

# The City of Palm Beach Gardens, Florida



**Operating and Capital Improvement Budget  
Fiscal Year 2018/2019**



The City of Palm Beach Gardens, FL  
Operating and Capital Improvements Budget  
Fiscal Year 2018/2019



Mayor, Maria G. Marino



Vice Mayor, Carl W. Woods



Council Member,  
Matthew Lane



Council Member,  
Rachelle Litt



Council Member,  
Mark Marciano

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  
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Stephen Stepp  
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, 2017**

*Christopher P. Morill*

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, 2017. The Distinguished Budget Presentation Award is the highest form of recognition in governmental budgeting.

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

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

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## SANDHILL CRANE GOLF CLUB

The Sandhill Crane Golf Clubhouse opened in February 2018. The new 22,000 square foot facility features a golf shop, locker rooms, restaurant with full service bar and on-course food and beverage services, event space that can accommodate 200+ people with a breathtaking view of the practice facilities and course. The course also features a state-of-the-art Training Center with TrackMan, Swing Catalyst, Sam Putt Lab, K-Motion and other leading golf technology.

The beautiful aerial photographs featured on the cover, this page, and throughout the budget document were taken by John Pfeifler Photography.

[www.jpfeiflerphoto.com](http://www.jpfeiflerphoto.com)



# TRANSMITTAL LETTER



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October 1, 2018

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

Honorable Mayor and Members of the Council:

Pursuant to Article VI, Section 6-1(c) (2) of the Charter of the City of Palm Beach Gardens, I hereby submit the FY 2019 Operating and Capital Budget (the “Budget”). As the City’s financial and spending plan for the year, the adoption of a budget is undoubtedly the single most important action taken by the Council each year. It authorizes the resources and establishes a plan and direction for our programs and services for the coming year and during our ten-year financial projection.

The Budget is balanced, continues high-quality services to the residents of the City of Palm Beach Gardens, and maintains a strong General Fund unassigned reserve balance of \$22.7 million, which is 24.7% 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 2019**

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 51, 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*
7. *Parks and Recreation: Provide opportunities for recreation and leisure activities*



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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 2017, the 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 4.3 out of 5.0 - up from 4.28 in 2015 - 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 proposed in the Budget, is as follows:

❖ ***Responsive and Fiscally Sound Government:***

- a) *Nearly three out of ten of residents (29%, +14% points from 2015) cited traffic concerns as their number one concern about Palm Beach Gardens as a place to live. Additionally, after traffic and growth, crime was the next most mentioned concern (15%, +1% from 2015).*
  - i) Action Items:
    - (1) Funding for six additional police officers has been provided in the General Fund due to the growth of the City, including recent annexations.
    - (2) Faced with the potential of losing up to 14 police officers due to the Palm Beach County Sheriff's Office ("PBSO") recruitment of municipal police officers throughout Palm Beach County ("County") at substantial increases in salary, the City reopened the salary article of the current collective bargaining agreement and agreed to salary adjustments that will raise salaries to levels comparable to the PBSO.
- b) *Residents are divided on willingness to pay user-based fees for services in lieu of ad-valorem taxes. A plurality of residents prefers paying for services from ad-valorem taxes (44%, +2% points from 2015) rather than user-based fees.*
  - 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 3.5%, which has not changed since 2011, and is less than the maximum rate of 5.22%.
- c) *Mail (44%, -11 points from 2015) is still the preferred method of receiving communication from the City, followed by emails or e-newsletters at 33%. Two in three residents (66%) rate the effectiveness of the Signature City Magazine in communicating important information about the City as a four or five on a five-point scale.*
  - 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 out of ten residents (91%, -4% points from 2015) agree that parks and recreation services the City provides are vital to the community.*

i) Action Items:

(1) Funding for operational costs of the new Gardens North County District Park athletic fields and facilities currently under construction on the County-owned 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.

(2) Funding for the maintenance, repair and operations plan for existing parks and recreation facilities and fields has been provided.

(3) Funding has been provided for the following recreation capital improvements:

(a) Tennis Clubhouse Furniture, Fixtures & Equipment	\$300,000
(b) Sports Lighting Retrofits	150,000
(c) Irrigation Pump Replacement	90,000
(d) Golf Pavilion	71,000
(e) Golf Bunker Replacement	50,000

## ❖ Environmental Stewardship:

a) *The most popular environmental direction among residents is for the City to support more green space (70%, -9% from 2015).*

i) Action Items:

(1) Staff will continue to explore opportunities for preserving open green space and will continue growth and development practices that encourage preservation of green space. Examples of the City's successes in this area include the recent agreement with the County to develop the 82-acre Gardens North County District Park, and the approval of the Avenir development, which set aside approximately 50% (over 2,400 acres) of the total development as a conservation site.

## ❖ Growth and Economic Vitality:

a) *The most popular growth and development direction of residents is for the City to support more science and high-tech projects, favored by 72% of residents.*

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.

b) *More residents (72%, +7% from 2015) support more bio-science project development to support jobs in the City.*

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.

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## OTHER SIGNIFICANT SHORT-TERM FACTORS AFFECTING BUDGET DEVELOPMENT

The FY 2019 millage rate is based upon the certified property valuation received from the Palm Beach County Property Appraiser in the amount of \$11,540,575,519. As illustrated in the graphic on the following page, this includes new construction of \$186,109,218, and represents an increase of 6.12% from last year's valuation. This is the seventh consecutive year that the City's property valuation has increased.

*Increase in City of Palm Beach Gardens Taxable Assessment from FY 2018 to FY 2019:*



Using the final property valuation number, the total millage rate is 5.6003, which is down 1.2% from last year's total rate of 5.6678. The operating rate is 5.55, the same as last year, and the debt service millage rate is .0503 mills, which is down from last year's rate of .1178. The operating rate of 5.55 represents a 4.41% increase over the roll-back rate of 5.3414 mills.

The effect of the final combined millage rate of 5.6003 on three typical homesteaded properties with assessed values of \$250,000, \$350,000 and \$450,000 is illustrated in the table below:

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

TAXABLE VALUE (AFTER \$50K EXEMPTION)	CURRENT RATE 5.6678	PROPOSED RATE 5.6003	ANNUAL INCREASE	MONTHLY INCREASE
\$200,000	\$1,133.56	\$1,149.46	\$15.90	\$1.33
\$300,000	\$1,700.34	\$1,721.25	\$20.91	\$1.74
\$400,000	\$2,267.12	\$2,293.04	\$25.92	\$2.16

As you can see, the above homesteaded properties would see a monthly increase in the City portion of their tax bill ranging from \$1.33 to \$2.16, assuming the assessed values increased by the Consumer Price Index ("CPI") for 2017, 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 adopted 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 2019 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 Town Center Retail:* This project consists of 360,203 square feet of retail and commercial uses on 40.8 acres of land. Construction of this project began early in 2018.



*Alton Town Center Retail*

*Atlantico:* Another development at Alton is the Atlantico project, which consists of 353 apartments and is currently under construction. The first two buildings have received Certificates of Occupancy.



*Atlantico*

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*Center for Intelligent Design*

United Technologies Corporation (“UTC”) Center for Intelligent Design: A major project recently completed is the 224,066 square foot Center for Intelligent Buildings for UTC subsidiary Carrier Corporation. This project represents a \$115 million capital investment by UTC, and will create 380 new jobs, while retaining 70 existing jobs in the community.

Gardens Corporate Center: There is also significant development underway at properties other than the Alton Parcel. One of the most significant commercial projects under construction is the Gardens Corporate Center. This project consists of two 11-story professional office towers that will each consist of 111,971 square feet of professional office space. Both towers are currently under construction.



*Gardens Corporate Center*

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***Conceptual design of a typical section of Avenir Commercial Development***

***Avenir:*** 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. Residential site plans #1 and #2 have been received and are under review. 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. Land clearing will begin mid-year 2018.

## **Annexations**

In addition to the many development projects approved or under construction, there have been three recent annexations of residential parcels in the western area of the City adjacent to the Avenir mixed-use development project and the City's municipal golf course: Bay Hill Estates, Preserve at Bay Hill Estates and Rustic Lakes. These annexation areas are also adjacent to the Balsamo Property, Osprey isles and Carleton Oaks developments that were annexed into the City in 2017.

On January 4, 2018, the City passed Ordinance 24, 2017 proposing to annex approximately 1,371 acres of property located on the south side of Northlake Boulevard adjacent to the City's Sandhill Crane Municipal Golf Course. This parcel includes the existing residential developments known as Bay Hill Estates, Preserve at Bay Hill Estates, Rustic Lakes and commercial parcels adjoining Northlake Boulevard. Referendum language was sent to the Supervisor of Elections on January 19, 2018, and a majority of voters approved the annexation of this area on March 13, 2018.



***Annexation Areas Approved in 2018***

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## One-Cent Infrastructure Sales Surtax

On November 8, 2016, 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 10 years, and is projected to raise approximately \$2.69 billion for infrastructure investment, repairs, renovations or improvements, and is to be shared between the County, the Palm Beach County School District, and the 39 County municipalities. The City’s estimated annual and 10-year allocations of the one-cent infrastructure sales surtax proceeds are illustrated in the following table:

*Table 2: Estimated Annual and Ten-Year One-Cent Infrastructure Sales Tax Receipts:*

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

Staff reviewed current and long-term infrastructure needs of the City to formulate a plan for the expenditure of one-cent infrastructure sales surtax revenues. 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 discussions among staff and with 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 Council passed Resolution 14, 2017, authorizing the issuance of the \$30,000,000 Florida Public Improvement Bond, Series 2017.

The Table below illustrates the status of the one-cent infrastructure sales surtax projects as of March 31, 2018:

*Table 3: Status of One-Cent Infrastructure Sales Surtax Projects as of 3/31/2018*

<b>Infrastructure Projects</b>			
<b>Project</b>	<b>Estimated Budget</b>	<b>Amount Spent/Encumbered</b>	<b>Available Balance</b>
District Park - Phases I and II Development	\$13,700,000	\$(3,609,764)	\$ 10,090,236
City Hall, Police Department and Fire Department Expansion/Renovations	9,218,305	(756,280)	8,462,025
Operations Center	6,697,230	(5,221,571)	1,475,659
Contingency	319,465	0	319,465
<b>Total</b>	<b>\$29,935,000</b>	<b>\$(9,587,615)</b>	<b>\$20,347,385</b>

**After the closeout of FY 2018, unspent funds related to these capital projects will be re-appropriated into FY 2019 as part of the normal end-of-year carryforward of capital projects and purchase orders; accordingly, the proposed spending plan for FY 2019 does not include amounts related to these capital projects.**

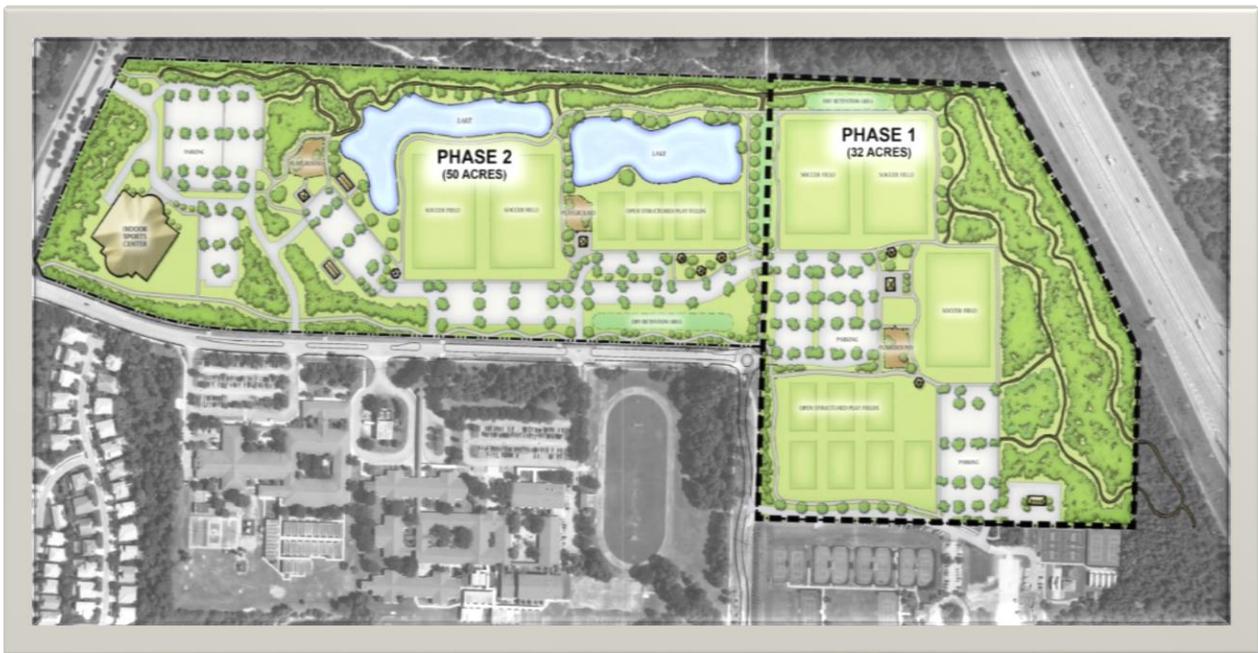
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While the current and projected development projects, annexations and investment in infrastructure through the one-cent infrastructure sales surtax bode well for the City's future economic stability and levels of service for the residents, the expanding 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 on the following pages.

## Operating Cost Factors

- One-Cent Infrastructure Sales Surtax Projects

One of the first one-cent infrastructure sales surtax projects being constructed is the Gardens North County District Park. This project consists of 3 lighted regulation multi-purpose fields, 2 lighted flexible use playing fields, restroom/concession building, playground, preserve area, nature trails, lighting, parking and landscaping and access roads. On December 7, 2017, the Council approved Resolution 54, 2017, approving an interlocal lease agreement with the County for the District Park property. Land clearing on this site began in mid-April 2018, and the estimated completion of the project will be mid-year of FY 2019. Accordingly, the FY 2019 Budget contains an allocation of \$236,508 for the first year's pro-rated operating costs.



*Gardens North County District Park*

- Maintenance, Repair and Operations Plan

Four 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 years was developed.

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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 funding is requested to continue this program in FY 2019.

Some of the significant items contained in the maintenance, repair and operations plan are summarized in the table below:

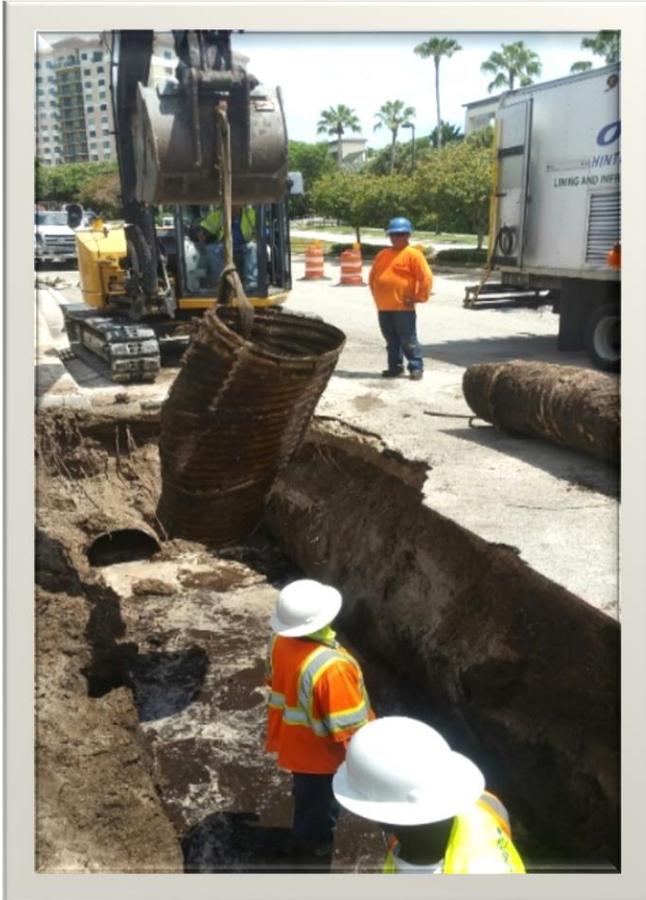
*Table 4: Summary of Significant Components of the Maintenance, Repair Program and Operations Plan Contained in the proposed Budget*

<b>Program</b>	<b>Description</b>	<b>Funding Requested in FY 2019 Proposed Budget</b>
<b>Roof Repairs</b>	Repair and maintenance of various City buildings	\$632,908
<b>Parks and Recreation Facilities Repairs</b>	Field Irrigation, fencing, netting, sod replacement, court resurfacing, equipment repairs, etc.	347,500
<b>Landscaping</b>	Roadway plant replacement and median tree trimming	130,000
<b>Equipment Repairs and Maintenance</b>	Repairs and replacement of various air conditioning, plumbing, and other equipment at various City buildings	96,660
<b>Building Maintenance</b>	Repairs and maintenance of various structures throughout City	69,500
<b>Painting</b>	Interior and exterior painting of various City buildings and other structures	14,000
<b>Total</b>		\$1,290,568

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- Storm Water Repair and Renovation Program



As with 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 for the replacement of pipes and structures. In addition, the report recommended a ten-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-year maintenance program, with the first year’s allocation beginning in FY 2017. The Budget continues the third year of this program and includes \$250,000 (an additional \$250,000 will be received in FY 2018 from a State grant and will be carried over to FY 2019) in the Storm Water Division’s Repair & Maintenance expenditure account.

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 14 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 budget contains an allocation of \$250,000 in the Storm Water Division’s Repair & Maintenance expenditure account to continue this program.

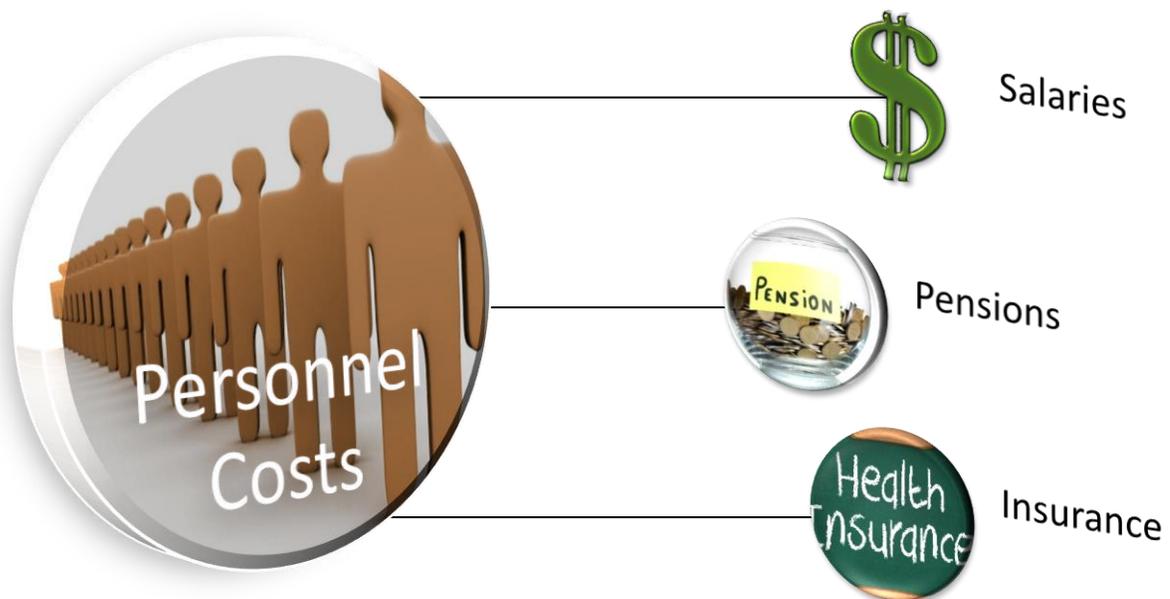


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## Personnel Cost Factors

Personnel costs comprise the majority (approximately 68%) 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”):
    - ❖ The City and the IAFF are in the process of negotiating a new wage agreement for FY 2019; projections will be refined as the City moves forward in the negotiation procedures.
    - ❖ One of the most significant factors affecting next year’s personnel budget is the salary adjustment for members of the PBA that took effect in August 2018. As mentioned previously, the PBSO was heavily recruiting local municipal police officers to fill a substantial number of vacancies and was offering significant pay increases. The City and the PBA reopened the salary article of the collective bargaining and agreed on an increase of 12%.
    - ❖ Per the current collective bargaining agreement, the Budget contains an increase of 3% for FY 2019 for the members of the SEIU.
  - General Non-Bargaining Employees:
    - ❖ The Budget contains an adjustment of 3% for FY 2019 for non-bargaining employees.

