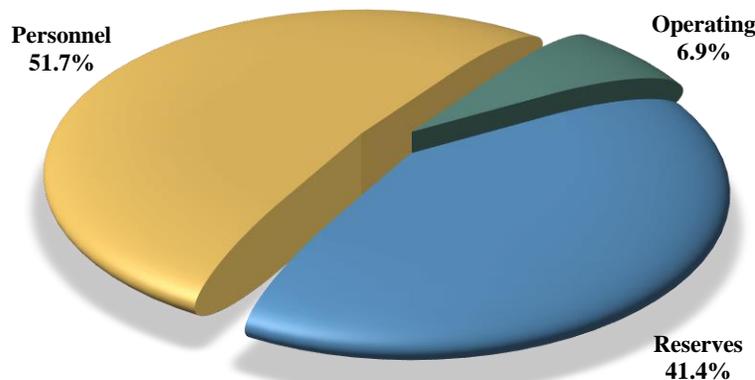
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City’s health benefit program. This fund is totally self-supported by charges levied upon all City departments. Through this fund, the City provides medical, dental, life, and 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 2018 consist of employer and employee contributions for a total of \$8,176,339. 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 \$5,865,815. For a more detailed discussion of the Self-Insurance revenue sources, please see the Revenue Information section beginning on page 91.

Total Revenues/ Sources \$14,182,954

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2018 by category. Expenditures, excluding reserves, total \$8,317,139, and consist of medical and dental claims, administrative fees, and premium payments.



Total Expenditures/ Uses \$14,182,954

BUDGET SUMMARIES

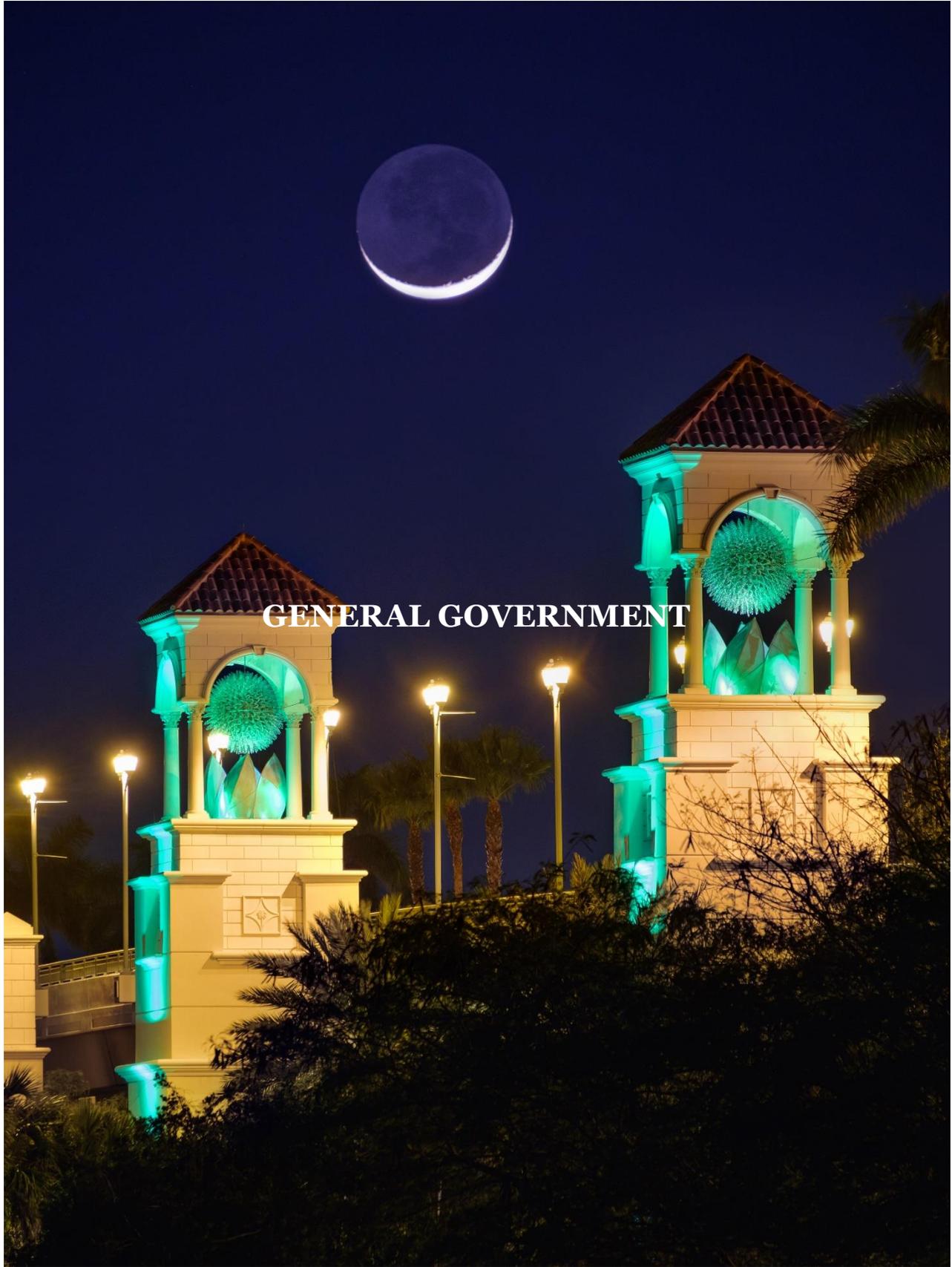
ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES SELF-INSURANCE FUND

FUND NUMBER 505

	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Amended Budget FY 2017	Budget FY 2018
BEGINNING BALANCE	\$ 5,340,489	\$ 6,148,128	\$ 7,271,641	\$ 7,271,641	\$ 5,865,815
REVENUES/SOURCES					
Charges for Services	7,922,598	8,190,141	7,272,029	7,131,769	8,176,339
Interest	5,326	5,411	3,543	5,800	5,800
Miscellaneous	93,499	163,097	139,617	135,000	135,000
Transfers In	-	-	-	-	-
TOTAL	\$ 8,021,423	\$ 8,358,649	\$ 7,415,189	\$ 7,272,569	\$ 8,317,139
EXPENDITURES/USES					
Operating	7,213,784	7,235,136	8,791,106	7,654,397	8,317,139
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 7,213,784	\$ 7,235,136	\$ 8,791,106	\$ 7,654,397	\$ 8,317,139
ENDING BALANCES					
Invested in Capital Assets	33,030	29,909	29,909	33,030	-
Unrestricted	6,115,098	7,241,732	5,865,815	6,856,783	5,865,815
TOTAL	\$ 6,148,128	\$ 7,271,641	\$ 5,895,724	\$ 6,889,813	\$ 5,865,815

BUDGET SUMMARIES





GENERAL GOVERNMENT

GENERAL GOVERNMENT

DEPARTMENTAL HIGHLIGHTS FOR FY 2018

Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$471,181	-
Administration	3	745,455	-
Public Communications	2	388,660	-
Information Technology	9	2,570,012	-
City Clerk	5	795,357	-
Legal	1	491,334	-
Purchasing and Contracts Management	1	152,445	-
Engineering	4	589,283	-
Human Resources	6	843,649	-
Finance	9	1,153,511	-
General Services	-	9,863,631	-
Self-Insurance	-	-	\$8,317,139
Planning and Zoning			
Administration	2	696,736	-
Development Compliance and Zoning	4	434,637	-
Planning	7	712,058	-
GIS	3	264,504	-
TOTAL	61	\$20,172,453	\$8,317,139



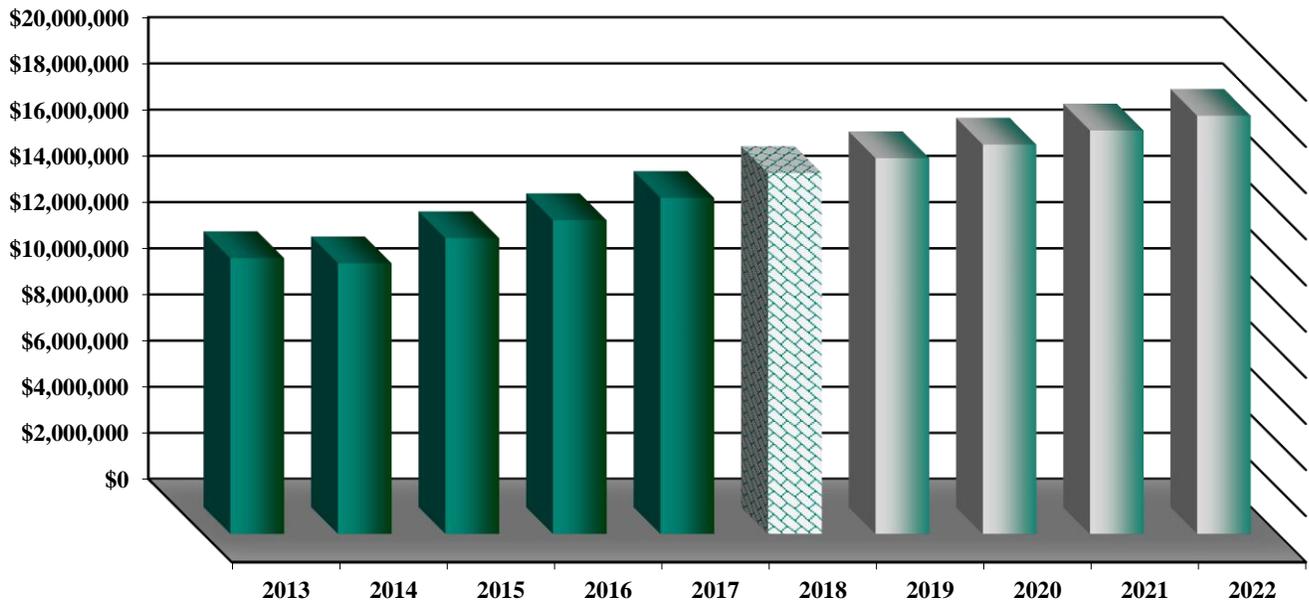
GENERAL GOVERNMENT

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 2018 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 2013 through 2016, estimated actual amounts for fiscal year 2017, adopted budget for fiscal year 2018, and projected amounts for years 2019 through 2022 for the General Government Operations in the General Fund.

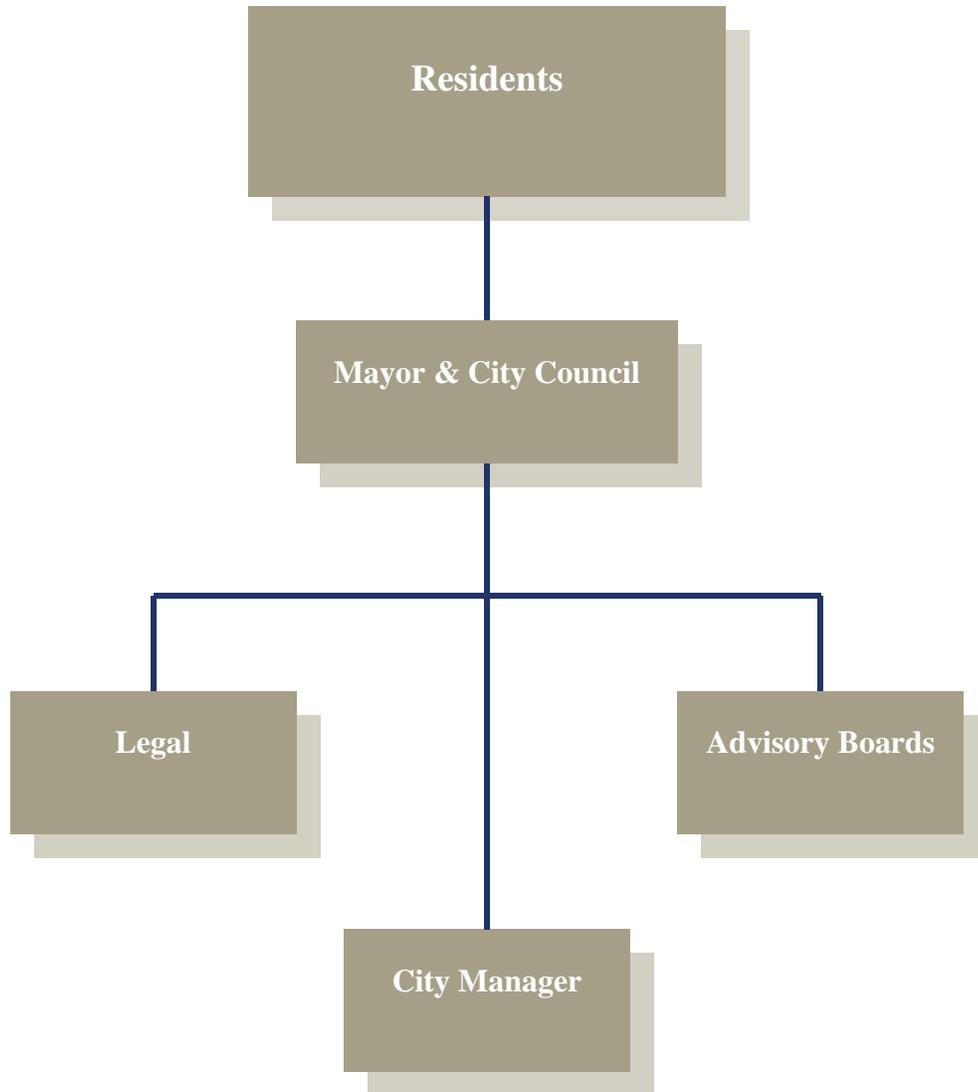
To achieve a meaningful analysis of historical expenditure trends, the following graph compares operating costs only; capital expenditures, transfers, and debt service payments have been removed and are featured in separate sections of this book.



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

GENERAL GOVERNMENT

CITY COUNCIL



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

The City Council legislatively establishes policies in the form of ordinances, resolutions, or motions, which determine the laws, proceedings and service levels for the City. Council meetings are held in the Council Chambers at City Hall at 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 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	307,670	310,731	317,665	317,664	309,367
Other Operating	45,915	40,063	27,651	161,087	161,814
Subtotal Operating	\$ 353,585	\$ 350,794	\$ 345,316	\$ 478,751	\$ 471,181
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 353,585	\$ 350,794	\$ 345,316	\$ 478,751	\$ 471,181

BUDGET HIGHLIGHTS

The City Council budget of \$471,181 reflects a 1.59% decrease over the fiscal year 2017 adopted budget of \$478,774.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
5	5	0	0	0	0	5

GENERAL GOVERNMENT

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

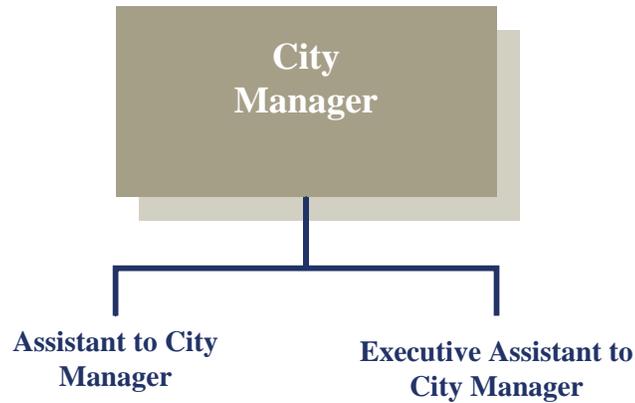
Promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge

Goal #10

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

GENERAL GOVERNMENT

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 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	514,785	557,220	568,016	621,386	629,640
Other Operating	67,863	68,078	88,848	115,605	115,815
Subtotal Operating	\$ 582,648	\$ 625,298	\$ 656,864	\$ 736,991	\$ 745,455
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 582,648	\$ 625,298	\$ 656,864	\$ 736,991	\$ 745,455

BUDGET HIGHLIGHTS

The Administration budget of \$745,455 reflects an increase of 1.1% from the fiscal year 2017 adopted budget of \$737,046

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
3	3	0	0	0	0	3

GENERAL GOVERNMENT

ADMINISTRATION (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Collaborated with each City department to execute a City Council Orientation Workshop, which was open to the public, streamed live, and is available for viewing on the City's website. The purpose of the workshop was to give a thorough overview of each of the City's departments, the responsibilities of staff, and the role of the City Council in a Council-Manager form of government.
- ✓ Established and implemented the Speakers Bureau, a program that provides community organizations, business and professional organizations, civic and social groups, educational groups, homeowner and property owner associations, and residents an opportunity to request a member of the City Council to present an overview of what is occurring in the City.
- ✓ Conducted the 2017 Resident Opinion Survey to assess residents' satisfaction with the delivery of City services and quality of life in Palm Beach Gardens.
- ✓ Advocated key legislative priorities for the City, such as the importance of home rule and economic development programs, to local business and professional organizations, as well as to the Governor and the Florida Legislature.
- ✓ Represented the City as an exhibitor at the Palm Beach North Chamber of Commerce's 2016 Business Expo to promote the City's economic development incentives, provide information on how to do business with the City, and guidance on how to start a business in the City.
- ✓ Held various town hall meetings, public workshops, and intergovernmental meetings, such as: Florida Department of Transportation (FDOT) workshops for I-95 Interchange Improvements; Osprey Isles Town Hall Meeting regarding annexation; Carleton Oaks Town Hall Meeting regarding annexation; and City Council Orientation Workshop.
- ✓ Hosted a Meet and Greet Reception with the State of Florida's Insurance Consumer Advocate Sha'Ron James for the public.
- ✓ Collaborated on various committees, programs, and projects, 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); Community Development Block Grant (CDBG) (HUD) Program; Capital Improvement Program (Five Year Capital Plan); City Wellness Committee; Zika Awareness; Solar and Electric Vehicle Initiative Program; Weather the Storm Event Committee; and Palm Beach Gardens and Anita Banks for Corey Foundation, Inc. Unity Day Event Committee.

GENERAL GOVERNMENT

ADMINISTRATION (CONTINUED)

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	2	1	2
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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 52 – 60.

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 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	99,374	107,117	164,810	192,529	200,460
Other Operating	43,227	134,283	145,974	191,400	188,200
Subtotal Operating	\$ 142,601	\$ 241,400	\$ 310,784	\$ 383,929	\$ 388,660
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 142,601	\$ 241,400	\$ 310,784	\$ 383,929	\$ 388,660

BUDGET HIGHLIGHTS

The Public Communication’s budget of \$388,660 reflects an increase of 19.2% from the fiscal year 2017 adopted budget of \$325,947. This increase is due, in part, for additional professional services for City information and communication initiatives.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
1	2	0	0	0	0	2

GENERAL GOVERNMENT

PUBLIC COMMUNICATIONS (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Assisted in organizing and marketing community hurricane event- “Weather the Storm”
- ✓ Planned and executed logistics and creative components of Fire Rescue Public Service Announcement- “Time = Brain: Stroke Awareness PSA”
- ✓ Presented media relations best practices at a regional Florida League of Cities board meeting
- ✓ Organized and implemented the City’s first Resident Photography Contest
- ✓ Created and documented a public relations opportunity for Elite Youth golfers of the Sandhill Crane Golf Club to detail their experience behind the scenes at The Honda Classic- “The Honda Experience”
- ✓ Planned and marketed a community outreach event in cooperation with community groups- “Unity Day”
- ✓ Assisted as liaison and coordinated outreach to community groups on behalf of Administration
- ✓ Planning & press coverage for City Events:
 - Joseph R. Russo Sports Complex
 - Unity Day
 - Arbor Day
 - Compassionate Friends Memorial Garden Groundbreaking & Ribbon Cutting
 - Holiday Joy Drive
 - Ball Stars Youth Camp
 - PGA of America CBS Special

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	20	25
✚ Initiate and write press releases, public service announcements and articles for distribution via traditional and social media	12	20	25
✚ Produce frequent media advisories that detail city projects, events or initiatives	20	30	40
✚ Quarterly publication	4	4	4

GENERAL GOVERNMENT

PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	4
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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 2016	Estimated FY 2017	Projected FY 2018

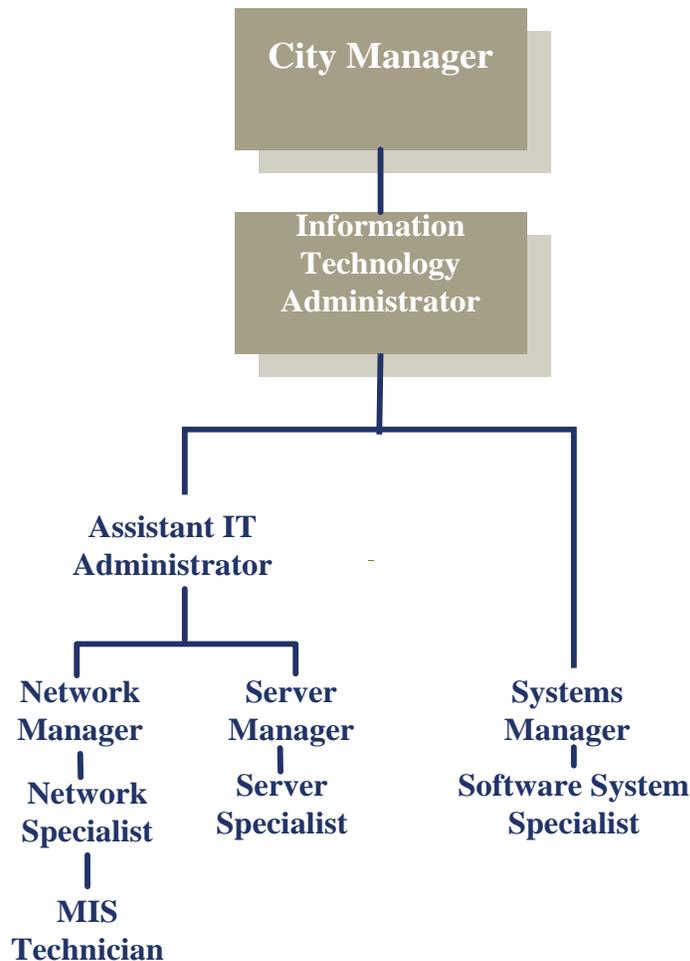
Service Level Objective: Increase the number of followers of the City’s social media pages- Facebook, Twitter, Instagram

Outputs:

✚ Number of Facebook Followers- City Hall	4,040	4,100	4,150
✚ Number of Facebook Followers-Recreation	2,595	2,600	2,650
✚ Number of Facebook Followers- Golf	1,224	1,238	1,250
✚ Number of Twitter Followers	3,500	4,500	4,650
✚ Number of Instagram Followers	270	250	300
✚ Number of Facebook Followers-GreenMarket	0	0	480

For a complete list of the City Council’s Goals, please refer to pages 52 – 60.

INFORMATION TECHNOLOGY



The Information Technology Department (IT) strives to leverage cost-effective and innovative technology solutions to provide our taxpayers with high quality service and support while ensuring the technology is aligned with the goals and objectives of all business units.

Duties consist of directing the development, deployment, and support of all IT systems and professional services, vendor relationships, and customer service for the city. IT oversees all projects relating to data communications to coordinate city efforts in developing more efficient work processes. This coordination is essential in eliminating duplication of effort, avoiding redundant expenditures and accelerating the development and implementation of technologies.

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

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	833,893	856,967	990,253	1,000,205	1,055,122
Other Operating	809,870	1,125,084	1,165,983	1,207,525	1,262,490
Subtotal Operating	\$ 1,643,763	\$ 1,982,051	\$ 2,156,236	\$ 2,207,730	\$ 2,317,612
Capital	231,371	151,091	217,175	217,175	252,400
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,875,134	\$ 2,133,142	\$ 2,373,411	\$ 2,424,905	\$ 2,570,012

BUDGET HIGHLIGHTS

The Information Technology budget of \$2,570,012 reflects a 6.9% increase over the prior year's adopted budget of \$2,402,442. This is due, in part, to additional equipment and software for new Police officers and a new Network Security appliance that was recommended in the 2017 Network Security Audit.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
8	9	0	0	0	0	9

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Successfully completed and passed an extensive Network Security and Vulnerability Audit
- ✓ Extended City Network to include Mirasol Park and the City Skate Park
- ✓ Upgraded City’s Storage Area Network
- ✓ Upgraded the City’s automated employee scheduling solution (TeleStaff)
- ✓ Added enhanced data security system to protect servers from malware

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	3,900	4,000	4,100
✚ Number of online inspections scheduled	9,000	9,985	11,250
✚ Number of online business license renewals	3,200	4,575	4,750
✚ Number of pbgfl.com subscribers	13,500	13,700	14,000

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	519	536	556
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GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

Outputs (continued):

+ Number of workstations supported	289	307	322
+ Number of laptops supported	172	189	217
+ Number of copiers supported	18	17	17
+ Number of completed work orders	4,395	5,592	6,200
+ Average amount of email received per month	345,230	355,586	362,500
+ Average Malware blocked per month	345	362	380
+ Number of email blocked as SPAM per month	215,008	232,208	236,500
+ Size of data storage (Terabytes)	30	34	38

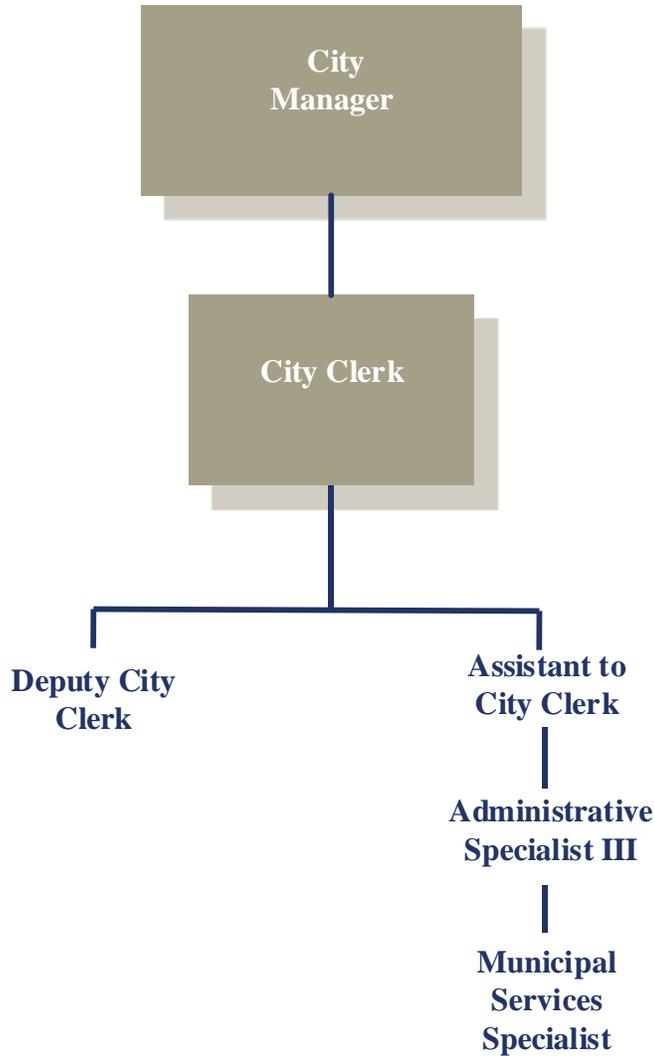
Service Level Objective: Maintain a highly trained, motivated, and professional work force to provide quality service to residents, businesses, and co-workers

Efficiency Measures:

+ CGCIO employees (Certified Government Chief Information Officer)	2	2	2
+ PMP employees (Certified Project Management Professional)	1	1	1
+ CISSP employees (Certified Information Systems Security Professional)	1	1	1
+ MCSA Windows employees (Microsoft Certified Systems Associate)	3	3	4
+ MCSE Server employees (Microsoft Certified Systems Expert)	3	3	3
+ MCSE Data Platform employees (Microsoft Certified Systems Expert)	1	1	1
+ CCNA employees (Cisco Certified Network Associate)	1	1	1

For a complete list of the City Council's Goals, please refer to pages 52 - 60.

CITY CLERK



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

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	447,427	516,560	566,927	573,171	613,407
Other Operating	31,251	60,309	202,553	151,837	181,950
Subtotal Operating	\$ 478,678	\$ 576,869	\$ 769,480	\$ 725,008	\$ 795,357
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 478,678	\$ 576,869	\$ 769,480	\$ 725,008	\$ 795,357

BUDGET HIGHLIGHTS

The City Clerk budget of \$795,357 reflects an 9.69% increase over the prior year adopted budget of \$725,065. This is due, in part, to an expected increase in the cost of providing Municipal Elections.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
5	5	0	0	0	0	5

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Responded to 95% of all public records requests within five days
- ✓ Provide resources and support to properly maintain records to comply with GS1-SL
- ✓ Provide City Council members electronic correspondence and voicemails
- ✓ Ensure all advisory board meeting agendas, recordings and minutes were in compliance with the Code of Ordinances
- ✓ Provided new board member appointments with orientation and ensured 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
- ✓ Updated the Ethics Commission Database annually to ensure Financial Disclosure Forms are mailed to public officers and employees required to file
- ✓ Provide support with the agenda
- ✓ Process, transmit, and record agenda documents as required, preserved materials in accordance with GS-SL
- ✓ Prepare legal notices and display ads for Council agenda items, RFP’s, and elections
- ✓ Manage the reconciliation, billing, and collection of payments
- ✓ Conducted Records Management and Public Records Training to departmental Records Management Liaison Officers

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	40	44
✚ Number of all other publicly noticed meetings	172	193	210

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	47	51	51
✚ Hire Poll workers.	135	174	174

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.	546	663	675
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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	207	210	225
✚ Number of legal and display ads prepared and advertised	74	110	120

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	282	220	220
✚ Number of pages imaged	123,078	120,000	120,000

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Outputs:

✚ Number of public records requests	316	340	275
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Efficiency Measures:

✚ Average number of days to fill public records requests	4.56	4.42	4.0
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For a complete list of the City Council’s Goals, please refer to pages 52 – 60.

GENERAL GOVERNMENT

LEGAL



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

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

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

GENERAL GOVERNMENT

LEGAL (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	97,156	106,172	104,952	108,633	112,529
Other Operating	277,212	353,270	361,702	360,800	378,805
Subtotal Operating	\$ 374,368	\$ 459,442	\$ 466,654	\$ 469,433	\$ 491,334
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 374,368	\$ 459,442	\$ 466,654	\$ 469,433	\$ 491,334

BUDGET HIGHLIGHTS

The Legal Department budget of \$491,334 reflects a 4.66% increase over the fiscal year 2017 adopted budget of \$469,446.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
1	1	0	0	0	0	1

GENERAL GOVERNMENT

LEGAL (CONTINUED)

FISCAL YEAR 2017 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 Hearing 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 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	17	20	20
✚ Resolutions prepared/reviewed	82	85	85
✚ Contracts prepared and/or reviewed	330	276	276
✚ Litigation/Claims	3/	4/3	4/3
✚ Parking Violation Hearings	3	5	5

For a complete list of the City Council’s Goals, please refer to pages 52 - 60.

GENERAL GOVERNMENT

PURCHASING AND CONTRACTS MANAGEMENT



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

The Purchasing Department's goal is to provide the City with the required goods and services in the most cost-effective manner and at the time and place necessary to help ensure that the City provides the public timely and quality service. The purchasing function involves the procurement of goods, materials, supplies, equipment, and services at the lowest possible cost consistent with the quality needed for the daily operations of various City departments. The Department's 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 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	132,863	129,056	134,639	145,813	143,295
Other Operating	3,033	3,322	2,700	8,650	9,150
Subtotal Operating	\$ 135,896	\$ 132,378	\$ 137,339	\$ 154,463	\$ 152,445
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 135,896	\$ 132,378	\$ 137,339	\$ 154,463	\$ 152,445

BUDGET HIGHLIGHTS

The budget of \$152,445 reflects a -1.30% decrease from the fiscal year 2017 adopted budget of \$154,478.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
1	1	0	0	0	0	1

GENERAL GOVERNMENT

PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ City Council proclaimed March as National Procurement Month.
- ✓ Department obtained UPPCC Agency certification Award for 2017.
- ✓ Department negotiated cost savings of more than \$250,000.
- ✓ No lapsed contracts.
- ✓ City received National Procurement Institute’s Achievement of Excellence in Procurement Award.
- ✓ Managed multiple solicitations for CIP Projects under \$30M+ bond without additional staffing.

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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:

✚ Number of unauthorized purchases	8	6	5
✚ Number of lapsed or terminated contracts	0	1	0

GENERAL GOVERNMENT

PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Outputs:

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

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

Effectiveness Measures:

✚ Number of errors detected in purchasing requisitions	6	4	3
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Service Level Objective: Ensure purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state and city regulations

Outputs:

✚ Number of purchase orders processed	1,166	1,180	1,100
✚ Number of purchasing card transactions	6,542	5,630	6,000
✚ Number of contract solicited and awarded	55	75	65
✚ Number of agreements drafted and awarded	70	85	75

Efficiency Measures:

✚ Improve content and relevance of information on Purchasing webpage on City’s website by regular updating of City contract listing and other Solicitation information	On-going	On-going	On-going
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GENERAL GOVERNMENT

PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	400,000
✚ Grant funding awarded	50,000	30,000	200,000
✚ Grant funding pending	0	50,000	0

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

Outputs:

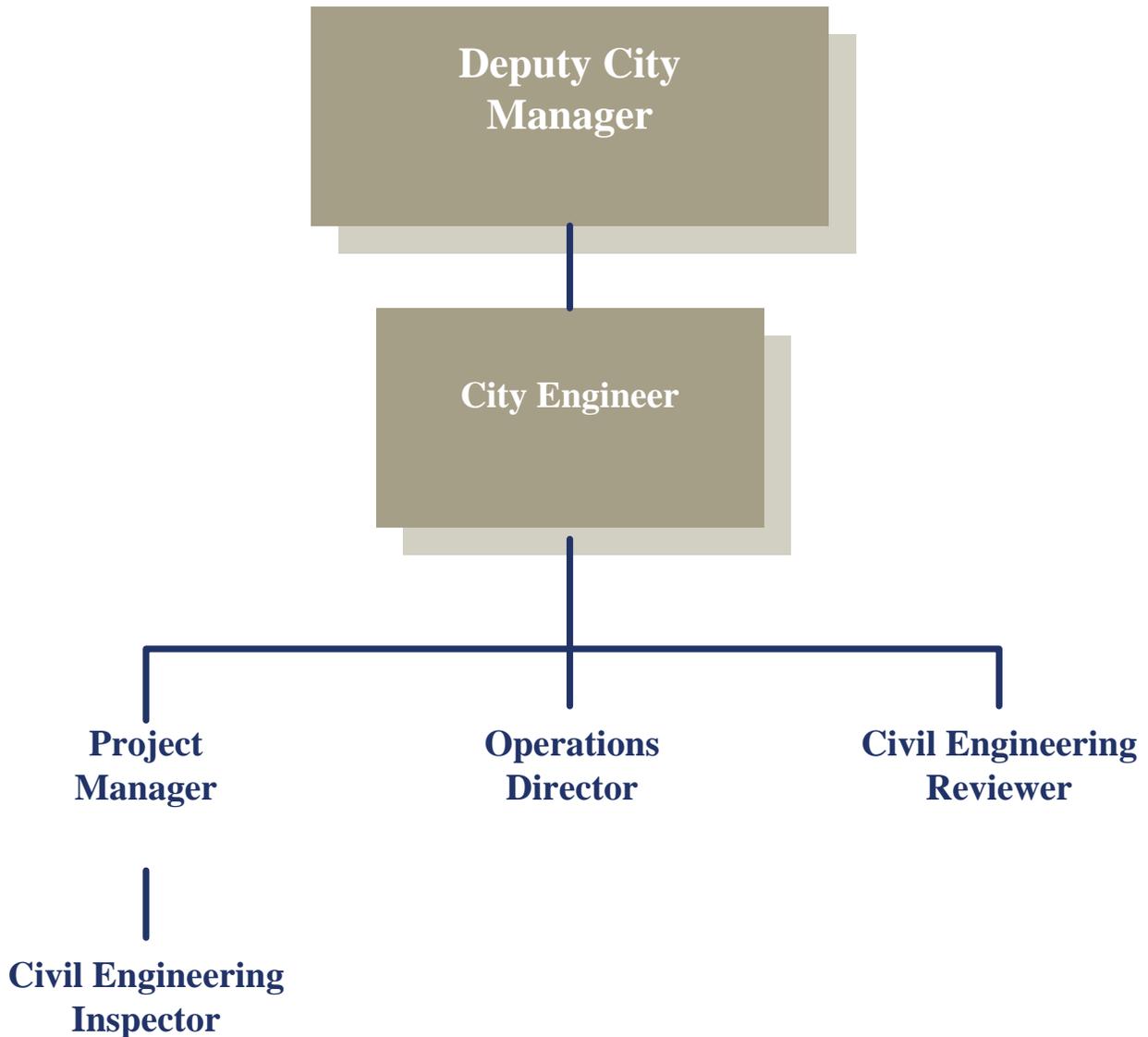
✚ Annual Purchasing and Finance Workshop	1	1	1
✚ Vendor Workshop	2	1	2
✚ OIG Fraud Workshop	1	0	0

* Information not available

For a complete list of the City Council's Goals, please refer to pages 52 - 60.

GENERAL GOVERNMENT

ENGINEERING



The mission of the Engineering Department is to provide high quality and efficient civil engineering services to the City with regards to facilities planning, engineering studies, design, and construction contract administration. The Engineering Department also reviews subdivision plans and plats; as well as performs paving, drainage, and utility inspections. The Department coordinates with Palm Beach 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 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	357,895	427,123	526,743	529,805	538,403
Other Operating	2,093	16,237	36,478	42,023	50,880
Subtotal Operating	\$ 359,988	\$ 443,360	\$ 563,221	\$ 571,828	\$ 589,283
Capital	-	22,543	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 359,988	\$ 465,903	\$ 563,221	\$ 571,828	\$ 589,283

BUDGET HIGHLIGHTS

The Engineering Department budget of \$589,283 reflects a 2.90% increase over the fiscal year 2017 adopted budget of \$572,655.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
4	4	0	0	0	0	4

Note: Operations Director position reports to City Engineer but is funded out of Community Services Public Works Administration department.

GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

FISCAL YEAR 2017 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, Joe Russo Athletic Center (City Park), and Shady Lakes Drive phase I and phase II
- ✓ 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 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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 2016	Estimated FY 2017	Projected FY 2018

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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Efficiency Measure:

✚ Percent of development projects reviewed within 10 days (current level of service is 14 days)	91%	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

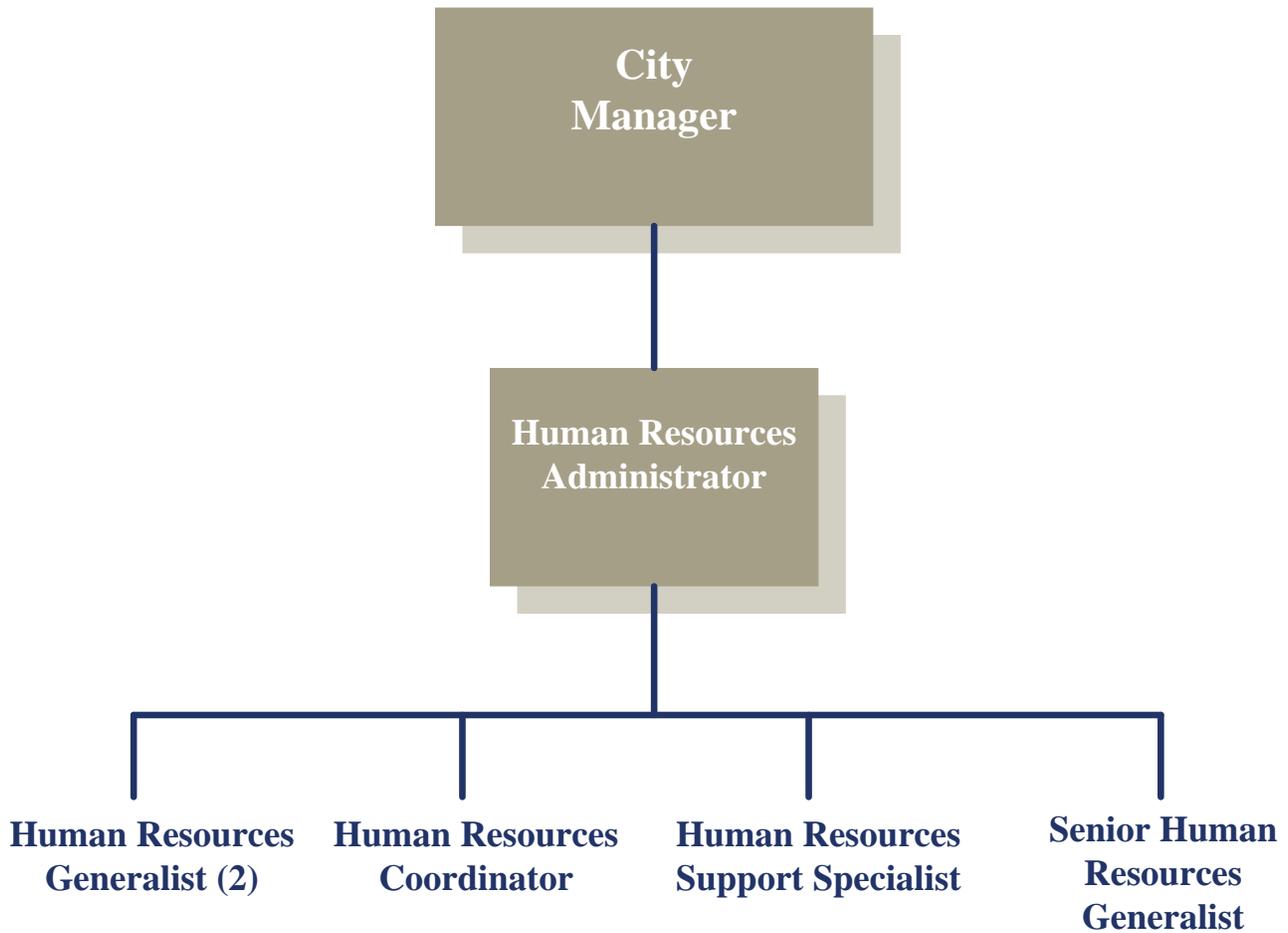
Service Level Objective: Manage the City’s Capital Improvement Program through the use of sound fiscal policies

Output Measure:

✚ Capital Projects completed	6	10	10
✚ Dollars allocated for Capital Projects (in millions)	5.5	11.5	10
✚ Dollars spent on Capital Projects (in millions)	4	5	5

For a complete list of the City Council’s Goals, please refer to pages 52 – 60.

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 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	502,022	532,210	593,076	613,442	653,199
Other Operating	103,874	169,746	183,734	189,150	190,450
Subtotal Operating	\$ 605,896	\$ 701,956	\$ 776,810	\$ 802,592	\$ 843,649
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 605,896	\$ 701,956	\$ 776,810	\$ 802,592	\$ 843,649

BUDGET HIGHLIGHTS

The Human Resources budget of \$843,649 reflects an increase of 9.83% from the 2017 fiscal year adopted budget of \$768,106. This increase is due, in part, to one (1) part-time staff member going to a full-time position.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
5	5	0	0	0	1	6

GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Organized and provided City's 5th Employee Health and Wellness Expo
- ✓ Stop Loss Insurance negotiated 3.33% reduction in fees, saving \$60,000 in premium cost
- ✓ EAP renewal for 3 years no rate increase
- ✓ Dental renewal for 3 years no rate increase
- ✓ Negotiated a new improved Employee Health Center agreement for 5 years, with specific performance guarantees and administrative fees to remain unchanged
- ✓ Savings \$406,538 in health care claims due to Health Center utilization this past year
- ✓ Employee's use of in-network Florida Blue medical services resulted in 73.5% in savings
- ✓ Restructured electronic personnel files to improve security and workflow
- ✓ Transitioned to paperless employee records for all past employees
- ✓ 100% compliance in City-wide re-training for the Palm Beach County Code of Ethics
- ✓ Completed bi-annual EEO-4 Reporting
- ✓ Researched market data for all part-time positions; restructured those pay grades to align with market
- ✓ Implemented Compensation/Classification Study for 150 General Employee non-bargaining positions
- ✓ Updated all job descriptions for all General Employee positions (bargaining and non-bargaining)
- ✓ Conducted market rate analysis for all SEIU positions, as part of contract negotiations
- ✓ Completed collective bargaining with the SEIU for a new 3- year contract in 1 session, including new salary plan
- ✓ Coordinated training for new supervisors and managers through the Florida Institute of Government
- ✓ Coordinated teambuilding and communications training for Youth Enrichment Center
- ✓ Implemented a new internship program, working with Palm Beach State College
- ✓ Researched and revised City's performance management program, including implementation and training on new policy and procedures
- ✓ Implemented new testing for Fire Medic recruitments through professional National Testing Network, saving approximately \$20,000 in pre-employment testing costs
- ✓ Created a new incentive program for Building Inspectors and Plans Examiners who had more than the required number of licenses

GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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)	2	1	5
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Effectiveness Measures:

✚ Total number of complaints investigated	5	5	5
✚ Total number of grievances filed after step 1	1	2	2
✚ Total number of grievances resolved by MOU	0	1	1
✚ Total number of arbitrations	1	2	2
✚ Total number of EEOC complaints resolved	0	0	1
✚ Total number of Employee Disciplinary actions	27	42	50
✚ Total number of Performance Improvement Plans	3	4	4

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

Outputs:

✚ Advertised positions	104	91	85
✚ Applications reviewed	2,680	2,196	2,200
✚ Job interviews conducted	300	301	300
✚ Personnel action forms	930	1,316	1200
✚ # of approved full time and part time employees	590	610	629
✚ # of full time and part time new hires	137	145	150

Efficiency Measures:

✚ HR Operating Cost as a % of City payroll	2%	2.3%	2.5%
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GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Outputs:

✚ Open Enrollment Meetings	3	6	5
✚ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	36	36	36
✚ % of employees attending Benefits Expo	38%	42%	45%
✚ Benefits orientations conducted	12	12	12
✚ FMLA requests processed	92	97	100

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)	22%	15%	15%

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	33	25	25
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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	4	5	5
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Effectiveness Measures:

✚ Maintain a Citywide annual turnover rate less than 10% for full time employees	13%	7%	9%
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GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Outputs:

✚ % of employees attending training	95%	99%	99%
✚ Number of training programs developed and implemented	4	4	4
✚ Number of supervisory training programs developed and implemented	2	3	4

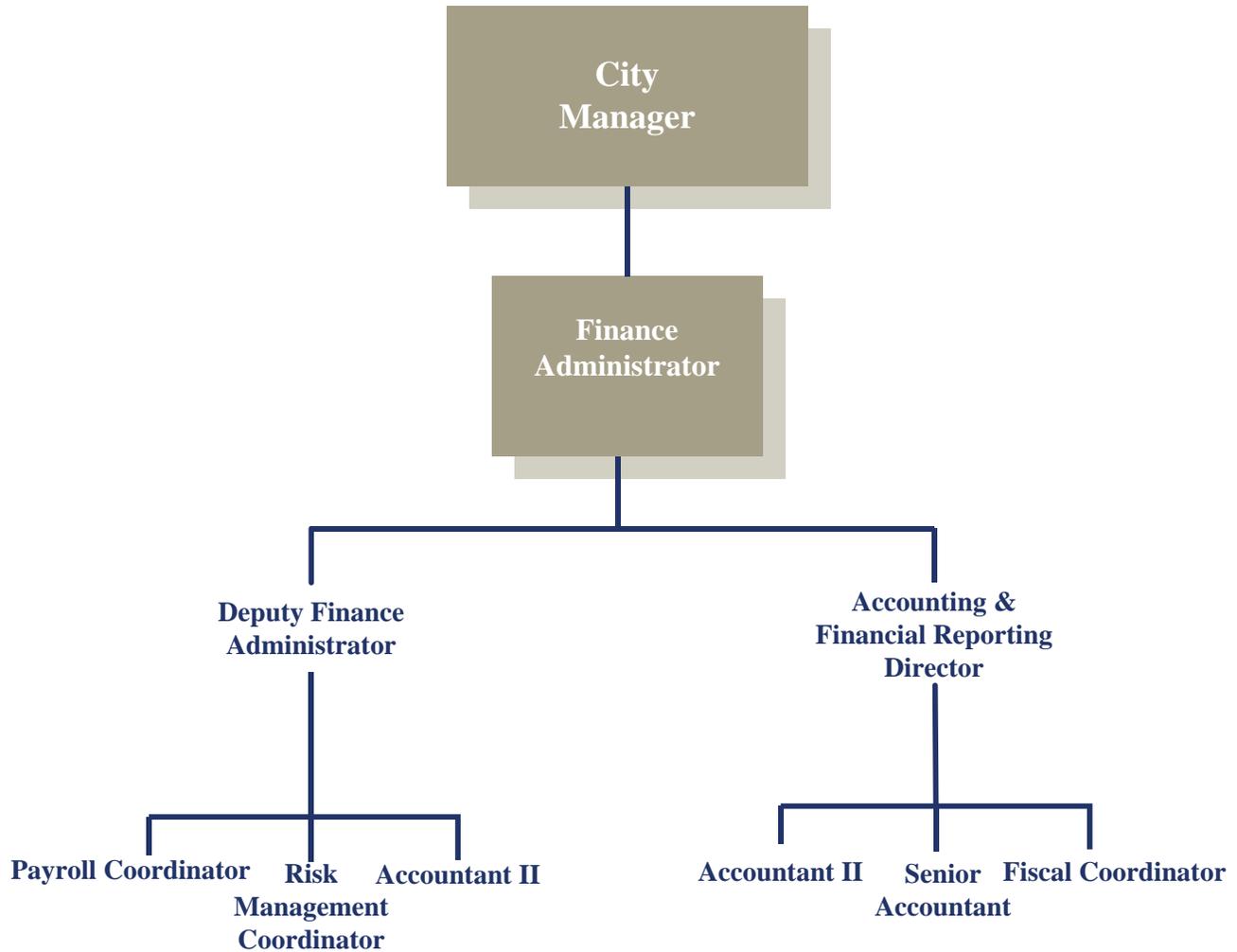
Effectiveness Measures:

✚ 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 52 – 60.

GENERAL GOVERNMENT

FINANCE



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

GENERAL GOVERNMENT

FINANCE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	970,706	1,014,493	1,072,123	1,119,601	1,138,251
Other Operating	7,577	10,603	12,583	15,220	15,260
Subtotal Operating	\$ 978,283	\$ 1,025,096	\$ 1,084,706	\$ 1,134,821	\$ 1,153,511
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 978,283	\$ 1,025,096	\$ 1,084,706	\$ 1,134,821	\$ 1,153,511

BUDGET HIGHLIGHTS

The Finance budget of \$1,153,511 reflects a 1.64% increase in expenditures from the 2017 fiscal year adopted budget of \$1,134,943.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
9	9	0	0	0	0	9

GENERAL GOVERNMENT

FINANCE (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded the Distinguished Budget Award by the Government Finance Officers' Association of the United States and Canada (GFOA) for the 20th year
- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the 22nd consecutive year
- ✓ Received no Management Letter Comments in the Audit Report for the fiscal year 2016 audit (only 2 comments have been noted in the last 8 years)
- ✓ Facilitated moving the City's custodial account from TD Bank to Regions Bank to achieve better customer service
- ✓ Presented financial impact schedules to representatives from Carleton Oaks and Osprey Isles regarding annexation into the City
- ✓ Implemented Government Accounting Standards Statement 72 Fair Value Measurement and Application in the FY 2016 Comprehensive Annual Financial Report
- ✓ Worked with Capital Improvement Team to develop a plan to fund various capital projects necessitated by the growth of the City
- ✓ Prepare staff report and presentation to Council regarding One-Cent Infrastructure Sales Surtax projects and funding plan
- ✓ Coordinated issuance of \$30 million Series 2017 Capital Improvement Revenue Bond
- ✓ Coordinated and prepared FEMA request for reimbursement for Hurricane Matthew
- ✓ Prepared response to FEMA regarding FEMA's denial of City's appeal to issues raised in 2013 Homeland Security Office of Inspector General Audit
- ✓ Served on the Selection Committee for the food and beverage operation at the new golf clubhouse
- ✓ Prepared budget article for the *Signature City Magazine*
- ✓ Served on Selection Committee for the design-build of the new Operations Center project
- ✓ Prepared policies and procedures for the new Budget Oversight Review Board to include the review of the One-Cent Infrastructure Sales Surtax expenditures
- ✓ Worked with Director of Public Facilities to devise a 5-year projection and funding plan for acceleration of the replacement of non-public safety vehicles and equipment
- ✓ Continued working with Community Services during the budget development process to determine the timing of several major capital projects
- ✓ Coordinated with various City departments to amend the City's Capital Improvement Element (CIE)

GENERAL GOVERNMENT

FINANCE (CONTINUED)

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	03/31/2017	03/31/2018	03/31/2019
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Effectiveness Measures:

✚ Number of years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA	21	22	23
✚ 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	0.24%	**
✚ Weighted average yield on investments	N/A	0.51%	**
✚ % Actual to benchmark		2.12%	**

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	19	20	21
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GENERAL GOVERNMENT

FINANCE (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Outputs:

✚ Number of payroll checks issued	606	496	400
✚ Number of direct deposits processed	14,998	15,705	16,300
✚ Percentage of employees utilizing direct deposit	98%	97%	98%
✚ Number of A/P checks issued	2,969	2,697	2,831
✚ Number of purchase orders processed	1,166	1,180	1,110
✚ Number of A/P ACH/EFT processed	2,018	1,995	2,094
✚ Number of purchasing card transactions	6,542	2,697	2,831

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

Efficiency Measures:

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

**Goal is to meet or exceed benchmark

For a complete list of the City Council's Goals, please refer to pages 52 - 60.

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 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	615,079	546,451	149,581	179,251	359,686
Other Operating	5,161,181	5,028,935	5,023,004	5,286,510	5,222,458
Subtotal Operating	\$ 5,776,260	\$ 5,575,386	\$ 5,172,585	\$ 5,465,761	\$ 5,582,144
Capital	7,898	-	170,380	-	-
Debt Service	4,158,814	4,047,309	3,606,904	3,606,904	3,594,874
Transfers	7,280,992	2,445,573	1,217,000	1,217,000	686,613
Other Uses	-	-	-	-	-
Total	\$ 17,223,964	\$ 12,068,268	\$ 10,166,869	\$ 10,289,665	\$ 9,863,631

BUDGET HIGHLIGHTS

The General Services budget of \$9,863,631 reflects an increase of 2.88% from the fiscal year 2017 adopted budget of \$9,587,153.

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

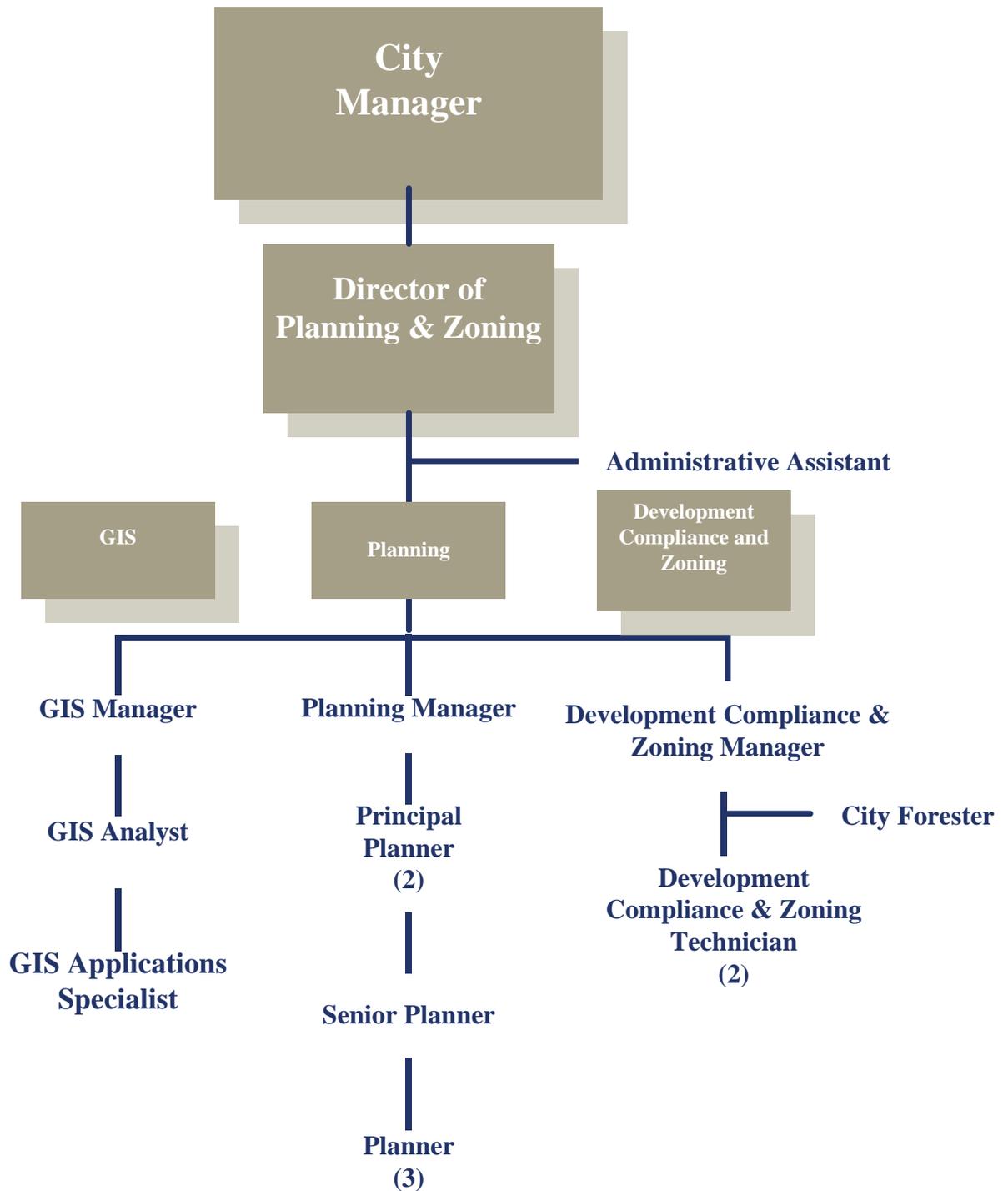
Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	6,260,765	6,277,944	6,677,334	6,709,334	7,332,834
Other Operating	953,019	947,901	2,113,772	945,063	984,305
Subtotal Operating	\$ 7,213,784	\$ 7,225,845	\$ 8,791,106	\$ 7,654,397	\$ 8,317,139
Capital	-	9,291	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 7,213,784	\$ 7,235,136	\$ 8,791,106	\$ 7,654,397	\$ 8,317,139

BUDGET HIGHLIGHTS

The Self-Insurance Fund budget of \$8,317,139 reflects an 8.66% increase from the fiscal year 2017 adopted budget of \$7,654,397. 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)

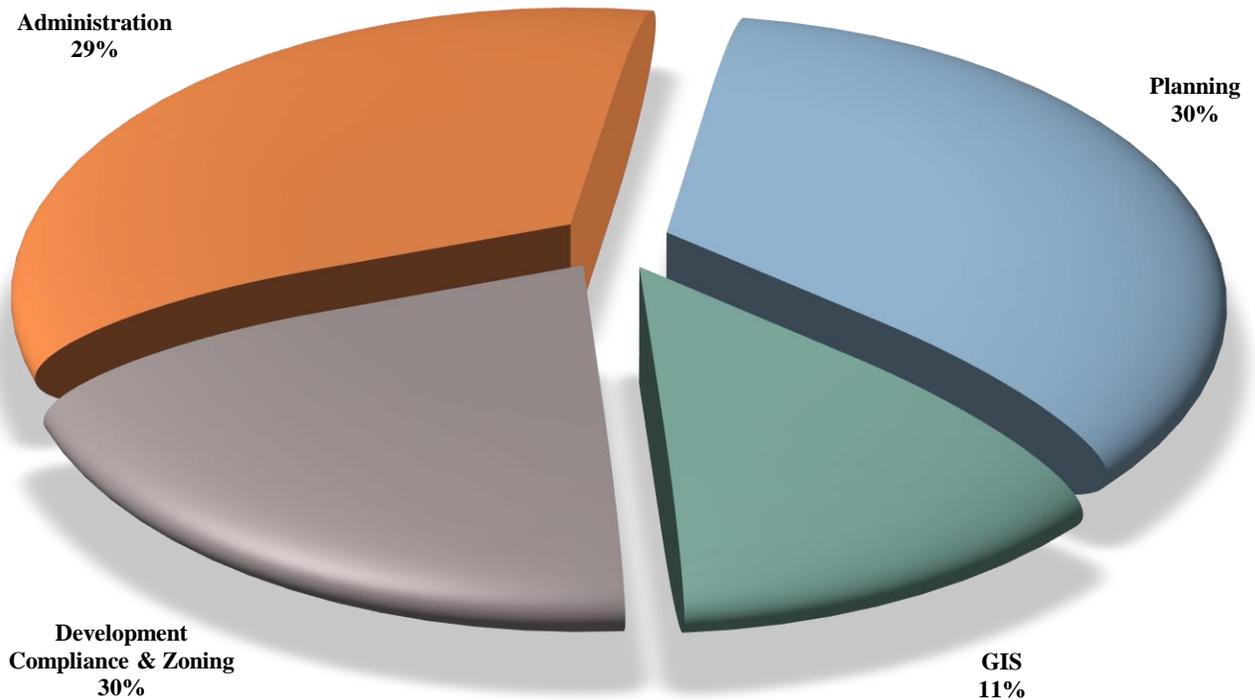
The Administration Division oversees the department and promotes quality development and preferred growth while protecting the health, safety and welfare of all residents through the enforcement of applicable City codes.

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 2018
Administration	\$696,736
Development Compliance & Zoning	434,637
Planning	712,058
GIS	264,504
Total	\$2,107,935



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	1,270,971	1,392,827	1,516,857	1,580,357	1,718,620
Other Operating	87,731	88,829	606,356	607,293	389,315
Subtotal Operating	\$ 1,358,702	\$ 1,481,656	\$ 2,123,213	\$ 2,187,650	\$ 2,107,935
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,358,702	\$ 1,481,656	\$ 2,123,213	\$ 2,187,650	\$ 2,107,935

BUDGET HIGHLIGHTS

The total Planning and Zoning budget of \$2,107,935 reflects a 7.37% increase over the fiscal year 2017 adopted budget of \$1,963,266. This is due, in part, to an increase in personnel costs which includes one (1) Transfer in from the Golf division which was reclassified to a Planning Manager.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
14	15	1	0	0	0	16

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Received the “Tree City USA” re-certification for the 29th year
- ✓ Processed one (1) project for Targeted Expedited Permitting
- ✓ Received \$120,000 from the South Florida Transit Orientated Development Grant Program
- ✓ The City accepted and approved nine (9) single family homes for its CDBG Residential Rehabilitation Assistance Program
- ✓ Analyzed 26 areas for future Annexation and processed an annexation for Osprey Isles and Carleton Oaks
- ✓ As a Department, over 400 permits were processed including numerous planning petitions such as 31 Administrative Amendments, 13 Minor Administrative Amendments, 5 Land Development Regulation Amendments, 3 Planned Unit Developments and Amendments, 2 Planned Community Development Amendments, 3 Major Conditional Uses and 6 Miscellaneous Petitions
- ✓ GIS provides continuing maintenance and support for the North County Dispatch Center comprised of (5) municipalities
- ✓ The GIS Division developed a mobile application for the use on tablets and smart phones for the Mobility Study conducted by the P&Z Dept
- ✓ The GIS Division created several maps and graphics for the City’s events such as Unity Day, Weather the Storm, and the Cal Ripken 10U World Series
- ✓ The GIS Division created maps for the Annexation Study and incorporated all the addresses and permits for the annexed Carleton Oaks and Osprey Isles neighborhoods
- ✓ The GIS Division provided maps and data analysis for the City projects such as the Lake Catherine Communication Tower, Valet Parking study, District Park planning, I-95 Interchanges at Northlake Blvd and Central Boulevard, and Shady Lakes Drive Phase II improvements
- ✓ The GIS Division provided data, analysis, and maps for the City’s Comprehensive Plan updates

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	4,000	4,500	5,000
✚ Total number of building permits reviewed	2,460	2,500	2,600
✚ Maintain a sign-off process of the City’s major development projects for close out of project	3	4	4

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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%	98%	98%
✚ Maintain sign-off process of the City's major development projects for close out of project	100%	100%	100%

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

Outputs:

✚ Total number of Public Record Requests	150	140	120
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Efficiency Measures:

✚ Average number of days to fill requests	1.97	1.80	1.85
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Service Level Objective: To maintain established level of service standards for zoning activities.