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- Budgeted Positions:
  - ❖ The Budget contains 530 full-time positions, which include the following 16 requested new positions:
    - Six police officers to provide coverage for new western growth, including recent annexations;
    - One police services specialist to keep up with increasing public records requests, especially related to the new body-worn camera program;
    - One division chief of training in the Fire Department to keep up with increased workload due to recent and projected expansion of service areas and staffing;
    - Two maintenance tech positions and one HVAC technician position due to the new facilities being constructed;
    - One landscape and development compliance officer to enhance compliance with the City's landscape regulations;
    - One senior planner dedicated to handle the increased workload from western development (*this position will be funded 100% by Avenir*);
    - Reclassification of three existing part-time employees to full-time to keep up with increased workloads: one support specialist in the City Clerk Department; one records clerk in the Neighborhood Services Department; and one permit technician in the Construction Services Department.
- Pensions
  - Police:
    - ❖ Contributions for FY 2019 total \$3,566,126. This amount reflects an increase of \$721,659 from FY 2018; of this increase, \$361,658 is attributed to the salary adjustment anticipated in August 2018. 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 2019 are estimated at \$4,365,710. This amount is based on the actuarial valuation performed as of October 1, 2017 and reflects an increase of \$566,619 from the previous year. The actuarial valuation indicated a contribution equal to 57.26% of covered payroll, up from the previous year's percentage of 51.88%. 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, 2018 as follows: increasing to 8.26% from 7.92% for regular class; increasing to 24.06% from 22.17% for senior management; and increasing to 48.47% from 45.5% for elected officials. The total projected FRS contribution for all funds is \$1,815,458, which reflects an increase of \$34,532 from the FY 2018 total of \$1,780,926. The increase is due to new 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 2019 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 estimated at \$4.8 million, which is approximately seven months' total claims.
  - Workers Compensation and Property/Liability:
    - ❖ The City is currently in the process of renewing its property and casualty insurance coverage for next year. Based on the renewal has not been received. For initial budgeting purposes, a total of \$1,357,428 has been estimated for workers compensation and property/liability for FY 2019, which is a 12% increase from FY 2018. These projections will be modified as the renewal numbers become available.

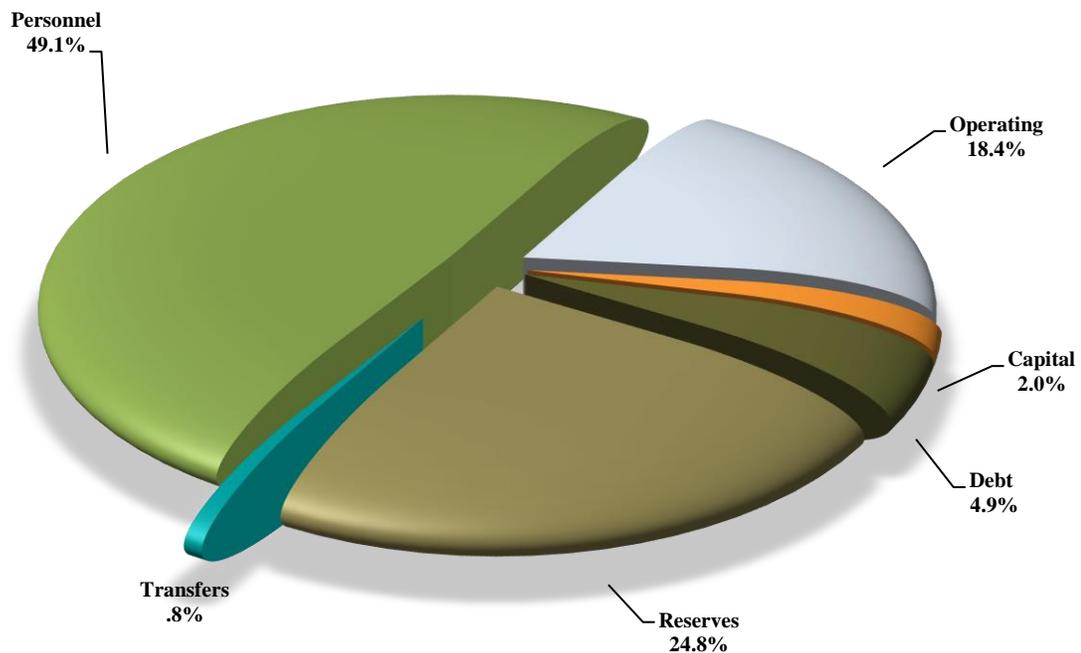
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# TRANSMITTAL LETTER

## BUDGET SUMMARIES

### ALL FUNDS SUMMARY OF BUDGET

As illustrated in the chart below, the total expenditures and reserves for all funds is \$158,089,339, including \$77,672,732 in personnel, \$29,053,437 in operating, \$3,167,633 in capital outlay, \$1,236,637 in operating transfers, and \$7,687,314 in debt service. Reserves total \$39,271,586, which includes \$22,766,106 in unassigned reserves, \$2,324,225 for economic development and \$670,748 for budget stabilization.

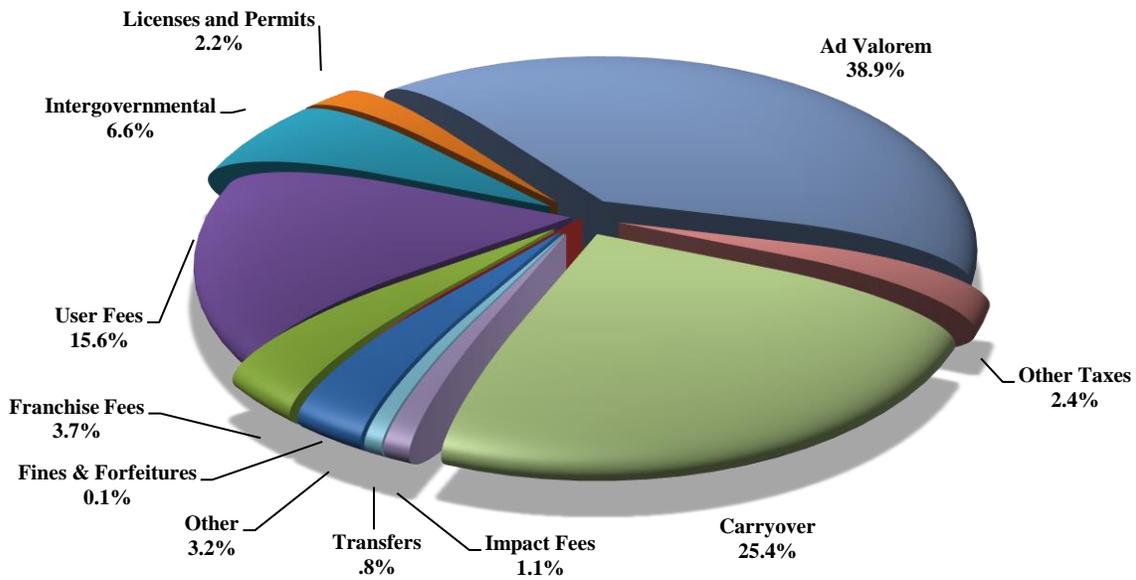


**Total Expenditures/Reserves –All Funds**  
**\$158,089,339**

# TRANSMITTAL LETTER

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As illustrated in the chart below, revenues and non-revenue sources total \$158,089,339. Ad valorem taxes total \$61,725,207 and are the largest single source of revenues for all funds, comprising almost 39% of all revenues/sources of the City's budget. The total estimated available beginning balance of all funds combined is \$40,100,333, and accounts for almost 26% of total sources of funds.



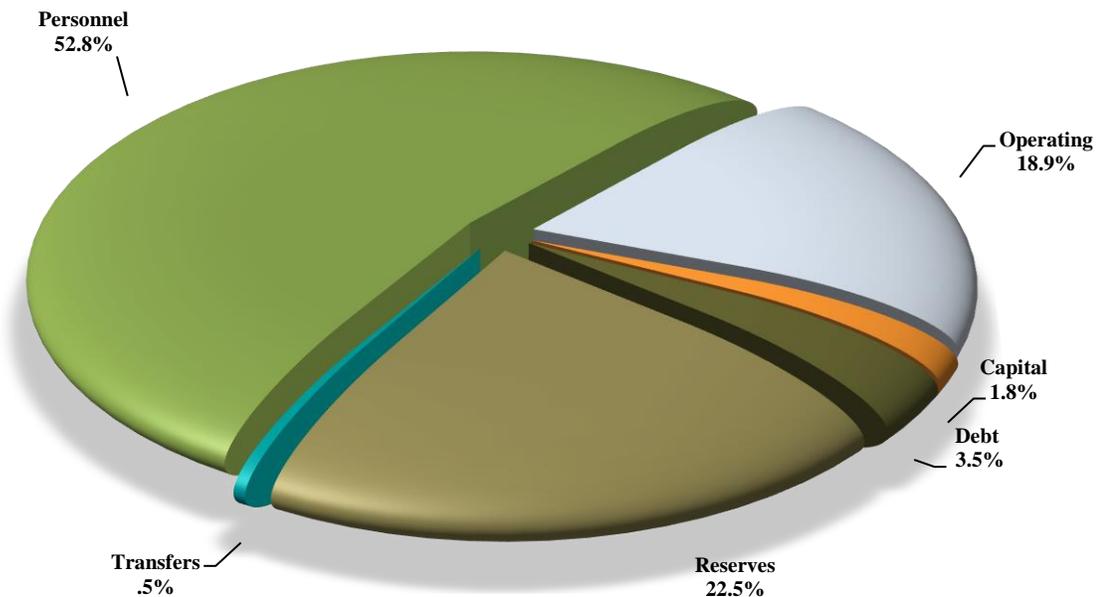
**Total Revenues/Sources – All Funds  
\$158,089,339**

# TRANSMITTAL LETTER

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## GENERAL FUND SUMMARY OF BUDGET

As illustrated in the chart below, the General Fund expenditures and reserves total \$118,774,714, including \$62,865,986 in personnel, \$22,403,810 in operating expenditures, \$2,112,330 in capital outlay expenditures, \$547,858 in operating transfers, and \$4,142,737 in debt service. Projected unassigned reserves total \$22,766,106 law enforcement reserves total \$940,914, and reserves for economic development and budget stabilization total \$2,324,225 and \$670,748, respectively.

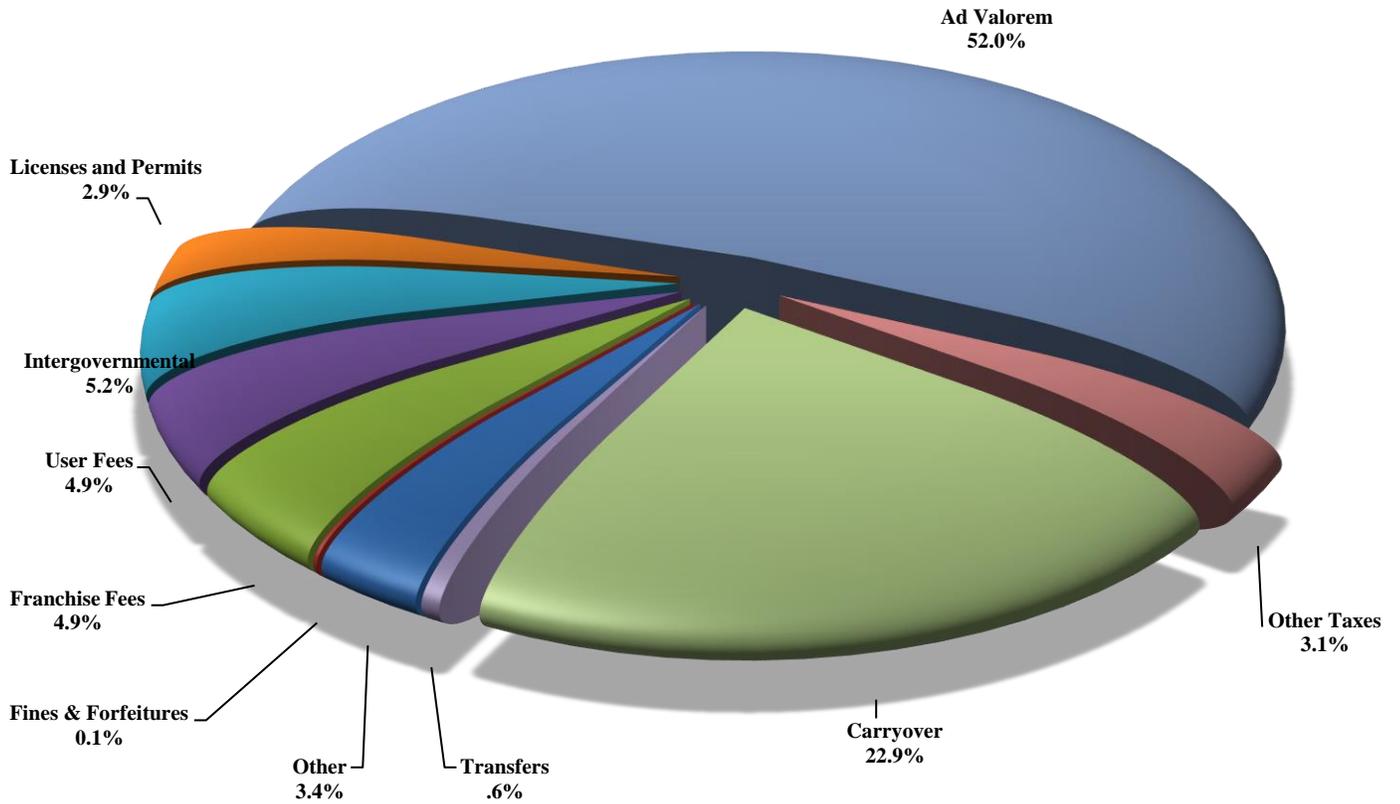


**Total Expenditures/Reserves – General Fund**  
**\$118,774,714**

# TRANSMITTAL LETTER

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As illustrated in the chart below, revenues and non-revenue sources total \$118,774,714. This is inclusive of an estimated beginning balance available of \$27,229,352.



**Total Revenues/Sources – General Fund  
\$118,774,714**

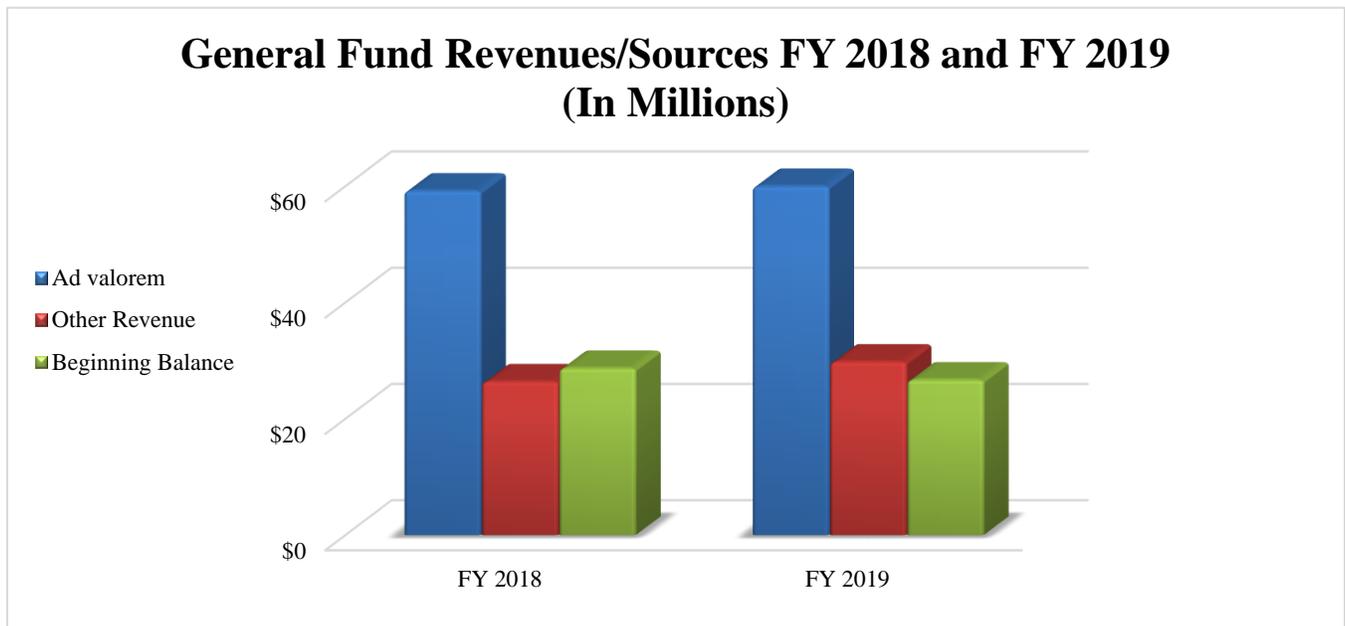
# TRANSMITTAL LETTER

## GENERAL FUND BUDGET CHANGES

Table 5: Analysis of General Fund Changes from FY 2018 to FY 2019

	Adopted FY 2018	Proposed FY 2019	Variance	Variance %
<b>Revenue/Sources</b>	\$114,347,829	\$118,774,714	\$4,426,885	3.8%
<b>Less: Beginning Balance</b>	(28,729,414)	(27,229,352)	1,500,062	(5.2%)
<b>Transfers/Other Sources</b>	(687,883)	(2,888,779)	(2,200,896)	319.9%
<b>Total Operating Revenues</b>	\$84,930,532	\$88,656,583	\$3,726,051	4.4%
<b>Expenditures/Uses</b>	\$114,347,829	\$118,774,714	\$4,426,885	4.3%
<b>Less: Reserves</b>	(28,162,766)	(26,701,993)	1,460,773	(5.2%)
<b>Capital</b>	(3,855,085)	(2,112,330)	1,742,755	(45.2%)
<b>Transfers</b>	(686,613)	(547,858)	138,755	20.2%
<b>Total Operating Expenditures</b>	\$81,643,365	\$89,412,533	\$7,769,168	9.5%

The chart above compares the original adopted budgets for fiscal years 2018 and 2019, prior to any carry-forward of expenditure obligations.



As illustrated in the chart above, ad valorem tax revenue is up, increasing to \$61,725,207 from \$59,199,325. Other revenue and transfers/other sources are projected to increase to \$29,820,155 from \$26,419,090 and beginning balance has decreased from \$28,729,414 to \$27,229,352. Overall, excluding beginning balances and transfers/other sources, revenues have increased by \$3,726,051, or 4.4%, due primarily to the increases in ad valorem taxes of \$2,525,882, franchise fees of \$495,000, and charges for services of \$460,703.



# TRANSMITTAL LETTER

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## 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

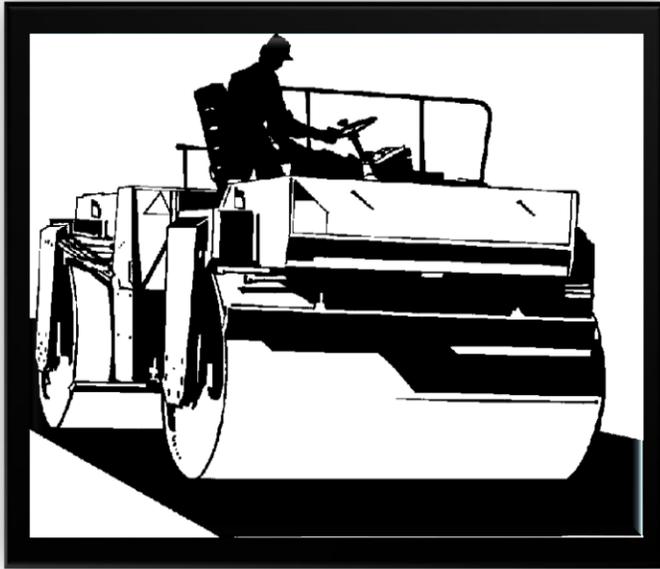
In addition, as has been Council's policy, there are no utility service taxes, storm water, or fire assessment fees or charges levied by the City of Palm Beach Gardens.



# TRANSMITTAL LETTER

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## 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 2019 is \$941,640. The total projected fund balance carried forward is \$953,981. Total expenditures are \$1,168,804, and include \$600,000 for street paving projects, \$250,000 for street lighting, \$160,000 for roadway striping, \$52,000 for street sweeping, \$50,000 for portable traffic signals, and \$6,804 for Florida East Coast (“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 \$218,106, and current year operating revenues excluding transfers, total \$2,243,000. Revenues are projected to increase, based on the recent opening of the new golf clubhouse and training center. Operating and capital expenditures total \$2,577,956. A transfer from the General Fund of \$245,078 is budgeted to cover expenditures next fiscal year, down from \$686,613 in FY 2018. Revenues have been conservatively budgeted for activity related to the new training center and 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.



# TRANSMITTAL LETTER



## 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 \$4,395,610. The total projected fund balance carried forward is \$349,824. Operating expenditures total \$4,702,234, and projected ending reserves total \$345,980. A transfer from the General Fund of \$302,780 is budgeted to cover expenditures next fiscal year.

## 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 \$3,277,254, and miscellaneous revenue totals \$128,000. The total projected fund balance carried forward is \$1,108,658.