Outputs:

✚ Occupational Licenses Reviewed	603	500	550
✚ Sign Permits Processed	259	118	150
✚ Liquor Licenses Processed	26	20	25
✚ Zoning Confirmation Letters Processed	34	41	50
✚ Special Event Applications Processed	96	70	80

Efficiency Measures:

✚ % of occupational licenses reviewed within three (3) days of receipt	75%	80%	85%
✚ % of sign permits reviewed within ten (10) days of receipt	75%	85%	90%
✚ % of liquor licenses reviewed within three (3) days of receipt	75%	80%	85%

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018
✚ % of zoning confirmation letters reviewed within seven (7) days of receipt	90%	95%	95%
✚ % of special events processed within three (3) days of receipt of sufficient application	80%	85%	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	65%	70%	75%
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Efficiency Measures:

✚ % of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days	95%	97%	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	5	4	5
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Effectiveness Measures:

✚ Number of Planning and Zoning employees trained on all software applications relative to Planning and Zoning	14	17	17
✚ Process all GIS service requests within five (5) working days	95%	97%	98%

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	4	5	8
✚ Address non-conformities and Code Violations related to older projects	100	110	115
✚ 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.

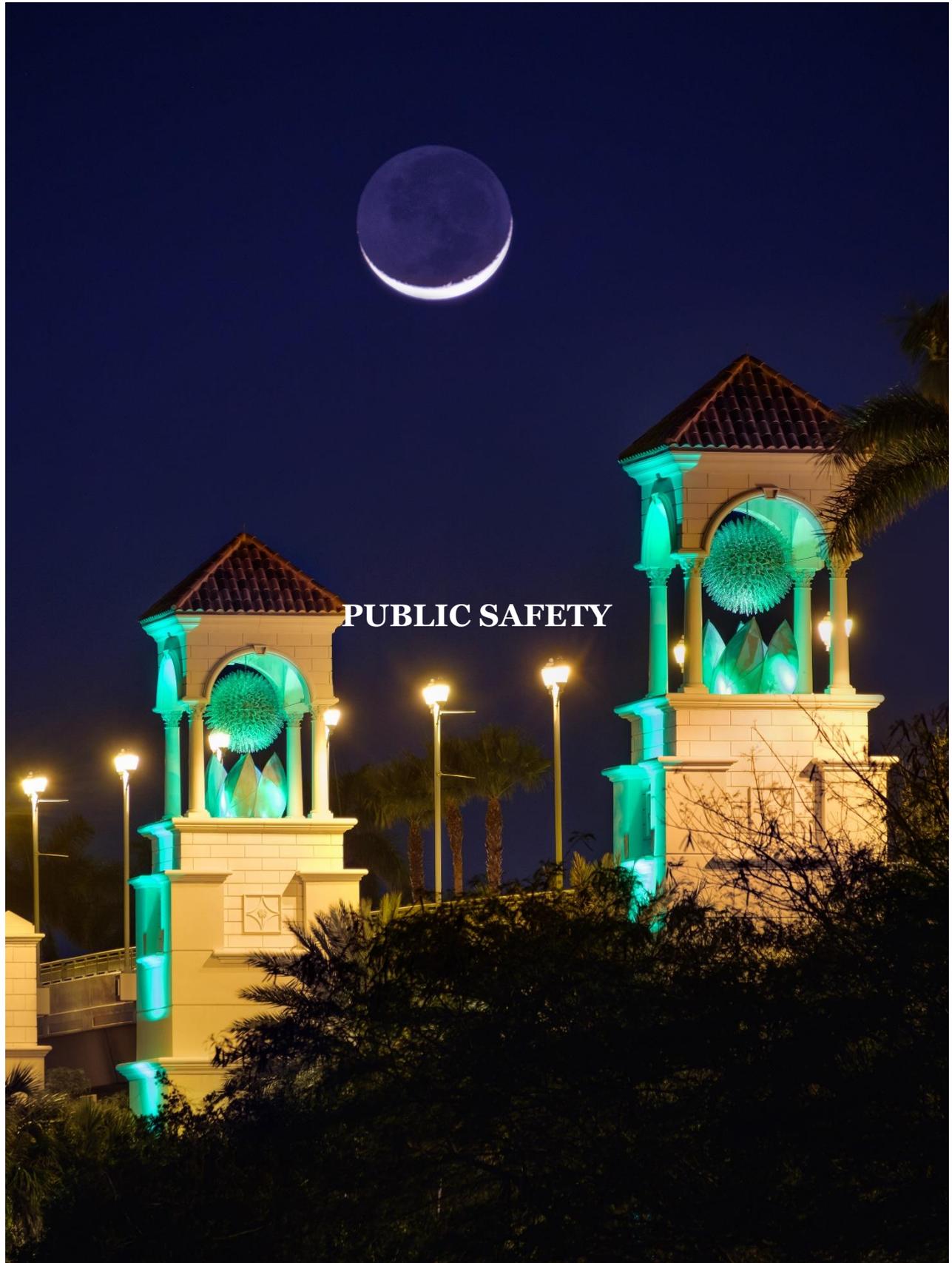
Service Level Objective: Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry.

Outputs:

✚ Number of projects that were expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP)	2	1	2
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For a complete list of the City Council’s Goals, please refer to pages 52 – 60.





PUBLIC SAFETY

PUBLIC SAFETY

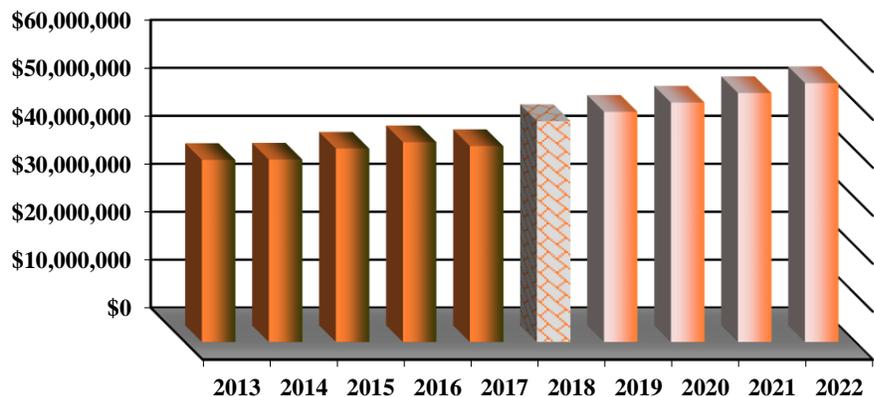
DEPARTMENTAL HIGHLIGHTS FOR FY 2018

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
Police				
Administration/ Investigations	44	\$6,962,205	-	-
Dispatch Services	36	3,532,068	-	-
Field Operations	96	14,373,905	-	-
Training	-	-	10,000	-
Police Impact	-	-	-	-
Fire Rescue				
Administration	11	2,365,214	-	-
Life Safety	8	1,003,402	-	-
Emergency Services	114	20,101,411	-	-
Fire Impact	-	-	-	75,000
TOTAL	309	\$48,338,205	\$10,000	\$75,000

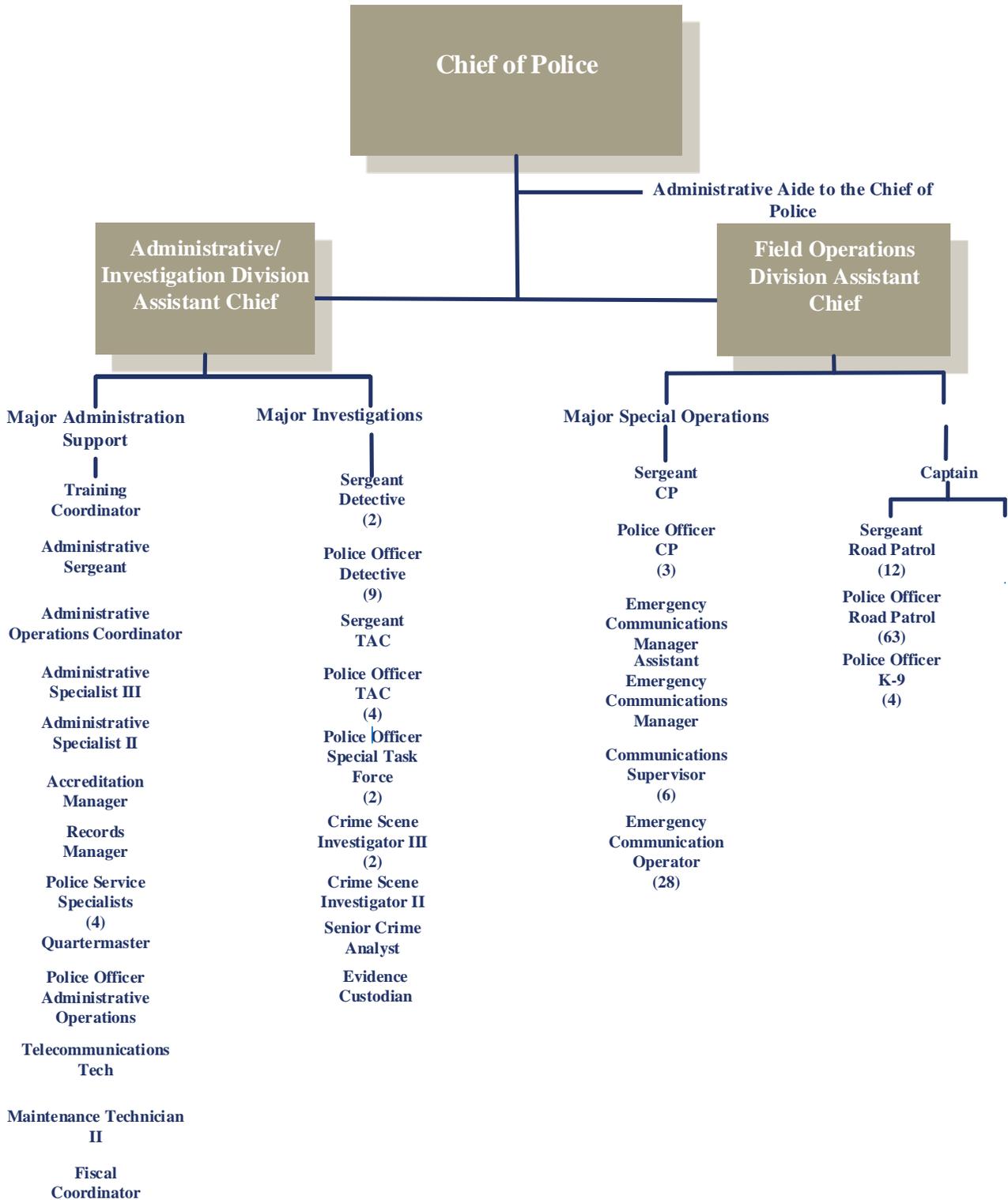
HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

The graph below shows expenditure analysis over a 10-year period for Public Safety operating expenditures in the General Fund. The first four years (2013 – 2016) show actual expenditures. Year five (2017) is an estimated actual amount. Year six (2018) reflects the current budgeted amount and years seven through ten (2019 – 2022) 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 2018 were driven primarily by contractual obligations per collective bargaining agreements and actuarially determined pension contributions.



POLICE



PUBLIC SAFETY

POLICE (CONTINUED)

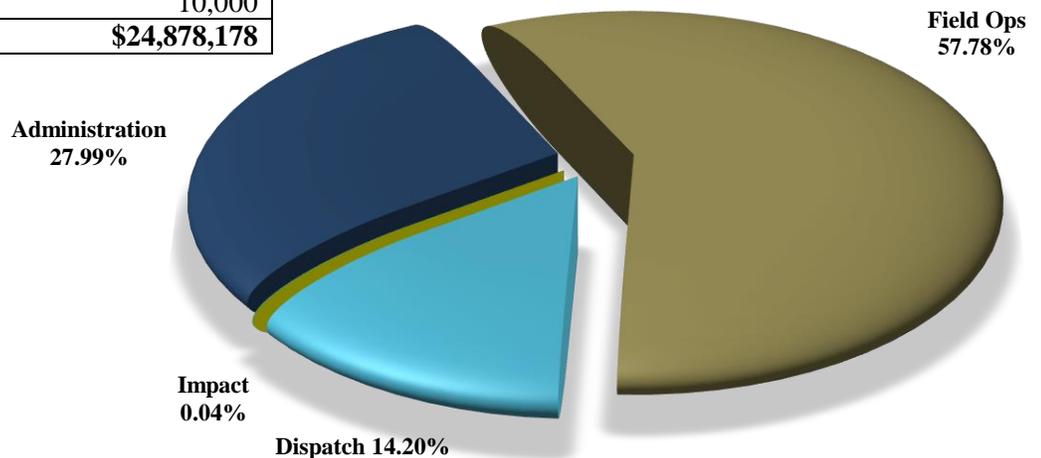
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three Divisions: Administrative/Investigation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

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

The primary functions of Dispatch Division are to provide emergency and administrative dispatch services to the City of Palm Beach Gardens. The center also provides these services for the Town of Jupiter, Juno Beach, North Palm Beach, and Jupiter Inlet Colony. The NorthCom dispatch center is staffed by 36 employees and answers 9-1-1 emergency calls, as well as, non-emergency phone calls.

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

Division/Fund	Approved Budget FY 2018
Administration/ Investigations	\$6,962,205
Dispatch	3,532,068
Field Operations	14,373,905
Subtotal General Fund	\$24,868,178
Police Impact	-
Police Training	10,000
Total	\$24,878,178



PUBLIC SAFETY

POLICE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	19,429,508	19,515,014	18,936,254	20,252,917	21,098,433
Other Operating	2,407,136	2,488,807	2,082,681	2,823,255	2,950,397
Subtotal Operating	\$ 21,836,644	\$ 22,003,821	\$ 21,018,935	\$ 23,076,172	\$ 24,048,830
Capital	354,614	2,646,457	1,570,435	1,689,467	700,251
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Other Uses	105,020	103,244	145,421	297,591	129,097
Total	\$ 22,296,278	\$ 24,753,522	\$ 22,734,791	\$ 25,063,230	\$ 24,878,178

BUDGET HIGHLIGHTS

The Police Department's operating budget of \$24,048,830 reflects a 4.16% increase from the 2017 fiscal year adopted operating budget of \$23,087,536. This amount excludes capital of \$700,251 and \$129,097 set aside for aid to government agencies for the radio consortium.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
163	168	0	0	0	8	176

PUBLIC SAFETY

POLICE (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Completed full agency implementation of body worn camera program for all uniformed officers.
- ✓ The crime rate per capita remains at a 36-year low.
- ✓ Instituted a drone operations program with night vision capabilities for use during investigations, suspect apprehension, location of missing and endangered persons, and other life safety emergencies.
- ✓ Processed and hired ten law enforcement officers to maintain appropriate service levels and facilitate the best response to calls for service
- ✓ Hired one crime scene technician and an evidence custodian.
- ✓ Hosted the Florida Association of Police Explorers State Competition with more than 30 explorer posts. Our Police Explorers placed second overall. Our Police Explorers placed first overall in the regional explorer competition
- ✓ Certified three investigators in Computerized Voice Stress Analysis.
- ✓ Initiated a License Plate Reader (LPR) program that will ultimately result in two in-service LPR trailers.
- ✓ Acquired new K-9 Justice through a grant from a private resident. K-9 Justice and his handler have started K-9 training where Justice will be specialized in patrolling, searching for lost people, apprehending suspects and locating illegal narcotics.
- ✓ Newly obtained K-9 Kastor completed explosive detection and patrol training.
- ✓ Responded to 36,077 calls for service and handled 148,381 incidents involving police action (calendar year 2016).
- ✓ Conducted “Code Red” active shooter response training and awareness for various schools and businesses in our community.
- ✓ Reviewed and processed 61 special event permits during 2016. This amount is an increase of 103% over the 30 permits processed in 2015.
- ✓ Coordinated and conducted security efforts for the 2017 Honda Classic for over 204,000 persons.
- ✓ Continued efforts to foster positive relationships and build stronger bonds with the community by hosting a summer basketball camp where approximately 150 children attended and were taught about the game and life lessons from former NBA professionals and police officers.
- ✓ Emergency Communications Operators (ECOs) processed 335,215 events and 254,483 telephone calls. Of telephone calls, 60,763 were 911 calls.
- ✓ Obtained a new traffic monitoring trailer which will allow the department to identify and address areas of residents’ traffic concerns.
- ✓ Senior SWAT commanders attended a highly specialized training on evaluating and responding to high stress/liability situations.
- ✓ Conducted 155 Design Out Crime/Community Policing Through Environmental Design (CPTED) preliminary plan reviews, 270 building permit plan reviews, 217 site inspections on permit requests from City Hall and attended 74 Development Review Committee meetings.
- ✓ Crime Prevention Sergeant Geoff Soule was awarded the 2017 American Society for Industrial Security (ASIS) Crime Prevention Officer of the Year Award for his work in implementing a successful CPTED program in the City. This program has assisted in reducing the opportunity for crime, as well as assisting neighboring cities in implementing CPTED principles and practices in their jurisdictions.
- ✓ Initiated monopole project at Lake Catherine Park site to move radio antennas that support public safety communications and radio networking for Palm Beach Gardens and areas nearby from the existing location on Northlake Boulevard.

PUBLIC SAFETY

POLICE (CONTINUED)

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	67,108	88,308	80,000
✚ Total number of foot patrols	9,631	14,861	12,000
✚ Attend community meetings	26	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	136	143	145
✚ Homeland Security checks conducted	11,078	15,535	15,000
✚ Problem oriented projects to address criminal activity within patrol beats	15	21	20
✚ Total number of people accessing police reports and other neighborhood information provided via Internet (P2C) (*includes all agencies)	28,166	29,000	29,000

Effectiveness Measures:

✚ Stolen vehicle recovery rate (Rate reflects the total number of vehicles stolen in the City and recovered in the City.)	71%	68%	70%
✚ Person crimes clearance rate	42%	41%	40%
✚ Property crimes clearance rate	17%	16%	16%
✚ Crime Prevention Through Environmental Design (CPTED) reviews conducted	314	385	400
✚ Number of arrests	1,059	1,352	1,200

PUBLIC SAFETY

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Outputs:

✚ Number of incidents	135,512	176,550	170,000
✚ Number of calls for service	34,833	41,577	40,000
✚ Property and evidence items collected	4,889	5,000	5,100

Efficiency Measures:

✚ Average response to emergency calls (shown in min. and seconds)			
• Time call received, until it is dispatched	1:39	1:22	1:15
• Time officer is in-route, until officer arrives at scene	4:31	4:45	4:40
• Total response time	6:10	6:07	5:55

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

Outputs:

✚ Items processed in crime lab	1,110	1,260	1,300
✚ Latent fingerprints processed through Automated Fingerprint Information System (AFIS) (A new process of counting this item occurred this FY which is now more accurate. This new process caused a reduction in the numbers going forward.)	1,223	570	575

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.)	147	181	185
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Efficiency Measures:

✚ 911 calls answered within ten (10) seconds (Palm Beach County's criteria for this measurement is 90%)	94.4%	91.0%	92.0%
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PUBLIC SAFETY

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

Service Level Objective: Enhance traffic safety measures and programs

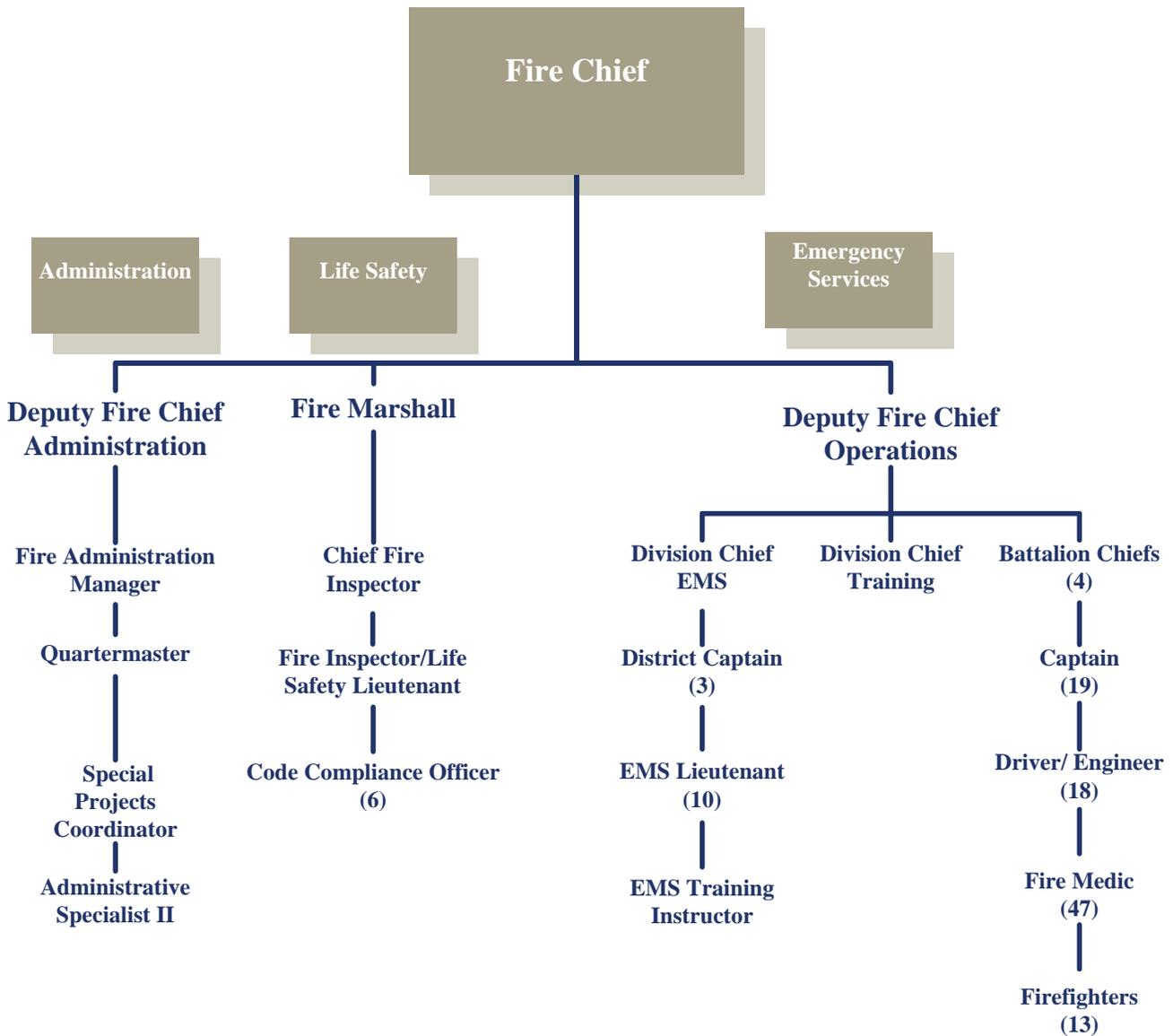
Outputs:

 Traffic safety events conducted	8	11	12
 Traffic-Oriented Policing (TOP) projects conducted	32	41	40

For a complete list of the City Council’s goals, please refer to pages 52 – 60.

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FIRE RESCUE



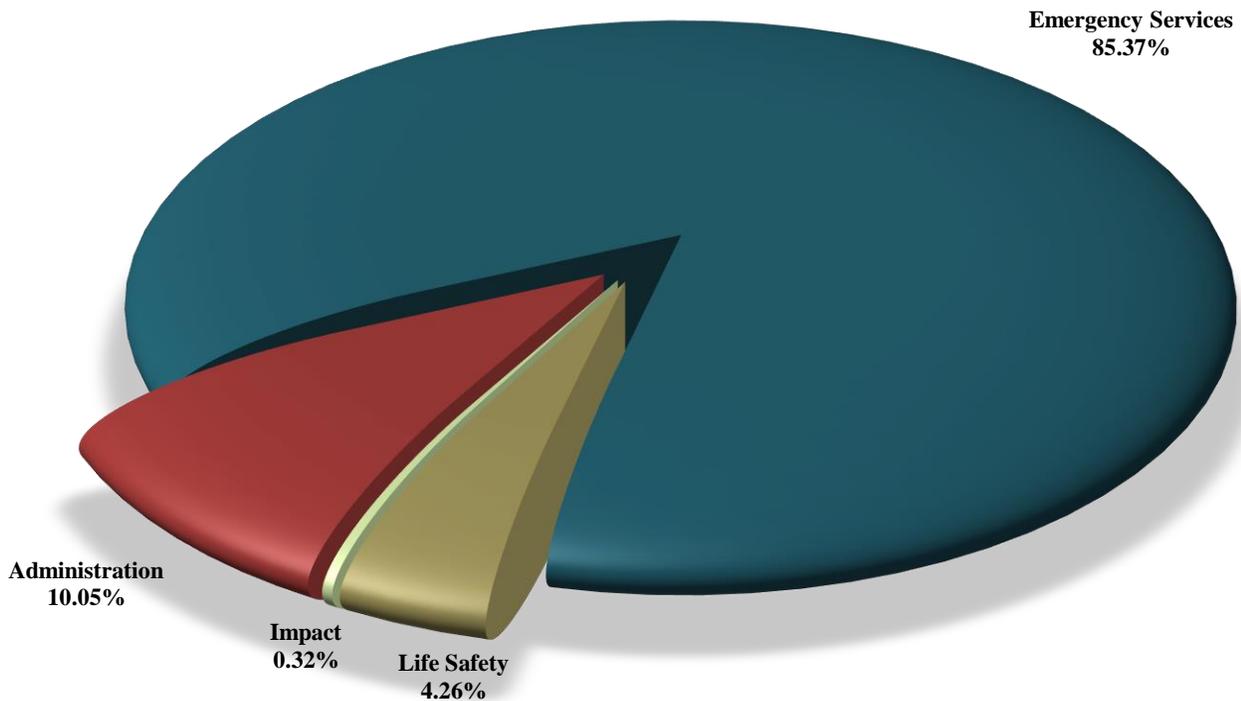
The Palm Beach Gardens Fire Rescue Department is committed to life safety through the delivery of quality, professional emergency services and community education. Palm Beach Gardens Fire Rescue is a full-service fire rescue department providing both fire and emergency medical services including advanced 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 2018
Administration	\$2,365,214
Life Safety	1,003,402
Emergency Services.	20,101,411
Subtotal General Fund	\$23,470,027
Fire Impact	\$75,000
Total	\$23,545,027



PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	16,905,936	17,590,241	18,094,708	18,022,297	19,437,842
Other Operating	1,610,206	1,970,024	1,594,438	2,461,337	2,453,965
Subtotal Operating	\$ 18,516,142	\$ 19,560,265	\$ 19,689,146	\$ 20,483,634	\$ 21,891,807
Capital	1,310,606	1,730,635	2,000,606	1,498,261	464,350
Debt Service	384,493	528,547	826,600	826,600	1,188,870
Transfers	40,000	55,000	-	-	-
Total	\$ 20,251,241	\$ 21,874,447	\$ 22,516,352	\$ 22,808,495	\$ 23,545,027

BUDGET HIGHLIGHTS

The Fire Department's operating budget of \$21,891,807 reflects a 7.95% increase from the 2017 fiscal year adopted operating budget of \$20,280,124. The increase in operating costs is primarily due to an increase in pension related costs and the addition of three (3) new full time positions added to FY 2018. This amount excludes capital of \$464,350 and \$1,188,870 for debt service.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
120	130	0	0	0	3	133

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Re-accredited for the third time
- ✓ Fire Explorers competed and placed in the Annual Firematics competition
- ✓ Received a grant from Frenchman’s Creek for rescue boat
- ✓ Received the Mission Lifeline Gold Plus Award from the American Heart Association
- ✓ Completed stroke awareness month in May
- ✓ Andrea Santa was Palm Beach County’s “Fire Inspector of the Year”
- ✓ Dave Terrana was Florida State “Paramedic of the Year”
- ✓ Participated in National Breast Cancer Awareness Month
- ✓ Participated in National Fire Prevention month offering 8 presentations to local schools with 865 participants
- ✓ Participated in Countywide CPR Day
- ✓ Hired 12 new personnel and had 19 promotions
- ✓ Chief Ippolito completed the 4-year Executive Fire Officer Program at the National Fire Academy

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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 community education in heart attack and stroke recognition, hands only CPR, and the use of Automated External Defibrillators (AED) (*Number of participants*)

• CPR	N/A	75	85
• AED	N/A	75	85



PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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, suburban, and metro-urban service areas within the City

Efficiency Measures:

✚ Maintain and improve level of service response times to emergency medical calls in metro-urban service area to a reliability of 90% within 8:10	8:14	8:10	8:05
✚ Maintain and improve level of service response times to emergency medical calls in suburban service area to a reliability of 90% within 9:00	9:01	9:00	8:55
✚ Maintain and improve level of service response times to emergency medical calls in rural service area to a reliability of 90% within 10:10	10:14	10:10	10:05
✚ Maintain and improve level of service response times to structure fire calls in metro-urban service area to a reliability of 90% within 8:30	8:44	8:30	8:25
✚ Maintain and improve level of service response times to structure fire calls in suburban service area to a reliability of 90% within 9:00	8:28	8:25	8:25

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:

✚ Complete BTR inspections within two (2) days of request	100%	100%	100%
✚ Maintain number of plan reviews completed to within three (3) days	90%	90%	90%

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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%	100%	100%
✚ 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 Inspections	4,300	4,400	4,700
• Number of Inspectors	6	8	8

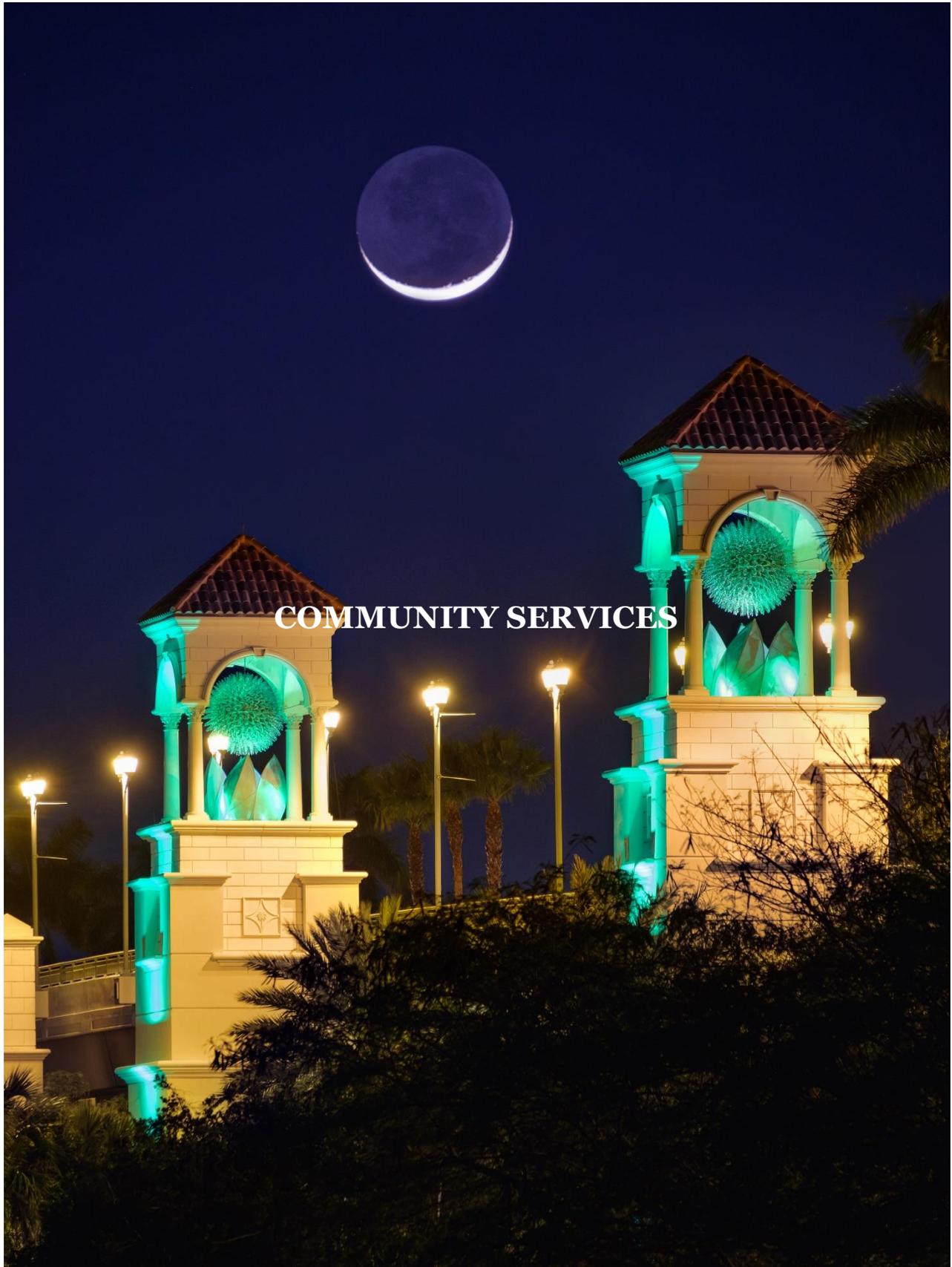
City Council Goal #4: *To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold the necessary skills for jobs, and continue to pursue knowledge.*

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 52 - 60.