Total projected expenses for the Fleet Maintenance Fund are \$3,427,451 and include \$1,027,155 for the new City-wide Enterprise Lease program and \$200,052 for the annual lease-purchase payments for police interceptors, school bus, and sign shop truck. The projected ending reserve balance is \$1,086,461.



## 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 \$9,533,968 and include charges for services of \$9,340,468. Funding for FY 2019 has been increased in line with projections prepared by the City's actuary, considering the increasing claims trend of the program. With this change to the funding formula, the projected end of year balance in the Fund is approximately \$4.8 million, which is approximately seven months' total claims.

Total projected expenditures for the Self-Insurance Fund are \$10,152,283 and consist of medical claims and capital expenses.

# TRANSMITTAL LETTER

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## Capital Project Funds Revenues and Expenditures

- Revenues:

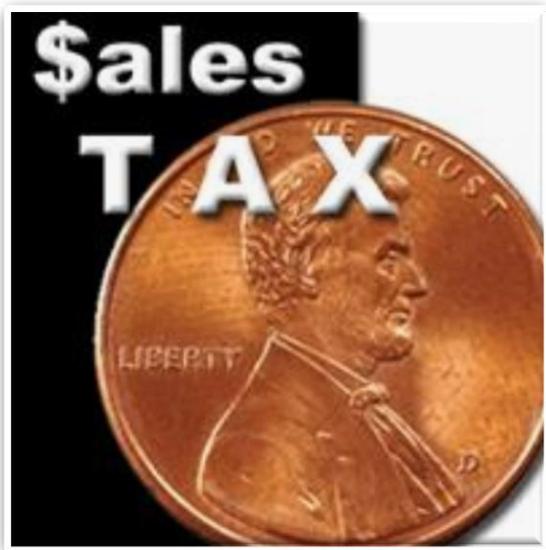
The City collects impact fees for the following capital project funds: Recreation, Road, Fire, Police, Public Facilities and Art. Based on current development projections, no impact fees are anticipated for the Art Impact Fund. Total estimated impact collections, based on an analysis of current and projected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

○ Recreation	\$ 955,701
○ Road	297,414
○ Fire	254,250
○ Police	174,844
○ Public Facilities	<u>112,775</u>
○ Total	\$1,794,984

- Expenditures:

- A transfer of \$688,779 from the Road Impact Fund to the General Fund to pay debt service related to Burns Road improvements.
- Capital outlay of \$425,000 from the Police Impact Fund for radio infrastructure equipment for the tower at Avenir.
- Capital outlay of \$250,000 from the Public Facilities Impact Fund for upgraded security card-reader system due to expansion and addition of public buildings.

## One-Cent Infrastructure Sales Surtax Fund



This capital project fund was established in FY 2017 to account for the proceeds of the recently enacted one-cent infrastructure sales surtax. The estimated balance for projects that will be carried forward from FY 2018 to FY 2019 is \$20,330,384. Total projected newly generated revenue is \$3,571,000 and includes one-cent infrastructure sales surtax revenue of \$3,371,000 and interest income of \$200,000.

Total projected expenditures, exclusive of carry-forwards, are \$3,344,525 and consist of the annual debt service on the Series 2017 Public Improvement Bonds.

# TRANSMITTAL LETTER

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## SUMMARY

As the City enters a seventh year of economic recovery and growth, the positive effects are quite evident: The City maintains an excellent financial position, as evidenced by the General Fund's unassigned reserves in FY 2019 of \$22.8 million, or 24.7% of operating expenditures, which complies with Council's policy of a minimum balance of 17%. In addition, the City maintains separate budget stabilization reserves of \$670 thousand.

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 Council. New construction remains strong, with several significant projects either recently completed, underway, or in various stages of planning.

Because of the above factors, the Budget provides a spending plan that will accomplish the following:

- ❖ Provide funding for all current and recently approved employment collective bargaining agreements;
- ❖ Provide a total of 16 new positions necessitated by the growth of the City, including six additional police officer positions to keep up with substantial growth of the City, including recent annexations. Also included in the Police Department is a police services specialist to keep up with increasing public records requests, especially related to the new body-worn camera program;
- ❖ Provide funding for two maintenance technicians and one HVAC technician due to the new facilities being constructed;
- ❖ Provide funding for one landscape and development compliance officer to enhance compliance with the City's landscape regulations, and one senior planner dedicated to handle the increased workload from western development (*this position will be funded 100% by Avenir*);
- ❖ Provides a 3% salary adjustment for non-bargaining employees.
- ❖ Allocates \$250,000 to continue the storm water renovation program, plus \$250,000 to continue canal dredging and maintenance program.
- ❖ Allocates \$1,290,568 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 2019 Budget with no change in the operating tax rate and a slight reduction in the debt service rate.

As stated 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.

## TRANSMITTAL LETTER

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The preparation of the FY 2019 budget was a formidable task that would not have been possible without the efforts of all City department heads and staff. It is through their combined efforts that we can present this document to the City Council, and we want to express our sincere appreciation for all their collective efforts.

Sincerely,



Ron Ferris  
City Manager

# INTRODUCTION



# INTRODUCTION

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## HOW TO USE THIS DOCUMENT

The fiscal year 2019 Budget Document is organized into thirteen 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, Leisure 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 2019 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 2018/2019 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

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

### **GENERAL GOVERNMENT**

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

- Historical and Projected Expenditures
- Organizational Chart
- Departmental Description
- Budget Category Summary
- Position Summary
- Budget Highlights
- FY 2018 Service Level Accomplishments
- FY 2019 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 cost centers within the City. These include Public Works, Parks and Grounds, 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. The Community Services section also includes the Road Impact Fund, which is a Capital Projects Fund, and the Golf Course, which is a Special Revenue Fund.

### **LEISURE SERVICES**

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

### **CAPITAL IMPROVEMENT PROGRAM**

This section presents detailed descriptions of adopted capital purchases for each operating fund for fiscal year 2018/2019. Also included is a discussion of effects on operating costs, identification of funding sources and five-year capital outlay projections.

# **INTRODUCTION**

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

### **DEBT SERVICE**

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

### **APPENDIX**

This section provides a personnel summary for FY 2018/2019 and a master position list by department and division. It also includes a glossary of terms and acronyms used throughout the document that may assist the reader in better understanding the budget.

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# INTRODUCTION

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

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

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

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

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

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



# INTRODUCTION

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## **COMMUNITY PROFILE (CONTINUED)**

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

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

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



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

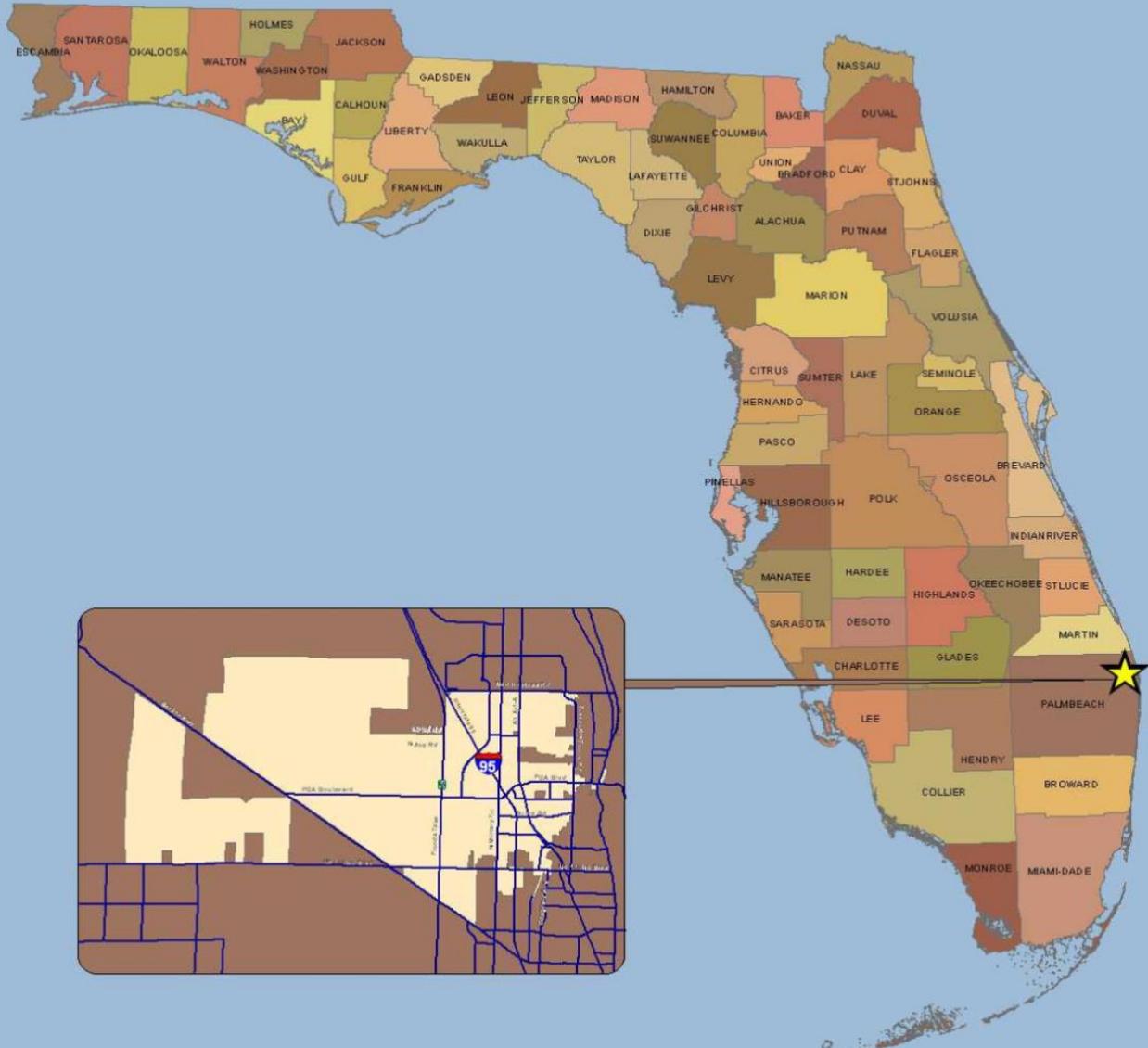
- The 1<sup>st</sup> section is MacArthur Beach
- The 2<sup>nd</sup> section represents MacArthur's plaid from his ancestors
- The 3<sup>rd</sup> section is the historic Banyan Tree, which marks the entrance of the city
- The 4<sup>th</sup> section is a picture of a family, illustrating Mr. MacArthur's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

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

# INTRODUCTION

## CITY OVERVIEW

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



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



# INTRODUCTION

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## 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

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### Population

1970	6,102
1980	14,407
1990	22,965
2000 (US Census)	35,058
2010 (US Census)	48,452
2017 (Estimate 04/01/2018 BEBR)	53,800

### 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	47.6%

### General Characteristics

Male	47%
Female	53%
Median Age	48
Total Housing Units (2012-2016)	28,610
Median Value (2012-2016)	\$318,500
Persons per household (2012-2016)	2.20
Homeownership rate (2012-2016)	71%

### Occupation Composition

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

### Economic Characteristics

Median household income (2012-2016)	\$72,805
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

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### Number of Public Schools:

Elementary	4
Middle	2
High School	2

### School Accountability Report 2015:

"A"	5
"B"	1
"C"	2

### Number of Charter Schools

3

## Transportation

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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	126
Civilian employees	57
Number of calls for service	34,618
Average officer emergency response time	4.33 min

#### Fire Rescue

Fulltime employees	138
Number of fire stations	5
Number of calls for service	12,098
Avg. response time:	5.32 min

#### Land Use & Building Activity

Land area	58.92 sq miles
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	<u>% of Total Area</u>
Residential	24.7
Commercial	2.4
Professional Office	.2
Industrial	.5
Mixed Use	1.5
Conservation	51.0
Recreation & Open Space	1.0
Private Golf	7.7
Public/Institutional	2.3
Water (Canals & Waterways)	1.1

Developed	92.6%
Undeveloped	<u>7.4%</u>
	100%



#### Building Department

Permits issued	10,575
Total Construction value	\$360,719,935



#### Streets/Stormwater

Miles of City owned Roadway	60.61
Miles of streets	328.61
Surface acres of canals	132
Median acres maintained	42

#### 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	26
Pickleball courts	18
Playgrounds	17
Swimming pools	3

# INTRODUCTION

## CITY OVERVIEW (CONTINUED)

### Other Statistics

Unemployment rate (Palm Beach County-Average)	3.6%
Millage Rate	5.6003
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 (county-wide)	21,200	Education
Tenet Healthcare Corp (county-wide)	6,136	Health Care
PGA National Resort & Spa	700	Hotel
TBC Corporation (Headquarters)	750	Tire Distribution
BIOMET 3i, Inc.	471	Dental Implants
City of Palm Beach Gardens	530	City Government
Belcan Engineering Group	458	Aerospace Engineering
Depuy Synthes	282	Surgical Equipment
LRP Publications (Headquarters)	292	Multimedia Publishing
NuVista Living	330	Health Care

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



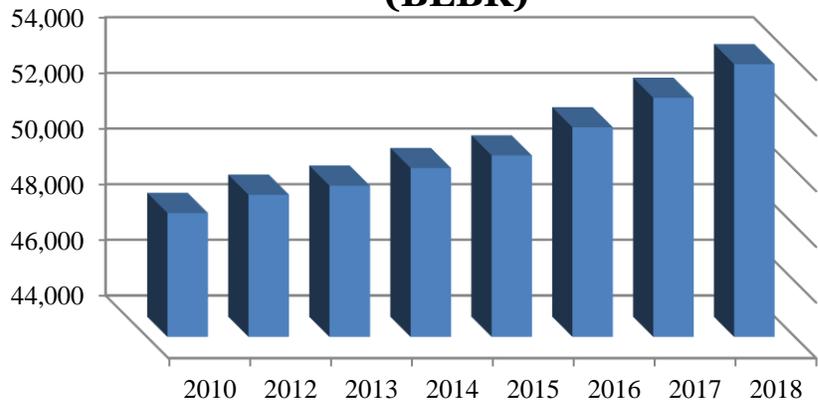
# INTRODUCTION

## CITY OVERVIEW (CONTINUED)

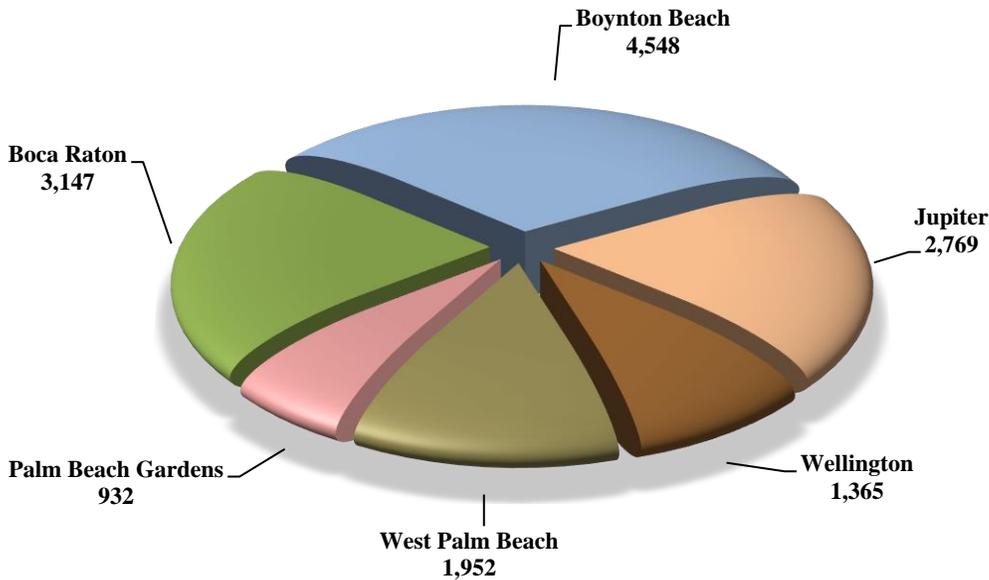
### DEMOGRAPHIC COMPARISONS

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 2018 represent estimates provided by the Florida Bureau of Economic and Business Research April 1<sup>st</sup> of each year between census periods, growing to an estimated 53,800 by 2018.

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



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



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

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

# INTRODUCTION

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## ECONOMIC OUTLOOK

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

In furtherance of the Economic Development Element of the Comprehensive Plan, the City has actively pursued companies interested in coming to the City. The following is a summary of recent economic development incentive grants/agreements approved by the City Council:

- The City Council approved Resolution 7, 2018, conceptually approving "Project Knight" as a Qualified Target Industry Business and committing the necessary local financial support of \$70,000, which constitutes half of the entire 20% required. The City also approved Resolution 23, 2018, which conceptually approved "Project Knight" for an Economic Development Employee Incentive Grant in the award amount of \$1,400 per employee for the additional 100 new jobs created based on the average minimum wage of \$91,124 by December 31, 2021. An Economic Development Agreement with the company is being processed for final approval. The UTC Center for Intelligent Buildings 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 received its Certificate of Occupancy in 2018.

## DEVELOPMENT

Development and redevelopment continue to increase in the City. In the Alton Community is Atlantico, a development plan that 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 construction was completed in 2018.

Two projects have completed construction in the Alton development. One is the Alton Recreation and Fitness Center which opened in early 2018. Also, the Biotech District – Parcel B, received approval for its site plan for a 224,000-square foot (SF) office complex. This site plan is the UTC Center for Intelligent Buildings and it received its Certificate of Occupancy in 2018.

There are several other applications for the Alton Community that have been approved and are currently under construction. Those projects include:

- Alton Town Center – Approved for 360,203 square feet of retail and commercial
- Clarity Pointe Assisted Living Facility- Approved for a 256-bed Assisted Living facility
- Artistry – approved for 469 single-family dwelling units and 3,290 square-foot clubhouse
- Parcels D, E, & F – approved for 316 single-family homes and 199 townhouses.

# INTRODUCTION

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## *ECONOMIC OUTLOOK (CONTINUED)*

Other recently completed and/or ongoing projects include:

- Divosta Towers located along Kyoto Gardens Drive and Alternate A1A is currently under construction. It was approved for two 11-story professional office towers (111,971 square feet of office for each tower)
- Mirasol Town Square is constructing Building D which is approved for 44,490 square feet of office.
- The Grand Apartments was approved for 124-units along Central Boulevard and is almost finished with construction.
- PGA Station is currently constructing a 111-room Marriott hotel within its 30-acre site.
- Midtown was approved for 63-single family townhome units and a 25,167 SF specialty grocery store. The grocery store opened in May of 2018.
- 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 3,900 dwelling units, 1,800,000 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 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. This site is currently under construction.

In November 2018, the City Council approved its first site plan for Avenir. This site plan includes approval of 469 age-restricted single-family homes on a 195-acre site. Another application under staff review is requesting approval of 484 single family homes. The third application is the Clubhouse and Recreation Area. The Clubhouse and Recreation Area parcel is proposed to have a 12,087 square foot clubhouse, swimming pool with pool cabanas, tot lot, six pickleball courts, eight tennis courts and open play area for the benefit of the future Avenir residents.

## **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 the area of the FEC railroad and PGA Boulevard. In April 2017, the City received a recommendation of \$120,000 from the Treasure Coast Regional Planning Council (TCRPC) with a local City match of \$30,000 for a total of \$150,000.

# INTRODUCTION

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## *ECONOMIC OUTLOOK (CONTINUED)*

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, held two public Mobility and Station Area Master Plan Workshops during the year as well as various presentations to the business community.

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

A major transit initiative that is in the construction planning stage is the "All Aboard Florida" Project, also known as Brightline, 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 running in the downtowns of Miami, Fort Lauderdale, West Palm Beach and being planned for the Orlando International Airport. The Florida East Coast Corridor is the main rail line throughout the center of Palm Beach Gardens. The City continues to monitor the developments of this project in order to work with the 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

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## ***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 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 2017, the referendum for annexation was approved and the area was annexed into the City of Palm Beach Gardens.

### **Ancient Tree**

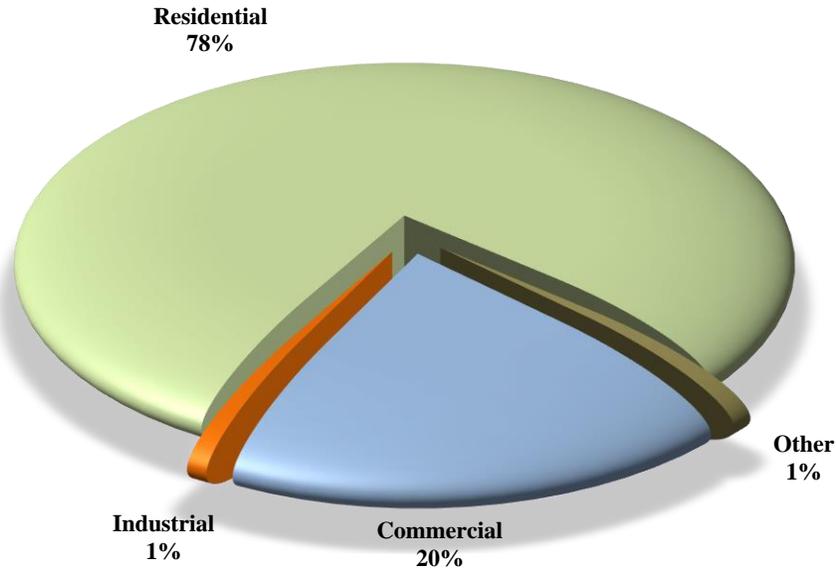
In November 2016, the City Council adopted Ordinance 10, 2016, approving a request from the Salvatore J. Balsamo Trust for Voluntary Annexation of a 96.80-acre parcel located on the north side of Northlake Boulevard, approximately three-quarters of a mile east of Coconut Boulevard. The subject site was 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 has begun on the infrastructure and model homes.