COMMUNITY SERVICES

COMMUNITY SERVICES

DEPARTMENTAL HIGHLIGHTS FOR FY 2018

Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
Public Works					
Administration	6	1,045,405	-	-	-
Public Facilities	19	3,292,516	-	-	-
Stormwater/Streets	10	3,510,349	-	-	-
Public Infrastructure	-	784,134	-	-	-
Gas Tax	-	-	766,804	-	-
Road Impact	-	-	-	-	687,883
Capital Improvement Project Fund	-	-	-	-	-
One-Cent Sales Tax	-	-	-	-	3,415,525
Public Facilities Impact	-	-	-	-	-
Fleet Maintenance	13	-	-	3,252,404	-
Parks and Grounds	29	5,002,475	-	-	-
Construction Services	16	1,861,999	-	-	-
Neighborhood Services	9	903,627	-	-	-
Golf					
Administration	2	-	328,184	-	-
Pro Shop	2	-	648,927	-	-
Maintenance	5	-	1,426,308	-	-
Food & Beverage	1	-	166,999	-	-
Programs	1	-	559,989	-	-
Recreation					
Administration	6	581,788	667,436	-	-
Seniors	-	65,177	-	-	-
General Programs	3	149,032	786,943	-	-
Aquatics	3	293,907	452,222	-	-
Tennis	5	183,996	746,644	-	-
Youth Enrichment	12	-	1,287,526	-	-
Athletics	3	-	517,041	-	-
Recreation Impact	-	-	-	-	23,900
TOTAL	145	\$17,674,405	\$8,355,023	\$3,252,404	\$4,127,308

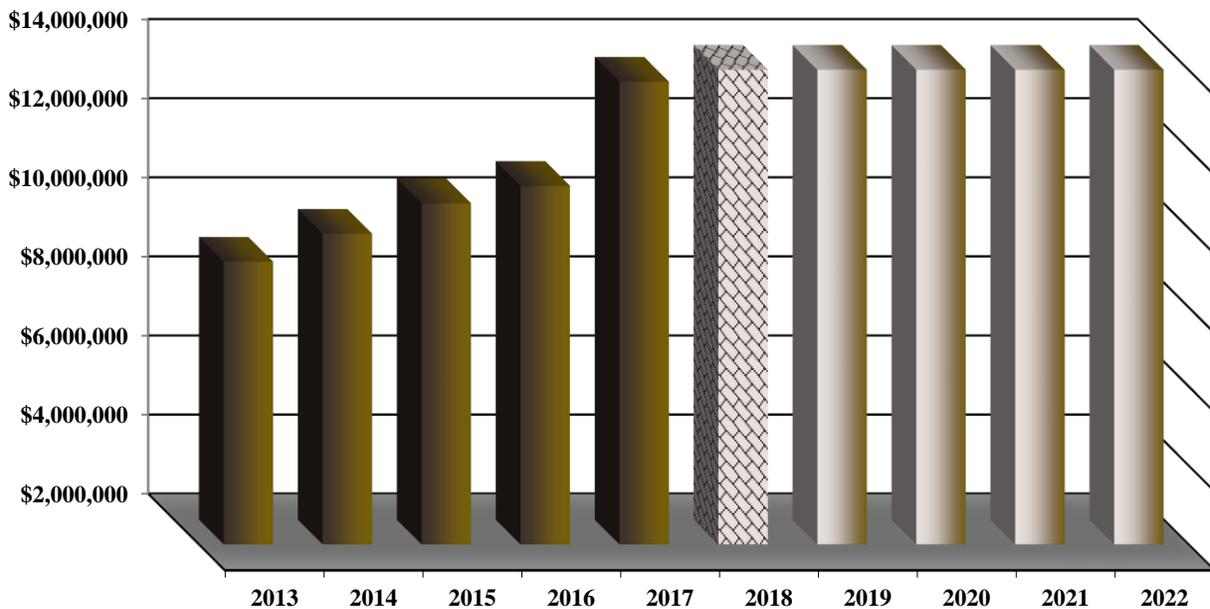


COMMUNITY SERVICES

HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

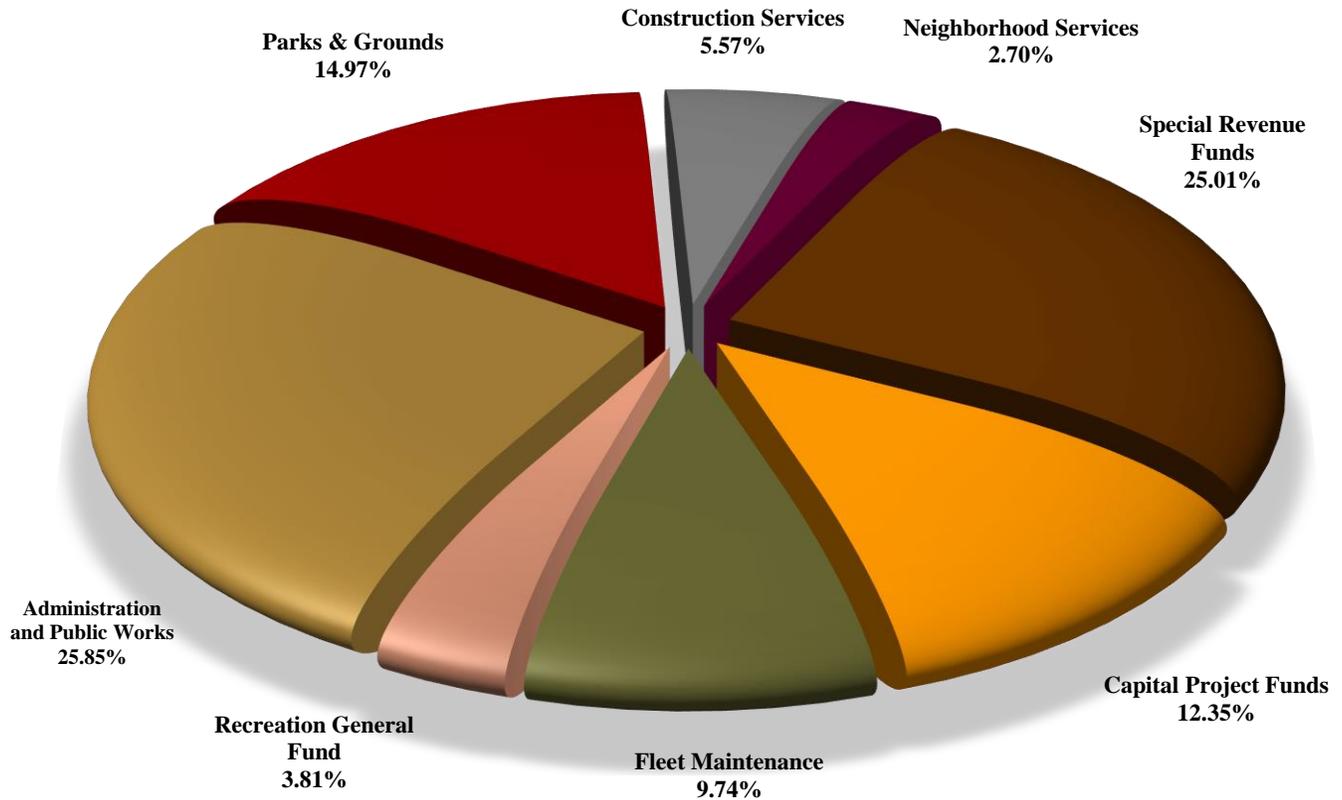
Community Services consists of the following divisions: Administration and Public Works, Parks and Grounds, Construction Services, Neighborhood Services, Recreation, and Golf.

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 2013 through 2016, estimated actual amounts for 2017, adopted budget for 2018, and projected amounts for years 2019 through 2022 for the General Fund.



The increases in fiscal years 2015 through 2017 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 2018 through fiscal year 2022 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 and anticipated additional parks personnel required to maintain the new Joseph R Russo Sports Complex and District Park facilities.

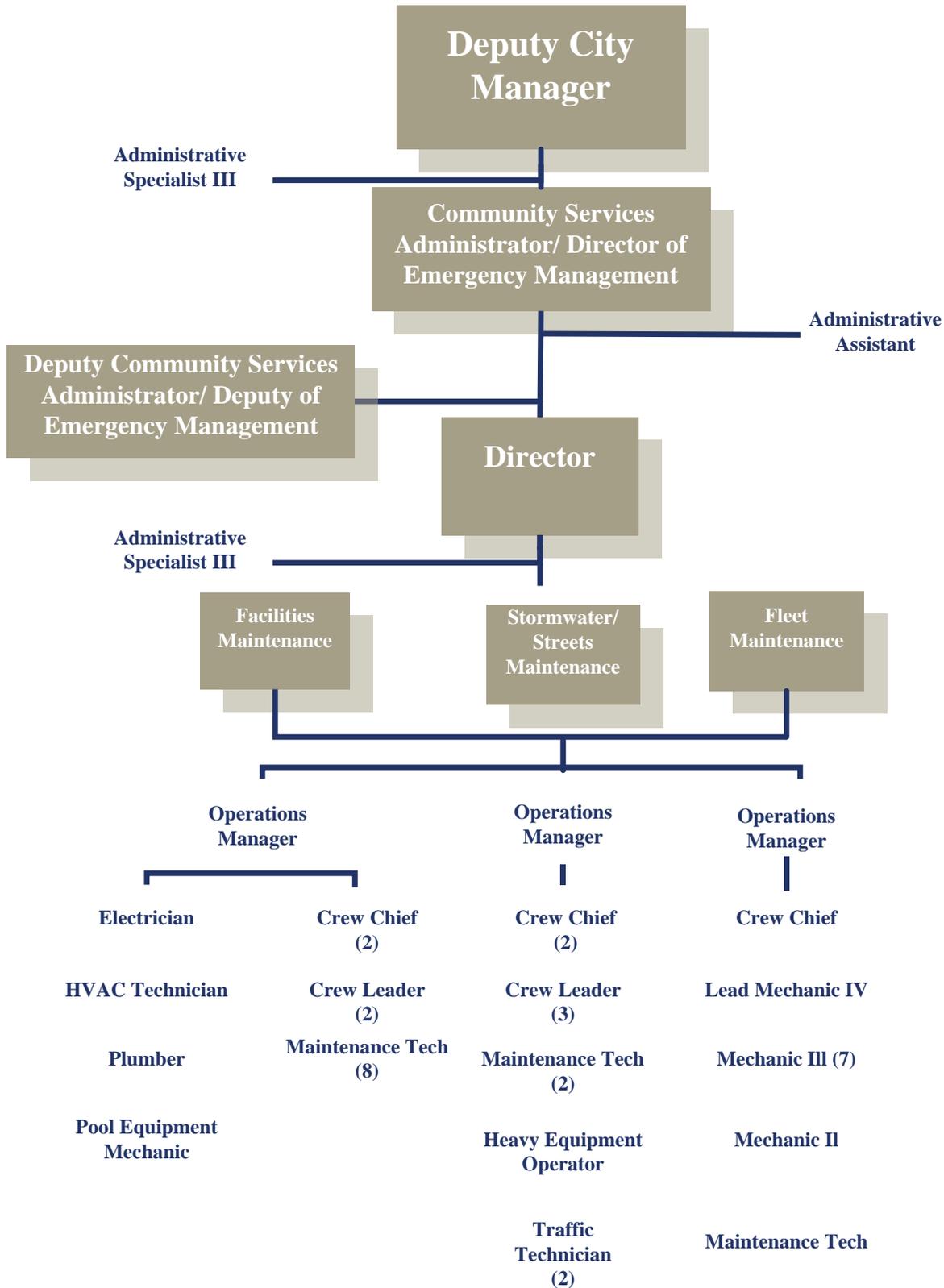
COMMUNITY SERVICES



Department/Fund	Approved Budget FY 2018
Administration and Public Works	\$8,632,404
Parks & Grounds	5,002,475
Construction Services	1,861,999
Neighborhood Services	903,627
Recreation	1,273,900
Subtotal General Fund	\$17,674,405
Gas Tax	766,804
Golf Fund	3,130,407
Recreation Special Revenue Fund	4,457,812
Subtotal Special Revenue Funds	\$8,355,023
Road Impact	687,883
Recreation Impact	23,900
One-Cent Sales Tax	3,415,525
Subtotal Capital Project Funds	\$4,127,308
Fleet Maintenance	3,252,404
Subtotal Internal Service Fund	\$3,252,404
Total All Funds	\$33,409,140

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS



COMMUNITY SERVICES

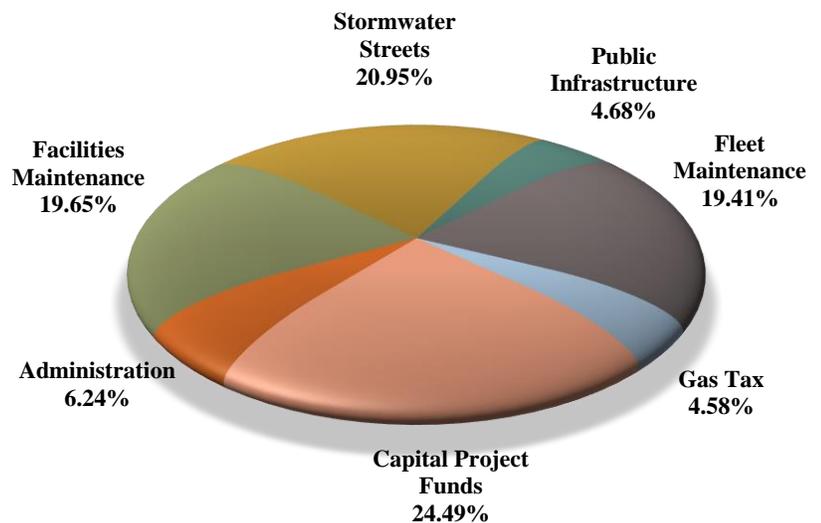
ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

The Divisions of Community Services Administration provide responsive, efficient, high quality services to its customers 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. Funding for capital improvement projects can include Road Impact, Recreation Impact Fund, as well as the One Cent Sales Tax Funds.

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 run-off and 27 miles of the City's Stormwater management system. The Streets/Stormwater Division maintains 124 miles of the City's roadway system that includes all aspects of traffic signage and striping maintenance. The City provides a mosquito program and sprays at minimum three (3) times per year during the heavy mosquito active season. The Fleet Maintenance unit provides routine maintenance and repairs to the City's fleet of vehicles and equipment. The Facilities Maintenance unit is responsible for all facility repairs, maintenance, and custodial services for the City's approximately 300,000 square feet of public buildings.

Division/Fund	Approved Budget FY 2018
Administration	\$1,045,405
Public Facilities	3,292,516
Stormwater/Streets	3,510,349
Public Infrastructure	784,134
Subtotal General Fund	\$8,632,404
Fleet Maintenance	3,252,404
Gas Tax	766,804
Road Impact	687,883
One-Cent Sales Tax	3,415,525
Total All Funds	\$16,755,020



COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	3,875,035	4,049,685	4,325,034	4,374,513	4,691,946
Other Operating	4,059,681	4,244,030	5,558,375	5,887,647	5,562,115
Subtotal Operating	\$ 7,934,716	\$ 8,293,715	\$ 9,883,409	\$ 10,262,160	\$ 10,254,061
Capital	2,360,297	2,764,001	5,649,284	44,332,498	2,238,999
Debt Service	-	-	-	65,000	3,574,077
Transfers	684,824	690,660	694,320	694,320	687,883
Total	\$ 10,979,837	\$ 11,748,376	\$ 16,227,013	\$ 55,353,978	\$ 16,755,020

BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$16,755,020 reflects an increase of 21.57% from the fiscal year 2017 adopted budget of \$13,782,724. On November 8, 2017, Palm Beach County voters approved a ballot issue to enact a One-Cent Infrastructure Sales Surtax to pay for acquisition or improvement to public infrastructure. The increase reflects the annual debt service payments budgeted to repay the \$30,000,000 Florida Public Improvement Bond, Series 2017 approved by Resolution 14, 2017. On March 2, 2017, the City passed Ordinance 10, 2017, amending the FY 2017 Budget to reflect the approved projects and the proceeds from the Bond.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
45	46	1	0	0	1	48

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Added 4 high-efficiency hybrid vehicles to fleet – 3 Toyota RAV4 and 1 Toyota Prius
- ✓ Online auction services from October 2016 to July 2017 generated \$190,808 with 3001 bids, 109,496 hits, and 68,842 visitors to the auction site
- ✓ Achieved ASE Blue Seal of Excellence sponsored by the National Institute for Automotive Service Excellence for the twelfth 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 twenty-two government fleet organizations in Florida to earn this designation.
- ✓ Continued the use of the automated Solid Waste Tracking system for customer calls and improved service
- ✓ Markedly improved fuel inefficiency of vehicle fleet by utilizing six and four-cylinder engine options on new vehicle purchases for police and general support vehicles
- ✓ Continued reviewing new vehicles for fuel savings
- ✓ Developed specifications and contracted for pest control services, fire extinguisher services, towing services
- ✓ Renewed an agreement for emergency debris and disaster recovery services
- ✓ Completed roof maintenance at Fire Station 5 and Public Works Fleet small engine shop, main building, and storage
- ✓ Continued the City's sustainability program by replacing parking lot lights with LED fixtures at City Hall; completed installation of an energy management system at Fire Station 2, Mirasol Park, and Riverside Youth Enrichment Center
- ✓ Continued the City's resurfacing program with paving of Larch Court, Riverside Drive, Valencia Gardens Ave, Shady Lakes Circle, Pine Hill Trail, and Willow Run, as well as parking lots at the Tactical Training Center, Burns Road Recreation Center, and Lilac Park
- ✓ Completed renovations to the kitchen, bunk rooms, and watch room at Fire Station 4
- ✓ Painted exteriors of Fire Station 3, Fire Station 5, and Mirasol Park Community Center
- ✓ Painted interiors of Fire Station 4, Fire Station 5, Public Works, and Riverside Youth Enrichment Center
- ✓ Painted interior of PGA Flyover barrier retaining wall
- ✓ Pressure cleaned PGA pedestrian crosswalk walkway bridge
- ✓ Dredged and re-established the maintenance platform on the Thompson River Canal
- ✓ Installed new storm drain infrastructure on the southwest corner of Tamberlane Circle
- ✓ Installed six solar actuated pedestrian crosswalk devices on MacArthur Boulevard and one on Gardens East Drive
- ✓ Installed new solar school flashing devices on Grandiflora Road (2), 117th Court (3), and Shady Lakes Drive (1)
- ✓ Implemented a mosquito monitoring, surveillance, and trapping larvae control program

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

- ✓ Continued the Sunshine 811 “Call Before You Dig” program, processing approximately 150 tickets per month
- ✓ Coordinated Design Phase for the following capital improvement projects:
 - Public Safety Training Complex
 - New Soccer Complex District Park
 - Gardens Park Baseball Complex Expansion
 - New Operations Center
 - Tennis Center Clubhouse Expansion
 - Johnson Dairy Road/Military Trail Expansion
 - City Hall Expansion and Renovations
 - Police Department Expansion and Renovations
 - Fire Station 1 Renovations
 - Alt. A1A Beautification - Florida Highway Beautification Council Grant
 - Monopole @ Lake Catherine Park/MacArthur Blvd.
 - Municipal Complex Fueling Station
 - Plant Drive Parking & Repurposing Hockey
 - Golf Course Maintenance Building
 - Golf Course Cart Barn Replacement
 - Golf Course Driving Range Lighting
 - Gardens Park Baseball Concession/Pavilions
- ✓ Coordinated Construction Phase for the following capital improvement projects:
 - Ironwood Neighborhood Park
 - City Park Phase III
 - Shady Lake Drive Extension
 - Golf Course Clubhouse
 - Golf Course Training Center
 - Golf Course Parking Lot Expansion
 - Golf Clubhouse and Entry Landscaping
 - Replacement Spray Playground
 - Municipal Complex Civic Improvements
 - Shady Lakes Drive Intersection- Phase I & II
 - Golf Course Cart Path
 - Bridge Refurbishment Program
 - Allamanda Water Control Structure
 - Joseph R. Russo Athletic Complex

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

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

Outputs:

✚ Work orders completed annually	313	442	500
✚ Maintain street signs for traffic safety and way-finding annually	1,006	1,006	1,006

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

Outputs:

✚ School flashing systems installed	0	5	4
✚ Pedestrian actuated crosswalk systems installed	0	7	4
✚ Paving plan for fiscal year in linear miles	2.93	4	4
✚ Number of linear feet for striping	1,850	6,046	5,000

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	Pending
✚ Continuity of Operations Plan	Complete	Complete	Review
✚ Citywide Hurricane Standard Operating Procedures	Complete	Complete	Review
✚ Comprehensive Emergency Management Plan	Complete	Complete	Review

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	28,200	28,300	30,383
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Effectiveness Measures:

✚ Garbage service requests at less than 3% annually (Total # of calls)	50	49	40
✚ Recycling service requests at less than 1% annually (Total # of calls)	50	50	45
✚ Vegetative service requests at less than 2% annually (Total # of calls)	125	122	120
✚ Recycle bin monitoring with SWA for delivery from vendor within five (5) days	50	50	100

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	1,892	2,300	2,400
✚ Number of special projects completed	23	25	26

Service Level Objective: To execute a mosquito control spraying program in compliance with regulatory standards

Outputs:

✚ Number of square miles sprayed for treatment of mosquitoes	110	110	110
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COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Outputs:

✚ Graffiti eradication	24	30	35
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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	267	267
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Service Level Objective: To reduce the costs of fuel by replacing older vehicles with newer models that are more cost effective.

Efficiency Measures:

✚ Number of vehicles less than 5 years old	0	128	157
✚ Number of vehicles less than 10 years old	0	191	220
✚ Number of vehicles less than 20 years old	0	232	203

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	2,539	2,600
Curbed	2,364	1,400	1,400
Non-curbed	1,639	1,200	1,200
✚ Linear feet of storm pipes repaired/replaced to include open cut, Insituform and slip lining	814	2,000	2,000
✚ Catch basins cleaned and inspected	2,000	2,000	2,000
✚ Aquatic surface acres treated	1,524	1,548	1,548
✚ Outfalls repaired/replaced	25	21	20
✚ Retention/detention ponds repaired	3	4	4
✚ Retention/detention ponds inspected	24	66	70
✚ Linear feet of storm drain pipes cleaned and televised	14,974	4,526	4,500
✚ Manhole Basins cleaned and inspected	33	40	45

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

Service Level Objective: Implement the City’s Capital Improvement Program by ensuring the use of sound fiscal policies which protect investments in existing and future facilities, and to deliver the construction, replacement, and maintenance of capital facilities.

Outputs:

✚ Active Capital Improvement Projects	28	44	35
✚ Completed Capital Projects	3	4	16

For a complete list of the City Council’s Goals, please refer to pages 52 – 60.

COMMUNITY SERVICES

PARKS AND GROUNDS



* Director is not additional positions. Position is budgeted under Public Works.



COMMUNITY SERVICES

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 34 outdoor sports fields with a combined area of 46 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 Ironwood Park, Gardens Park, Lilac Park, Oaks Park, Lake Catherine Park, Lake Catherine Sportsplex, PGA National Park, Plant Drive Park, Mirasol Park, Joseph R. Russo Athletic Complex, Sandhill Crane Park, Thompson River Linear Park, Twins Park, Riverside Linear Park, Ilex Circle Park, Allamanda Gopher Tortoise Preserve, 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 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	1,725,056	1,780,803	2,038,786	2,103,658	2,319,994
Other Operating	1,791,706	1,774,855	1,677,389	1,674,267	1,989,231
Subtotal Operating	\$ 3,516,762	\$ 3,555,658	\$ 3,716,175	\$ 3,777,925	\$ 4,309,225
Capital	903,500	246,014	303,303	812,991	693,250
Debt Service	37,606	25,072	-	-	-
Transfers	-	-	-	-	-
Total	\$ 4,457,868	\$ 3,826,744	\$ 4,019,478	\$ 4,590,916	\$ 5,002,475

BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$5,002,475 reflects an increase of 12.42% from the fiscal year 2017 adopted budget of \$4,449,778. This is due in large part to the addition of four (4) Parks Maintenance employee's due to the new Joseph R. Russo Sports Complex and District Park Facilities.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
22	25	0	0	0	4	29

COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Completed construction of the Joseph R. Russo Athletic Complex
- ✓ Completed construction of Ironwood Park
- ✓ Replaced 3 rotary mowers with 3-reel mowers, and added another reel mower for Joseph R. Russo Athletic Complex
- ✓ Resurfaced Mirasol basketball courts
- ✓ Replaced irrigation pump station at Gardens Park
- ✓ Enhanced Compassionate Friends Memorial with sidewalk and landscaping
- ✓ Replaced benches at Oaks Park
- ✓ Provided turf, irrigation, soil, and playground specifications for the future Gardens District Park
- ✓ Implemented a spot-spray program on sports turf fields
- ✓ Laser-graded clay infields at PGA Park, Lake Catherine Park, Lilac Park baseball field, and Plant Drive Park softball fields

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Service Level Objective: Repairing and maintaining parks and grounds to ensure safety and playability of parks and amenities

Effectiveness Measures:

✚ Work orders completed annually	2,792	5,000	5,500
✚ Number of special projects completed	9	9	8

Service Level Objective: Implement methods that insure safety for residents and visitors

Outputs

✚ Number of playground and facility inspections conducted	160	175	200
✚ Number of sports turf acres mowed	5,520	6,348	8,280
✚ Number of field preparations conducted	6,072	6,200	6,600
✚ Upgrade of signage and information to the public for parks conditions (i.e., closures, upgrades, renovations)	40	47	50

COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Effectiveness Measures:

✚ Number of acres spot sprayed	290	363	543
✚ Number of acres of field renovations	4	3	4

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

Outputs:

✚ Number of park permits operations support was provided	8,250	8,400	8,600
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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	13	15	18
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Service Level Objective: To ensure efficiency and functionality of the City-wide irrigation system

Outputs:

✚ Number of pump station inspections annually	1,560	1,600	1,652
✚ Number of irrigation system inspections annually	550	568	600

COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Outputs:

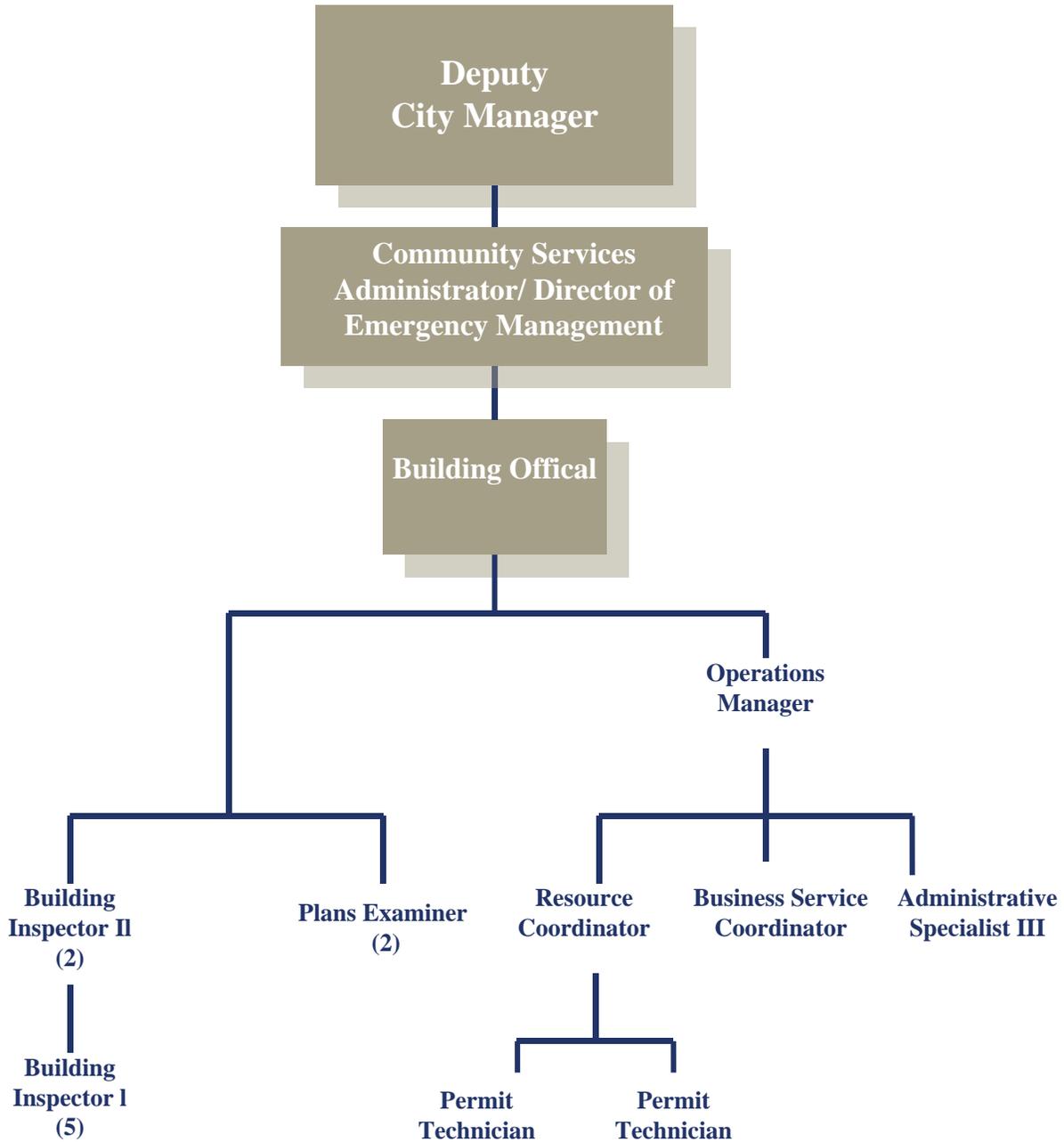
✚ Number of acres Parks and Grounds maintains annually	222	222	274
✚ Number of acres of common area landscapes maintained	106	106	121
✚ Number of sports turf acres maintained	40	46	60

For a complete list of the City Council’s Goals, please refer to pages 52 – 60.