### **Bay Hill Estates/Rustic Lakes**

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

# INTRODUCTION

## 2018 Ad Valorem Tax Percentages

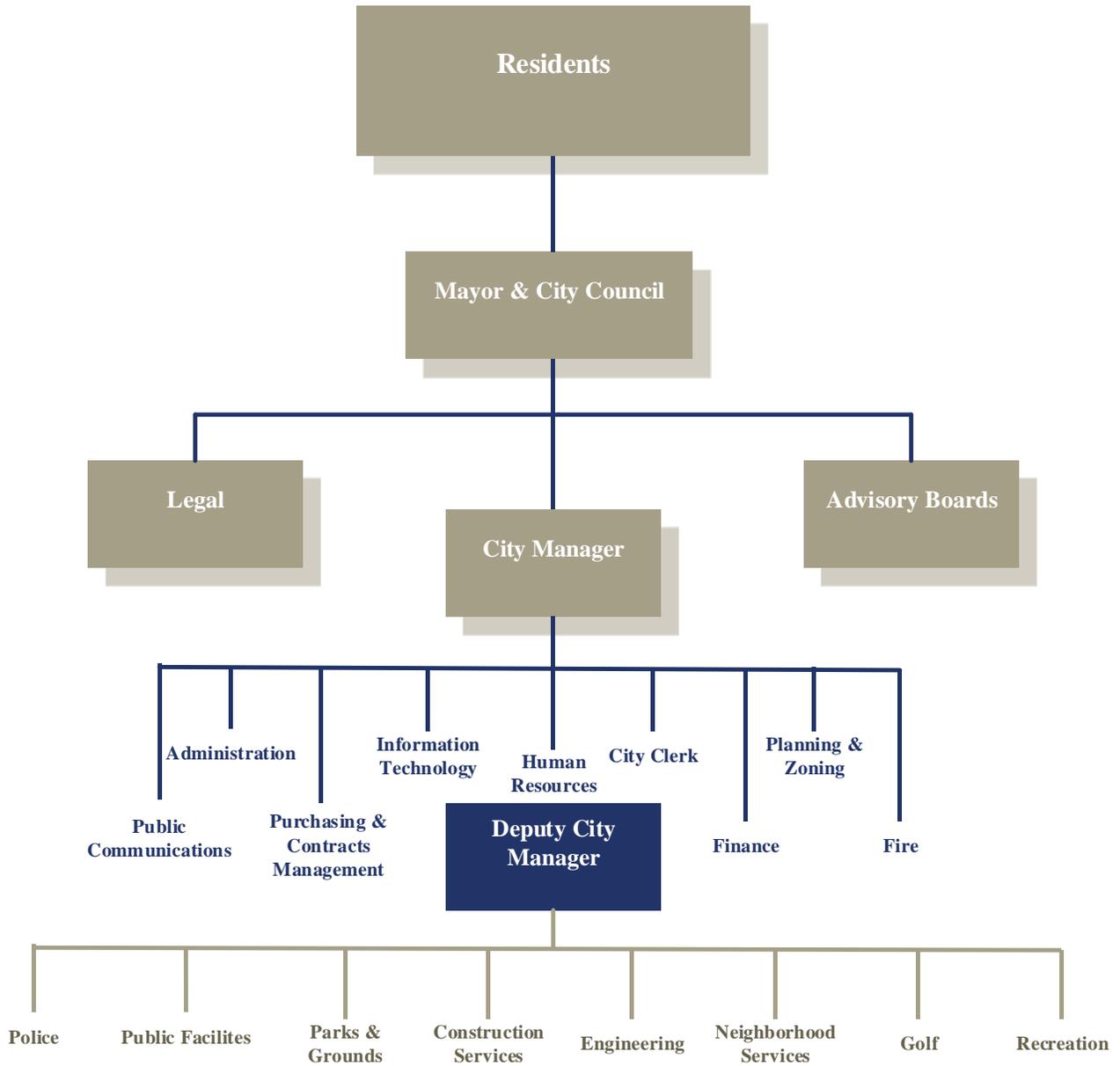


Data Compiled from 2017 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office.  
 The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.

Category	Taxable Value (\$)	# of Parcels
Residential	8,205,876,033	25,449
Commercial	2,140,701,464	749
Industrial	91,118,225	39
Other	106,370,063	604
<b>Total</b>	<b>* \$10,544,065,785</b>	<b>26,841</b>

\* Not including Personal Property and Centrally Assessed Property

## CITY ORGANIZATION CHART



# INTRODUCTION

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## CITIZEN BOARDS AND COMMITTEES

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



# INTRODUCTION

## STAFFING COMPARISON

Department	Budget FY 2017	Budget FY 2018	Adopted Budget FY 2019	Inc/ (Decr)
<b>GENERAL GOVERNMENT</b>				
Council	5	5	5	
Administration	3	3	3	
Public Communications	2	2	2	
City Clerk	5	5	6	1
Purchasing	1	1	1	
Finance	9	9	9	
Human Resources	5	6	6	
Information Technology	9	9	9	
Legal	1	1	1	
Engineering	4	4	5	1
Planning and Zoning	15	16	18	2
<b>PUBLIC SAFETY</b>				
Fire Rescue	130	133	134	1
Police	168	176	183	7
<b>COMMUNITY SERVICES</b>				
Administration and Public Facilities	46	48	49	1
Parks and Grounds	25	29	29	
Construction Services	16	16	17	1
Neighborhood Services	9	9	10	1
Recreation	30	32	33	1
Golf	13	11	9	(2)
<b>Total</b>	<b>496</b>	<b>515</b>	<b>529</b>	<b>14</b>

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 295. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions requested, and the adopted current year budgeted positions for all full-time positions for each department within the City.

# INTRODUCTION

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## BUDGET PREPARATION PROCESS

### Budgeting System

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

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

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

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

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

# INTRODUCTION

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

### **Trim Procedures**

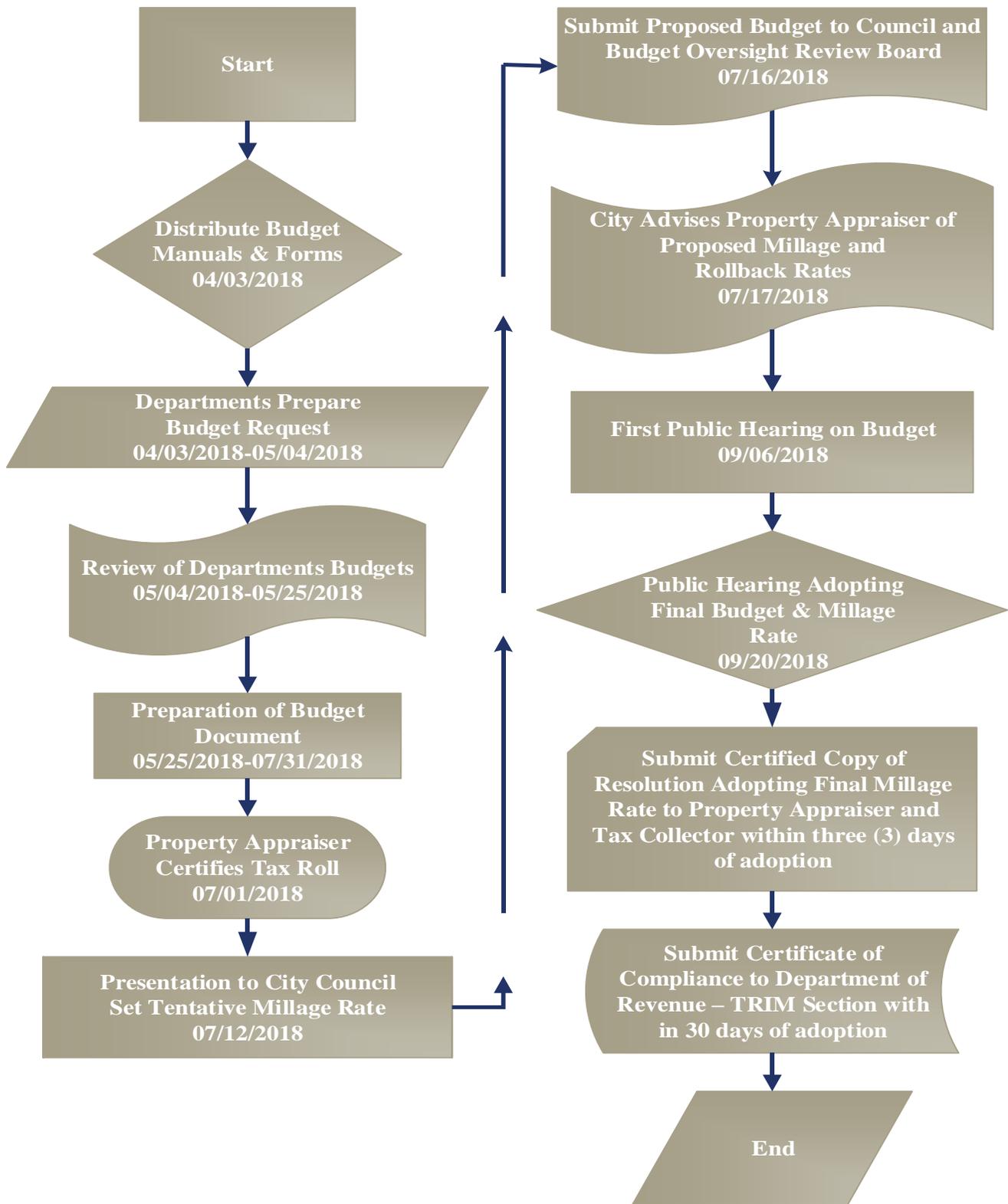
By July 1st each year the Property Appraiser certifies the tax rolls for the City on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

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

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

# INTRODUCTION

## BUDGET FLOW PROCESS



# INTRODUCTION

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## EXPLANATION OF BUDGETARY BASIS

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

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

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

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

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

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

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

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

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

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

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

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# INTRODUCTION

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# VISION, MISSION STATEMENT AND STRATEGIC GOALS



# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## CITY VISION



### **Sense of Community**

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



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

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



### **Character of The City**

Preserve land use patterns and types that currently characterize the City



### **Quality Education**

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



### **Economic Vitality**

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

# VISION, MISSION STATEMENT AND STRATEGIC GOALS



## Environmental Stewardship

Protect the natural environment through sustainable methods and practices



## Parks and Recreation

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



## Quality and Affordable Housing

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



## Water Management

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



## Growth

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

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

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## **MISSION STATEMENT**

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

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

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

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

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

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

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

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

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## STRATEGIC GOAL MATRIX

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

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



Through the City Council’s ongoing Strategic Planning Process, short-term and long-range plans were formulated for FY 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 63.

### City Council Goal #1

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

Department	Service Level Objective	Cross Reference
Administration & Public Communications	<ul style="list-style-type: none"> <li>✚ Inform the City’s residents of the City Council and Departments ongoing initiatives and activities</li> <li>✚ Increase communication with the City Council and partnerships with intergovernmental agencies</li> </ul>	Page 147 & 150
Information Technology	<ul style="list-style-type: none"> <li>✚ Improve City website offering additional online services and ensuring a quality visitor experience</li> </ul>	Page 155
City Clerk	<ul style="list-style-type: none"> <li>✚ Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisements</li> </ul>	Page 159
Police	<ul style="list-style-type: none"> <li>✚ Strengthen community programs and foster additional community partnerships</li> </ul>	Page 200
Fire	<ul style="list-style-type: none"> <li>✚ Improve relationships with citizens, City Council and staff by providing additional meetings, workshops, &amp; departmental functions by communicating life-safety strategies &amp; techniques</li> </ul>	Page 206

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #1 (continued)

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

Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> <li>✚ Encourage property owners to maintain the appearance of commercial properties within the City</li> <li>✚ Encourage City employees to participate in the W.O.W. (Workers on Watch) Program by initiating pro-active complaints</li> </ul>	Page 231
Leisure Services	<ul style="list-style-type: none"> <li>✚ Provide individual and group programs that serve a diverse city population and support the sense of community within the City</li> <li>✚ Provide staff support for the Recreation Advisory Board</li> </ul>	Page 248 - 249

## City Council Goal #2

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

Department	Service Level Objective	Cross Reference
Information Technology	<ul style="list-style-type: none"> <li>✚ Provide highly available technical services empowering City staff to offer first class service to its customers</li> <li>✚ Maintain a highly trained, motivated, and professional work force to provide quality service to residents, businesses, and co-workers</li> </ul>	Page 155 - 156
City Clerk	<ul style="list-style-type: none"> <li>✚ Manage municipal elections in accordance with Florida Statutes, Florida Election Laws, and the Municipal Charter</li> <li>✚ Provide City Council members with daily correspondence in an efficient and consistent manner</li> <li>✚ Prepare, organize and review all items for the City Council agenda in a timely manner for approval and review by the City Manager.</li> <li>✚ Prepare and transmit legal advertisements for City Council agenda items, bids, and elections</li> <li>✚ Act in accordance with the GS1-L schedule for legal disposition of City records. Continue to convert paper documents to electronic media by utilizing the scanning process implemented for filing and ease of retrieval.</li> </ul>	Page 160

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

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

Department	Service Level Objective	Cross Reference
City Clerk continued	<ul style="list-style-type: none"> <li>Provide all public information requests within the five-day standard set by the City Clerk</li> </ul>	Page 161
Legal	<ul style="list-style-type: none"> <li>Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council</li> </ul>	Page 164
Purchasing and Contracts Management	<ul style="list-style-type: none"> <li>Maintain the City's purchasing policies and procedures in conformance with all state and federal laws, and the ethics and best-practices standards of the National Institute for Governmental Purchasing (NIGP)</li> <li>Manage the City's relationship with the Office of Inspector General (OIG)</li> <li>Monitor, review and audit the secondary purchasing functions of City departments</li> <li>Ensure purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state and city regulations</li> <li>Reduce/offset City budgetary commitments by researching and securing funding available from grants</li> </ul>	Page 168 - 170
Human Resources	<ul style="list-style-type: none"> <li>Practice proactive problem solving that fosters effective working relationships with bargaining and non-bargaining teams.</li> <li>Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits</li> <li>Manage employee benefit programs in accordance with existing contract and plan provisions and within budget.</li> <li>Develop and manage a departmental records management system to ensure the delivery of quality and cost-effective HR services and policy compliance</li> <li>Continue to develop, update, manage and implement citywide policies and procedures that enhance and support a productive, accountable workforce and promote a consistent application of policies</li> </ul>	Page 178 - 179

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

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

Department	Service Level Objective	Cross Reference
Human Resources continued	<ul style="list-style-type: none"> <li>✚ Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents</li> </ul>	Page 180
Finance	<ul style="list-style-type: none"> <li>✚ Maintain the City’s financial system in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP). Standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA)</li> <li>✚ Manage the City’s investment portfolio to provide safety, liquidity, and an appropriate rate of return</li> <li>✚ Prepare a balanced operating and capital budget which effectively addresses the City Council’s goals and complies with all applicable federal, state, and local requirements</li> <li>✚ Ensure payroll, accounts payable, and purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state, and city regulation</li> <li>✚ Increase departmental efficiency through the expanded use of technology</li> </ul>	Page 183 - 185
Planning and Zoning	<ul style="list-style-type: none"> <li>✚ To improve the efficiency of product delivery to the residents of the City and the development community</li> <li>✚ Complete all Public Records Requests within the five (5) day turnaround time standard set by the City Clerk’s Office</li> <li>✚ Maintain established level of service standards for development review as required by the City’s Land Development Regulations (LDR)</li> <li>✚ Provide an enterprise GIS system for the City, allowing for an increase in efficiency and access by all departments within the City and a centralized location for spatial and geographic information to reside</li> </ul>	Page 191 - 193

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

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

Department	Service Level Objective	Cross Reference
Police	<ul style="list-style-type: none"> <li>✦ Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community oriented policing concepts</li> <li>✦ Acquire sufficient personnel, training, and equipment to support the growing needs of the City</li> <li>✦ Increase personnel effectiveness and efficiency through improved use of communications and technology</li> <li>✦ Enhance traffic safety measures and programs</li> </ul>	Page 200 - 202
Fire	<ul style="list-style-type: none"> <li>✦ Increase efficiency and consistency of emergency response services to service areas within the City</li> <li>✦ Provide timely, efficient, and effective inspection services that increase the overall safety of the City's development and re-development projects</li> <li>✦ Maintain policies, equipment, and resources to ensure the efficient and effective response to all emergency response situations in the City</li> </ul>	Page 207 - 208
Public Works	<ul style="list-style-type: none"> <li>✦ Minimize roadway hazards by quickly responding to street repair issues</li> <li>✦ Ensure all paved streets and sidewalks are properly maintained</li> <li>✦ Maintain an effective emergency management plan for ensuring disaster preparedness for the City</li> <li>✦ Provide timely and efficient waste collection services to all residential customers that includes being responsive to inquiries, providing desired levels of performance</li> <li>✦ Maintain all City buildings and facilities in a safe environment for the public and City employees, in accordance with all City codes, through preventative maintenance and repairs</li> <li>✦ Execute a mosquito spraying program in compliance with regulatory standards</li> <li>✦ Implement a graffiti eradication program in cooperation with the Police Department</li> </ul>	Page 216 - 218

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #2 (continued)

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

Department	Service Level Objective	Cross Reference
Parks and Grounds	<ul style="list-style-type: none"> <li>✚ Implement methods that insure safety for residents and visitors</li> <li>✚ Fully support the delivery of services to our customers</li> </ul>	Page 223 - 224
Construction Services	<ul style="list-style-type: none"> <li>✚ 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</li> <li>✚ Provide timely and efficient plan review services based upon the type of permit requested, with 98% accuracy</li> <li>✚ Provide timely and efficient inspection services based upon the type of permit requested, with 96% accuracy</li> <li>✚ Increase levels of service in the ever-changing industry through seminars and training</li> <li>✚ Continue to be a trusted source for residents and businesses for maintaining their building documentation through the public records requests process</li> <li>✚ Ensure compliance of all licensing requirements per City Code of Ordinances</li> </ul>	Page 227 - 228
Neighborhood Services	<ul style="list-style-type: none"> <li>✚ Ensure compliance of all licensing requirements per the City Code of Ordinances</li> </ul>	Page 232
Golf	<ul style="list-style-type: none"> <li>✚ Provide a higher level of service through the enhancement of the golf course amenities</li> </ul>	Page 237

## City Council Goal #3

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

Department	Service Level Objective	Cross Reference
Planning and Zoning	<ul style="list-style-type: none"> <li>✚ Protect the character of older communities during redevelopment</li> </ul>	Page 194

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #4

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

Department	Service Level Objective	Cross Reference
Fire Rescue	<ul style="list-style-type: none"> <li>Support community partnership between Palm Beach Gardens Fire Rescue and Palm Beach Gardens High School Medical Magnet Programs to deliver first responder training to students who seek a career in medicine</li> </ul>	Page 208
Leisure Services	<ul style="list-style-type: none"> <li>Offer students opportunities to complete required community service hours by assisting with events, programs and activities</li> <li>Support our community partners, through active participation in local high school magnet and/or academy programs</li> </ul>	Page 249

## City Council Goal #5

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

Department	Service Level Objective	Cross Reference
Planning & Zoning	<ul style="list-style-type: none"> <li>Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry</li> </ul>	Page 194

## City Council Goal #6

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

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> <li>To monitor NPDES (National Pollutant Discharge Elimination System) for all projects greater than one (1) acre.</li> </ul>	Page 173
Public Works	<ul style="list-style-type: none"> <li>Maintain the landscaping of medians and common grounds in the most efficient manner</li> <li>Reduce the cost of fuel by replacing older vehicles with newer models</li> </ul>	Page 218

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #6 (continued)

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

Department	Service Level Objective	Cross Reference
Parks and Grounds	<ul style="list-style-type: none"> <li>✚ Integrate sustainable methods within parks operations</li> <li>✚ Ensure efficiency and functionality of the City's irrigation system</li> </ul>	Page 224
Neighborhood Services	<ul style="list-style-type: none"> <li>✚ Assist Development Compliance with enforcement of the City's landscape code to ensure preservation and proper maintenance of landscape material</li> </ul>	Page 232