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COMMUNITY SERVICES

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 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	1,235,483	1,327,488	1,496,686	1,535,781	1,593,615
Other Operating	104,956	112,938	95,999	130,316	268,384
Subtotal Operating	\$ 1,340,439	\$ 1,440,426	\$ 1,592,685	\$ 1,666,097	\$ 1,861,999
Capital	43,884	63,510	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,384,323	\$ 1,503,936	\$ 1,592,685	\$ 1,666,097	\$ 1,861,999

BUDGET HIGHLIGHTS

The Construction Services budget of \$1,861,999 represents a 13.03% increase from the 2017 adopted budget of \$1,647,393. This is due, in part, to an increase in contractual services for the on-going project of scanning all building department records.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
14	16	0	0	0	0	16

COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Continuation of scanning program to digitize archived files stored in multiple locations, resulting in more efficient ease of access to public records while reducing storage costs
- ✓ Continuation of planning and implementation of electronic plan review processes to move from a paper only system to a completely electronic format
- ✓ Continuation of cross-training building inspectors to expand the department’s capabilities
- ✓ Completion of the Building Code Effectiveness grading schedule by the Insurance Services Office, Inc. resulting in an increase in the Commercial category grade from three (3) to two (2) with one (1) being the best possible score. Residential remained unchanged with a grade of three (3)
- ✓ Continuing to streamline the business tax process to increase compliance

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Service Level Objective: Provide accurate and educational information to inform customers of requirements for a permit, as well as any changes to the process that may have occurred

Outputs:

✚ Number of Building Permits issued	8,248	8,200	8,300
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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	35%	36%	37%
✚ Percentage of permits issued in two (2) business days	1%	2%	2%
✚ Percentage of permits issued in five (5) business days	12%	14%	15%
✚ Percentage of permits issued in 10 business days	18%	20%	22%
✚ Percentage of permits issued in 20 business days	18%	18%	18%
✚ Percentage of permits issued > 20 business days	16%	10%	6%



COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

Outputs:

✚ Total number of inspections	23,399	24,000	25,000
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Efficiency Measures:

✚ Average number of inspections per inspector per day	14	15	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	173	193	220
✚ Avg. number of certifications per personnel (max 5)	4	4.25	4.50

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	946	1200	1200
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Service Level Objective: Ensure compliance of all licensing requirements per the City Code of Ordinances

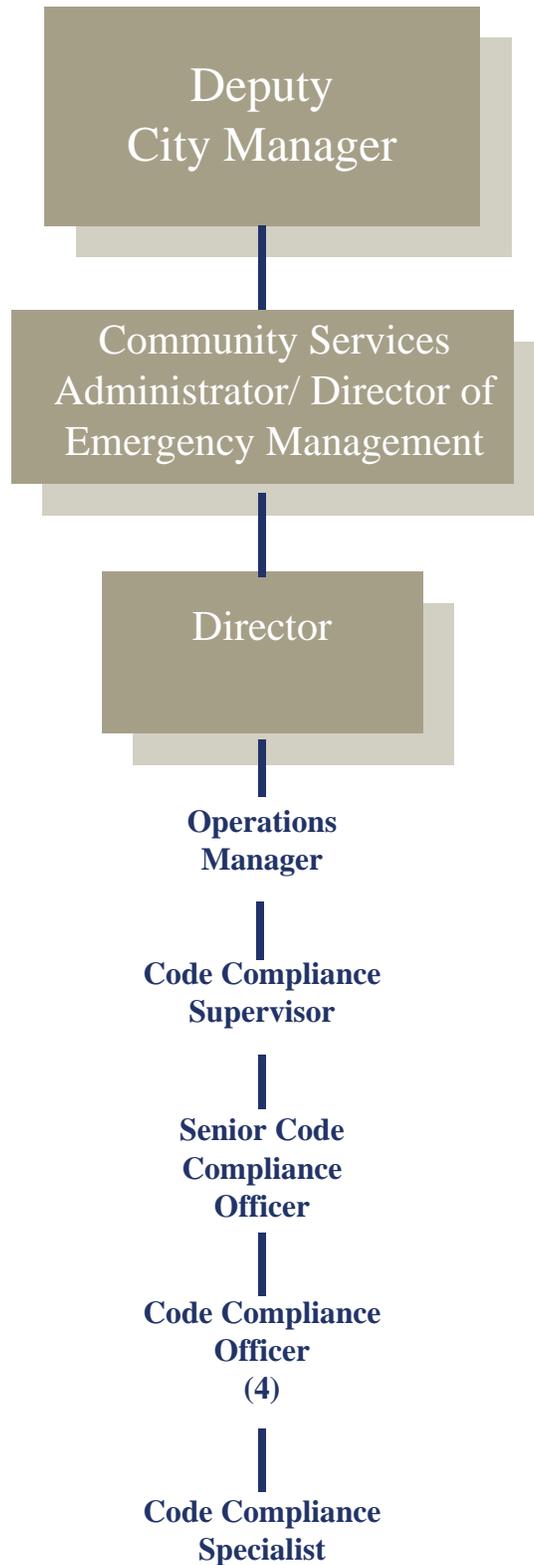
Outputs:

✚ Total number of new business applications	672	720	792
✚ Total number of delinquent businesses	829	750	650

For a complete list of the City Council’s Goals, please refer to pages 52 – 60.

COMMUNITY SERVICES

NEIGHBORHOOD SERVICES



COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Building upon the City’s philosophy of community-oriented code compliance, the Neighborhood Services Division focused 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 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	547,777	647,693	761,850	781,922	765,815
Other Operating	78,883	80,334	60,109	122,223	137,812
Subtotal Operating	\$ 626,660	\$ 728,027	\$ 821,959	\$ 904,145	\$ 903,627
Capital	-	1,254	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 626,660	\$ 729,281	\$ 821,959	\$ 904,145	\$ 903,627

BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$903,627 reflects a decrease of 2.38% from the fiscal year 2017 adopted budget of \$925,695.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
10	9	0	0	0	0	9

COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

FISCAL YEAR 2017 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.
- ✓ Collaborated with other departments to identify opportunities for improvement to the City's Code of Ordinances.
- ✓ Increased partnership with businesses and residents by identifying compliance solutions through the Community Action Support Team (CAST) Program.

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	266	339	350
--	-----	-----	-----

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	88	216	150
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COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

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

Outputs:

✚ Number of cases generated for Business Tax Receipt Violations	79	100	100
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City Council Goal #6: To protect the natural environment through sustainable methods and practices

Service Level Objective: Assist Development Compliance with enforcement of the City’s landscape code to ensure preservation and proper maintenance of landscape material

Outputs:

✚ Number of cases generated	25	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	682	840	850
---	-----	-----	-----

Service Level Objective: Utilize an electronic complaint system to track and respond to resident requests

Efficiency Measures:

✚ Number of complaints received	949	1,300	1,000
✚ Number of complaints resolved	963	1,315	1,015

COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

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

Outputs:

 Number of NPDES certified enforcement officers	1	3	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

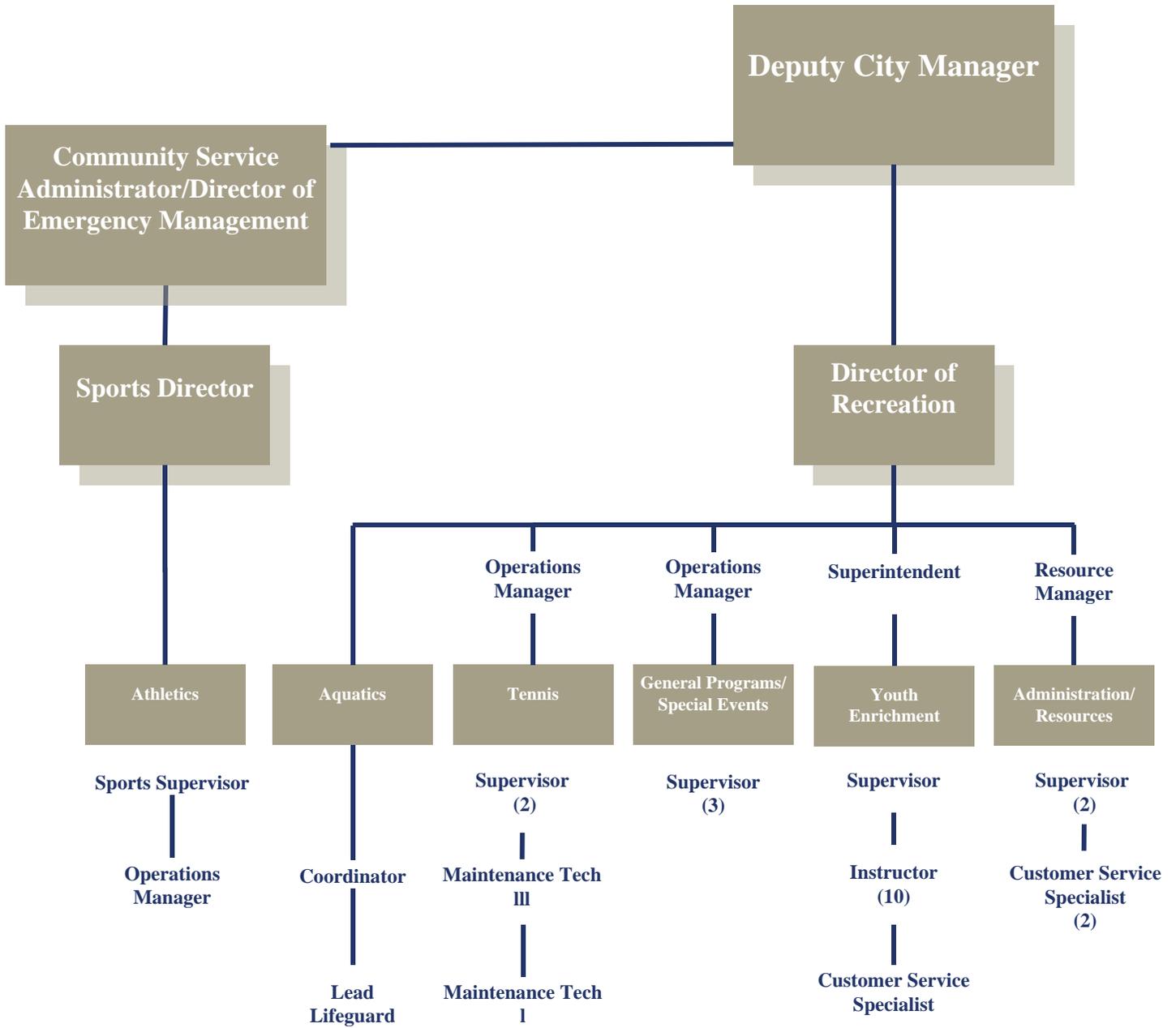
Outputs:

 Number of cases generated	3	3	3
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For a complete list of the City Council’s Goals, please refer to pages 52 – 60.

COMMUNITY SERVICES

RECREATION



COMMUNITY SERVICES

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, 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.

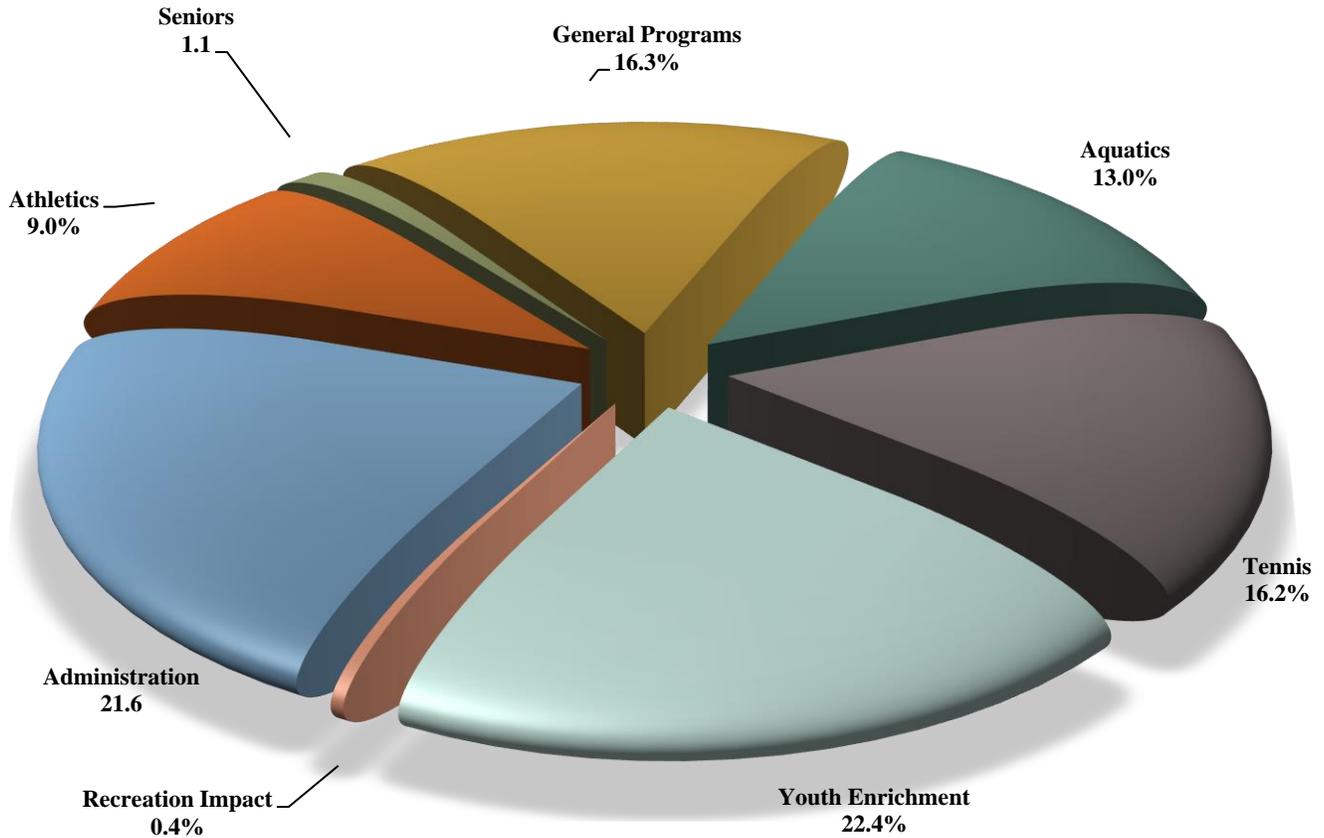
The Athletic Division provides league sports programming to adults and youth and is responsible for all field permitting. Furthermore, the Athletics Division promotes economic impact to the City business community through the increase of sporting events and tournaments in the Summer.

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 and a variety of community events. In addition, 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.

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 2018
Administration	\$581,788
Seniors	65,177
General Programs	149,032
Aquatics	293,907
Tennis	183,996
Subtotal General Fund	\$1,273,900
Administration	667,436
Athletics	517,041
General Programs	786,943
Aquatics	452,222
Tennis	746,644
Youth Enrichment	1,287,526
Subtotal Special Revenue Fund	\$4,457,812
Recreation Impact	23,900
Total All Funds	\$5,755,612

COMMUNITY SERVICES

RECREATION (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	2,919,211	3,103,039	3,499,802	3,355,683	3,798,267
Other Operating	1,203,270	1,261,904	1,224,498	1,358,326	1,475,945
Subtotal Operating	\$ 4,122,481	\$ 4,364,943	\$ 4,724,300	\$ 4,714,009	\$ 5,274,212
Capital	1,679,236	2,806,940	5,717,887	6,755,527	481,400
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 5,801,717	\$ 7,171,883	\$ 10,442,187	\$ 11,469,536	\$ 5,755,612

BUDGET HIGHLIGHTS

The Recreation budget of \$5,755,612 reflects an increase of 17.94% from the fiscal year 2017 adopted budget of \$4,879,986. This is primarily due to an increase of 2 positions in the Youth Enrichment Department

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
30	30	0	0	0	2	32

COMMUNITY SERVICES

RECREATION (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

Aquatics Division

- ✓ Applied and received funding in the amount of \$5,000 from Frenchman's Creek Charities Foundation, Inc. for children's swim lessons.
- ✓ Participated in the Palm Beach County Drowning Prevention Coalition program providing swim scholarships to 25 children.
- ✓ Hosted two (2) youth recreational swim meets.
- ✓ Hosted five (5) college swim teams for winter training.
- ✓ Hosted two (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 (6) swim instructors in the area of adaptive aquatics (Nicklaus Children's Adaptive Aquatics Certification).
- ✓ Offered swim instruction to ten (10) special needs swimmers (\$2,000 sponsorship from Dominick, Cunningham & Whalen).
- ✓ Instructed over 504 group swim lessons.
- ✓ Instructed over 233 private swim lessons.
- ✓ Hosted over 80 birthday and school pool parties.
- ✓ More than 4400 Water Aerobics participants visits.
- ✓ Aquatics summer camps – over 200 participants.
- ✓ Swim teams total 442 participants.
- ✓ Hosted the annual World's Largest Swimming Lesson – 112 participants.

Tennis Division

- ✓ Working on Jamie Frank Memorial Stadium w/shaded viewing and scoreboard to Court 18
- ✓ Love serving autism class twice a month
- ✓ Teamed up with Palm Beach County Parks and Rec to teach tennis to adults with developmental disabilities
- ✓ Working on starting up wheelchair tennis
- ✓ 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 & two (2) Doubles Tournaments (w/lunch)
- ✓ Held 11 Adult 1-Day Singles Tournaments
- ✓ Held four (5) Adult 1-day mixed doubles tournaments (with lunch)
- ✓ Added adult beginner, intermediate & advance classes during the weekday mornings
- ✓ Added two (2) popular Doubles Strategy summer classes

COMMUNITY SERVICES

RECREATION (CONTINUED)

Tennis Division (continued)

- ✓ Added Wednesday morning beginner, intermediate classes for feeders into our lady's teams
- ✓ Added Fitness drills group classes
- ✓ Working with Love Serving Autism to get classes at the Tennis Center
- ✓ Added a new ball machine totaling 3
- ✓ Working on having the Tennis Center as Special Olympics training center
- ✓ Working on a performance/training center
- ✓ Applied for and received equipment grant for special needs tennis class.
- ✓ Applied for grant for blended lines and shade structure
- ✓ Booked Roscoe Tanner for a serving weekend
- ✓ Spoke at USTA meeting
- ✓ Hosted photo shoot for Golf Digest featuring Daniel Burger
- ✓ Put on eight (10) 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 4th year
- ✓ Maintained nine (9) evening in-house leagues, with weekly participation averaging 90+
- ✓ Manage 11 pros currently on staff
- ✓ Added 16 & under summer afternoon and weekday program
- ✓ Restructured junior competitive program with good results
- ✓ Added cardio kids to Saturdays
- ✓ Increased summer classes
- ✓ Maintained 11 ladies' interclub teams
- ✓ Coordinated 11 ladies' teams uniform ordering for the Third (3) year making profit of 6,000.+
- ✓ Hosted Rally for the Cure for the 10th year
- ✓ Maintained seven (8) Men's Teams
- ✓ Maintained Five (5) Women's senior Teams
- ✓ Maintained Eight (8) Women's Palm Teams
- ✓ Maintain multiply USTA teams
- ✓ Maintained "Meet Your Pros & Staff Board"
- ✓ Continued 1½ hour option to most Hitting Frenzies, added one to Saturday Cardio
- ✓ Added Summer 2-hour Frenzies three (3) days per week and 5 days when school is off.
- ✓ Contacted outside camps to invite summer campers to Tennis Center
- ✓ Hosted a lady's kick off team building day for the second year
- ✓ Hosted the Kick-Off Cup Tri-Level Team Tournament for the second year
- ✓ Nominated for outstanding organization Award 2017
- ✓ Nominated for 2017 outstanding provider
- ✓ Maintained retail option for tennis center participants to include snacks, retail, racquets and balls

COMMUNITY SERVICES

RECREATION (CONTINUED)

Tennis Division (continued)

- ✓ Teamed up with local artist and new logo to create top selling shirt
- ✓ Extended 6+ under kids 'camps ½ hour 9am-10:30am
- ✓ Selling pickleball equipment now at tennis center

General Programs

- ✓ Received Sunsational Award, Florida Festival and Events Association, 1st Place Sponsorship Program, Gardens GreenMarket
- ✓ Received Sunsational Award, Florida Festival and Events Association, 2nd Place Promotional Item, Summer Gardens GreenMarket
- ✓ Received Sunsational Award, Florida Festival and Events Association, 2nd Place Palm Beach Gardens Pickleball Program
- ✓ Hosted 6 weeks of Community Service Experience for teens ages 14-17
- ✓ Continued summer counselor-in-training program for ages 14-17
- ✓ Completed the 15th successful season of the Gardens GreenMarket with an attendance of more than 100,000
- ✓ Third 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 over 30,000 in attendance
- ✓ Wellness programs attracted over 3,600 participants visits
- ✓ Produced two indoor yard sales
- ✓ Hosted 5th Annual Splash & Dash
- ✓ Hosted Fall Festival offering Teal Pumpkin option in partnership with FARE (Food Allergy, Research & Education) offering non-food alternatives for children
- ✓ Hosted 33rd Annual Holiday Bazaar
- ✓ Hosted the 4th Shakespeare on the Plaza
- ✓ Hosted 11th Annual Dancing Under the Stars
- ✓ Hosted Annual Egg Extravaganza event
- ✓ Hosted Memorial Day and Veterans Day events
- ✓ Hosted 4th Annual Senior Holiday Luncheon with 143 participants
- ✓ Hosted 3rd Mah Jongg and Canasta Mini Tournament with 65 participants
- ✓ 270 Seniors registered in Senior Club activities
- ✓ Hosted Daddy Daughter Date Night with 131 participants
- ✓ Hosted the Annual Tree Lighting event
- ✓ Hosted three summer Gardens Movie Nights and Food Truck Bites events
- ✓ Secured \$98,000 in cash sponsorships and \$4,800 in kind sponsorships
- ✓ Generated \$25,859.93 in indoor and pavilion rentals to date.
- ✓ Documents scanned number 94,439 to date.

COMMUNITY SERVICES

RECREATION (CONTINUED)

Resources (continued)

- ✓ Destroyed 20.5 cubic feet of records year to date.
- ✓ Scanning training complete for all 3 service desks for efficiency
- ✓ Secured \$2,000 in banner sales.
- ✓ Produced five (5) issues of Gardens Life, winner of the Sunsational Award, Florida Festival and Events Association.
- ✓ Posted 171 marketing posts to Facebook.
- ✓ Distributed 50 press releases.
- ✓ Sent 31 E-blasts to our subscribers.
- ✓ Presented “Gardens Gives Back” Session at Florida Recreation and Park Association Annual Conference 2016.
- ✓ Installed 60 Compassionate Friends Memorial Garden Pavers.

Riverside Youth Enrichment Center

- ✓ Held 3rd Annual Riverside Youth Enrichment Center Art Show and Auction
- ✓ Updated facility with new floors
- ✓ Updated facility- interior paint
- ✓ Updated facility- security cameras
- ✓ Hosted Thanksgiving Show and VPK Graduation at the Eisey Theater
- ✓ Participated in the 8th year in Jumpstart Read for the Record
- ✓ Obtained APPLE re-accreditation

Athletics

- ✓ Permitted sports facility use for over 5,195 PBGYAA youth participants
- ✓ Hosted 25 athletic sporting events utilizing the City’s Sports Facilities
- ✓ Established a PBGYAA Tournament Grant Process to incentivize the growth of athletic tournaments that leads to positive economic impact to the City’s business community
- ✓ Provided fall, spring and summer sports camp to 1,465 participants
- ✓ Programmed over 160 adult sports teams and 2,535 adult participants
- ✓ Issued 6,249 permits for sports facilities totaling \$151,000 in permit revenues
- ✓ Hosted various sports games and practices for several area schools including Palm Beach Gardens High School, Dwyer High School, Oxbridge Academy High School, Lake Park Baptist, St. Marks, Howell Watkins Middle School, Duncan Middle School, Trinity Christian School, Franklin Academy, Marsh Point Elementary
- ✓ Increased pickleball program to over 250 participants
- ✓ Established a Pickleball Membership Program and Pickleball League
- ✓ Held the second annual Battle for the Brick Pickleball Tournament and increased participation 200%
- ✓ Athletic events generated an estimated 3,100 hotel room nights during off-season periods in the local community.

COMMUNITY SERVICES

RECREATION (CONTINUED)

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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"> ✚ Operate youth camps that meet the needs of the community through a diverse offering of programs (Total # of camp registrations) 	5,287	5,502	5,600
<ul style="list-style-type: none"> ✚ Operate a recreational Swim Team for the community to target youth who are interested in wellness and competition 	597	582	600
<ul style="list-style-type: none"> ✚ Develop youth participation through increased athletic activity 	4,721	5,195	5,400

Effectiveness Measures:

<ul style="list-style-type: none"> ✚ Expand program hours for activities that target adults aged 55+ 	1,202	1,404	1,500
<ul style="list-style-type: none"> ✚ Increase partnerships with local business and community groups 	23	25	32

Service Level Objective: Provide staff support for the Recreation Advisory Board

Outputs:

<ul style="list-style-type: none"> ✚ Attend Advisory Board Meetings 	4	4	5
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COMMUNITY SERVICES

RECREATION (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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	62	64	70
✚ Number of opportunities to perform community services hours	95	100	102

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	4	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”	6	4	5
✚ Continue to increase Adult Sports participation levels in City run leagues	149 teams	160 teams	170 teams

COMMUNITY SERVICES

RECREATION (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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)	2,350	2,604	2,625
✚ 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	75	77	78

Effectiveness Measures:

✚ Establish the utilization rate of the Mirasol Recreation Building	31	43	45
✚ Increase the utilization rate of the Lakeside Facility (# of programs/activities)	588	678	680
✚ Increase the utilization rate of the Burns Road Recreation Center (# of programs/activities)	2,151	2,206	2,225

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 52 – 60.

COMMUNITY SERVICES

GOLF



The Palm Beach Gardens Sandhill Crane Golf Club offers a beautiful natural setting in a Florida nature preserve for both golfers and wildlife to enjoy. The friendly staff is committed to providing exceptional customer service to its patrons. The Golf Course provides several special events, clinics, and camps throughout the year, as well as an 18-hole championship course with complete practice facilities: putting/chipping areas, and aqua driving range. A new clubhouse will open with a full-service restaurant, banquet facility, exceptional pro shop and other club-like amenities open to the general public. Learn to play programs include 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)

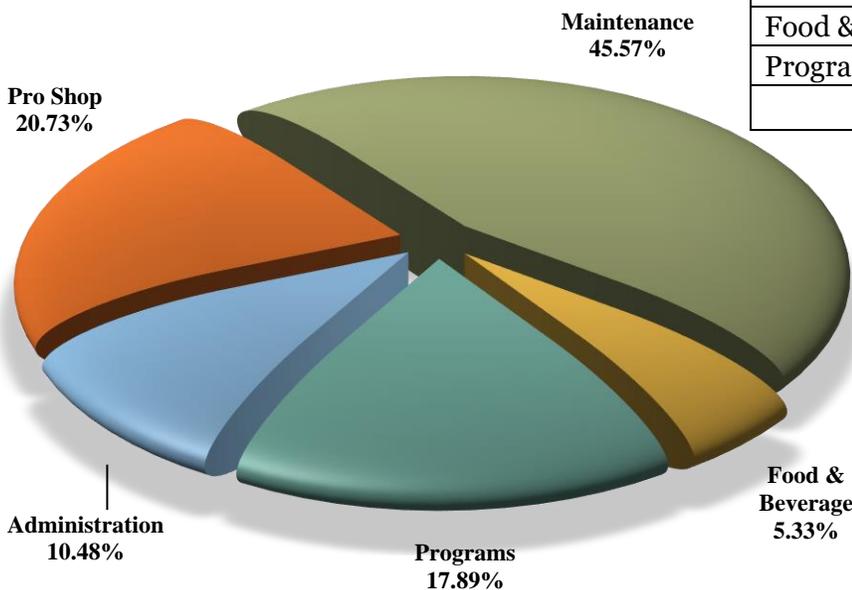
The course is kept in exceptional condition by the Superintendent and players of all abilities will enjoy the layout. Recent reviews on Golf Advisor include:

- “Really amazing greens and fairways!”
- “Great Course”
- “I love playing this course”
- “It’s a great course to play at and the staff are very nice”

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 2018
Administration	\$328,184
Pro Shop	648,927
Maintenance	1,426,308
Food & Beverage	166,999
Programs	559,989
Total	\$3,130,407



COMMUNITY SERVICES

GOLF (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2015	Actual FY 2016	Estimated Actual FY 2017	Amended Budget FY 2017	Adopted Budget FY 2018
Personnel	1,138,540	1,162,043	1,323,825	1,300,464	1,571,870
Other Operating	666,885	681,594	860,507	914,558	1,226,037
Subtotal Operating	\$ 1,805,425	\$ 1,843,637	\$ 2,184,332	\$ 2,215,022	\$ 2,797,907
Capital	33,925	16,600	7,800	7,800	332,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,839,350	\$ 1,860,237	\$ 2,192,132	\$ 2,222,822	\$ 3,130,407

BUDGET HIGHLIGHTS

The Golf budget of \$3,130,407 reflects a significant increase of 47.65% over the fiscal year 2017 adopted budget of \$2,120,192. This is due to the additional personnel, operating and capital costs associated with the opening of the newly constructed golf clubhouse and training facilities.

PERSONNEL SUMMARY

FY 2016	FY 2017	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2018
11	13	(2)	0	0	0	11



COMMUNITY SERVICES

GOLF (CONTINUED)

FISCAL YEAR 2017 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Held the first PGA Jr Golf League in the area with over 60 participants.
- ✓ Served over 40,000 rounds of golf.
- ✓ Began the capital construction of the Clubhouse, Training Center, and expanded support facilities.
- ✓ Continued to host existing and attract new tournaments.

FISCAL YEAR 2018 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

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

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

Outputs:

✚ Total green top dressing	40	40	40
✚ Total green verticutting	8	8	10
✚ Total fairway aerations	1	2	3

City Council Goal #7: To provide residents opportunities for recreation and leisure activities and other past time interests.

Service Level Objective: Increase number of programs offered to increase interest at the Golf Course

Outputs:

✚ Total adult clinics offered	30	30	50
✚ Total youth clinics offered	10	10	25
✚ Total tournaments held	6	8	10

COMMUNITY SERVICES

GOLF (CONTINUED)

Performance Measures			
	Actual FY 2016	Estimated FY 2017	Projected FY 2018

Service Level Objective: Increase participation at the Golf Course

Output Measures:

✚ Total participants in clinics	300	350	400
✚ Total participants in Jr. Summer League	16	40	60

Service Level Objective: Increase service levels

Output Measures:

✚ Total number of patrons served in the restaurant	0	0	8,000
✚ Total number of catering events held at the facility	0	0	30
✚ Total number of special events held at the facility	0	0	6

For a complete list of the City Council's Goals, please refer to pages 52 - 60.

COMMUNITY SERVICES





CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENTS PROGRAM (CIP)

The purpose of the Capital Improvement Program (CIP) is to promote advanced planning by department heads and serves as a fiscal planning tool to forecast the demands on revenues and future borrowing needs. The Capital Improvements Program is reviewed and updated annually.

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 270.*)

The City of Palm Beach Gardens recognizes the need to keep pace with the growth of the community and the needs of the City’s residents. The Capital Budget is designed to balance the need for public facilities and infrastructure as stated in the City’s Comprehensive Plan. As part of its budget process, the City prepares and submits to the City Council a Five-Year Capital Improvement Plan beginning with the next fiscal year

The City’s Capital Budget is comprised of a five-year projection of future improvements to existing facilities, the acquisition of land and buildings, construction of new facilities and major equipment purchases. This includes the regular replacement of equipment such as vehicles and computer hardware.

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

The projects are evaluated and prioritized using the following criteria:

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

CAPITAL IMPROVEMENTS PROGRAM (CIP)

Capital Improvement Project Committee

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

Relationship between the Operating Budget and the Capital Improvement Program

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

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

The Capital Budget is not a separate budget and the process runs concurrently with the Operating Budget. The total amount allocated for the Capital Budget for FY 2018 is **\$5,163,149**. This consists of \$3,855,084 in General Fund capital, \$98,900 in Capital Projects capital, \$332,500 in Special Revenue capital, and \$876,665 in Internal Service capital.

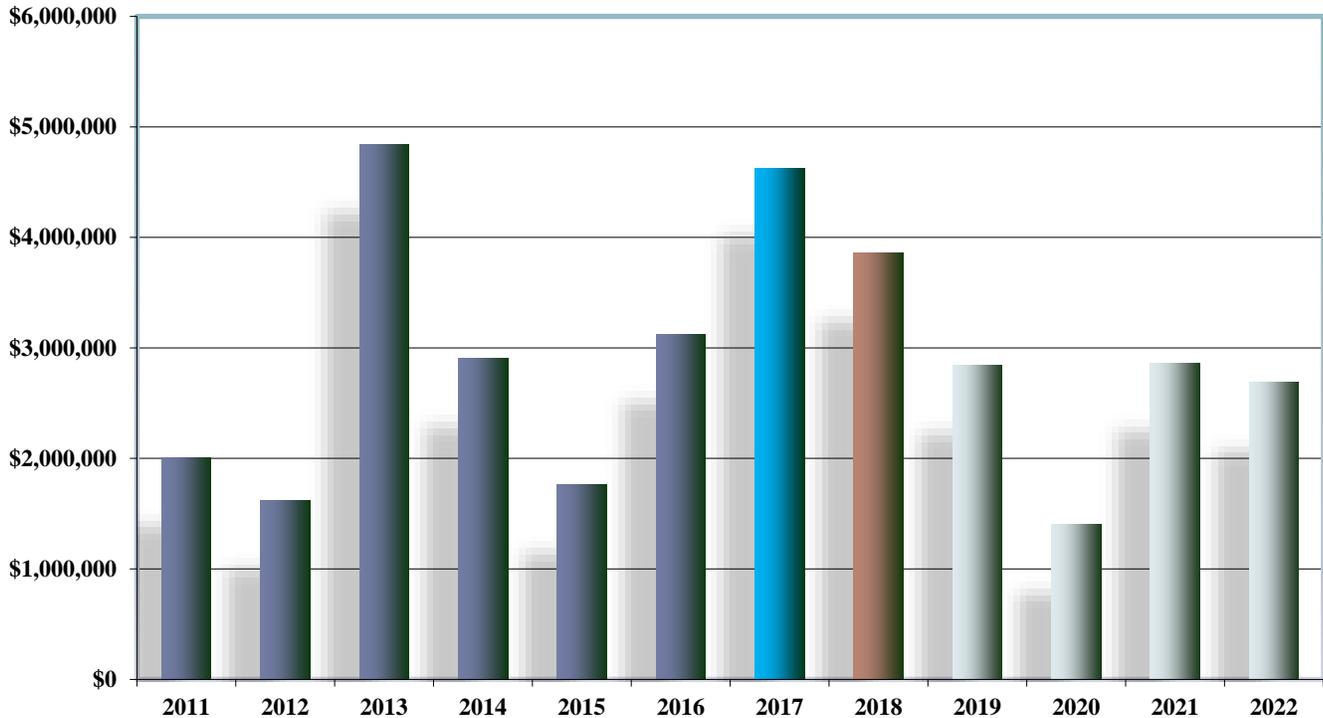
The City Council adopts the five-year plan as a part of the annual budgeting process. The first year of the plan is then formally adopted as the Capital Budget for the current year.

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 268.*

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 2011 through 2016, reflect actual expenditures. Fiscal year 2017 shows an estimated actual amount. Fiscal year 2018, is the amount budgeted for capital outlay from the General Fund. Fiscal years 2019 through 2022, 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 2018 is \$3,855,084.

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), One-Cent Surtax Fund 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.

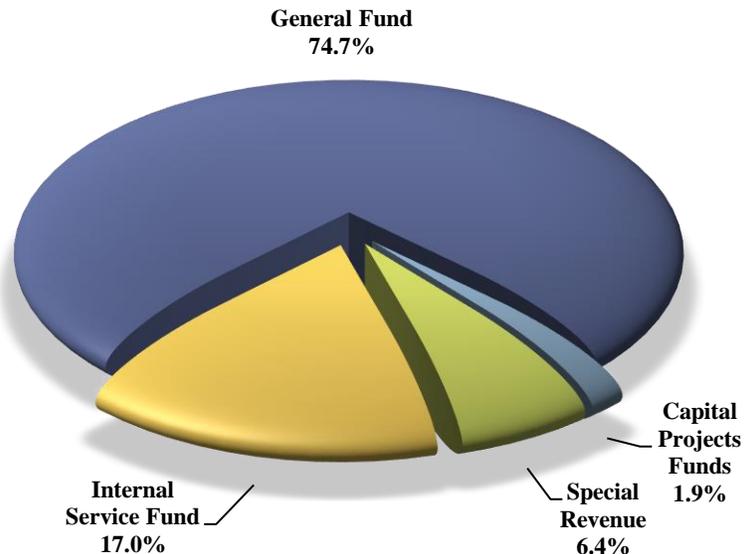
One-Cent Surtax Funds

The funding source for this category is derived from a one-cent Infrastructure Sales Surtax restricted for use to repair needed infrastructure.

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 2018 Capital Budget
General Fund	\$3,855,084
Capital Project Funds	98,900
Special Revenue	332,500
Internal Service Funds	876,665
Grant(s)	-
Total All Funding Sources	\$5,163,149



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 2018 will be used for non-recurring improvement projects that will expand and update existing facilities.

Physical Environment

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

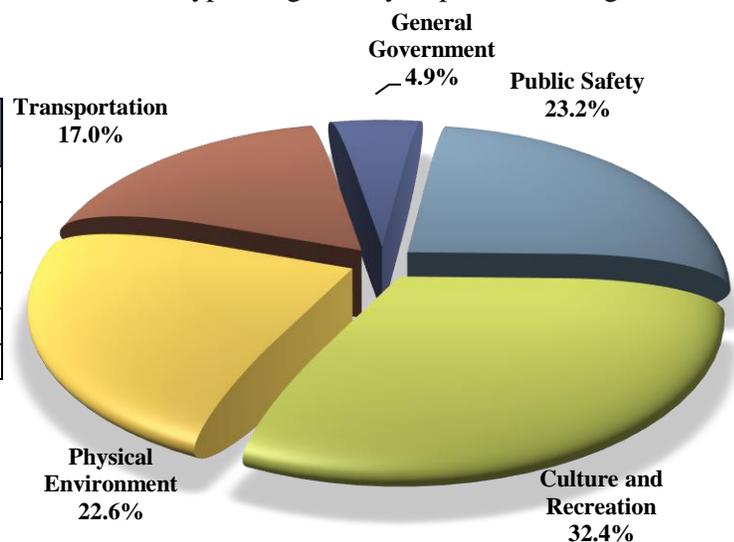
Public Safety

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

Transportation

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

Service Types	FY 2018 Capital Budget
General Government	\$252,400
Culture & Recreation	1,199,100
Physical Environment	1,670,384
Public Safety	1,164,600
Transportation	876,665
Total All Service Types	\$5,163,149



CAPITAL IMPROVEMENTS PROGRAM (CIP)

FIVE YEAR CAPITAL PLAN SUMMARY FUNDING SOURCES AND SERVICE TYPES

Funding Sources	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
General Fund	\$ 3,855,084	\$ 2,842,050	\$ 1,402,850	\$ 2,860,250	\$ 2,686,150
Capital Project Funds	98,900	425,000	250,000	600,000	50,000
Special Revenue	332,500	235,000	125,000	213,000	316,000
Internal Service Funds	876,665	786,324	691,680	828,791	454,241
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$ 5,163,149	\$ 4,288,374	\$ 2,469,530	\$ 4,502,041	\$ 3,506,391

Service Types	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
General Government	\$ 252,400	\$ 203,600	\$ 171,000	\$ 174,500	\$ 170,000
Culture & Recreation	1,199,100	769,000	489,400	1,660,250	1,555,000
Physical Environment	1,670,384	478,000	362,500	403,000	555,000
Public Safety	1,164,600	2,051,450	754,950	835,500	772,150
Transportation	876,665	786,324	691,680	1,428,791	454,241
Total All Service Types	\$ 5,163,149	\$ 4,288,374	\$ 2,469,530	\$ 4,502,041	\$ 3,506,391

CAPITAL IMPROVEMENTS PROGRAM (CIP)

GENERAL GOVERNMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
<u>Information Technology</u>					
Printer Replacement	14,000	14,000	14,000	14,000	14,000
ID Card Printer Replacement	2,500	2,500	5,000	5,000	5,000
Network Switching Equipment Replacement	40,000	40,000	12,000	12,000	7,500
Kodak Scanner Replacement	4,500	4,500	4,500	-	-
Video Projector Replacement	5,000	5,000	5,000	5,000	5,000
Biometric Time clock Replacements	20,000	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	-	30,000	30,000	30,000	30,000
Forensic Computer Replacement	-	-	-	-	-
Bar Code Scanner Replacement	12,000	12,000	12,000	12,000	12,000
Laptop/Tablet Replacement	58,000	65,000	67,000	70,000	70,000
New Laptops for New Positions	16,900	-	-	-	-
TV Monitor Replacement	6,000	6,000	6,000	3,000	3,000
Fire Safety Pad Android Tablet Replacement	-	-	-	-	-
GIS Wide Format Plotter Replacement	-	-	-	8,000	8,000
Network Security Software	26,500	-	-	-	-
Laptops for Golf Training Center	9,000	-	-	-	-
Workstation for Crime Analyst	2,600	-	-	-	-
Workstation for Records Analyst	2,600	-	-	-	-
Replacement Firewall	7,300	-	-	-	-
Fiber Optic Cable for Tennis Center	6,000	-	-	-	-
New Access Badge Machines Mirasol/ Skate Park	7,500	-	-	-	-
SQL Monitoring Software	-	9,100	-	-	-
Subtotal Information Technology	\$ 252,400	\$ 203,600	\$ 171,000	\$ 174,500	\$ 170,000
Total General Government	\$ 252,400	\$ 203,600	\$ 171,000	\$ 174,500	\$ 170,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

GENERAL GOVERNMENT (CONTINUED)

FUNDING SOURCE					
General Fund	\$ 252,400	\$ 203,600	\$ 171,000	\$ 174,500	\$ 170,000
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$ 252,400	\$ 203,600	\$ 171,000	\$ 174,500	\$ 170,000

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CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE & RECREATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
<u>Community Services/Recreation Administration</u>					
Burns Road Community Center Modernization	310,000	-	-	-	-
RYEC South Side Playground Improvements	70,000	-	-	-	-
Riverside Lobby and Work Room Improvements	-	-	-	100,000	-
BRCC Fitness Trail	-	250,000	-	-	-
Scoreboards- North/South (4 total)	-	-	-	22,000	-
Sound System (Lakeside)	-	-	-	5,500	-
Cabinets/ Shelves in Room 10 (RYEC)	-	-	-	2,750	-
Intercom System (RYEC)	-	-	-	11,000	-
Misting Fans on Four (4) Playgrounds (RYEC)	-	-	-	11,000	-
Subtotal Recreation Administration	\$ 380,000	\$ 250,000	\$ -	\$ 152,250	\$ -
<u>Community Services/Recreation Aquatics</u>					
Aquatic Complex Improvements	50,000	200,000	-	-	-
Diving Board Replacements	-	-	-	-	50,000
Pool Covers for main pool	15,000	-	-	-	-
Subtotal Recreation Aquatics	\$ 65,000	\$ 200,000	\$ -	\$ -	\$ 50,000
<u>Community Services/Recreation - General & Teen Programs</u>					
Sound System - Parking Lot & Fitness Trail (C&R)	-	50,000	-	-	-
Lakeside Lobby Renovation	-	-	-	100,000	-
Skate Park Expansion	-	-	-	25,000	-
Subtotal Recreation General & Teen Programs	\$ -	\$ 50,000	\$ -	\$ 125,000	\$ -

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
<u>Community Services/Parks and Grounds</u>					
PGA National Park Softball Improvements	-	-	-	-	-
Mirasol Park Shade Structure	-	20,000	-	-	-
PGA Park Playground Shade Structure	-	-	49,000	-	-
Skate Park Concrete Surface Extension	-	-	5,500	-	-
Bulletin Board Replacement	-	-	15,000	-	-
City Park Playground Replacement	-	-	125,000	-	-
Mirasol Park Softball Improvements	-	-	-	75,000	-
Joseph R. Russo Athletic Complex Playground Shade Structure Replacement	-	-	-	45,000	-
PGA Park Playground Surfacing Replacement	-	90,000	-	-	-
Gardens Park Baseball Pavilions	375,000	-	-	-	-
Lilac Parck Dog Park Improvements	-	-	-	-	175,000
Sports Lighting Retrofits	-	-	-	1,100,000	1,250,000
Mirasol Park Scoreboards	-	-	11,000	-	-
Ironwood Park Phase 2	23,900 ⁽¹⁾	-	-	-	-
Shade Structure over Shuffleboard- Lakeside	-	-	-	-	50,000 ⁽¹⁾
Subtotal Parks and Grounds	\$ 398,900	\$ 110,000	\$ 205,500	\$ 1,220,000	\$ 1,475,000
<u>Community Services/Public Facilities</u>					
Golf Course Cart Path Replacement	50,000	50,000	50,000	50,000	-
Aquatic Complex Chemical Controller Replacement	-	-	7,700	-	-
Water Fountain Replacement Program	2,200	1,000	2,200	-	-
City Hall Reception Desk Replacement	-	-	55,000	-	-
FS3 Refrigerator Replacement	-	-	9,000	-	-
Ford Transit Connect	27,500	-	-	-	-
Holiday tree replacement	-	-	20,000	-	-
Subtotal Public Facilities	\$ 79,700	\$ 51,000	\$ 143,900	\$ 50,000	\$ -

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
<u>Community Services/Public Infrastructure Streets & Transportation</u>					
Golf Course Expansion West Planning & Phase 1	-	-	90,000	-	-
Bridge- 1 st Tee Over Water	-	-	-	45,000	-
Tournament Cart Parking	-	28,000	-	-	-
Turf Care Facility FFE	35,000	-	-	-	-
Subtotal Public Infrastructure Streets & Transportation	\$ 35,000	\$ 28,000	\$ 90,000	\$ 45,000	\$ -
<u>Community Services/Golf</u>					
Range Restoration	90,000 ⁽²⁾	-	-	-	-
Training Center FFE/Technology	104,000 ⁽²⁾	-	-	-	-
Shade Structure Driving Range	-	-	-	68,000 ⁽²⁾	-
Greens Collar Renovations - nine (9) holes every three (3) years	20,000 ⁽²⁾	30,000 ⁽²⁾	-	-	30,000 ⁽²⁾
Bunker Replacement - nine (9) holes every five (5) years	-	50,000 ⁽²⁾	50,000 ⁽²⁾	-	-
Water coolers	6,000 ⁽²⁾	-	-	-	-
Ice machine and cover	11,000 ⁽²⁾	-	-	-	-
Covered trailer for special event FFE Storage	9,500 ⁽²⁾	-	-	-	-
Subtotal Golf	\$194,000	\$ 80,000	\$ 50,000	\$ 68,000	\$ 30,000
Total Culture and Recreation	\$1,199,100	\$ 769,000	\$ 489,400	\$1,660,250	\$1,555,000
FUNDING SOURCE					
General Fund	\$ 934,700	\$ 689,000	\$ 439,400	\$1,592,250	\$1,475,000
Capital Projects (Impact Fees)	23,900	-	-	-	50,000
Special Revenue	240,500	80,000	50,000	68,000	30,000
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$1,199,100	\$ 769,000	\$ 489,400	\$1,660,250	\$1,555,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PHYSICAL ENVIRONMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
<u>Community Services/Administrations</u>					
Recreation Utility Vehicle (P&E)	12,500	-	-	-	-
Subtotal Administration	\$ 12,500	\$ -	\$ -	\$ -	\$ -
<u>Community Services/Parks and Grounds Maintenance</u>					
Irrigation System and Pump Replacement Program	75,000	-	25,000	40,000	60,000
District Park Equipment	156,250	-	-	-	-
District Park Vehicles	55,000	-	-	-	-
Aerator	27,500	-	-	-	-
Greens Groomer	4,500	-	-	-	-
Subtotal Parks & Grounds Maintenance	\$ 318,250	\$ -	\$ 25,000	\$ 40,000	\$ 60,000
<u>Community Services/Public Facilities</u>					
Public Facilities Site Improvements	200,000	-	-	-	-
Water Heaters Replacement Programs	20,000	40,000	-	-	-
Quiet Pack Generator Replacement	-	-	70,000	-	-
Cable Locator	-	-	4,000	-	-
Truck Lift Gate	-	-	2,500	-	-
RYEC Generator Replacement	-	-	-	45,000	-
Equipment Upgrades for Energy Efficiency Plan	75,000	75,000	75,000	75,000	75,000
Fire Station 1 shutter installation	-	-	13,000	-	-
Fire Station 3 generator replacement	35,000	-	-	-	-
Fire Station 4 generator replacement	-	-	-	-	36,000
Richard Road fence installation	18,000	-	-	-	-
Riverside Accordion Shutters	11,000	-	-	-	-
Fire Station 2 parking lot light pole	2,500	-	-	-	-
Subtotal Public Facilities	\$ 361,500	\$ 115,000	\$ 164,500	\$ 120,000	\$ 110,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PHYSICAL ENVIRONMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
<u>Community Services/Stormwater and Streets</u>					
Material Storage Corrals	-	35,000	-	-	-
Roll Off Dumpster Pads	-	-	-	-	-
Mosquito Spray Machine Replacement	14,000	-	-	-	-
Sidewalk Expansion	50,000	50,000	50,000	50,000	50,000
Pedestrian Actuated Warning System	16,000	16,000	16,000	16,000	16,000
School Flashing Light Replacement	32,000	32,000	32,000	32,000	32,000
Printer replacement - sign shop	25,000	-	-	-	-
Subtotal Stormwater and Streets	\$ 137,000	\$ 133,000	\$ 98,000	\$ 98,000	\$ 98,000
<u>Community Services/Public Infrastructure Streets and Transportation</u>					
Turf Care Chemical Building	214,375	-	-	-	-
Covered Material Storage Bays- Turf Care Facility	-	75,000	-	-	-
Demo of Old Turf Care Facility	109,759	-	-	-	-
Landscape & Irrigation for Expansion Parking/Facilities	425,000	-	-	-	-
Subtotal Public Infrastructure Streets and Transportation	\$ 749,134	\$ 75,000	\$ -	\$ -	\$ -
<u>Community Services/ Golf</u>					
Well Pump Station	-	15,000 ⁽²⁾	-	15,000 ⁽²⁾	-
Irrigation System Pump Replacement	-	90,000 ⁽²⁾	-	-	-
Range Ball Machine	-	-	15,000 ⁽²⁾	-	-
Walk Behind Greens Aerifier	25,000 ⁽²⁾	-	-	-	-
Tee Box Expansion	-	-	-	55,000 ⁽²⁾	-
Replace Greens Mowers	-	-	45,000 ⁽²⁾	75,000 ⁽²⁾	-
Spray Rig	-	50,000 ⁽²⁾	-	-	-
Greens Roller	-	-	15,000 ⁽²⁾	-	-
Drop Spreader	11,000 ⁽²⁾	-	-	-	-
Turf Vacuum	-	-	-	-	36,000 ⁽²⁾
Aerator - Fairways and Roughs	31,000 ⁽²⁾	-	-	-	-
Truck with lift gate	25,000 ⁽²⁾	-	-	-	-

CAPITAL IMPROVEMENTS PROGRAM (CIP)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
Community Services/Golf (continued)					
Replace Fairways Mowers & Turf Equipment	-	-	-	-	250,000 ⁽²⁾
Subtotal Golf	\$ 92,000	\$ 155,000	\$ 75,000	\$ 145,000	\$ 286,000
Total Physical Environment	\$1,670,384	\$ 478,000	362,500	\$ 403,000	\$ 555,000

FUNDING SOURCE					
General Fund	\$1,578,384	\$323,000	\$ 287,500	\$ 258,000	\$ 269,000
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	92,000	155,000 ⁽²⁾	75,000 ⁽²⁾	145,000 ⁽²⁾	286,000 ⁽²⁾
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$1,670,384	\$ 478,000	\$ 362,500	\$ 403,000	\$ 555,000

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CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
<u>Police/Administration/Investigations</u>					
Digital Video Recorder for Security	-	14,000	-	-	-
Light Bars for Vehicles	22,500	34,500	34,500	36,000	40,800
New Console Workstation	-	-	-	-	-
Sony 7000 Camera Kit (body, lens, flash)	-	-	-	-	6,000
LRAD (Vehicle Mounted)	-	20,000	-	-	-
High Speed Document Scanner	-	-	1,500	-	-
Gate Operators	-	-	15,000	-	15,000
AFIS Upgrade	45,000	-	-	-	-
Card Readers	-	15,000	-	-	10,000
Motorcycle Headsets	-	8,000	-	10,000	-
Radio Tower for Avenir	375,000	-	-	-	-
K-9 Kennel for Vehicles	-	3,000	3,000	-	3,500
K-9 Hot-n-pop	-	2,500	2,500	-	3,000
Radios (mobile & portable for new officers)	56,000	56,000	56,000	56,000	56,000
Half Cages for Vehicles	45,000	77,000	77,000	84,000	85,100
Digital Video Recorder for Security	-	14,000	-	-	-
Light Bars for Vehicles	22,500	34,500	34,500	36,000	40,800
New Console Workstation	-	-	-	-	-
Radio Infrastructure Equipment for Avenir	-	425,000 ⁽¹⁾	-	-	-
Subtotal Police/Administration/Investigations	\$ 543,500	\$ 655,000	\$ 189,500	\$ 186,000	\$ 219,400

<u>Police/Dispatch</u>					
CAD Computer Workstations	24,750	8,250	8,250	-	8,250
Symphony Console	45,000	45,000	45,000	-	45,000
Subtotal Police/Dispatch	\$ 69,750	\$ 53,250	\$ 53,250	\$ -	\$ 53,250

<u>Police/Field Operations</u>					
Speed Monitoring Devices (Laser/Radar)	-	9,000	-	-	10,000
In-Car DUI Video Camera	6,000	50,000	-	-	50,000
New Vehicles	-	370,000	74,000	333,000	333,000



CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
<u>Police/Field Operations (continued)</u>					
Radar Speed Monitoring Trailer	25,000	-	40,000	-	-
Digital Camera (Traffic Investigations)	-	-	-	-	3,000
Police Mountain Bikes	-	5,000	-	-	-
Traffic Computer/ Counter	-	-	-	-	5,000
Bite Suit	-	-	-	-	1,500
Color Laser Printer - Road Patrol	-	3,000	-	-	-
SWAT Ballistic Entry Vests	-	12,000	9,000	9,000	9,000
Ballistic Shield	-	5,000	-	-	10,000
UVA Arial Drone	-	-	-	20,000	-
Colt M4 A2 Entry Guns	-	6,000	6,000	-	6,000
iRobot for SWAT/HNT	-	-	10,000	-	-
IP Based Video Camera System	45,000	45,000	45,000	-	45,000
Holographic Weapon Sights for Patrol	-	10,000	-	-	10,000
Patrol Rifles	11,000	7,000	7,000	-	7,000
Mobile Command Truck	-	-	-	250,000	-
Stalker (RLR) Lidar Laser Units	-	-	-	-	10,000
Subtotal Police/Field Operations	\$ 87,000	\$ 522,000	\$ 191,000	\$ 612,000	\$ 499,500

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CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
<u>Fire Rescue/Emergency Services</u>					
Thermal Imaging Camera	15,000	-	-	-	-
Fire Simulator Active Screen	-	-	-	-	-
Hurst Set (Electronic/ Battery Replacement)	62,000	31,000	31,000	31,000	-
EMS Bicycles for Honda	-	-	-	-	-
Rescue Saw	1,200	1,200	1,200	-	-
CPAT Forcible Entry Prop	10,000	-	-	-	-
CPAT Overhaul Prop	10,000	-	-	-	-
EOC / Local Command - Video Broadcast Equip from Drone	15,000	-	-	-	-
Portable Radio Cache - Radio, Charger, License	42,500	32,500	32,500	-	-
MetiMan Airway Upgrade	2,000	-	-	-	-
Overhead Door Cutting Simulator	4,900	-	-	-	-
Thermal Search and Rescue Training Manikin	5,000	-	-	-	-
Honda Generator - Events Trailer	4,900	-	-	-	-
Two (2) Ford Escape (New Fire Inspectors)	46,000	-	-	-	-
Ford F-150 4X4 Extended Cab (Fire Investigators)	30,000	-	-	-	-
BullEx Fire Safety Trailer	85,000	-	-	-	-
Computer Monitors for Electronic Plans Review	2,600	-	-	-	-
Interactive Fire Extinguisher Simulator	1,250	-	-	-	-
Self-Contained Breathing Apparatus	-	750,000	-	-	-
Hurst Strong Arm - Forcible Entry Equipment	13,000	6,500	6,500	6,500	-
Vehicle Stabilizers "Rescue 62"	21,000	-	-	-	-
Skeeter Brush Truck Delivery Fee from Texas	9,000	-	-	-	-
Stair Chairs	9,000	-	-	-	-
Fire Fighter Rehabilitation Trailer	-	-	250,000 ⁽¹⁾	-	-
Fire Truck lifts for Ops Center	75,000 ⁽¹⁾	-	-	-	-
Subtotal Fire Rescue/Emergency Services	\$464,350	\$ 821,200	\$ 321,200	\$ 37,500	\$ -
Total Public Safety	\$1,164,600	\$2,051,450	\$ 754,950	\$ 835,500	\$ 772,150

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

FUNDING SOURCE					
General Fund	\$1,230,127	\$1,626,450	\$ 504,950	\$ 835,500	\$ 772,150
Capital Projects (Impact Fees)	75,000 ⁽¹⁾	425,000 ⁽¹⁾	250,000 ⁽¹⁾	-	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$1,719,977	\$2,051,450	\$ 754,950	\$ 835,500	\$ 772,150

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CAPITAL IMPROVEMENTS PROGRAM (CIP)

TRANSPORTATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
<u>Community Services/Roads</u>					
Johnson Dairy Road Expansion- Phase II Signal	-	-	-	600,000 ⁽¹⁾	-
Subtotal Roads	\$ -	\$ -	\$ -	\$ 600,000	\$ -
<u>Community Services/Fleet Maintenance</u>					
Replacement Vehicles > \$50,000	792,865 ⁽³⁾	586,324 ⁽³⁾	576,180 ⁽³⁾	526,291 ⁽³⁾	454,241 ⁽³⁾
Replacement Equipment	78,000 ⁽³⁾	200,000 ⁽³⁾	115,500 ⁽³⁾	302,500 ⁽³⁾	-
Welder and Plasma Cutter	5,800 ⁽³⁾	-	-	-	-
Subtotal Fleet Maintenance	\$ 876,665	\$ 786,324	\$ 691,680	\$ 828,791	\$ 454,241
Total Transportation	\$ 876,665	\$ 786,324	\$ 691,680	\$ 1,428,791	\$ 454,241

FUNDING SOURCE

General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects (Impact Fees)	-	-	-	600,000 ⁽¹⁾	-
Special Revenue	-	-	-	-	-
Internal Service	876,665 ⁽³⁾	786,324 ⁽³⁾	691,680 ⁽³⁾	828,791 ⁽³⁾	454,241 ⁽³⁾
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$ 876,665	\$ 786,324	\$ 691,680	\$ 1,428,791	\$ 454,241

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CAPITAL BUDGET IMPACT ON OPERATING BUDGET

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

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

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

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

On the following page are estimated impacts of operating costs for all capital items budgeted for FY 2018. 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 2018. Amounts represent an addition to or reduction of operating costs.

PROJECT/ DESCRIPTION	FY 2018 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Burns Road Community Center Modernization	310,000	-	*	310,000
RYEC South Side Playground Improvements	70,000	-	500	70,500
Aquatics Complex Improvements	50,000	-	*	50,000
Gardens Park Baseball Pavilions	375,000	-	*	375,000
Ford Transit Connect	27,500	-	7,288	34,788
Total Culture and Recreation	\$ 832,500	\$ -	\$ 7,788	\$ 840,288
Irrigation System and Pump Replacement Program	75,000	-	-	75,000
District Park Equipment	156,250	-	36,440	192,690
District Park Vehicles	55,000	-	14,579	69,579
Aerator	27,500	-	7,288	34,788
Public Facilities Site Improvements	200,000	-	-	200,000
Fire Station 3 Generator Replacement	35,000	-	2,800	37,800
Turf Care Chemical Building	214,375	-	500	214,875
Landscape & Irrigation for Expansion Parking/ Facilities	425,000	-	5,000	430,000
Walk Behind Greens Aerifier	25,000	-	7,288	32,288
Total Physical Environment	\$ 1,213,125	\$ -	\$ 73,895	\$ 1,287,020
Radio Tower for Avenir	375,000	-	-	375,000
Hurst Set (Electronic/ Battery Replacement)	62,000	-	5,000	67,000
EOC/ Local Command- Video Broadcast Equipment from Drone	15,000	-	1,500	16,500
(2) Thermal Search and Rescue Training Manikin	5,000	-	500	5,500
(2) Ford Escape	46,000	-	7,288	53,288
Ford F-150 4x4 Extended Cab	30,000	-	7,288	37,288
BullEx Fire Safety Trailer	85,000	-	1,000	86,000
Hurst Strong Arm- Forcible Entry Equipment	13,000	-	1,000	14,000
(3) Stair Chairs	9,000	-	750	9,750
Fire Truck lifts for Ops Center	75,000	-	2,000	77,000
Total Public Safety	\$ 715,000	\$ -	\$ 26,326	\$ 741,326
Total	\$ 2,760,625	\$ -	\$ 108,009	\$ 2,868,634

*This project will impact the operating budget with the same maintenance type activities as other city recreation facilities.



CAPITAL IMPROVEMENTS PROGRAM (CIP)

Significant Non-recurring Capital Projects

The City has included several significant non-recurring projects budgeted for FY 2018. A project is considered significant if it has considerable impact on the operating budget, or if the project rarely occurs.

Baseball Complex Expansion

Project location: Gardens Park
Budgeted Cost: \$2,500,000

Expansion of the existing baseball complex at Gardens Park with the relocation of our soccer complex to a new site. This will allow expansion of baseball events at Gardens park without conflicting with soccer events. Project is part of the One Cent Sur-Tax projects.

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.

City Hall Renovations/Expansion

Project location: City Hall
Budgeted Cost: \$7,020,000

Interior and exterior renovations to address existing and projected shortages of office, meeting and storage space, and to accommodate the relocation of Fire Administration to City Hall. Project is part of the One Cent Sur-Tax projects.

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.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)

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.

FHBC Grant - Alt A1A Beautification Pro

Project location: Alt A1A and Burns Road
Budgeted Cost: \$394,156

The City was chosen by the Florida Highway Beautification Council to receive a \$100,000 grant from the Florida Department of Transportation's 2017 Highway Beautification Grant Program. This project includes landscaping and irrigating the western road shoulder and six (6) medians on State Road 811 (Alternate A1A) between the Earman Canal (City's southern limit) and Burns Road. The project includes a new landscape design and installation that will create an enhanced sense of place for residents and visitors traveling through the City's southern limit.

Fiber Optic Network to Landmark

Project location: A1A and Kyoto Drive
Budgeted Cost: \$50,000

Run a conduit and fiber cabling from our EOC to the Landmark building near the Gardens Mall to provide radio redundancy and to connect to the Mall video cameras. This involves core drilling under A-1-A to run the conduit. The fiber optic cable will be the primary radio connection and the microwave hop will be the back-up.

Fire Station 1 Renovations

Project location: Fire Station 1 at City Hall
Budgeted Cost: \$100,000

Interior renovation after relocation of Fire Administration to City Hall to allow for movement of physical training equipment from Police Station and City clinic from Fire Station 3, creating a City Wellness center for employees.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)

Gardens Park BB Concession/ Pavilions

Project location: Gardens Park
Budgeted Cost: \$750,000

This project will include the addition of permanent shade structures around each of the two concession stands as well as eight (8) new shade structures at the Gardens Park baseball fields. This will provide shade for spectators as well as shelter from severe weather.

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: \$6,458,382

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: \$1,835,619

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: \$1,104,381

This project will expand the parking lot to offset the strain on parking created by the addition of the clubhouse event space.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)

Golf Driving Range Lighting

Project location: Golf Course
Budgeted Cost: \$200,000

Furnish and install lighting for existing driving range at Sandhill Crane Golf Course.

Golf Training Center

Project location: Golf Course
Budgeted Cost: \$690,405

Build a state of the art training center for golf instruction at the Sandhill Crane Golf Course adjacent to the driving range.