## City Council Goal #7

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

Department	Service Level Objective	Cross Reference
Golf	<ul style="list-style-type: none"> <li>✚ Increase number of programs offered to increase interest at the Golf Course</li> <li>✚ Increase participation at the Golf Course</li> </ul>	Page 237 - 238
Leisure Services	<ul style="list-style-type: none"> <li>✚ Manage indoor and outdoor recreational facilities assigned to the stewardship of the Recreation Division</li> </ul>	Page 250

## City Council Goal #8

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

Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> <li>✚ Provide high levels of service to all residents by ensuring well-maintained properties</li> <li>✚ Utilize an electronic complaint system to track and respond to resident requests</li> <li>✚ Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties</li> </ul>	Page 232 - 233

# VISION, MISSION STATEMENT AND STRATEGIC GOALS

## City Council Goal #9

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

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> <li>Review of new or retrofit stormwater flood control and water quality systems</li> </ul>	Page 173
Public Works	<ul style="list-style-type: none"> <li>Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City</li> </ul>	Page 219
Neighborhood Services	<ul style="list-style-type: none"> <li>Increase levels of service by increasing the number of NPDES (National Pollutant Discharge Elimination System) Certifications</li> <li>Provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances</li> </ul>	Page 233

## City Council Goal #10

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

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> <li>Maintain the established level of services standards for development review as required by the City's Land Development Regulations (LDRs)</li> <li>Provide review and inspection services to new infrastructure developments</li> </ul>	Page 174

# SHORT-TERM AND LONG-TERM PLANNING



*The City of Palm Beach Gardens, Florida*



*Operating and Capital Improvements  
Budget FY 2018/2019*

## SHORT-TERM AND LONG-TERM PLANNING

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This section contains information about the City of Palm Beach Gardens' planning processes – both long-term strategic goals and short-term factors used in the decision-making process when developing the FY 2019 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 2019 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><b>Comprehensive Plan</b></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><b>Citizen Surveys</b></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 2017 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 2019 Budget, please see page 2 of the <i>Transmittal Letter</i>.</p>
<p><b>Storm water Master Plan</b></p>	<p>Provides a condition assessment, mapping, and repair/refurbishment plan for all storm water structures in the City.</p>	<p>The General Fund provides for the allocation of \$500,000 in FY 2019, as well as \$500,000 every year in the long-range forecast, to address repairs identified in the Plan.</p>
<p><b>Pavement Master Plan</b></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 \$600,000 for resurfacing of City roads.</p>
<p><b>Facilities Roof Assessment Plan</b></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 \$632,908 in FY 2019 for roof repairs on various City buildings</p>

# SHORT-TERM AND LONG-TERM PLANNING

Planning Document	Purpose	Budgetary Impacts
<b>Maintenance, Repair and Operations Plan</b>	Provides an assessment of the condition of all City parks and facilities, and an ongoing plan for their repair and maintenance.	The General Fund contains an allocation of \$347,500 in FY 2019 for repairs of various City parks and recreation facilities.
<b>One-Cent Infrastructure Sales Surtax Capital Improvement Plan</b>	Funds capital improvement projects approved by Council to be paid for with the recently enacted One-Cent Infrastructure Sales Surtax that will be collected for a 10-year period.	The General Fund contains additional personnel and \$236,508 for the first year's personnel, operating and capital costs of the District Park. The One-Cent Sales Tax Fund contains \$3,344,525 for the second year's debt service payment on the Bond.
<b>Capital Improvement Plan</b>	Identifies the City's capital expenditure needs, outlines costs and potential funding sources over a ten-year period.	The FY 2019 budget contains \$3,167,633 for various capital expenditures, along with funding of any related additional operational costs.
<b>Ten-Year Financial Forecast</b>	Projects the City's General Fund revenues and expenditures over a ten-year period based on a set of conservative assumptions.	Year one of the forecast is the basis for the City's annual budget. Projections are adjusted each year during the annual budget development, based on service level expectations and current economic factors.
<b>Annual Operating and Capital Improvement Budget</b>	Functions as the annual financial plan, policy document, operations guide, and communications device for carrying out the City's Vision to its citizens.	Revenues and expenditures required to meet the City's established goals make up the annual operating and capital improvements budget.

# SHORT-TERM AND LONG-TERM PLANNING

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## FICAL YEAR 2019 BUDGET PREPARATION STRATEGY

To meet the challenges described previously, the FY 2019 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 ten-year financial plan that maintains the operating millage rate flat.

A review and discussion of each of the above elements, and how each impacted the formulation of the FY 2019 Budget, is as follows:

- **Citizen Survey Results**

In 2017, 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 4.30 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 2019 budget, is discussed in detail on page 2 of the *Transmittal Letter*.

- **Repair and Maintenance Program**

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

The first phase of implementing this report's recommended maintenance and repairs began in FY 2015. Additional funding to continue this program is included in FY 2019. For a complete discussion of the impacts and actions taken to address the Repairs and Maintenance Program in the FY 2019 Budget, please page 9 of the *Transmittal Letter*.

# SHORT-TERM AND LONG-TERM PLANNING

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## FISCAL YEAR 2019 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 recommended an ongoing maintenance program. The estimated cost is approximately \$500,000 annually to maintain this ongoing 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 11 of the *Transmittal Letter*.

- **Planning for New Development and Annexations**

One of the most significant factors affecting the formulation of the FY 2019 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 - 7 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 8 of the *Transmittal Letter*.

- **Preparation of Ten-Year Financial Plan**

The last element of the FY 2019 budget preparation strategy was the formulation of a ten-year financial plan that maintains the operating millage rate flat through FY 2028. The development of the ten-year financial plan is more fully discussed in the following section.

# SHORT-TERM AND LONG-TERM PLANNING

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## LONG-TERM BUDGET STRATEGY

The goal of the City Council for the next ten 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 75.
- ✚ 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 ten years and beyond are:

- ✚ Growth issues related to development of the Alton residential development, 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 2019.
- ✚ Ensure compensation is competitive to attract and retain highly qualified employees. At the same time, the City must be sure that future collective bargaining agreements are not only fair, but financially sustainable.
- ✚ Monitor the funding progress of the public safety pension plans, and act to reduce the impacts of the plans' unfunded liabilities.

# SHORT-TERM AND LONG-TERM PLANNING

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## TEN-YEAR FINANCIAL PLAN

To develop the ten-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 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 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.
- ✚ Beginning in 2007, Palm Beach County and the City of Palm Beach Gardens experienced several years' declining 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 six consecutive years, increasing by 6.1% in FY 2019, including new construction.

The assumptions used in formulating the nine years beyond FY 2019 in the ten-year forecast are as follows:

- ✚ Growth from re-evaluations of existing property: 3.5% per year.
- ✚ New construction is projected per estimates from the City's Planning & Zoning Department for FY 2019 through FY 2028 and reflects new construction from the Alton and Avenir developments.
- ✚ Operating millage rates are projected flat through FY 2028, as per Council's directive. The debt service millage rate will be eliminated in FY 2020, as all general obligation debt will be paid off in FY 2019.
- ✚ Average growth of other revenues: 2% 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 2028.
  - A 7.5% average annual increase in workers' compensation and property/liability insurance has been projected through FY 2028.
- ✚ Capital Outlay consists of items in the ten-year capital projections.

# SHORT-TERM AND LONG-TERM PLANNING

## TEN-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 schedules below and on the following page:

	<b>General Fund</b>				
	2019	2020	2021	2022	2023
<b>REVENUES/OTHER FINANCING SOURCES</b>					
Taxes					
Ad Valorem Taxes	61,725,207	65,889,364	69,319,009	73,903,545	78,663,607
Local Business Taxes	1,550,000	1,581,000	1,612,620	1,644,872	1,677,770
Utility Taxes	2,100,000	2,142,000	2,184,840	2,228,537	2,273,108
Special Assessment	105,000	105,000	105,000	105,000	105,000
Franchise Fees	5,840,000	5,956,800	6,075,936	6,197,455	6,321,404
Licenses and Permits	3,401,000	4,149,864	4,017,294	3,757,323	3,318,154
Intergovernmental	6,202,000	6,326,040	6,452,561	6,581,612	6,713,244
Charges for Services	5,773,010	5,837,360	5,902,997	5,969,947	6,038,235
Fines and Forfeitures	152,000	155,040	158,141	161,304	164,530
Investment Income	554,000	570,620	587,739	605,371	623,532
Miscellaneous	1,254,366	1,279,453	1,305,042	1,331,143	1,357,766
Other Financing Sources	2,888,779	682,110	682,110	-	-
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 91,545,362</b>	<b>\$ 94,674,651</b>	<b>\$ 98,403,289</b>	<b>\$ 102,486,108</b>	<b>\$ 107,256,350</b>
<b>EXPENDITURES/OTHER FINANCING USES</b>					
General Government	20,802,164	20,632,029	21,446,414	22,779,926	23,645,133
Public Safety	52,304,787	54,969,758	58,143,645	60,182,866	63,639,724
Physical Environment	12,778,390	13,762,624	14,270,699	14,798,309	15,741,330
Culture/Recreation	903,816	935,835	968,352	1,002,034	1,036,922
Capital Outlay	2,112,330	1,802,300	3,292,900	3,580,400	3,416,063
Debt Service	4,142,737	4,020,458	3,372,954	1,908,613	1,680,566
Operating Transfers	547,858	450,000	468,000	486,720	506,189
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 93,592,082</b>	<b>\$ 96,573,004</b>	<b>\$ 101,962,964</b>	<b>\$ 104,738,868</b>	<b>\$ 109,665,928</b>
Excess Revenues (Expenditures)	(2,046,721)	(1,898,353)	(3,559,675)	(2,252,759)	(2,409,578)
Unassigned Fund Balance - Beginning	23,066,106	21,917,492	20,019,139	16,459,464	14,206,705
Assigned for Budget Stabilization - Beginning	898,107	-	-	-	-
Unassigned Fund Balance - Ending	21,917,492	20,019,139	16,459,464	14,206,705	11,797,127
Assigned for Budget Stabilization - Ending	-	-	-	-	-
<i>Unassigned Fund Balance % of Expenditures</i>	<i>23.42%</i>	<i>20.73%</i>	<i>16.14%</i>	<i>13.56%</i>	<i>10.76%</i>
<b>Projected Operating Millage</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>
<b>Projected Debt Millage</b>	<b>0.0503</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Projected Total Millage</b>	<b>5.6003</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>

# SHORT-TERM AND LONG-TERM PLANNING

	2024	2025	2026	2027	2028
<b>REVENUES/OTHER FINANCING SOURCES</b>					
Taxes					
Ad Valorem Taxes	83,455,631	87,968,968	92,250,785	96,663,657	100,930,532
Local Business Taxes	1,711,325	1,745,552	1,780,463	1,816,072	1,852,393
Utility Taxes	2,318,570	2,364,941	2,412,240	2,460,485	2,509,694
Special Assessment	105,000	105,000	105,000	105,000	105,000
Franchise Fees	6,447,832	6,576,789	6,708,324	6,842,491	6,979,341
Licenses and Permits	2,286,070	2,090,484	1,809,261	1,813,879	1,818,589
Intergovernmental	6,847,509	6,984,459	7,124,149	7,266,631	7,411,964
Charges for Services	6,107,890	6,178,938	6,251,406	6,325,324	6,400,720
Fines and Forfeitures	167,820	171,177	174,600	178,092	181,654
Investment Income	642,238	661,505	681,350	701,791	722,844
Miscellaneous	1,384,921	1,412,620	1,440,872	1,469,690	1,499,083
Other Financing Sources	-	-	-	-	-
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 111,474,807</b>	<b>\$ 116,260,431</b>	<b>\$ 120,738,450</b>	<b>\$ 125,643,111</b>	<b>\$ 130,411,815</b>
<b>EXPENDITURES/OTHER FINANCING USES</b>					
General Government	24,468,499	25,354,967	26,273,940	27,230,726	28,225,700
Public Safety	65,868,291	68,179,078	70,575,301	73,060,313	75,637,608
Physical Environment	16,307,100	16,909,891	17,535,897	18,186,049	18,861,317
Culture/Recreation	1,071,965	1,109,371	1,148,122	1,188,269	1,229,863
Capital Outlay	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Debt Service	1,680,566	1,680,566	1,680,566	1,680,566	1,680,566
Operating Transfers	526,436	547,494	569,394	592,169	615,856
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 112,422,858</b>	<b>\$ 116,281,367</b>	<b>\$ 120,283,219</b>	<b>\$ 124,438,092</b>	<b>\$ 128,750,910</b>
Excess Revenues (Expenditures)	(948,051)	(20,935)	455,230	1,205,019	1,660,905
Unassigned Fund Balance - Beginning	11,797,127	10,849,076	10,828,141	11,283,371	12,488,390
Assigned for Budget Stabilization - Beginning	-	-	-	-	-
Unassigned Fund Balance - Ending	10,849,076	10,828,141	11,283,371	12,488,390	14,149,295
Assigned for Budget Stabilization - Ending	-	-	-	-	-
<i>Unassigned Fund Balance % of Expenditures</i>	<i>9.65%</i>	<i>9.31%</i>	<i>9.38%</i>	<i>10.04%</i>	<i>10.99%</i>
<b>Projected Operating Millage</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>
<b>Projected Debt Millage</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>Projected Total Millage</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>	<b>5.5500</b>

# SHORT-TERM AND LONG-TERM PLANNING

## GENERAL FUND RESERVES AND HISTORICAL DATA

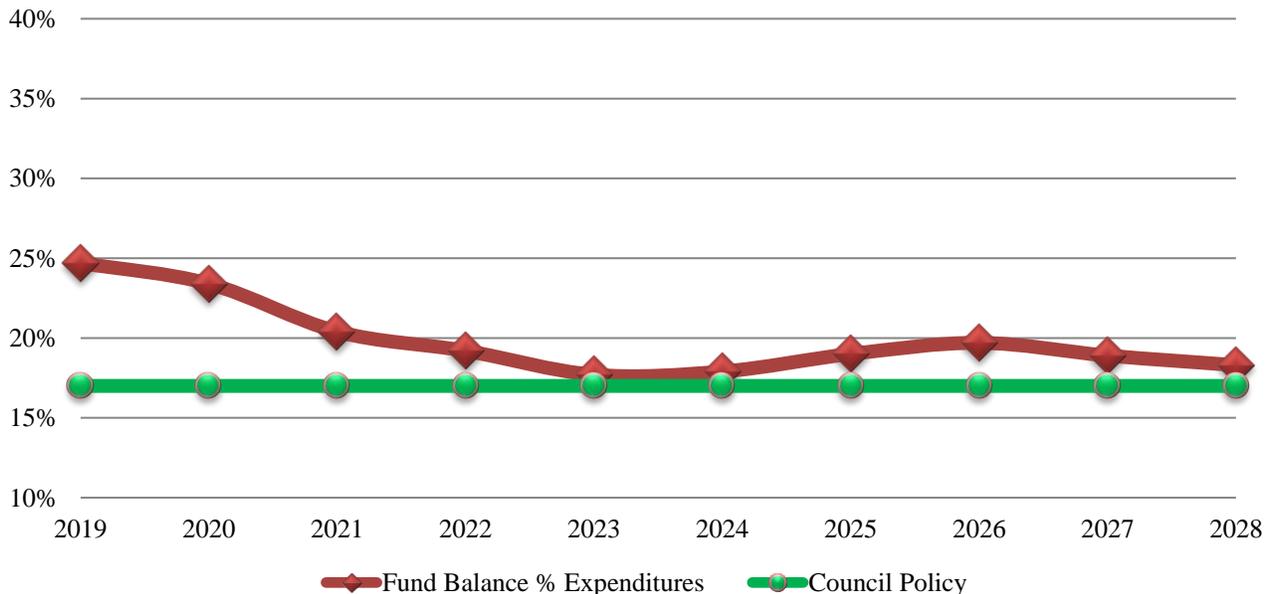
As the City moves forward in planning for the priorities established in its strategic planning process, as well as meeting the timeless goals tied to the Visioning Plan, we are pleased to report that the financial condition of the City remains sound, as evidenced by projected Unassigned Fund Balance as of September 30, 2018, of \$22.8 million, or 24.7% 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 2019 and beyond.

### Use of Reserves

The Budget uses approximately \$527 thousand of budget stabilization reserves, which is being proposed to eliminate the need for a tax increase. Looking to the future, by maintaining the same operating millage rate of 5.55, the ten-year financial forecast projects a gradual reduction in reserves through FY 2023. Beginning in FY 2024, projections indicate this trend will reverse and surpluses will begin to be added back to reserves as more development in Avenir comes onto the tax rolls. *This planned use of reserves will minimize the need for a tax increase in FY 2020 when the additional \$25 thousand Homestead Exemption, which will likely be approved in November 2018, takes effect; if approved, this additional exemption will result in recurring annual losses of approximately \$2 million in ad valorem tax revenue.*

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.

## Unassigned Fund Balance as % of Expenditures



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

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## **FINANCIAL MANAGEMENT POLICIES**

### **Operating Budget Policies**

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

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

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

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

The City will maintain a budgetary control system to help it adhere to the budget.

The Finance Department will prepare monthly reports of revenues and expenditures for management purposes. In addition, quarterly financial reports will be prepared for the Council.

The City will update expenditure projections for each fiscal year. Projections will include estimated operating costs of future capital improvements.

Where possible, the City will integrate performance measurement, service level, and productivity indicators within the budget.

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

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

The City will develop ten-year capital projections and update them annually.

The City will enact an annual capital improvement budget based on the multi-year CIP.

The City will make all capital improvements in accordance with the adopted Capital Improvement Program.

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

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

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

The City will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Program and City priorities.

The City will identify the estimated acquisition and operating costs and potential funding sources for each capital improvement project proposal before submittal to the City Council for approval.

### **Debt Policies**

The City will confine long-term borrowing to capital improvement projects.

When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.

Where possible, the City will use revenue bonds instead of general obligation bonds.

The City will follow a policy of full disclosure on every financial report and bond prospectus.

The City will utilize the form of borrowing that is most cost effective, including not just interest expense but all costs, including upfront costs, administrative and legal expenses, and reserve requirements.

### **Revenue Policies**

The City will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short-term fluctuations in any one revenue source.

The City will estimate its annual revenues by a conservative, objective, and analytical process.

The City will project, and update annually, revenues for the next ten fiscal years, as part of the CIP preparation process.

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

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

### **Investment Policies**

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

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

# SHORT-TERM AND LONG-TERM PLANNING

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## FINANCIAL MANAGEMENT POLICIES (CONTINUED)

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

➤ **Non-spendable Fund Balance**

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

➤ **Restricted Fund Balance**

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

➤ **Committed Fund Balance**

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

➤ **Assigned Fund Balance**

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

➤ **Unassigned Fund Balance**

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

● **Minimum Unassigned Fund Balance**

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

● **Use of Unassigned Fund Balance**

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

# SHORT-TERM AND LONG-TERM PLANNING

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## FINANCIAL MANAGEMENT POLICIES (CONTINUED)

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

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

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

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

- **Committed Fund Balance**

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

- **Assigned Fund Balance**

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

- **Order of Expenditure of Funds**

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

# SHORT-TERM AND LONG-TERM PLANNING

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## NON-FINANCIAL MANAGEMENT POLICIES

### Comprehensive Plan Policies

- Continue to ensure a high quality living environment through a mixture of land uses that will maximize Palm Beach Gardens' natural and manmade resources while minimizing any threat to the health, safety, and welfare of the City's citizens that is caused by incompatible land uses and environmental degradation, by maintaining compatible land uses which consider the intensities and densities of land use activities, their relationship to surrounding properties and the proper transition of land uses.
- Maintain level of service standards which shall accommodate sustainable growth through financially feasible improvements to develop a convenient, safe, and energy efficient multi-modal transportation system for all persons living in and traveling through the City.
- Provide sustainable, safe and sanitary housing which meets the needs of all existing and future Palm Beach Gardens residents.
- Provide adequate central sanitary sewage facilities for residential and non-residential development and redevelopment in the City.
- Ensure the social, economic, and environmental resources of the Palm Beach Gardens coastal planning area are protected, maintained and enhanced through the regulation of development activities that would damage or destroy such resources.
- Preserve, manage, or restore the natural resources in the City to ensure their sustainability, high quality, and critical value to the quality of 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.

# SHORT-TERM AND LONG-TERM PLANNING

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# 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 2018/2019. 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 2018/2019 tax rate is from the rollback rate.

## TRIM (TRUTH-IN-MILLAGE) NOTICE

FY 2018/2019

<b>Current Year Taxable Real Property</b>	<b>11,209,863,445</b>	
Current Year Taxable Personal Property	328,240,658	
Current Year Centrally Assessed	2,471,416	
<b>Current Year Gross Taxable</b>	<b>11,540,575,519</b>	
Net New Taxable	186,109,218	
Current Year Adjusted Tax Value	11,354,466,301	
<b>Prior Year Final Gross Taxable Value</b>	<b>10,874,570,628</b>	 <b>Gross Property Value % Change from Prior Year 6.12%</b>
<b>Prior Year Operating Millage</b>	<b>5.5500</b>	
Prior Year Ad Valorem	60,353,867	
Current Year Roll-back	5.3154	
<b>Current Year Proposed Operating Millage</b>	<b>5.5500</b>	 <b>Tax Rate % Change from Prior Year 0.00%</b>
Current Year Aggregate Roll-back Taxes	61,343,117	
Total Ad Valorem Proposed	64,050,194	
Current Year Proposed Millage	5.5500	
Percent Change Over Roll-back	4.41%	
Debt Service Millage Required	0.0503	
Debt Service Required (Budgeted)	557,271	
Debt Service Millage Revenue Generated	580,491	
Total Taxes Levied – Operating	64,050,194	
Amount Budgeted - Operating	61,167,935	
<b>Total Operating and Debt Service Taxes</b>		
<b>Budgeted 95.9%</b>	<b>61,725,206</b>	

# REVENUE INFORMATION

## GENERAL FUND – 001

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Ad Valorem Taxes	51,974,181	55,324,350	59,773,945	59,199,325	61,725,207
Special Assessment - Capital Improvement	-	114,377	114,000	105,000	105,000
Franchise Fee Electric	5,188,332	5,326,127	5,500,000	5,100,000	5,600,000
Franchise Fee Solid Waste	237,106	238,857	117,336	245,000	240,000
Business License Taxes	1,600,232	1,608,214	1,520,842	1,650,000	1,550,000
Communication Services Tax	2,015,310	2,028,360	2,115,870	1,950,000	2,100,000
<b>Taxes</b>	<b>61,015,161</b>	<b>64,640,285</b>	<b>69,141,993</b>	<b>68,249,325</b>	<b>71,320,207</b>
Building Permits	4,603,674	5,597,197	4,000,000	3,800,000	3,200,000
Training Surcharge	41,651	52,023	40,000	40,000	26,000
Alarm Registration Fees	7,079	7,502	6,995	7,200	7,000
Special Event Permits	6,048	7,580	9,858	6,700	8,000
Application Filing Fees	246,672	170,920	189,518	146,000	160,000
<b>Licenses and Permits</b>	<b>4,905,124</b>	<b>5,835,222</b>	<b>4,246,371</b>	<b>3,999,900</b>	<b>3,401,000</b>
Local, State, and Federal Grants	382,689	272,674	278,759	409,599	210,000
Shared Revenues From Other Local Units	38,788	68,618	28,081	37,200	30,000
County Occupational Licenses	106,684	125,123	128,311	95,100	10,000
State Revenue Sharing	1,450,693	1,538,766	1,656,151	1,471,000	1,550,000
Mobile Home Licenses	16,112	15,266	17,284	16,300	16,000
Alcoholic Beverage License	55,340	62,176	62,000	55,300	60,000
Local Govt. Half-cent Sales Tax	3,977,118	3,990,827	4,235,864	4,016,000	4,250,000
Firefighters' supplementary comp	51,010	48,961	49,018	49,400	48,000
Fuel Tax rebate	28,810	28,842	31,571	28,500	28,000
<b>Intergovernmental</b>	<b>6,107,244</b>	<b>6,151,253</b>	<b>6,487,039</b>	<b>6,178,399</b>	<b>6,202,000</b>
Public Safety Fingerprinting	900	1,395	1,183	1,100	1,000
Engineering Cost Recovery Fees	366,047	454,296	500,000	220,000	350,000
Inspection Fees	663,602	987,434	770,631	570,700	454,500
EMS Transport	2,374,438	2,577,755	2,400,000	2,090,000	2,400,000
Interim Service Fees	17,532	16,590	10,820	15,100	12,000
Dispatch Service Charges	1,803,796	2,021,816	2,091,876	2,091,874	2,232,664
Web Site Link Fees	250	-	-	-	-
NMRCC Administrative Service Fees	230,760	323,264	323,536	323,533	322,846
<b>Charges for Services</b>	<b>5,457,325</b>	<b>6,382,550</b>	<b>6,098,046</b>	<b>5,312,307</b>	<b>5,773,010</b>
Court Fines	61,960	45,216	45,000	46,000	45,000
Parking Fines	6,875	7,165	4,177	7,000	7,000
Code Enforcement Fines	206,766	80,092	118,619	7,000	75,000
\$12.50 Traffic Fines	37,607	34,030	24,483	34,000	25,000
<b>Fines and Forfeitures</b>	<b>313,208</b>	<b>166,503</b>	<b>192,279</b>	<b>94,000</b>	<b>152,000</b>
Interest Earnings	356,371	401,664	425,511	360,000	550,000
Interest Earnings Tax Collector	1,803	1,495	1,400	-	4,000
Realized gain/loss	(21,453)	43,156	-	-	-
Unrealized gain/loss	87,980	(109,816)	-	-	-
<b>Interest</b>	<b>424,701</b>	<b>336,499</b>	<b>426,911</b>	<b>360,000</b>	<b>554,000</b>

# REVENUE INFORMATION

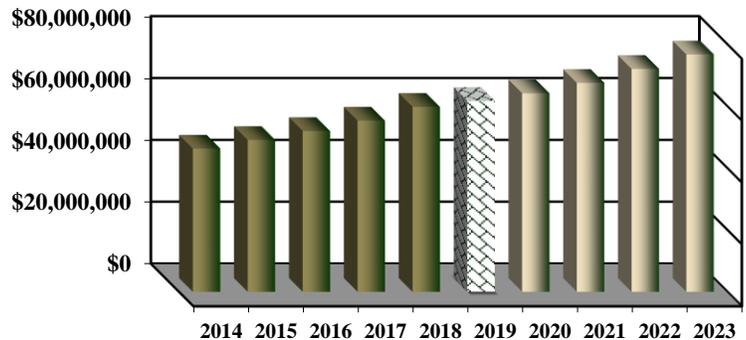
## GENERAL FUND - 001 (CONTINUED)

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Contributions/Donations	86,769	121,215	-	77,500	-
Other Misc Revenue	391,808	1,020,365	300,000	380,000	350,000
Reimbursement of City Services	161,969	185,809	243,695	160,000	534,000
Administrative Fees	84,411	91,066	105,790	83,000	90,000
Insurance Proceeds	18,933	13,504	29,400	8,000	25,000
Tax Search	232,500	245,300	231,963	207,000	200,000
Miscellaneous Revenue-Nextel Tower	72,492	77,670	63,137	-	54,000
Boat/RV Decals	400	350	400	300	366
Copies	2,039	1,740	1,189	1,200	1,000
<b>Miscellaneous</b>	<b>1,051,321</b>	<b>1,757,019</b>	<b>975,574</b>	<b>917,000</b>	<b>1,254,366</b>
Transfers In	745,660	694,320	687,883	687,883	688,779
Other Sources	1,381,030	1,965,638	4,000	2,200,000	2,200,000
<b>Other Financing Sources</b>	<b>2,126,690</b>	<b>2,659,958</b>	<b>691,883</b>	<b>2,887,883</b>	<b>2,888,779</b>
<b>TOTAL REVENUES</b>	<b>\$ 81,400,774</b>	<b>\$ 87,929,289</b>	<b>\$ 88,260,096</b>	<b>\$ 87,998,814</b>	<b>\$ 91,545,362</b>
Beginning Fund Balance	36,661,689	38,370,314	44,427,615	44,427,615	27,229,352
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 118,062,463</b>	<b>\$ 126,299,603</b>	<b>\$ 132,687,711</b>	<b>\$ 132,426,429</b>	<b>\$ 118,774,714</b>

## HISTORICAL & PROJECTED REVENUE

### Property Taxes

Property Taxes comprise 52% 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 5.6003 mills, an additional \$2,525,882 will be generated from property taxes in FY 2019. Years 2020 – 2023 are based on projected new development and no change in the operating millage tax rate.

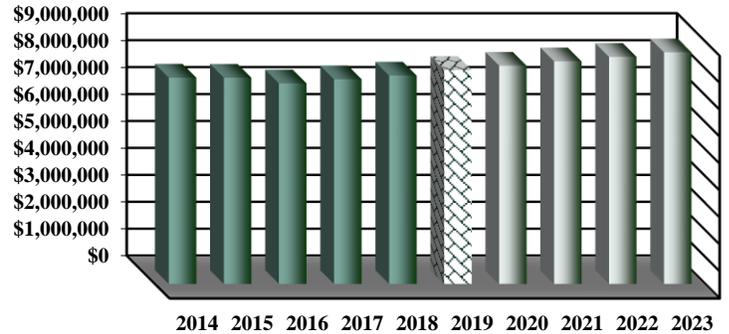


# REVENUE INFORMATION

## GENERAL FUND – 001 (CONTINUED)

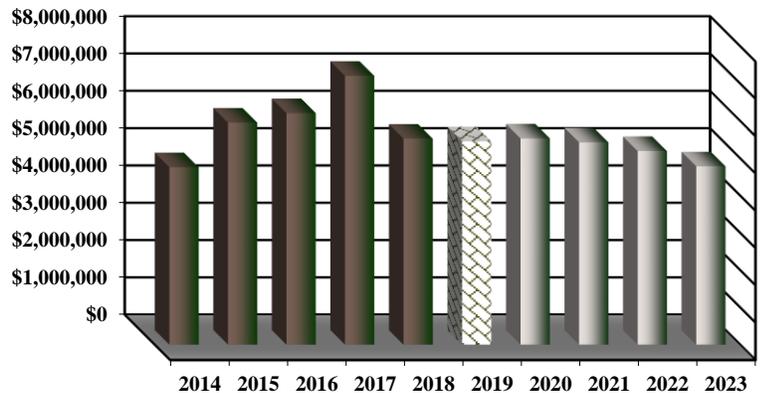
### Other Locally Levied Taxes

Other Locally Levied Taxes (Communication Services Tax and Franchise Fees) comprise 6.7% of the General Fund operating revenue of the City for FY 2019 and are projected at \$7,940,000, which is 3% greater than the 2018 estimated actual amount. This increase is based on current development projects. Future years are conservatively estimated to increase 2%, annually.



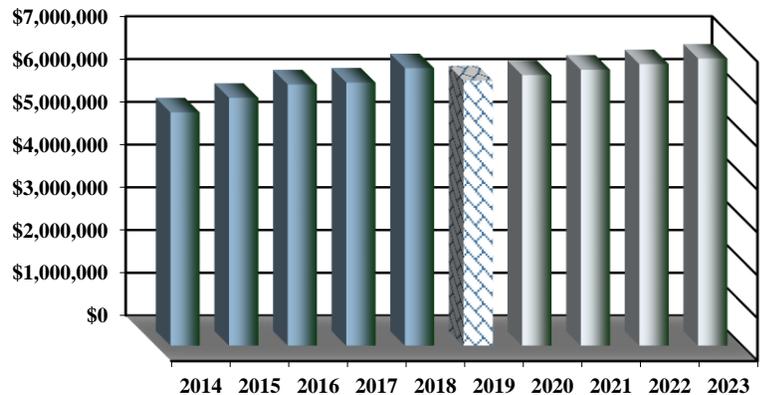
### Business License Taxes and Permits

This category accounts for 5% of General Fund revenues and includes City Business License Taxes and Building Permits. The increase from FY 2014 through FY 2017 reflects the recent development activity for new projects such as Alton, Azure and United Technologies Corporation. Years 2019 through 2023 are estimated based on the timing of planned development activity.



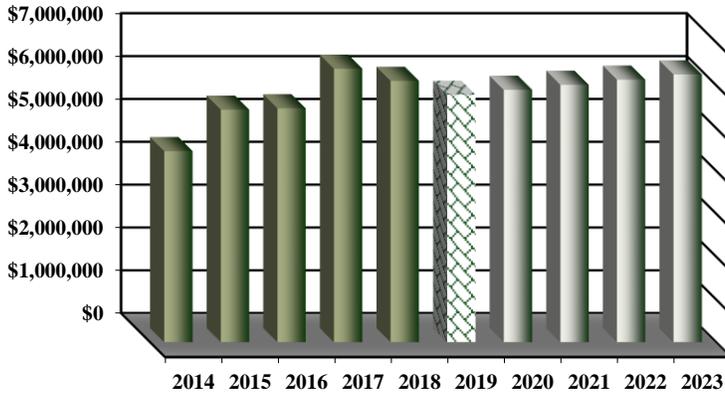
### Intergovernmental Revenue

Included in this category are State Sales Tax, State Revenue Sharing, Federal and State Grants, Mobile Home Licenses, Alcoholic Beverage Licenses, and County Business Tax Receipts. The steady increase through FY 2018 reflects the strong economic recovery experienced in the City of Palm Beach Gardens. FY 2019 is projected at \$6,202,000 with future years 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 2019 reflects projected levels of development review activity, with other components of this revenue category based on estimated actual receipts in FY 2018. Future years are conservatively estimated to increase 2%, annually.

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# REVENUE INFORMATION

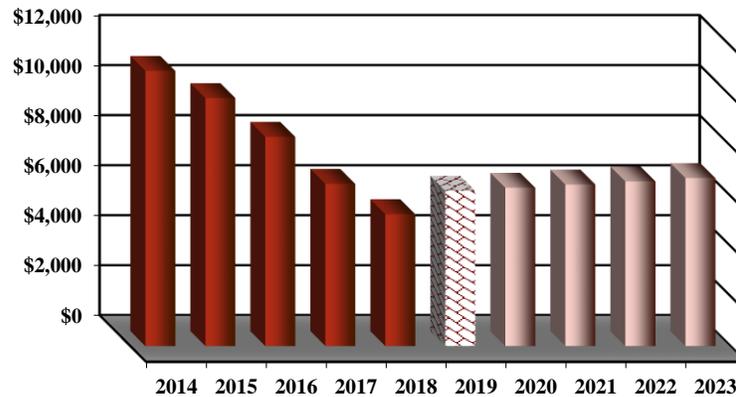
## POLICE TRAINING SPECIAL REVENUE FUND – 002

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Court Fines	8,361	6,482	5,269	6,000	6,200
<b>Fines and Forfeitures</b>	<b>8,361</b>	<b>6,482</b>	<b>5,269</b>	<b>6,000</b>	<b>6,200</b>
Interest Earnings	-	-	-	-	-
<b>Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,361</b>	<b>\$ 6,482</b>	<b>\$ 5,269</b>	<b>\$ 6,000</b>	<b>\$ 6,200</b>
Beginning Fund Balance	7,786	9,839	8,775	8,775	5,643
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 16,147</b>	<b>\$ 16,321</b>	<b>\$ 14,044</b>	<b>\$ 14,775</b>	<b>\$ 11,843</b>

## HISTORICAL & PROJECTED REVENUE

### Fines and Forfeitures

Fines and Forfeitures consist of \$2 per ticket collected from the County for each ticket issued. The use of this money is restricted for police officer training expenditures. Based on current levels of activity, \$6,200 is projected for FY 2019. Future years are conservatively forecast to increase 2% annually.



# REVENUE INFORMATION

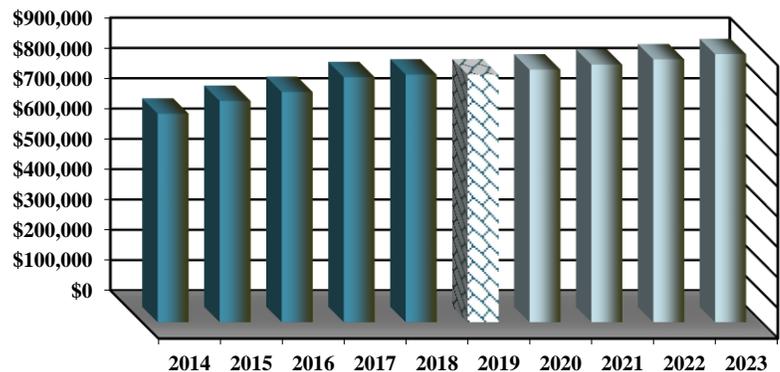
## GAS TAX SPECIAL REVENUE FUND - 103

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Local Option Gas Tax	759,409	808,244	816,790	783,000	817,000
<b>Taxes</b>	<b>759,409</b>	<b>808,244</b>	<b>816,790</b>	<b>783,000</b>	<b>817,000</b>
Interest Earnings	717	544	643	350	640
<b>Interest</b>	<b>717</b>	<b>544</b>	<b>643</b>	<b>350</b>	<b>640</b>
Miscellaneous Revenue	89,858	108,785	87,000	87,000	124,000
<b>Miscellaneous</b>	<b>89,858</b>	<b>108,785</b>	<b>87,000</b>	<b>87,000</b>	<b>124,000</b>
Transfers In	-	-	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 849,984</b>	<b>\$ 917,573</b>	<b>\$ 904,433</b>	<b>\$ 870,350</b>	<b>\$ 941,640</b>
Beginning Fund Balance	1,066,141	886,009	963,945	963,945	953,981
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 1,916,125</b>	<b>\$ 1,803,582</b>	<b>\$ 1,868,378</b>	<b>\$ 1,834,295</b>	<b>\$ 1,895,621</b>

## HISTORICAL & PROJECTED REVENUE

### Other Locally Levied Taxes

This revenue is administered by the Department of Revenue and distributed to each municipality in accordance with interlocal agreements between counties and municipalities. Currently, Palm Beach County and its municipalities have separate distribution factors for the “new” 5-cent Local Option Gas Tax. Based on State estimates, \$817,000 is forecast for FY 2019. A 2% growth factor has been forecast for years 2020 through 2023.

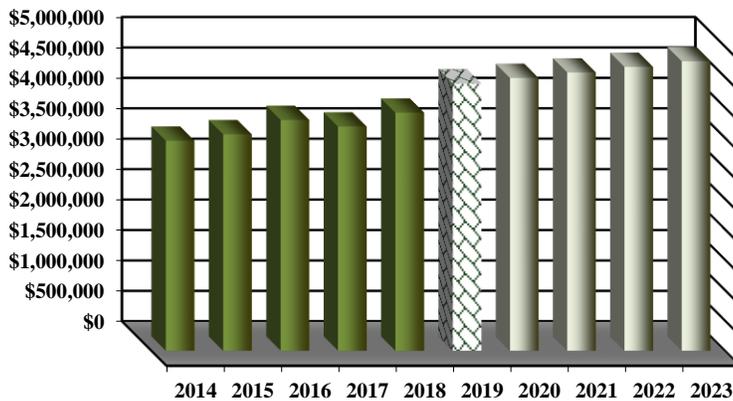


# REVENUE INFORMATION

## RECREATION SPECIAL REVENUE FUND - 104

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Aquatics	286,144	233,713	237,126	360,000	350,630
Sponsorships and Grants	-	-	-	-	109,810
Resources	102,101	102,553	107,373	110,000	58,000
Rentals	194,196	204,544	50,141	200,000	17,479
Athletic Rentals	-	-	89,463	-	320,436
Programs	890,210	873,273	971,979	925,000	961,716
Tennis Programming	694,419	697,745	831,563	680,000	725,000
Tennis Memberships	137,805	144,086	150,041	160,000	165,000
Athletics & Special Facilities	430,269	426,782	410,503	400,000	513,385
Youth Enrichment	1,055,429	1,001,186	1,063,266	1,167,118	1,172,086
<b>Charges for Services</b>	<b>3,790,573</b>	<b>3,683,882</b>	<b>3,911,455</b>	<b>4,002,118</b>	<b>4,393,542</b>
Interest Earnings	1,329	1,531	3,553	1,000	2,068
<b>Interest</b>	<b>1,329</b>	<b>1,531</b>	<b>3,553</b>	<b>1,000</b>	<b>2,068</b>
Other Miscellaneous Revenue	37,760	32,653	27,447	44,600	-
Overage/Shortage	(21)	312	-	-	-
<b>Miscellaneous</b>	<b>37,739</b>	<b>32,965</b>	<b>27,447</b>	<b>44,600</b>	<b>-</b>
Transfer In	15,573	-	-	-	302,780
<b>Other Financing Sources</b>	<b>15,573</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>302,780</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,845,214</b>	<b>\$ 3,718,378</b>	<b>\$ 3,942,455</b>	<b>\$ 4,047,718</b>	<b>\$ 4,698,390</b>
Beginning Fund Balance	907,498	1,075,745	739,124	739,124	349,824
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 4,752,712</b>	<b>\$ 4,794,123</b>	<b>\$ 4,681,579</b>	<b>\$ 4,786,842</b>	<b>\$ 5,048,214</b>

## HISTORICAL & PROJECTED REVENUE



### User Charges

Charges for Services consist of the following program areas: Aquatics, Resources, Rentals, General Programs, Tennis Programming and Memberships, Athletics and Special Facilities, and Youth Enrichment. Growth in revenue from 2014 to 2018 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, \$4,393,542 is projected for FY 2019. Fiscal years 2020 - 2023 are conservatively projected to increase 2% annually.