Ironwood Park

Project location: Holly Drive and Ironwood Road
Budgeted Cost: \$178,900

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: \$1,577,000

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.

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)

SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)

Monopole at Lake Catherine Park/MacArthur Blvd.

Project location: Lake Catherine

Budgeted Cost: \$325,000

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.

Operations Center

Project location: Johnson Dairy Extension

Budgeted Cost: \$6,697,230

This project includes construction of a new facility that would house and consolidate all public facilities, parks, and fleet maintenance functions in one location. This will allow the City to sell the existing fleet maintenance property at Burns Road and Ironwood, placing this parcel back onto the tax rolls. Project is part of the One-Cent Surtax projects.

Soccer Complex

Project location: District Park

Budgeted Cost: \$11,200,000

Relocation and expansion of existing soccer complex from Gardens Park to proposed new soccer complex site presently owned by Palm Beach County. This relocation is due to the expansion of the baseball program at Gardens Park. Project is part of the One-Cent Surtax projects.

Police Department Renovations

Project location: Police Department at City Hall

Budgeted Cost: \$2,098,305

This project includes the interior and exterior renovations to allow for expansion of crime scene lab and detective bureau; relocate existing physical training equipment to area of Fire Station 1 that currently houses Fire Administration. Project is part of the One-Cent Surtax projects.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)

Public Safety Training Complex

Project location: Seacoast Utility Authority's Richard Road Site
Budgeted Cost: \$820,000

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.

Replacement Spray Playground

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.

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.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)

117th Court North Expansion- Phase 3

Project location: 117th 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.

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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.

Project Name	Burns Road Community Center Modernization	
Priority	High	
Department	Recreation	
Division	Community Services	
Project Manager	Recreation Director	
Project Location	Burns Road Recreation Center	
Funding Source	General Fund	

	Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	-	310,000	-	-	-	-	310,000
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	\$ -	\$ 310,000	\$ -	\$ -	\$ -	\$ -	\$ 310,000

Description (Justification and Explanation)

This project includes various room and facility upgrades specifically to the restrooms in the central portion of the building for improved ADA access. This project also includes modernization to the auditorium to include sound system, lighting, and flooring.

Impact on Annual Operating Budget

Personnel	\$ -	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.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS(CONTINUED)

Project Name	Turf Care Chemical Building	
Priority	High	
Department	Golf	
Division	Recreation	
Project Manager	Projects Director	
Project Location	Golf Course	
Funding Source	General Fund	

	Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Five Year Total
Design (Engineering/Architecture)	-	8,000	-	-	-	-	8,000
Construction	-	-	-	-	-	-	-
Equipment	-	206,375	-	-	-	-	206,375
Legal Fees	-	-	-	-	-	-	-
Total	\$ -	\$ 214,375	\$ -	\$ -	\$ -	\$ -	\$ 214,375

Description (Justification and Explanation)

As part of the new Turf Care facility built to serve the Golf Course, the construction of a chemical building will provide the proper storage needed to house the chemicals used to maintain the health of the Golf Course greens. This facility will be in compliance with local, state, and federal regulations.

Impact on Annual Operating Budget

Personnel	\$ -	Operating costs include the removal of waste and compliance with required per local, state, and federal regulations.
Operating	\$ 2,000	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 2,000	

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS (CONTINUED)

Project Name	Gardens Park Baseball Concession/Pavilions	
Priority	High	
Department	Recreation	
Division	Community Services	
Project Manager	Operations Manager	
Project Location	Gardens Park	
Funding Source	General Fund	

	Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	375,000	375,000	-	-	-	-	750,000
Equipment	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Total	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000

Description (Justification and Explanation)

This project will include adding a permanent structure around the north concession stand, as well as, multiple shade structures over the bleachers on the north side of the park. This will provide permanent shade for spectators, as well as, a safe place to go in the event of severe weather.

Impact on Annual Operating Budget

Personnel	\$ -	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.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

CAPITAL IMPROVEMENTS PROGRAM (CIP)



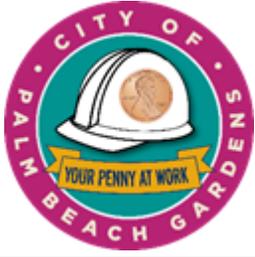
One-Cent Sales Tax Projects

In November of 2016, Palm Beach County Voters passed a one-cent Infrastructure Sales Surtax. The Surtax funds are limited to improve needed infrastructure that was deferred for repair or replacement during the recession. The City of Palm Beach Gardens has adopted a plan, per City Ordinance 10, 2017, to use the revenues to expand current and new facilities. These facilities will service the residence of Palm Beach Gardens current and future needs.

Per City Ordinance 5, 2017, Palm Beach Gardens City Council appointed a Budget Oversight Review Board which is to provide citizen input for the budget process, as well as to act as an advisory and reporting body regarding the expenditure tax funds. The Budget Oversight Review Board shall have the responsibility to review the expenditure of surtax proceeds to ensure the surtax infrastructure projects are conducted in compliance with applicable ordinances, laws, and regulations.

On the following page is a compilation of all capital One-Cent Surtax projects approved by the passing of Ordinance 10,2017.

CAPITAL IMPROVEMENTS PROGRAM (CIP)



Gardens Park Baseball Complex

Priority	High	
Department	Recreation	
Division	Community Services	
Project Manager	City Engineer	
Project Location	Gardens Park	
Funding Source	General Fund Funded through the one-cent sales tax	
Estimated Completion Date	Spring 2018	

	Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	2,500,000	-	-	-	-	-	2,500,000
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	\$2,500,000	\$ -	\$2,500,000				

Description (Justification and Explanation)

Construction of two new baseball fields, batting and pitching practice areas and covered practice area.

Impact on Annual Operating Budget

Personnel	\$ -	This project will have no material impact on operating costs for the current year budget. However, additional expenses will be necessary for utilities, grounds maintenance, repair and maintenance of building and supplies for cleaning.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

CAPITAL IMPROVEMENTS PROGRAM (CIP)



City Hall Renovation

Priority	High	
Department	Public Services	
Division	Community Services	
Project Manager	Deputy Community Service Administrator	
Project Location	Gardens Park	
Funding Source	Palm Beach Gardens Municipal Complex	
Estimated Completion Date	Winter 2019	

	Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	7,020,000	-	-	-	-	-	7,020,000
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	\$7,020,000	\$ -	\$7,020,000				

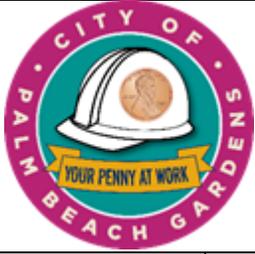
Description (Justification and Explanation)

Interior and exterior renovations to address existing and projected shortages of office, meeting and storage space. This project will also accommodate the relocation of Fire Administration to City Hall.

Impact on Annual Operating Budget

Personnel	\$ -	This project will have no material impact on operating costs for the current year budget. However, additional expenses will be necessary for utilities, grounds maintenance, repair and maintenance of building and supplies for cleaning.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

CAPITAL IMPROVEMENTS PROGRAM (CIP)



Police Department Renovations

Priority	High	
Department	Public Services	
Division	Community Services	
Project Manager	Deputy Community Service Administrator	
Project Location	Palm Beach Gardens Municipal Complex	
Funding Source	Funded through the one-cent sales tax	
Estimated Completion Date	Winter 2019	

Design (Engineering/Architecture)	Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Five Year Total
Construction	-	-	-	-	-	-	-
Equipment	2,098,305	-	-	-	-	-	2,098,305
Other	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
	\$2,098,305	\$ -	\$2,098,305				

Description (Justification and Explanation)

Construct a new 2,500 sq. ft. DNA Lab facility and renovation of the existing Crime Scene Investigation lab and Investigations and Detective Bureau.

Impact on Annual Operating Budget

Personnel	\$ -	This project will have no material impact on operating costs for the current year budget. However, additional expenses will be necessary for utilities, grounds maintenance, repair and maintenance of building and supplies for cleaning.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

CAPITAL IMPROVEMENTS PROGRAM (CIP)



New Operations Center

Priority	High	
Department	Public Services	
Division	Community Services	
Project Manager	Deputy Community Service Administrator	
Project Location	Palm Beach Gardens Municipal Complex	
Funding Source	Funded through the one-cent sales tax	
Estimated Completion Date	Winter 2019	

	Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	6,697,230	-	-	-	-	-	6,697,230
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	\$6,697,230	\$ -	\$6,697,230				

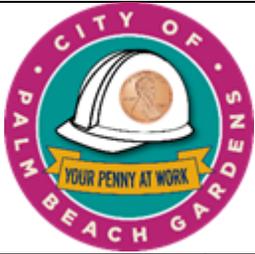
Description (Justification and Explanation)

Construction a new facility that would house and consolidate all public facilities, parks, and fleet maintenance functions in one location. This will allow the City to sell the existing fleet maintenance property at Burns Road and Ironwood, placing this parcel back onto the tax rolls.

Impact on Annual Operating Budget

Personnel	\$ -	This project will have no material impact on operating costs for the current year budget. However, additional expenses will be necessary for utilities, grounds maintenance, repair and maintenance of building and supplies for cleaning.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

CAPITAL IMPROVEMENTS PROGRAM (CIP)



District Park Soccer Complex

Priority	High	
Department	Recreation	
Division	Community Services	
Project Manager	City Engineer	
Project Location	Palm Beach County District Park	
Funding Source	General Fund Funded through the one-cent sales tax	
Estimated Completion Date	Spring 2018	

	Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	11,200,000	-	-	-	-	-	11,200,000
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	\$11,200,000	\$ -	\$11,200,000				

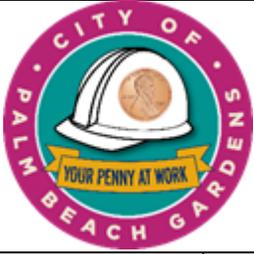
Description (Justification and Explanation)

Construction of a new soccer complex, walking trail and parking on the District Park north of Joseph R. Russo Athletic Complex and the Tennis Center.

Impact on Annual Operating Budget

Personnel	\$ 69,329	This project will have no material impact on operating costs for the current year budget. However, additional expenses will be necessary for utilities, grounds maintenance, repair and maintenance of building and supplies for cleaning.
Operating	\$ -	
Capital Outlay	\$ 51,019	
Other	\$ -	
Total	\$ 120,348	

CAPITAL IMPROVEMENTS PROGRAM (CIP)



Fire Station 1 Renovation

Priority	High	
Department	Public Services	
Division	Community Services	
Project Manager	Deputy Community Service Administrator	
Project Location	Palm Beach Gardens Municipal Complex	
Funding Source	General Fund Funded through the one-cent sales tax	
Estimated Completion Date	Winter 2019	

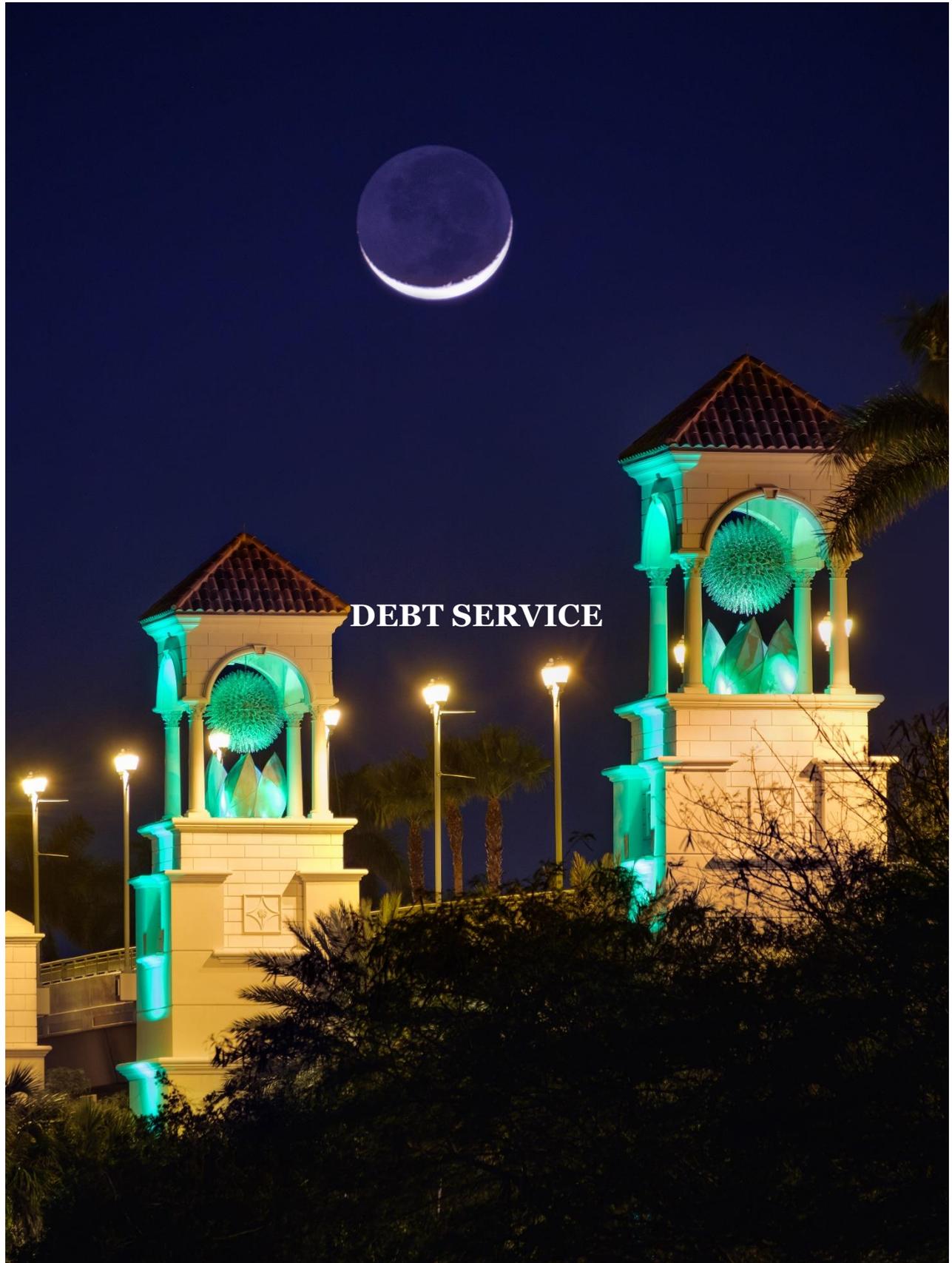
	Prior Years	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	100,000	-	-	-	-	-	100,000
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	\$ 100,000	\$ -	\$ 100,000				

Description (Justification and Explanation)

Interior renovation after relocation of Fire Administration to City Hall to allow for movement of physical training equipment from Police Station and City clinic from Fire Station 3, creating a City wellness center for employees.

Impact on Annual Operating Budget

Personnel	\$ -	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.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	



DEBT SERVICE

DEBT SERVICE

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

Much of the City’s debt requirements are met through the issuance of general obligation bonds, public improvement bonds, bank notes, and capital leases. General obligation bonds are voter approved and backed by the full faith, credit, and taxing power of the City. They are payable out of ad valorem taxes. Public improvement bonds and notes are pledged with non-ad valorem revenues. One measure of the City’s financial condition is its bond rating. The rating agencies evaluate the City’s management, economic conditions, financial performance and flexibility, and debt. The underlying ratings for all 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 2018 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$97,222,185
•	Debt service limitation - 20%	\$19,444,437
•	Debt service payments for FY 2018	<u>\$ 8,357,821</u>
•	Debt payments as % of revenues	8.60%
•	Gross taxable value of property	\$10,888,382,605
•	Debt limitation – 10%	<u>\$ 1,088,838,261</u>
•	Outstanding Debt as of September 30, 2017	\$ 47,468,927
•	Debt as % of taxable value	.44%

The other debt policies of the City are included with the Financial Management Policies beginning on page 70.

ANALYSIS OF OPERATING IMPACTS OF DEBT SERVICE ON THE BUDGET

On a per capita basis, the City’s total debt is at \$902.61 and .44% of taxable value. As noted above, debt service payments as a percentage of revenues are a manageable 8.60%. Due to the relatively low amount of City-issued debt, the majority of the City’s overall debt profile is driven by overlapping debt of the County and School Board. Future capital needs in all funds as outlined in the Five (5) – Year Financial Projection total only \$20.6 million (or 0.19 of taxable value) through FY 2022. All outstanding debt of the City will be repaid within ten (10) years, which offers capacity to address longer-term infrastructure needs should any arise.

DEBT SERVICE

Available revenues to cover debt service in the General Fund remain strong, with non-ad valorem revenue in FY 2018 of \$26.4 million, compared to maximum annual debt service (MADS) on the outstanding Public Improvement Bonds of \$2.1 million.

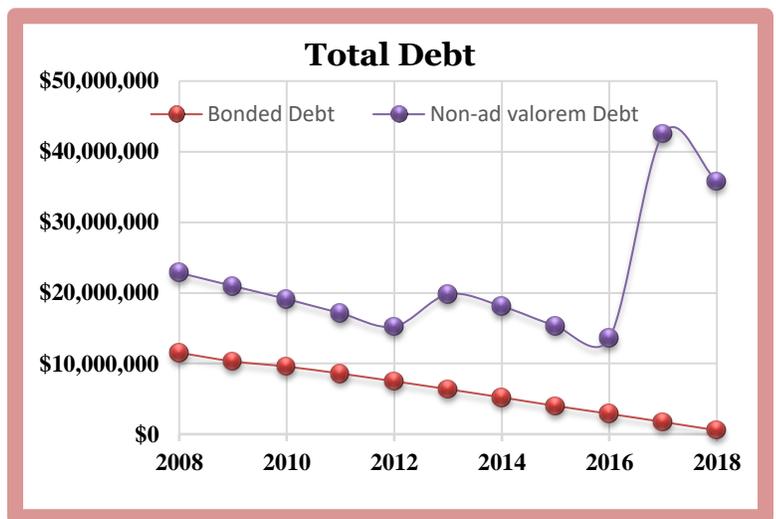
General Fund non-ad valorem revenues are very diverse and include Franchise Fees (\$5.3 million in FY 2018), Licenses and Permits (\$3.9 million), Intergovernmental Revenues (\$6 million), Communication Services Taxes (\$1.9 million), and Charges for Services (\$5.3 million).

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

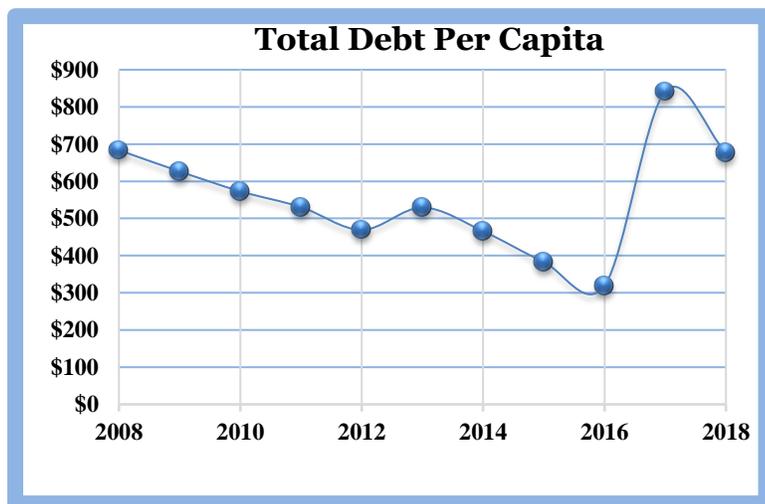
Other key debt indicators and ratios are presented in the three graphs below and on the following page:

TOTAL DEBT OUTSTANDING

The graph 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. Conversely, the City's non-ad valorem debt has increased due to more fire-rescue apparatus being leased, and with the issuance of the \$30M Series 2017 Capital Improvement Revenue Bond for construction of various projects, which will be repaid with the recently enacted One-Cent Infrastructure Sales Surtax.



TOTAL DEBT PER CAPITA

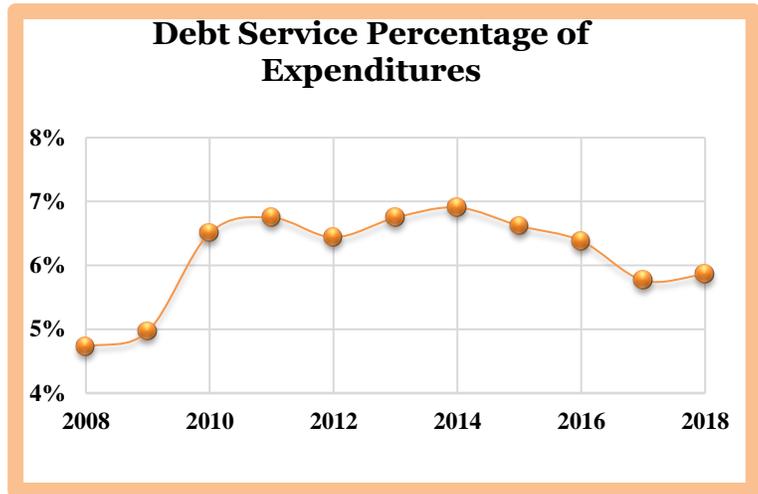


The graph to the left represents total debt per City resident. From 2008 through 2016, the overall trend was a steady reduction in per capita debt. This was a result of the amortization of outstanding debt, coupled with an increase in population. In 2017, the per capita debt increased significantly with the issuance of the \$30M Series 2017 Capital Improvement Revenue Bond.

DEBT SERVICE

RATIO OF GENERAL FUND DEBT SERVICE TO EXPENDITURES

The graph to the right depicts the ratio of total General Fund 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. After fiscal year 2012, debt service as a percent of expenditures remained relatively stable until fiscal year 2017, when debt service decreased after the Series 2005 and 2006 Public Improvement Bonds were paid off. A slight increase in annual debt service in fiscal year 2018 is the result of an increase in capital lease obligations for public safety vehicles.



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 five outstanding bonds or notes and 13 capital lease agreements. These debts are being repaid with non-ad valorem and ad valorem revenues. The City's total debt includes general obligation debt in the amount of \$1,730,057 as of October 1, 2017, 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 9/30/17: \$ 663,179
Final payment: December 1, 2017
Budgeted: General Fund

DEBT SERVICE

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 9/30/17: \$ 1,066,878
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 1st, with principal payments due each May 1, through 2023.

Outstanding Principal at 9/30/17 \$ 1,920,000
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 1st, with principal payments due each May 1, through 2020.

Outstanding Principal at 9/30/17 \$ 4,260,000
Final payment: May 1, 2020
Budgeted: General Fund

- Series 2013A Public Improvement Bonds – On June 6, 2013, the City adopted Resolution 39, 2013, authorizing \$1,700,000 of non-ad valorem debt to finance the cost of certain improvements to the City's golf course. Interest at a rate of 1.77% is payable semi-annually on June 1st and December 1st, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/17 \$ 1,018,428
Final payment: December 1, 2022
Budgeted: General Fund

DEBT SERVICE

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 1st and December 1st, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/17 \$ 1,561,105
Final payment: December 1, 2022
Budgeted: General Fund

- Series 2017 Capital Improvement Revenue Bonds – On February 9, 2017, the City adopted Resolution 14, 2017, authorizing the issuance of \$30,000,000 of non-ad valorem debt to finance the cost of certain infrastructure projects. Interest at a rate of 2.20% is payable semi-annually on April 1st and October 1st, with principal payments due each October 1, through 2026.

Outstanding Principal at 9/30/17 \$ 30,000,000
Final payment: October 1, 2026
Budgeted: Capital Projects Fund

Capital Leases

- Oshkosh Capital Lease – On April 7, 2011, the City adopted Resolution 19, 2011 authorizing a capital lease agreement for the lease-purchase of one (1) fire engine from Pierce Manufacturing, Inc. The total amount financed was \$771,042. Principal and interest payments of \$81,540 are due each December 13th through 2021 with a final payment in the amount of \$161,706 due January 13, 2022.

Outstanding Principal at 9/30/17 \$ 496,079
Final payment: January 13, 2022
Budgeted: General Fund

- Oshkosh Capital Lease – On December 1, 2011, the City adopted Resolution 69, 2011 authorizing 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 2018 with a final payment in the amount of \$20,000 due January 6, 2019.

Outstanding Principal at 9/30/17 \$ 149,237
Final payment: January 6, 2019
Budgeted: General Fund

DEBT SERVICE

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- ✚ *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 \$561,963. Principal and interest payments in the amount of \$113,367 are due each December 15th through 2017 with a final payment in the amount of \$40,000 payable on January 15, 2018.

Outstanding Principal at 9/30/17 \$ 109,629
Final payment: January 15, 2018
Budgeted: General Fund

- ✚ *Oshkosh Capital Lease* – Resolution 102, 2012 authorized the City to enter into capital lease agreement for the lease purchase of one (1) 2012 Pierce Impel HDR Pumper. The total amount financed was \$460,647. Principal and interest payments in the amount of \$47,455 are due each December 14th through 2022 with a final payment in the amount of \$85,255 due January 14, 2023.

Outstanding Principal at 9/30/17 \$ 324,756
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 16th through 2021.

Outstanding Principal at 9/30/17 \$ 198,891
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 16th through 2025 with a final payment in the amount of \$155,266 payable on March 16, 2025.

Outstanding Principal at 9/30/17 \$ 739,451
Final payment: March 16, 2025
Budgeted: General Fund

DEBT SERVICE

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

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

Outstanding Principal at 9/30/17 \$ 1,195,488
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 27th through 2021 with a final payment in the amount of \$45,000 payable on July 27, 2021.

Outstanding Principal at 9/30/17 \$ 528,243
Final payment: July 27, 2021
Budgeted: General Fund

- ✚ *PNC Capital Lease* – Resolution 79, 2016 authorized the City to enter into capital lease agreement for the lease purchase of a Braun Super Chief Type 1 Medium Duty Ambulance. The total amount financed was \$232,708. Principal and interest payments in the amount of \$66,591 are due each December 5th through 2021 with a final payment in the amount of \$20,000 payable on December 5, 2022.

Outstanding Principal at 9/30/17 \$ 323,708
Final payment: December 5, 2022
Budgeted: General Fund

- ✚ *PNC Capital Lease* – Resolution 2, 2017 authorized the City to enter into capital lease agreement for the lease purchase of 20 model year 2017 police vehicles. The total amount financed was \$596,464. Principal and interest payments in the amount of \$158,551 are due each February 20th through 2021.

Outstanding Principal at 9/30/17 \$ 596,464
Final payment: February 20, 2021
Budgeted: Internal Service Fund

DEBT SERVICE

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

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

Outstanding Principal at 9/30/17 \$ 647,416
Final payment: February 6, 2023
Budgeted: General Fund

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

Outstanding Principal at 9/30/17 \$ 1,265,138
Final payment: March 15, 2024
Budgeted: General Fund

- ✚ *Leasing 2, Inc.* – Resolution 39, 2017 authorized the City to enter into capital lease agreement for the lease purchase of two Skeeter Ford F550 Brush Trucks. The total amount financed was \$404,838. Principal and interest payments in the amount of \$35,912 are due each June 5th through 2027 with a final payment in the amount of \$140,000 payable on June 5, 2028.

Outstanding Principal at 9/30/17 \$ 404,838
Final payment: June 5, 2028
Budgeted: General Fund

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DEBT SERVICE

DEBT REPAYMENT SCHEDULE

Fund	Principal Debt Outstanding as of 9/30/17	Principal Portion Due Each Year						
		2018	2019	2020	2021	2022	2023 & Beyond	
GENERAL OBLIGATION BONDS								
Series 2005	General Fund	663,179	663,179	-	-	-	-	-
Series 2010	General Fund	1,066,878	526,412	540,466	-	-	-	-
		1,730,057	1,189,591	540,466	-	-	-	-
PUBLIC IMPROVEMENT BONDS								
Series 2011 A&B	General Fund	6,180,000	1,675,000	1,725,000	1,775,000	325,000	335,000	345,000
Series 2013 A&B	General Fund	2,579,533	449,860	458,187	466,669	475,307	484,106	245,403
Series 2017	Capital Projects Fund	30,000,000	2,725,000	2,775,000	2,835,000	2,895,000	2,960,000	15,810,000
		38,759,533	4,849,860	4,958,187	5,076,669	3,695,307	3,779,106	16,400,403
CAPITAL LEASES								
Oshkosh Capital	General Fund	496,079	61,747	64,210	66,772	69,436	72,207	161,706
Oshkosh Capital	General Fund	149,237	63,566	85,671	-	-	-	-
Oshkosh Capital	General Fund	109,629	109,629	-	-	-	-	-
Oshkosh Capital	General Fund	324,756	35,803	38,010	39,257	40,545	41,874	129,266
Oshkosh Capital	General Fund	198,891	47,673	49,014	50,393	51,811	-	-
Oshkosh Capital	General Fund	739,451	64,491	66,762	69,112	71,546	74,064	393,475
PNC	General Fund	1,195,488	135,358	139,161	143,072	147,092	151,225	479,580
PNC	General Fund	528,243	118,009	118,758	121,751	169,726	-	-
PNC	General Fund	323,708	57,542	59,151	60,804	62,504	64,251	19,456
PNC	Internal Service Fund	596,464	143,639	147,230	150,911	154,684	-	-
Leasing 2, Inc.	General Fund	647,416	114,874	118,193	121,609	125,124	128,740	38,876
Leasing 2, Inc.	General Fund	1,265,138	166,514	171,043	175,695	180,474	185,383	386,030
Leasing 2, Inc.	General Fund	404,838	23,361	24,085	24,832	25,602	26,396	280,562
		6,979,337	1,142,205	1,081,289	1,024,209	1,098,542	744,140	1,888,952
Total All Principal		47,468,927	7,181,656	6,579,943	6,100,877	4,793,849	4,523,246	18,289,355

Fund	Interest Outstanding as of 9/30/17	Interest Portion Due Each Year						
		2018	2019	2020	2021	2022	2023 & Beyond	
GENERAL OBLIGATION BONDS								
Series 2005	General Fund	11,009	11,009	-	-	-	-	-
Series 2010	General Fund	42,916	28,486	14,430	-	-	-	-
		53,925	39,494	14,430	-	-	-	-
PUBLIC IMPROVEMENT BONDS								
Series 2011 A&B	General Fund	512,128	195,459	148,659	94,779	35,631	24,663	12,938
Series 2013 A&B	General Fund	144,775	45,468	37,141	28,660	20,021	11,223	2,261
Series 2017	Capital Projects Fund	3,477,650	690,525	569,525	507,815	444,785	380,380	884,620
		4,134,552	931,452	755,325	631,254	500,438	416,265	899,819
CAPITAL LEASES								
Oshkosh Capital	General Fund	73,875	19,793	17,330	14,768	12,104	9,333	548
Oshkosh Capital	General Fund	8,051	5,078	2,973	-	-	-	-
Oshkosh Capital	General Fund	3,823	3,739	85	-	-	-	-
Oshkosh Capital	General Fund	45,227	10,651	9,444	8,198	6,910	5,580	4,444
Oshkosh Capital	General Fund	14,182	5,595	4,254	2,875	1,458	-	-
Oshkosh Capital	General Fund	140,334	26,034	23,763	21,413	18,879	16,460	33,785
PNC	General Fund	143,071	33,593	29,790	25,879	21,859	17,726	14,225
PNC	General Fund	33,140	11,087	10,338	7,345	4,277	93	-
PNC	General Fund	29,246	9,049	7,440	5,787	4,087	2,340	544
PNC	Internal Service Fund	37,739	14,912	11,321	7,640	3,867	-	-
Leasing 2, Inc.	General Fund	60,503	18,710	15,390	11,975	8,460	4,844	1,124
Leasing 2, Inc.	General Fund	141,339	34,412	29,883	25,230	20,451	15,542	15,820
Leasing 2, Inc.	General Fund	94,280	12,551	11,826	11,080	10,310	9,516	38,997
		824,810	205,203	173,836	142,189	112,662	81,435	109,486
Total Interest Portion		5,013,287	1,176,149	943,592	773,442	613,099	497,700	1,009,305