# REVENUE INFORMATION

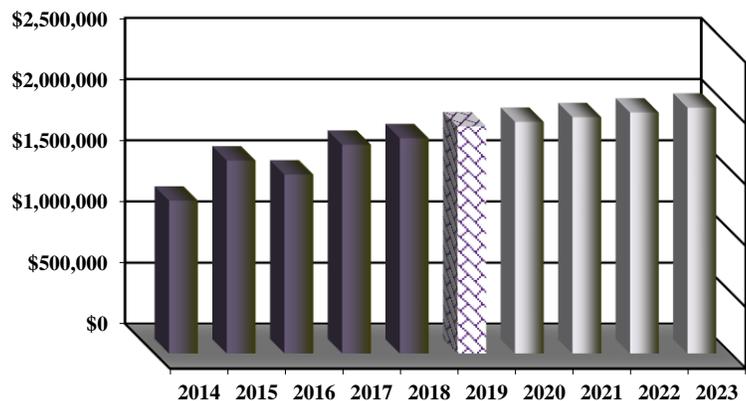
## GOLF COURSE SPECIAL REVENUE FUND - 106

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Green Fees	446,764	565,601	580,880	559,948	580,000
Cart Fees	708,204	745,929	796,065	791,378	770,000
Driving Range	77,029	78,437	77,799	88,139	85,000
GPS Fees	-	-	-	-	-
Pro Shop Sales	79,186	94,262	110,592	96,203	115,000
Prepaid Permits	138,910	212,157	191,573	202,543	195,000
Programs	-	-	-	-	110,000
Concessionaire License Fee	11,345	8,240	1,207	127,000	-
<b>Charges for Services</b>	<b>1,461,438</b>	<b>1,704,626</b>	<b>1,758,116</b>	<b>1,865,211</b>	<b>1,855,000</b>
Interest Earnings	246	346	858	213	500
<b>Interest</b>	<b>246</b>	<b>346</b>	<b>858</b>	<b>213</b>	<b>500</b>
Communication Tower Lease	88,220	91,961	93,912	90,384	92,500
Disposition of Fixed Assets	-	-	-	-	-
Other Misc Revenue	63,499	22,479	42,708	83,174	45,000
Other Misc Revenue - Lessons	195,609	222,269	288,474	333,650	250,000
Overage/Shortage	118	575	800	-	-
<b>Miscellaneous</b>	<b>347,446</b>	<b>337,284</b>	<b>425,894</b>	<b>507,208</b>	<b>387,500</b>
Transfers In	-	110,000	686,613	686,613	245,078
<b>Other Financing Sources</b>	<b>-</b>	<b>110,000</b>	<b>686,613</b>	<b>686,613</b>	<b>245,078</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,809,130</b>	<b>\$ 2,152,256</b>	<b>\$ 2,871,481</b>	<b>\$ 3,059,245</b>	<b>\$ 2,488,078</b>
Beginning Fund Balance	69,736	18,631	118,717	118,717	218,106
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 1,878,866</b>	<b>\$ 2,170,887</b>	<b>\$ 2,990,198</b>	<b>\$ 3,177,962</b>	<b>\$ 2,706,184</b>

## HISTORICAL & PROJECTED REVENUE

### User Charges

Charges for Services consist of the following program areas: Green Fees, Cart Fees, Driving Range, GPS Fees, Pro Shop Sales, and Prepaid Permits. Based on projected rounds of golf, \$1,855,000 is estimated for FY 2019, 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

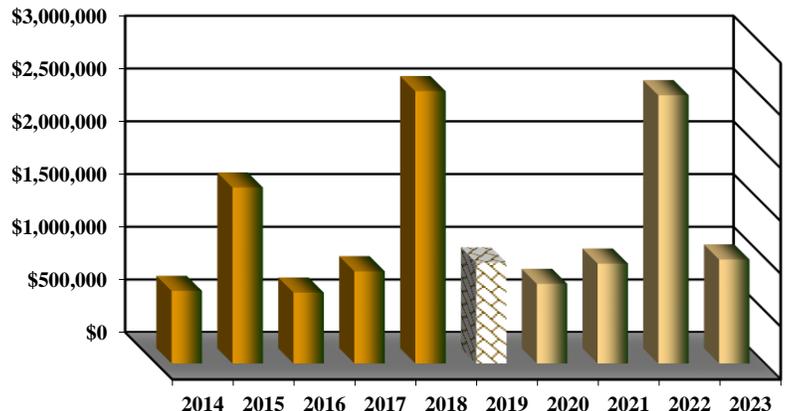
## RECREATION IMPACT CAPITAL PROJECT FUND - 301

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Recreation Grants	-	-	50,000	50,000	-
<b>Intergovernmental</b>	-	-	<b>50,000</b>	<b>50,000</b>	-
Interest Earnings	4,338	2,434	1,602	2,000	2,000
<b>Interest</b>	<b>4,338</b>	<b>2,434</b>	<b>1,602</b>	<b>2,000</b>	<b>2,000</b>
Recreation Impact Fees	671,444	872,978	2,580,776	357,930	955,701
<b>Impact Fees</b>	<b>671,444</b>	<b>872,978</b>	<b>2,580,776</b>	<b>357,930</b>	<b>955,701</b>
Other Miscellaneous Revenue	-	-	-	-	-
<b>Miscellaneous</b>	-	-	-	-	-
Transfers In	400,000	520,000	-	-	-
<b>Other Financing Sources</b>	<b>400,000</b>	<b>520,000</b>	-	-	-
<b>TOTAL REVENUES</b>	<b>\$1,075,782</b>	<b>\$1,395,412</b>	<b>\$2,632,378</b>	<b>\$409,930</b>	<b>\$957,701</b>
Beginning Fund Balance	6,719,333	5,390,936	2,873,020	2,873,020	2,198,132.00
<b>TOTAL REVENUES/SOURCES</b>	<b>\$7,795,115</b>	<b>\$6,786,348</b>	<b>\$5,505,398</b>	<b>\$3,282,950</b>	<b>\$3,155,833</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential construction, and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$955,701 is projected for FY 2019. Future years are based on projected start dates for known residential projects. The large increase in FY 2018 is from the reclassification of \$2.4 million Alton impact fees from escrow to revenue after termination of the park development agreement. If this does not occur prior to year-end, this money will be recognized as revenue in FY 2019. The large increase in FY 2022 is from the estimated fees for new hotels at Alton and Avenir.



# REVENUE INFORMATION

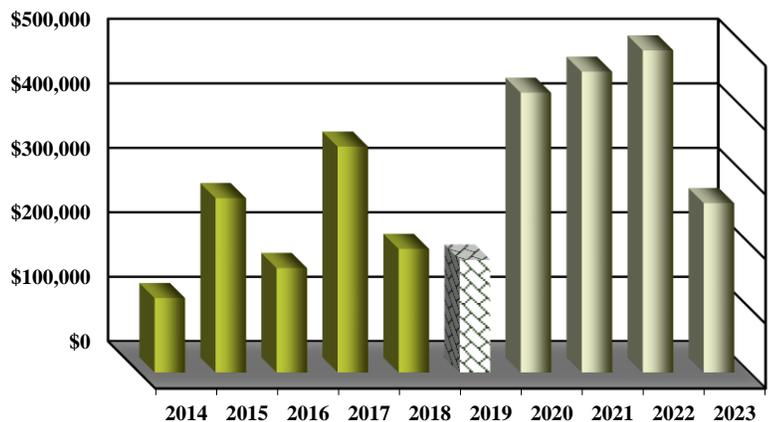
## POLICE IMPACT CAPITAL PROJECT FUND - 302

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Interest Earnings	1,692	374	582	250	650
<b>Interest</b>	<b>1,692</b>	<b>374</b>	<b>582</b>	<b>250</b>	<b>650</b>
Police Impact Fees	161,854	350,074	191,498	215,756	174,844
<b>Impact Fees</b>	<b>161,854</b>	<b>350,074</b>	<b>191,498</b>	<b>215,756</b>	<b>174,844</b>
Other Miscellaneous Revenue	-	-	-	-	-
<b>Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In	-	-	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$163,546</b>	<b>\$350,448</b>	<b>\$192,080</b>	<b>\$216,006</b>	<b>\$175,494</b>
Beginning Fund Balance	3,007,498	801,173	554,189	554,189	696,269
<b>TOTAL REVENUES/SOURCES</b>	<b>\$3,171,044</b>	<b>\$1,151,621</b>	<b>\$746,269</b>	<b>\$770,195</b>	<b>\$871,763</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential or commercial construction, and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$174,844 is projected for FY 2019. Fiscal years 2020 through 2023 are based on projected start dates for known projects such as Alton, Avenir, PGA Office Center and PGA Design Center.



# REVENUE INFORMATION

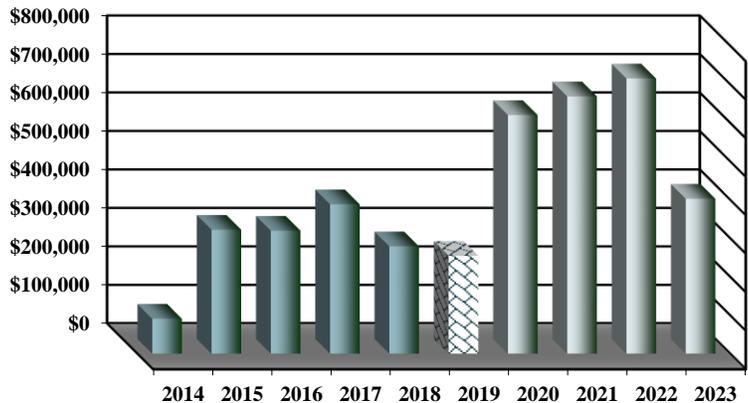
## FIRE IMPACT CAPITAL PROJECT FUND - 303

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Interest Earnings	423	449	629	300	500
<b>Interest</b>	<b>423</b>	<b>449</b>	<b>629</b>	<b>300</b>	<b>500</b>
Fire Impact Fees	319,295	388,044	278,888	316,407	254,250
<b>Impact Fees</b>	<b>319,295</b>	<b>388,044</b>	<b>278,888</b>	<b>316,407</b>	<b>254,250</b>
<b>TOTAL REVENUES</b>	<b>\$319,718</b>	<b>\$388,493</b>	<b>\$279,517</b>	<b>\$316,707</b>	<b>\$254,750</b>
Beginning Fund Balance	574,218	766,786	1,038,497	1,038,497	506,187
<b>TOTAL REVENUES/SOURCES</b>	<b>\$893,936</b>	<b>\$1,155,279</b>	<b>\$1,318,014</b>	<b>\$1,355,204</b>	<b>\$760,937</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential or commercial construction, and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$254,250 is projected for FY 2019. Future years are based on projected start dates for known projects. Fiscal years 2020 through 2023 are based on projected start dates for known projects such as Alton, Avenir, PGA Office Center and PGA Design Center.



# REVENUE INFORMATION

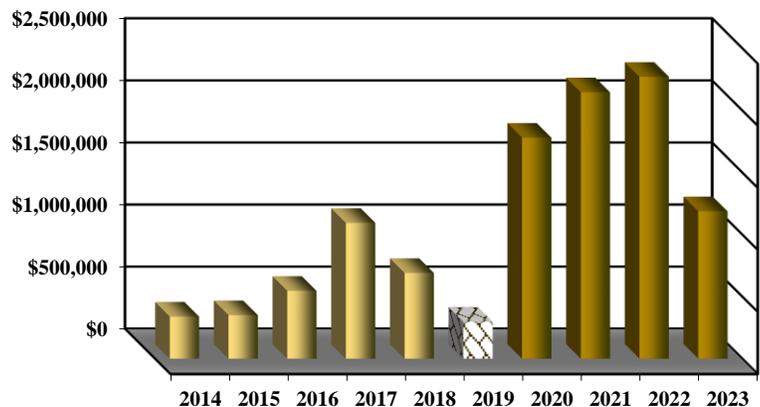
## ROAD IMPACT CAPITAL PROJECT FUND – 305

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Interest Earnings	2,910	1,980	2,344	1,500	350
<b>Interest</b>	<b>2,910</b>	<b>1,980</b>	<b>2,344</b>	<b>1,500</b>	<b>350</b>
Road Impact Fees	546,678	1,093,669	655,113	690,205	297,414
<b>Impact Fees</b>	<b>546,678</b>	<b>1,093,669</b>	<b>655,113</b>	<b>690,205</b>	<b>297,414</b>
Transfers In	2,000,000	477,000	-	-	-
<b>Other Financing Sources</b>	<b>2,000,000</b>	<b>477,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$2,549,588</b>	<b>\$1,572,649</b>	<b>\$657,457</b>	<b>\$691,705</b>	<b>\$297,764</b>
Beginning Fund Balance	1,635,533	3,155,194	2,231,672	2,231,672	395,580
<b>TOTAL REVENUES/SOURCES</b>	<b>\$4,185,121</b>	<b>\$4,727,843</b>	<b>\$2,889,129</b>	<b>\$2,923,377</b>	<b>\$693,344</b>

## HISTORICAL & PROJECTED REVENUE

### Impact Fees

This fee is charged on new residential or commercial construction, and can only be used for capital expenditures that are a direct result of the demand for services attributed to the new development. Based on a review of projected development activity, \$297,414 is projected for FY 2019. Fiscal years 2020 through 2023 are based on projected start dates for known projects such as Alton, Avenir, PGA Office Center and PGA Design Center.



# REVENUE INFORMATION

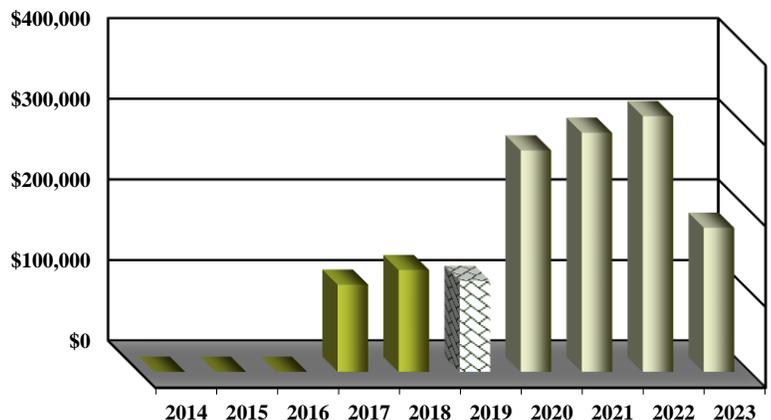
## PUBLIC FACILITIES IMPACT CAPITAL PROJECT FUND – 313

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Interest Earnings	-	24	96	75	230
<b>Interest</b>	-	<b>24</b>	<b>96</b>	<b>75</b>	<b>230</b>
Impact Fees	-	108,069	126,174	140,530	112,775
<b>Impact Fees</b>	-	<b>108,069</b>	<b>126,174</b>	<b>140,530</b>	<b>112,775</b>
Transfers In	-	-	-	-	-
<b>Other Financing Sources</b>	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$108,093</b>	<b>\$126,270</b>	<b>\$140,605</b>	<b>\$113,005</b>
Beginning Fund Balance	0	0	108,093	108,093	234,363
<b>TOTAL REVENUES/SOURCES</b>	<b>\$0</b>	<b>\$108,093</b>	<b>\$234,363</b>	<b>\$248,698</b>	<b>\$347,368</b>

## 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, \$112,775 is projected for FY 2019. Future years are based on projected start dates for known projects. Fiscal years 2020 through 2023 are based on projected start dates for known projects such as Alton, Avenir, PGA Office Center and PGA Design Center.



# REVENUE INFORMATION

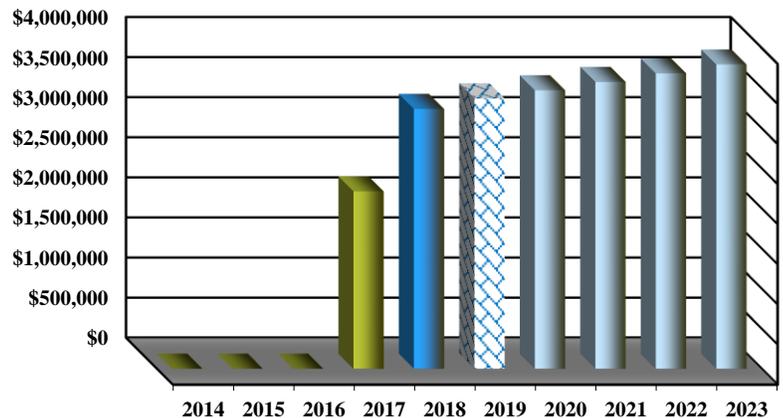
## ONE-CENT INFRASTRUCTURE SALES SURTAX CAPITAL PROJECT FUND – 312

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Sales, Use and Fuel Taxes	-	2,211,391	3,240,000	3,240,000	3,371,000
<b>Intergovernmental</b>	-	<b>2,211,391</b>	<b>3,240,000</b>	<b>3,240,000</b>	<b>3,371,000</b>
Interest Earnings	-	147,094	203,000	30,000	200,000
<b>Interest</b>	-	<b>147,094</b>	<b>203,000</b>	<b>30,000</b>	<b>200,000</b>
Transfers In	-	-	-	-	-
Loan Proceeds	-	30,000,000	-	-	-
<b>Other Financing Sources</b>	-	<b>30,000,000</b>	-	-	-
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$32,358,485</b>	<b>\$3,443,000</b>	<b>\$3,270,000</b>	<b>\$3,571,000</b>
Beginning Fund Balance	0	0	28,914,707	32,030,207	0
<b>TOTAL REVENUES/SOURCES</b>	<b>\$0</b>	<b>\$32,358,485</b>	<b>\$32,357,707</b>	<b>\$35,300,207</b>	<b>\$3,571,000</b>

## 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.

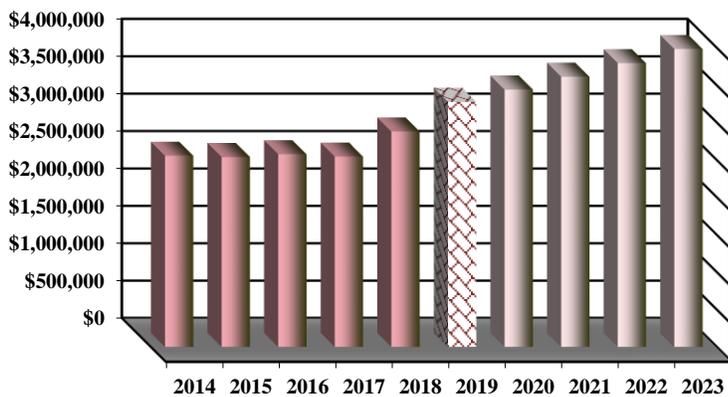


# REVENUE INFORMATION

## FLEET MAINTENANCE INTERNAL SERVICE FUND - 501

Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Internal Charges for Services	2,576,393	2,544,638	2,880,448	2,880,448	3,277,254
<b>Charges for Service</b>	<b>2,576,393</b>	<b>2,544,638</b>	<b>2,880,448</b>	<b>2,880,448</b>	<b>3,277,254</b>
Interest Earnings	528	850	1,435	500	500
<b>Interest</b>	<b>528</b>	<b>850</b>	<b>1,435</b>	<b>500</b>	<b>500</b>
Disposition of Fixed Assets	72,624	133,561	60,000	60,000	60,000
Miscellaneous	70,250	66,902	65,607	60,000	60,000
Insurance Proceeds	23,906	17,132	6,315	7,500	7,500
<b>Miscellaneous</b>	<b>166,780</b>	<b>217,595</b>	<b>131,922</b>	<b>127,500</b>	<b>127,500</b>
Transfers In	-	-	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,743,701</b>	<b>\$ 2,763,083</b>	<b>\$ 3,013,805</b>	<b>\$ 3,008,448</b>	<b>\$ 3,405,254</b>
Beginning Fund Balance	1,365,280	1,499,074	1,973,699	1,516,411	1,108,658
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 4,108,981</b>	<b>\$ 4,262,157</b>	<b>\$ 4,987,504</b>	<b>\$ 4,524,859</b>	<b>\$ 4,513,912</b>

## HISTORICAL & PROJECTED REVENUE



### Charges for Services

This amount consists of charges levied by the Fleet Maintenance Fund on all departments for the repair, maintenance, and replacement of City vehicles. The total amount calculated as the required charge to other funds is \$3,277,254 for FY 2019. Future years reflect an annual increase of 5% to cover personnel and operating cost increases.