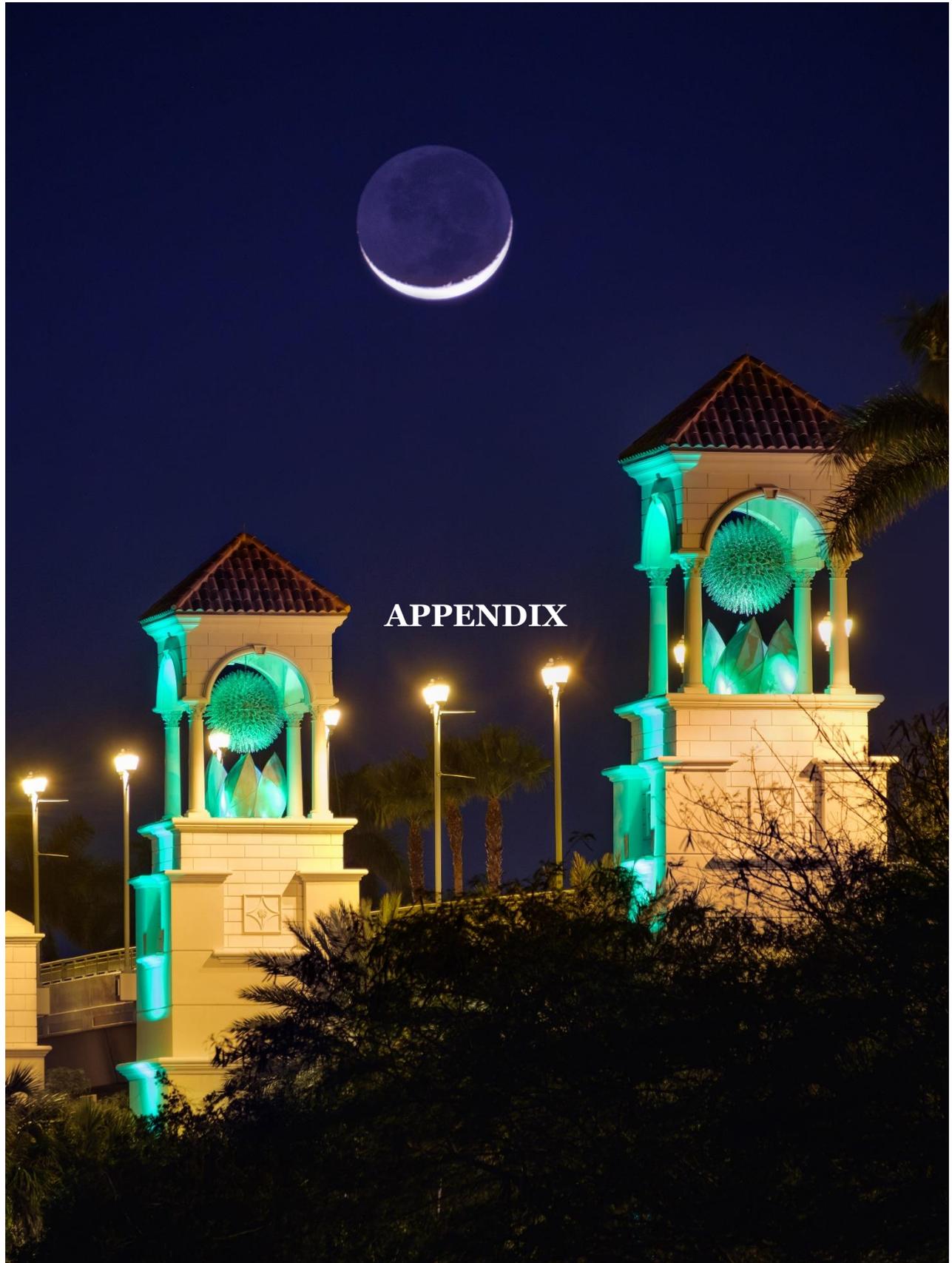


DEBT SERVICE

DEBT REPAYMENT SCHEDULE (CONTINUED)

		P&I Debt Outstanding as of 9/30/17	Total Principal & Interest/ Lease Payments Due Each Year					
			2018	2019	2020	2021	2022	2023 & Beyond
GENERAL OBLIGATION BONDS								
Series 2005	General Fund	674,188	674,188	-	-	-	-	-
Series 2010	General Fund	1,109,794	554,897	554,896	-	-	-	-
		1,783,981	1,229,085	554,896	-	-	-	-
PUBLIC IMPROVEMENT BONDS								
Series 2011 A&B	General Fund	6,692,128	1,870,459	1,873,659	1,869,779	360,631	359,663	357,938
Series 2013 A&B	General Fund	2,724,307	495,329	495,329	495,329	495,329	495,329	247,664
Series 2017	Capital Projects Fund	33,477,650	3,415,525	3,344,525	3,342,815	3,339,785	3,340,380	16,694,620
		42,894,085	5,781,312	5,713,512	5,707,922	4,195,745	4,195,371	17,300,222
CAPITAL LEASES								
Oshkosh Capital	General Fund	569,954	81,540	81,540	81,540	81,540	81,540	162,254
Oshkosh Capital	General Fund	157,287	68,644	88,644	-	-	-	-
Oshkosh Capital	General Fund	113,452	113,367	85	-	-	-	-
Oshkosh Capital	General Fund	369,983	46,455	47,455	47,455	47,455	47,455	133,710
Oshkosh Capital	General Fund	213,073	53,268	53,268	53,268	53,268	-	-
Oshkosh Capital	General Fund	879,785	90,525	90,525	90,525	90,425	90,525	427,260
PNC	General Fund	1,338,559	168,951	168,951	168,951	168,951	168,951	493,805
PNC	General Fund	561,383	129,096	129,096	129,096	174,003	93	-
PNC	General Fund	352,954	66,591	66,591	66,591	66,591	66,591	20,000
PNC	Internal Service Fund	634,203	158,551	158,551	158,551	158,551	-	-
Leasing 2, Inc.	General Fund	707,919	133,584	133,584	133,584	133,584	133,584	40,000
Leasing 2, Inc.	General Fund	1,406,477	200,925	200,925	200,925	200,925	200,925	401,851
Leasing 2, Inc.	General Fund	499,118	35,912	35,912	35,912	35,912	35,912	319,559
		7,804,148	1,347,408	1,255,125	1,166,397	1,211,204	825,575	1,998,438
Total Principal & Interest		52,482,214	8,357,805	7,523,534	6,874,319	5,406,949	5,020,946	19,298,660

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APPENDIX

APPENDIX

STAFFING COMPARISON

Department	Budget FY 2016	Budget FY 2017	Adopted Budget FY 2018	Inc/ (Decr)
GENERAL GOVERNMENT				
Council	5	5	5	-
Administration	3	3	3	-
Public Communications	1	2	2	-
City Clerk	5	5	5	-
Purchasing & Contracts	1	1	1	-
Finance	9	9	9	-
Human Resources	5	5	6	1
Information Technology	9	9	9	-
Legal	1	1	1	-
Engineering	4	4	4	-
Planning and Zoning	14	15	16	1
PUBLIC SAFETY				
Fire Rescue	120	130	133	3
Police	163	168	176	8
COMMUNITY SERVICES				
Administration & Public Facilities	45	46	48	2
Parks and Grounds	22	25	29	4
Construction Services	14	16	16	-
Neighborhood Services	10	9	9	-
Recreation	30	30	32	2
Golf	11	13	11	(2)
Total	472	496	515	19

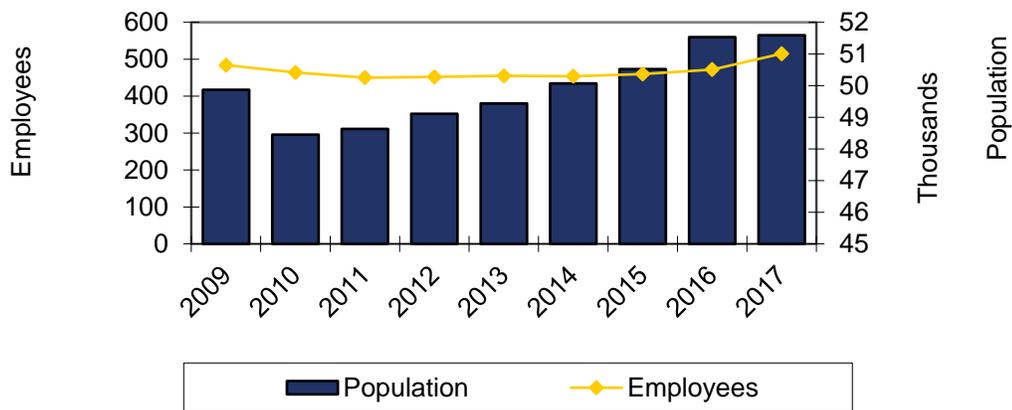
For a complete listing of all personnel related information, please refer to the Master Position List starting on page 299. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions 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 1st 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 2018 represents the sixth 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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General										
Government	212	192	170	174	174	176	180	189	198	206
Public Safety	272	272	280	278	281	278	280	283	298	309
Total City Staff	484	464	450	452	455	454	460	472	496	515

Employees Compared To Total Population



	2009	2010	2011	2012	2013	2014	2015	2016	2017
Population	49,868	48,452	48,630	49,108	49,434	50,067	50,521	51,532	52,591
Employees	484	464	450	452	455	454	460	472	515
Employees per 1,000 population	9.70	9.58	9.25	9.20	9.20	9.06	9.11	9.16	9.79

The population numbers shown above are the most recent numbers reported by the US Census Bureau through 2010. The 2017 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 2017 population is the number reported by BEBR as of April, 2017, while the number of employees is taken from the fiscal year 2018 budget. Therefore, no comparison of population versus employee count will be possible for 2018 until the April 2018 BEBR estimate is published.

APPENDIX

MASTER POSITION LIST

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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City Council

Mayor	1	0	0	0	0	1
Council Members	4	0	0	0	0	4
Total City Council	5	0	0	0	0	5

Administration

City Manager	1	0	0	0	0	1
Assistant to the City Manager	0	0	0	0	0	1
Executive Assistant to the City Manager	0	0	0	0	0	1
Total Administration	3	0	0	0	0	3

Information Technology

Information Systems Administrator	1	0	0	0	0	1
MIS Technician	2	0	0	(1)	0	1
IT Operations Manager	1	0	0	(1)	0	0
Assistant IT Administrator	0	0	0	1	0	1
Sr. Software Systems Specialist	1	0	0	(1)	0	0
Systems Manager	0	0	0	1	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	(1)	0	0
Server Specialist	0	0	0	1	0	1
Systems Specialist	0	0	0	1	0	1
Total Information Technology	9	0	0	0	0	9

Note: During FY 2017 one MIS Technician reclassified to Network Specialist. One Software Systems Specialist reclassified to Server Specialist. One Network Specialist reclassified to Systems Specialist. FY 2018 IT Operations Manager reclassified to Assistant IT Administrator, Senior Software Specialist reclassified to Systems Manager.

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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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
Total City Clerk	5	0	0	0	0	5

Legal

Executive Legal Assistant	1	0	0	0	0	1
Total Legal	1	0	0	0	0	1

Public Communications

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

Purchasing and Contracts Management

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

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
Total Engineering	4	0	0	0	0	4

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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Human Resources

Human Resources Administrator	1	0	0	0	0	1
Human Resources Generalist	2	0	0	0	0	2
SR HR Generalist	1	0	0	0	0	1
HR Coordinator	1	0	0	0	0	1
HR Support Specialist	0	0	0	0	1	1
Total Human Resources	5	0	0	0	1	6

Note: New position request HR Support Specialist

Finance

Finance Administrator	1	0	0	0	0	1
Deputy Finance Administrator	1	0	0	0	0	1
Payroll Coordinator	1	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	1
Risk Management Coordinator	1	0	0	0	0	1
Accountant II	2	0	0	0	0	2
Acct & Fin. Rept. Director	1	0	0	0	0	1
Senior Accountant	1	0	0	0	0	1
Total Finance	9	0	0	0	0	9

Police Administration/Investigations

Chief of Police	1	0	0	0	0	1
Administrative Aide to the Police Chief	1	0	0	0	0	1
Sergeant	3	0	0	0	0	3
Police Officer	17	0	0	0	0	17
Quartermaster	1	0	0	0	0	1
Police Services Specialist	4	0	0	0	0	4
Telecommunications Tech	1	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	1
Assistant Police Chief	1	0	0	0	0	1

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
Police Administration/Investigations (continued)							
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	2	0	0	0	0	0	2
Administrative Specialist III	1	0	0	0	0	0	1
Training Manager	1	0	0	0	0	0	1
Total Police Administration	44	0	0	0	0	0	44

Police Field Operations

Sergeant	15	0	0	0	0	0	15
Police Officer	69	0	0	0	0	8	77
Assistant Police Chief	1	0	0	0	0	0	1
Police Major	2	0	0	0	0	0	2
Police Captain	1	0	0	0	0	0	1
Total Police Field Operations	88	0	0	0	0	8	96

Note: New Positions – 8 Police Officers

Police Dispatch Services

Emergency Communications Manager	1	0	0	0	0	0	1
Assistant Emergency Communications Manager	1	0	0	0	0	0	1
Communications Supervisor	6	0	0	0	0	0	6
Emergency Communications Operator	28	0	0	0	0	0	28
Total Police Dispatch Services	36	0	0	0	0	0	36

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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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 Services	1	0	0	(1)	0	0
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	1	0	0	0	0	1
Fire Marshall	0	0	0	1	0	1
Administration Manager	0	0	0	0	1	1
Total Fire Administration	10	0	0	0	0	11

Note: Division Chief-Administration Reclassified to Fire Marshall during FY 2017. FY 2018 New Position-Fire Administration Manager

Fire Life Safety

Chief Fire Inspector	1	0	0	0	0	1
Fire Inspector/ Life Safety Lieutenant	2	0	0	(1)	0	1
Code Compliance Officer	3	0	0	1	2	6
Total Fire Life Safety	6	0	0	0	2	8

Note: During FY 2017, one Fire Inspector reclassified to Code Compliance Officer. FY 2018 New Position-two Code Compliance Officer positions

Fire Emergency Services

Fire Captain	3	0	0	16	0	19
EMS Captain	4	0	0	(4)	0	0
District Captain EMS	0	0	0	3	0	3
Fire Lieutenant	21	0	0	(21)	0	0
Rescue Lieutenant	0	0	0	10	0	10
Driver/ Engineer	19	0	0	(1)	0	18

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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Fire Emergency Services (continued)

Fire Medic	50	0	0	(3)	0	0	47
Firefighter	17	0	0	(4)	0	0	13
Battalion Chief	0	0	0	4	0	0	4

Total Fire Emergency Services	114	0	0	0	0	0	114
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Note: 2017 re-organization/title changes

Planning and Zoning Administration

Planning & Zoning Director	1	0	0	0	0	0	1
Administrative Assistant	1	0	0	0	0	0	1

Total Planning and Zoning Administration	2	0	0	0	0	0	2
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Development Compliance and Zoning

Development Compliance Manager	1	0	0	0	0	0	1
Development Compliance Technician	2	0	0	0	0	0	2
Planner	1	0	(1)	0	0	0	0
City Forester	1	0	0	0	0	0	1

Total Development Compliance and Zoning	5	0	(1)	0	0	0	4
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Note: During FY 2017, the Development Compliance Planner was transferred out to the Planning Division

Planning

Planning Manager	0	1	0	0	0	0	1
Principal Planner	2	0	0	0	0	0	2
Senior Planner	1	0	0	0	0	0	1
Planner	2	1	0	0	0	0	3

Total Planning	5	2	0	0	0	0	7
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Note: A Maintenance Tech 1 – Golf position was transferred in and reclassified to Planning Manager during FY 2017. Also during FY 2017, the Development Compliance Planner was transferred to the Planning Division

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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GIS

GIS Manager	1	0	0	0	0	1
GIS Technician	1	0	0	(1)	0	0
GIS Analyst	1	0	0	0	0	1
Applications Specialist	0	0	0	1	0	1
Total GIS	3	0	0	0	0	3

Note: During FY 2017, GIS Technician Reclassified to Applications Specialist

Neighborhood Services (Code)

Code Compliance Supervisor	1	0	0	0	0	1
Code Compliance Officer	4	0	0	0	0	4
Code Compliance Specialist	1	0	0	0	0	1
Senior Code Compliance Officer	1	0	0	0	0	1
Operations Manager	1	0	0	0	0	1
Neighborhood Services Director	1	0	0	0	0	1
Total Neighborhood Services (Code)	9	0	0	0	0	9

Construction Services (Building)

Operations Manager	1	0	0	0	0	1
Building Official	1	0	0	0	0	1
Building Inspector II	2	0	0	0	0	2
Building Inspector I	5	0	0	0	0	5
Plans Examiner	2	0	0	0	0	2
Administrative Specialist III	1	0	0	0	0	1
Business Services Coordinator	1	0	0	0	0	1
Permit Technician	2	0	0	0	0	2
Cashier	1	0	0	(1)	0	0
Resource Coordinator	0	0	0	1	0	1
Total Construction Services (Building)	16	0	0	0	0	16

Note: During FY 2017, Cashier reclassified to Resource Coordinator

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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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	1	0	0	0	2
Total Recreation Administration/Resources	5	1	0	0	0	6

Note: One Customer Service Specialist transferred in from Youth Enrichment 104.2042

** Positions funded out of Recreation Special Revenue Fund.

Recreation Athletics and Special Facilities

Operation Manager**	1	0	0	(1)	0	0
Sports Director**	0	0	0	1	0	1
Recreation Supervisor**	1	0	0	(1)	0	0
Operations Manager **	0	0	0	1	0	1
Sports Specialist**	1	0	0	(1)	0	0
Sports Supervisor**	0	0	0	1	0	1
Total Recreation Athletics and Spec Facilities	3	0	0	0	0	3

Note: During FY 2017, Operations Manager reclassified to Sports Director. FY 2018 Recreation Supervisor reclassified to Operations Manager; Sports Specialist reclassified to Sports Supervisor

**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
Total Recreation Aquatics	3	0	0	0	0	3

**Positions funded out of Recreation Special Revenue Fund

Recreation Tennis

Recreation Operations Coordinator **	1	0	0	(1)	0	0
Operations Manager**	0	0	0	1	0	1

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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Recreation Tennis (continued)

Customer Service Specialist**	1	0	0	(1)	0	0	0
Tennis Facility Supervisor**	0	0	0	1	0	0	1
Recreation/Tennis Supervisor **	1	0	0	0	0	0	1
Maintenance III	1	0	0	0	0	0	1
Maintenance I	1	0	0	0	0	0	1
Total Tennis	5	0	0	0	0	0	5

Note: Recreation Operations Coordinator reclassified to Operations Manager; Customer Service Specialist reclassified to Tennis Facility Supervisor

**Positions funded out of Recreation Special Revenue Fund

Recreation General Programs

Recreation Supervisor **	3	0	0	0	0	0	3
Total Recreation General Programs	3	0	0	0	0	0	3

Note: ** Positions funded out of Recreation Special Revenue Fund.

Recreation Youth Enrichment

Youth Enrichment Center Superintendent**	0	0	0	0	0	1	1
Youth Enrichment Supervisor**	0	0	0	0	0	1	1
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	(1)	0	0	0
Total Recreation Youth Enrichment**	11	0	0	(1)	0	2	12

Note: Customer Service Specialist transferred out to Administration 104.2000; 2018 New Position Request one (1) Youth Enrichment Center Superintendent and one (1) Youth Enrichment Supervisor

**Positions funded out of Recreation Special Revenue Fund

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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Parks and Grounds

Maintenance Tech V/Chief Lead Worker	3	0	0	0	0	0	3
Maintenance Tech IV/Lead Worker	5	0	0	0	0	1	6
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	5	0	0	0	0	3	8
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
Total Parks and Grounds	25	0	0	0	0	4	29

Note: New position request – One Maintenance Tech IV/Lead and three Maintenance Tech I positions.

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APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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Community Services Administration

Deputy City Manager	1	0	0	0	0	0	1
Director of Pub Svc/Emergency Management	1	0	0	(1)	0	0	0
Community Services Administrator/EM	0	0	0	1	0	0	1
Deputy Dir of Pub Svc/ Emergency Management	1	0	0	(1)	0	0	0
Director of Public Facilities	0	0	0	1	0	0	1
Director of Public Facilities	0	0	0	(1)	0	0	(1)
Deputy Community Services Administrator/EM	0	0	0	1	0	0	1
Operations Manager	1	0	0	(1)	0	0	0
Administrative Assistant	0	0	0	1	0	0	1
Administrative Specialist III	0	0	0	0	0	1	1
Operations Director	0	1	0	0	0	0	1
Projects Director	1	0	0	(1)	0	0	0
Construction Director	0	0	(1)	1	0	0	0

Total Community Services Administration	5	1	(1)	0	0	1	6
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Note: During FY 2017, the following reclassifications took place: Projects Director reclassified to Construction Director; Director of PS/EM reclassified to Community Services Administrator/EM; Deputy Director of PS/EM reclassified to Director of Public Facilities and subsequently reclassified to Deputy Community Services Administrator/EM; Operations Manager reclassified to Administrative Assistant; Operations Director transferred in from Fleet Fund 501; Construction Director transferred out to Facilities 001.3030 and reclassified to operations Manager Facilities. FY 2018-New Position Request Administrative Specialist III

Facilities Maintenance

Electrician	1	0	0	0	0	0	1
Maintenance Tech V/Chief Lead Worker	3	0	0	0	0	0	3
Maintenance Tech IV/Lead Worker	2	0	0	0	0	0	2
Maintenance Tech III	2	0	0	0	0	0	2
Maintenance Tech II	4	0	0	0	0	0	4
Maintenance Tech I	2	0	0	0	0	0	2
HVAC Technician	1	0	0	0	0	0	1



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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Facilities Maintenance (continued)

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	(1)	0	0	0
Operations Manager-Facilities	0	1	0	0	0	1

Total Facilities

<i>Maintenance</i>	<i>19</i>	<i>1</i>	<i>(1)</i>	<i>0</i>	<i>0</i>	<i>19</i>
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Note: During FY 2017, Operations Manager reclassified to Deputy Director of Public Services and transferred out to Fleet Fund 501; Operations Manager-Facilities transferred in from Community Services Administration

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

Total Stormwater/ Streets

<i>10</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>10</i>
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Golf**

Maintenance Tech I	4	0	(1)	0	0	3
Mechanic III	1	0	(1)	0	0	0
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

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2017	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2018
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Golf** (continued)

First Assistant Golf Pro Meeting and Events Coordinator	1	0	0	0	0	0	1
Total Golf	13	0	(2)	0	0	0	11

Note: During FY 2017, Maintenance Tech I position transferred out and reclassified as Planning Manager; Mechanic III funding transferred out to Fleet Fund 501

** All positions funded out of Golf Special Revenue Fund.

Fleet Maintenance **

Fleet Supervisor	1	0	0	(1)	0	0	0
Operations Manager	0	0	0	1	0	0	1
Lead Mechanic IV	1	0	0	0	0	0	1
Mechanic III	6	1	0	0	0	0	7
Mechanic II	1	0	0	0	0	0	1
Maintenance Tech I	1	0	0	0	0	0	1
Maintenance Tech V/Chief Lead Worker	1	0	0	0	0	0	1
Operations Director	1	0	(1)	0	0	0	0
Deputy Director of Public Services	0	1	0	(1)	0	0	0
Director of Public Services	0	0	0	1	0	0	1
Total Fleet Maintenance	12	2	(1)	0	0	0	13

Note: During FY 2017 Mechanic III (Golf) funding transferred into Fleet. Also during FY 2017, Deputy Director of Public Services transferred in from Facilities 001.3030 and reclassified to Director of Public Facilities; Fleet Supervisor reclassified to Operations Manager. For FY 2018 Operations Director transferred out to CS Administration 001.3000.

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

Department Totals	496	7	(7)	0	0	19	515
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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)

Amendment 1:

An amendment to the Florida Constitution approved by the voters in January 2008, which granted an additional \$25,000 Homestead Exemption, exempted the first \$25,000 of tangible personal property from taxation, provided portability of up to \$500,000 of the Save Our Homes Exemption on sales of properties, and limited increase in assessed value of non-homesteaded properties to 10%.

Amortization:

The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appraise:

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted.

Appropriation:

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

APPENDIX

GLOSSARY (CONTINUED)

Assessed Valuation:

A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Asset:

Resources owned or held by a government which has monetary value.

Assigned Fund Balance:

Amounts the City intends to use for a specific purpose that are neither restricted by external parties nor committed by City Council.

Authorized Positions:

Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget:

A budget in which planned funds available equal planned expenditures.

Bond:

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

Bonded Debt:

That portion of indebtedness represented by outstanding bonds.

Bond Refinancing:

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budgetary Basis:

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control:

The control or management of a governmental enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

APPENDIX

GLOSSARY (CONTINUED)

Budget Calendar:

A schedule of key dates which a government follows during the preparation and adoption of the budget.

Budget Message:

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Capital:

Any item with an expected life of more than one year and a value of more than \$1,000, such as automobiles, trucks, furniture, buildings, land, etc.

Capital Budget:

A plan of proposed capital outlays and CIP as well as the means of financing them for the current fiscal period.

Capital Improvements Program (CIP):

A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Project:

A Capital Project is a capital asset or improvement that costs at least \$50,000 and has a useful lifespan of five (5) years.

Capital Project Fund:

A fund used to account for the acquisition of fixed assets or construction of major capital projects not financed by proprietary or nonexpendable trust funds.

Cash Basis:

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Chart of Accounts:

The classification system used by a City to organize the accounting for various funds.

Committed Fund Balance:

Amounts that can be used only for the specific purposes determined by a formal action of the City Council, which is the highest level of decision making authority.

Communications Service Tax:

A tax that is imposed on the retail sales of communication services including telecommunications, cable, and related services. Effective October 1, 2001, the Communications Service Tax Simplification Law replaced certain franchise and utility fees.

APPENDIX

GLOSSARY (CONTINUED)

Comprehensive Plan:

A State mandated plan which requires all units of local government to address their five year planning and development needs, including capital and infrastructure requirements.

Consumer Price Index (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

Contingency:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services:

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt Service:

The cost of paying principal and interest in borrowed money according to a predetermined payment schedule.

Debt Service Requirements:

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

Deficit:

An excess of liabilities and reserves of a fund over its assets.

Department:

The basic organizational unit of government which is functionally unique in its delivery of service.

Depreciation:

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

(2) The portion of the cost of a fixed asset charge as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in propriety funds and trust funds where expenses, net income, and/or capital maintenance are measured.

Development of Regional Impact (DRI):

Any development which, because of its character, magnitude, or location, would have a substantial effect upon the health, safety, or welfare of citizens of more than one county.

APPENDIX

GLOSSARY (CONTINUED)

Encumbrances:

Obligations in the form of purchase orders which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund:

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises--which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes being those for utilities, swimming pools, and airports. Examples of enterprise funds are those for utilities, swimming pools, and airports.

Entitlements:

Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditures:

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid including expenses, provisions for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

Expenses:

Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

Fiscal Policy:

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

APPENDIX

GLOSSARY (CONTINUED)

Fiscal Year:

A twelve-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

Forecast:

To estimate or calculate in advance; to serve as advance indication of.

The Forbearance Agreement:

A legally binding agreement between the City and certain parties owning land within the City that originated as a result of the sale of the massive MacArthur Foundation landholdings within the City circa 1998. At the time, a temporary building moratorium was contemplated that would have allowed City staff time to address various issues resulting from the anticipated acceleration of development within the City. In an effort to avoid such a moratorium, the Forbearance Agreement was created and adopted establishing a means by which the City could address the anticipated acceleration of development, including but not limited to, forbearing the application to the City for development permits for a specified period of time and limiting the density and intensity of the former MacArthur Foundation land.

Franchise Fee:

A fee paid for a special privilege granted by a government permitting the right to use public property, such as city streets and rights of way, for the placing and maintaining of equipment and property.

Fund:

An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts:

All accounts necessary to set forth the financial operations and financial condition of a fund.

Fund Balance:

The excess of a fund's assets over its liabilities.

General Fund:

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund.

Note: The General Fund is used to finance the ordinary operations of a governmental unit.

APPENDIX

GLOSSARY (CONTINUED)

General Obligation Debt:

Bonds backed by the full faith and credit of government, which provides a pledge of the general taxing power for the payment of debt obligations.

Goal:

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Governmental Funds:

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant:

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Homestead Exemption:

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax. (www.pbcgov.com/papa/ExemptionServices.htm#Homestead)

Income:

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

Intergovernmental Revenues:

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund:

A fund used to account for operations that provide services to other department on a cost-reimbursement basis.

Inventory:

A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices. Note: The term is often confined to consumable supplies but may also cover fixed assets.

APPENDIX

GLOSSARY (CONTINUED)

Levy:

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.
(Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities:

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Liquidate:

To pay off a debt, claim, or obligation. To convert assets into cash.

Long-Term Debt:

Debt with a maturity of more than one year after the date of issuance.

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

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)

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

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

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

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

ACRONYM GLOSSARY

ACH:

Acronym for Automated Clearing House, which is the network that processes electronic financial transactions in the United States. ACH is used mainly when money is directly deposited such as from an employer.

ASE:

ASE is the symbol for the National Institute for Automotive Service Excellence

BRPO:

Acronym for Bioscience Research Protection Overlay, which protects the lands which have been identified for the bioscience research/biotechnology industry

CAFR:

Acronym for Comprehensive Annual Financial Report. A copy of the City's current CAFR can be found by going to <http://fl-palmbeachgardens.civicplus.com/629/Financial-Reports>

EAR:

Acronym for Evaluation and Appraisal Report

EDE:

Acronym for Economic Development Element

EEOC:

Acronym for the Equal Employment Opportunity Commission, which enforces Federal laws prohibiting employment discrimination

EFT:

EFT is the acronym for Electronic Funds Transfer, and is used when money is withdrawn such as when paying bills or buying items.

FAU:

Acronym for Florida Atlantic University (www.fau.edu) which opened in 1964 as the first public university in southeast Florida, and now serves approximately 26,000 students on seven campuses stretching from Port St. Lucie to Davie

FDOT:

Acronym for Florida Department of Transportation (www.dot.state.fl.us)

FEMA:

Acronym for Federal Emergency Management Agency

APPENDIX

ACRONYM GLOSSARY (CONTINUED)

FLUE:

Acronym for Future Land Use Element

FLUM:

Acronym for Future Land Use Map

FMLA:

Acronym for Family Medical Leave Act, a Federal law enacted in 1993 that provides employees with certain rights including medical leave in certain circumstances

FRS:

Acronym for the Florida Retirement System (www.myfrs.com)

GAAP:

Acronym for Generally Accepted Accounting Principles (www.fasab.gov)
Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principle.

GASB:

Acronym for Government Accounting Standards Board

GFOA:

Acronym is for Government Finance Officers Association. The organization represents public finance officials throughout the United States and Canada. More information about the GFOA can be found at www.gfoa.org

HOA:

Acronym for Homeowners Association.

IAFF:

Acronym for International Association of Firefighters, a union which serves to assist, guide, and protect the certified firefighter employees

ICE:

Acronym for Intergovernmental Coordination Element

ITB:

Acronym for Invitation to Bid

LDR:

Acronym for Land Development Regulations, which refers to the section of the City's Code that provides development standards, criteria, and regulations consistent with the City's Comprehensive Plan

APPENDIX

ACRONYM GLOSSARY (CONTINUED)

MOU:

Acronym for Memorandum of Understanding

NCCI:

Acronym for National Council on Compensation Insurance (www.ncci.com)

NCDC:

Acronym for North County Dispatch Center

PBA:

Acronym for Police Benevolent Association, a union which serves to assist, guide, and protect the certified police officer employees

POA:

Acronym for Property Owners Association

RFP:

Acronym for Request for Proposal, which is a formal process for soliciting competitive quotations for services

SEIU:

Acronym for Service Employees International Union, a union which serves to assist, guide, and protect the community services employees (www.seiu.org)

SFEC:

Acronym for South Florida East Coast Corridor project

TRIM:

Acronym for Truth in Millage – see Truth in Millage Law.

VAB:

Acronym for Value Adjustment Board – the body that hears petitions and renders decisions on whether to reduce assessed values of taxable properties in the County.

WNCLUS:

Acronym for Western Northlake Corridor Land Use Study

YERC:

Acronym for Youth Enrichment Center, which is the City owned and operated day care facility