# REVENUE INFORMATION

## SELF-INSURANCE INTERNAL SERVICE FUND - 505

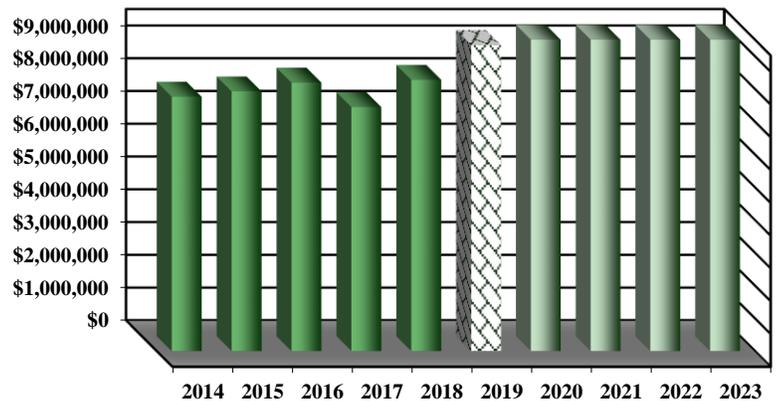
Revenues/Sources Account	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
Internal Charges for Services	8,190,141	7,442,812	8,273,915	8,176,339	9,340,468
<b>Charges for Service</b>	<b>8,190,141</b>	<b>7,442,812</b>	<b>8,273,915</b>	<b>8,176,339</b>	<b>9,340,468</b>
Interest Earnings	5,411	5,333	6,243	5,800	6,500
<b>Interest</b>	<b>5,411</b>	<b>5,333</b>	<b>6,243</b>	<b>5,800</b>	<b>6,500</b>
Miscellaneous	163,097	160,130	463,187	135,000	187,000
<b>Miscellaneous</b>	<b>163,097</b>	<b>160,130</b>	<b>463,187</b>	<b>135,000</b>	<b>187,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,358,649</b>	<b>\$ 7,608,275</b>	<b>\$ 8,743,345</b>	<b>\$ 8,317,139</b>	<b>\$ 9,533,968</b>
Beginning Fund Balance	6,148,128	7,271,641	6,676,633	6,676,633	5,410,214
<b>TOTAL REVENUES/SOURCES</b>	<b>\$14,506,777</b>	<b>\$14,879,916</b>	<b>\$15,419,978</b>	<b>\$14,993,772</b>	<b>\$14,944,182</b>

## HISTORICAL & PROJECTED REVENUE

### Charges for Services

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

Based on the fixed administrative costs and the maximum estimated exposure for claims liability, \$9,340,468 is budgeted for FY 2019. Due to the Fund's recent upward trend in claims, a premium increase of approximately 13% has been budgeted for FY 2019. Revenues in future years are projected to increase at an average annual rate of 5%.



# REVENUE INFORMATION

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# BUDGET SUMMARIES



*The City of Palm Beach Gardens, Florida*



*Operating and Capital Improvements  
Budget FY 2018/2019*

# BUDGET SUMMARIES

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This section consists of summaries of the FY2019 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 FY2016 and 2017, and estimated actual for FY2018, are presented, as well as the amended budget for FY2018, and adopted budget for FY2019. The bottom line in this schedule is the ending fund balance for each of the fiscal years. The summaries reflect the carry forward resources from prior year revenues, which are reduced by the estimated amount of prior year expenditure obligations to be carried forward. This change accounts for the variance between ending and beginning fund balance figures.

## PIE CHARTS

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



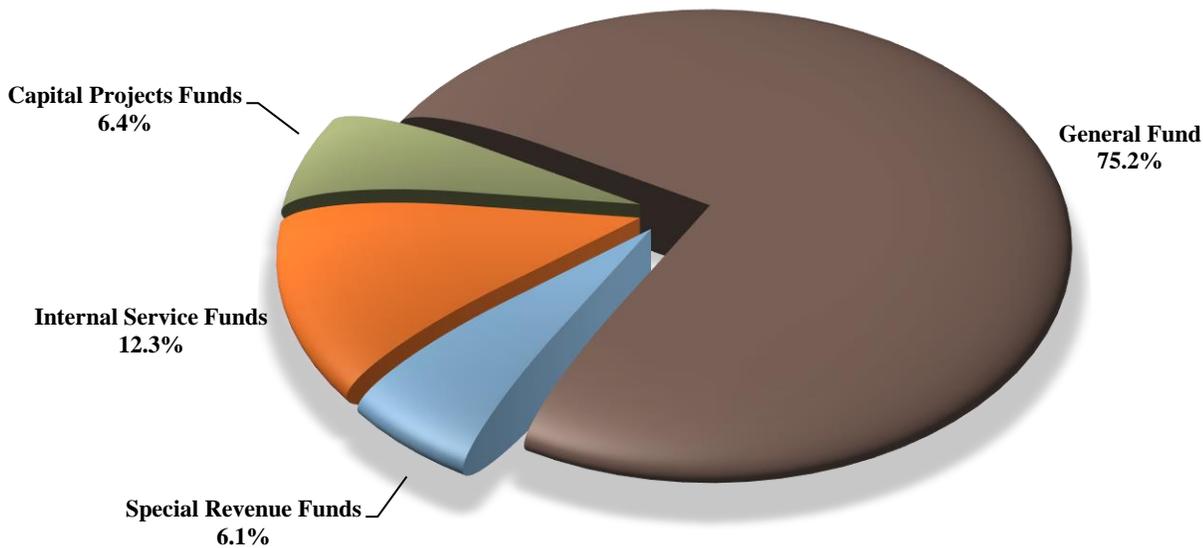
# BUDGET SUMMARIES

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

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
<b>GENERAL FUND</b>	\$ 27,229,352	\$ 91,545,362	\$ 92,072,721	\$ 26,701,993
<b>SPECIAL REVENUE FUNDS</b>				
Gas Tax	953,981	941,640	1,168,804	726,817
Recreation	349,824	4,698,390	4,702,234	345,980
Golf	218,106	2,488,078	2,577,956	128,228
Police Training	5,643	6,200	8,000	3,843
<b>TOTAL</b>	\$ 1,527,554	\$ 8,134,308	\$ 8,456,994	\$ 1,204,868
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Maintenance	1,108,658	3,405,254	3,427,451	1,086,461
Self-Insurance Fund	5,410,214	9,533,968	10,152,283	4,791,899
<b>TOTAL</b>	\$ 6,518,872	\$ 12,939,222	\$ 13,579,734	\$ 5,878,360
<b>CAPITAL PROJECT FUNDS</b>				
Recreation Impact Fee	2,198,132	957,701	-	3,155,833
Police Impact Fee	696,269	175,494	425,000	446,763
Fire Impact Fee	506,187	254,750	-	760,937
Art Impact Fee	744,034	400	-	744,434
Road Impact Fee	395,580	297,764	688,779	4,565
Capital Improvement Project Fund	49,990	-	-	49,990
One Cent Sales Surtax Fund	-	3,571,000	3,344,525	226,475
Public Facilities Impact Fee	234,363	113,005	250,000	97,368
<b>TOTAL</b>	\$ 4,824,555	\$ 5,370,114	\$ 4,708,304	\$ 5,486,365
<b>GRAND TOTAL</b>	\$ 40,100,333	\$ 117,989,006	\$ 118,817,753	\$ 39,271,586

# BUDGET SUMMARIES

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**All Funds**  
**Total Revenue/Sources and Expenditures/Uses**  
**\$158,089,339**

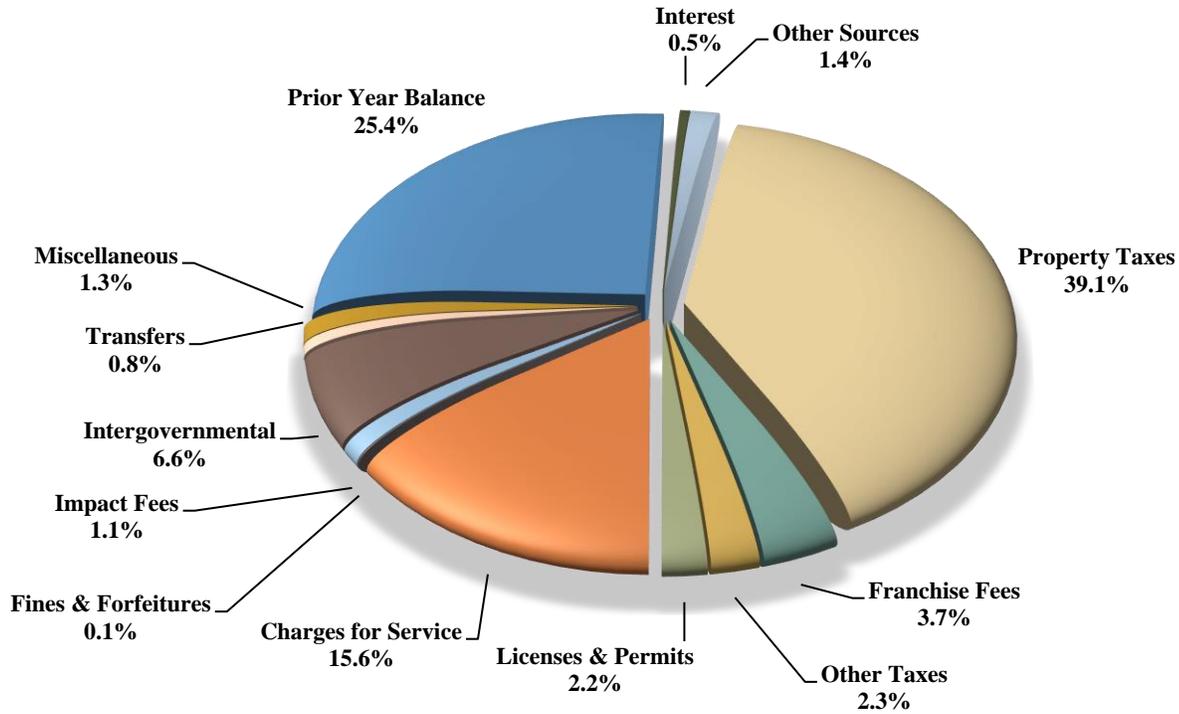
The **General Fund** is the City’s largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 75.2 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 6.1 percent of the total operating budget.

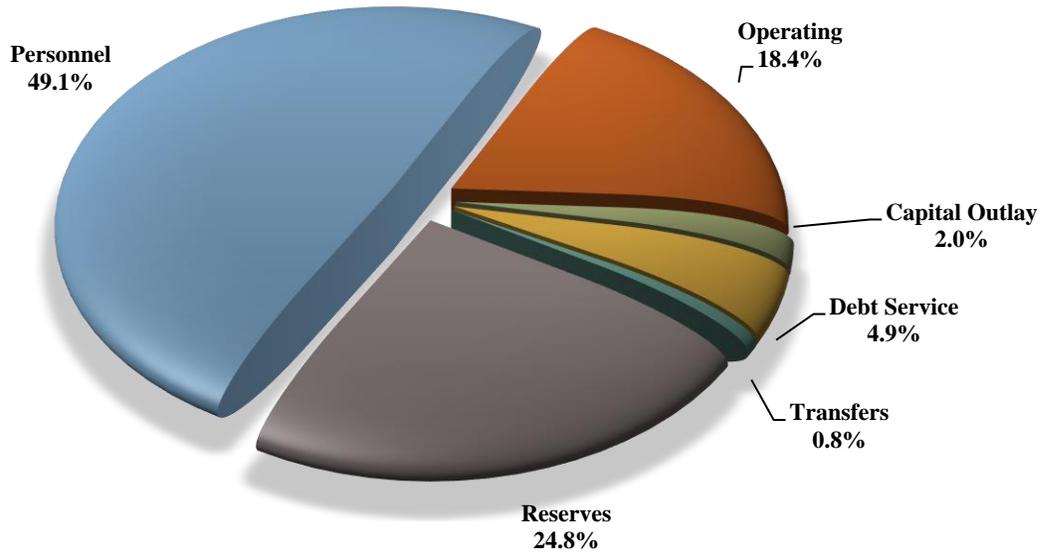
**Capital Project Funds** are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *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 6.4 percent of the City’s total budget.

**Internal Service Funds** are self-supporting entities that derive their revenues from charges levied on other City departments that use its services, much like a private business. The City operates two Internal Service Funds: *Vehicle Maintenance* and *Self-Insurance*. The Internal Service Funds comprise 12.3 percent of the total operating budget.

# BUDGET SUMMARIES



**Total Revenues/ Sources \$158,089,339**



**Total Expenditures/ Uses \$158,089,339**

# BUDGET SUMMARIES

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## COMBINED FUNDS BUDGET

### REVENUES

Property Taxes	\$ 61,830,207
Utility Taxes	2,100,000
Franchise Fees	5,840,000
Other Taxes	1,550,000
Licenses & Permits	3,401,000
Intergovernmental	10,390,000
Charges for Service	24,639,274
Impact Fees	1,794,984
Fines & Forfeitures	158,200
Interest	768,338
Miscellaneous	2,080,366
Other Sources	2,200,000
<b>TOTAL REVENUES</b>	<b>116,752,369</b>

### EXPENDITURES

Salaries	45,970,322
Retirement	10,284,615
FICA	3,521,807
Health Insurance	8,105,960
Workers Compensation	676,166
Trash Collection	29,535
Other Operating Expenditures	38,137,764
Capital Outlay	3,167,633
Debt Service	7,687,314
<b>TOTAL EXPENDITURES</b>	<b>117,581,116</b>

### TRANSFERS

Transfers to other funds	1,236,637
Transfers from other funds	1,236,637

**REVENUE OVER (UNDER) EXPENDITURES (828,747)**

**BEGINNING FUND BALANCE 40,100,333**

**ENDING FUND BALANCE \$ 39,271,586**

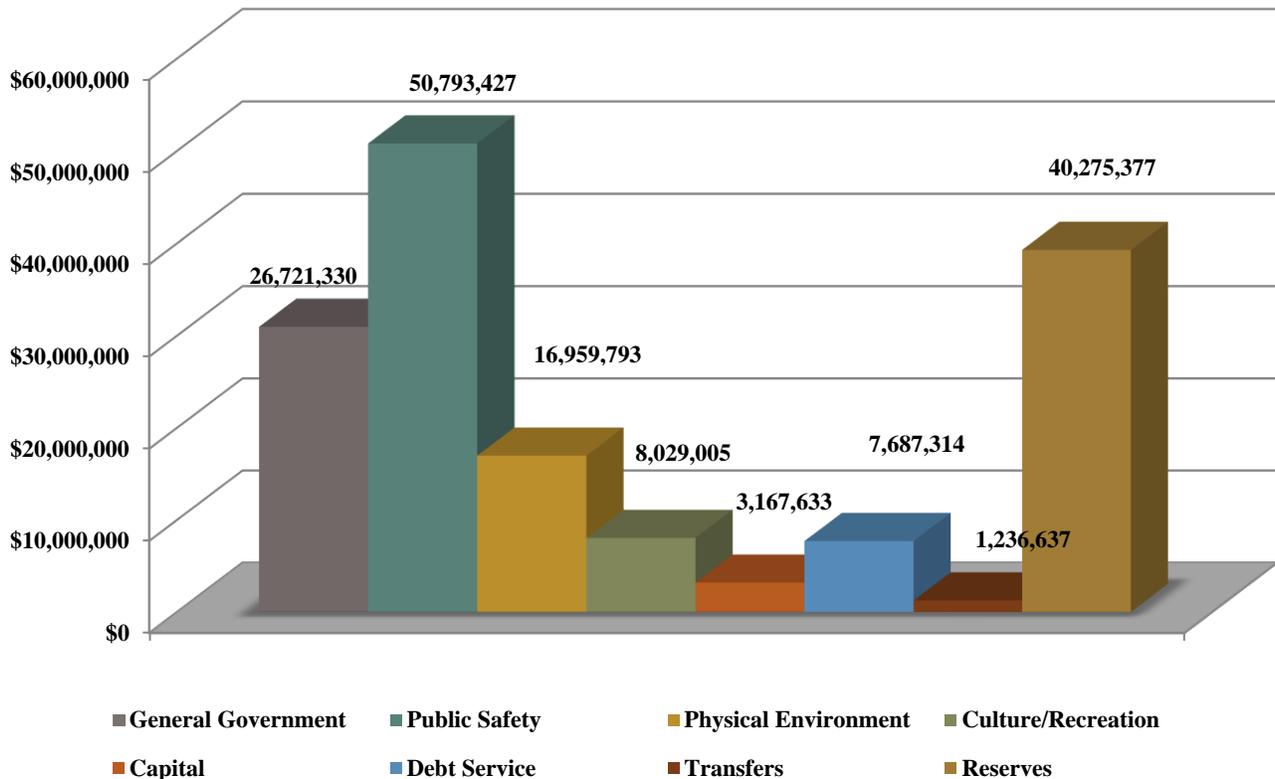
# BUDGET SUMMARIES

## EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED

Excluding beginning balances, transfers, other sources and loan proceeds, newly generated revenues for all funds increased \$6 million from the 2018 adopted budgeted revenues. The increase is attributed primarily to: an increase of \$2.6 million in Ad Valorem Taxes due to the 6.12% increase in property valuation; and increases of \$2.4 million in Charges for Services and \$369,000 in Intergovernmental Revenues. 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 39.1 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 \$50 million. Total expenditures for all funds, excluding transfers and reserves, have increased \$8.6 million, or approximately 8% from the adopted fiscal year 2018 budget. The increase is due primarily to contractual salary adjustments and 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 2016	Actual FY 2017	Estimated FY 2017	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 59,246,468	\$ 59,873,435	\$ 91,319,178	\$ 90,861,890	\$ 40,100,333
<b>REVENUES/SOURCES</b>					
Property Taxes	51,974,181	55,438,727	59,887,945	59,304,325	61,830,207
Franchise Fees	5,425,438	5,564,984	5,617,336	5,345,000	5,840,000
Other Taxes	3,615,542	3,636,571	3,636,712	3,600,000	3,650,000
Licenses & Permits	4,905,124	5,832,223	4,246,371	3,999,900	3,401,000
Intergovernmental	6,866,651	9,170,888	10,593,829	10,251,399	10,390,000
Charges for Services	21,475,872	21,758,507	22,921,980	22,236,423	24,639,274
Fines & Forfeitures	321,570	172,985	197,548	100,000	158,200
Impact Fees	1,730,260	2,934,014	4,215,158	1,743,272	1,794,984
Interest	442,674	497,681	648,090	401,988	768,338
Miscellaneous	1,856,243	2,613,781	2,111,024	1,818,308	2,080,366
Transfers In	3,191,233	1,801,320	1,374,496	1,374,496	1,236,637
Other Sources	1,381,030	31,965,638	4,000	2,200,000	2,200,000
<b>TOTAL</b>	\$ 103,185,818	\$ 141,387,321	\$ 115,454,489	\$ 112,375,111	\$ 117,989,006
<b>EXPENDITURES/USES</b>					
City Council	350,793	383,785	422,530	471,181	501,656
City Clerk	576,868	779,439	758,047	795,357	859,837
Administration	625,298	661,260	730,558	745,455	772,558
Public Communications	240,100	266,946	345,600	388,660	397,366
Engineering	443,361	562,870	559,794	589,283	797,291
Purchasing	132,378	152,869	142,383	152,445	159,069
Information Technology	1,982,050	2,234,009	2,236,461	2,317,612	2,496,156
Legal	459,442	405,042	440,581	491,334	492,525
Human Resources	701,956	767,740	811,771	843,649	851,298
Finance	1,025,096	1,141,082	1,121,813	1,153,511	1,201,969
General Services	5,575,386	5,118,971	6,272,062	5,592,444	7,202,526
Police	22,107,064	22,355,804	23,549,152	24,388,579	26,971,571
Fire	19,560,265	20,281,733	21,958,778	21,933,506	23,821,855
Planning and Zoning	1,487,452	1,820,926	1,977,920	2,417,417	2,149,584
Parks/ Grounds	3,555,658	3,524,242	3,892,987	4,223,376	4,608,436
Recreation/Golf	6,208,581	6,853,711	7,824,507	8,073,619	8,029,006
Community Services Admin/ Public Services	8,218,936	9,434,783	9,700,993	10,589,578	12,351,357
Construction Services	1,440,427	1,615,523	1,724,466	1,861,999	1,949,533
Neighborhood Services	728,026	826,514	874,232	903,627	970,796
Self Insurance	7,225,845	8,203,283	9,982,976	8,317,139	10,141,780
Debt Service	4,600,928	7,611,469	8,199,269	8,357,821	7,687,314
Capital Outlay	12,121,708	13,595,543	23,497,151	55,431,081	3,167,633
Other Uses	-	-	-	-	-
Operating Transfers	3,191,233	1,801,320	687,883	1,374,496	1,236,637
<b>TOTAL</b>	\$ 102,558,851	\$ 110,398,864	\$ 127,711,914	\$ 161,413,169	\$ 118,817,753

# BUDGET SUMMARIES

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

ENDING BALANCES						
Non Spendable Assets	36,440	3,435,910	-	3,409,758	-	
Invested in Capital Assets	1,344,981	1,339,489	1,305,876	1,305,876	-	
Restricted for CIP/Other Purposes	12,124,332	38,236,010	28,832,641	6,580,590	7,157,939	
Estimated Open POs	-	-	7,000,000	-	-	
Unrestricted	7,425,734	6,853,555	6,518,872	6,643,212	5,878,360	
Assigned for Budget Stabilization	2,559,092	1,234,476	898,107	1,234,476	670,748	
Committed for Economic Development	2,350,475	2,324,225	2,324,225	2,324,225	2,324,225	
Assigned for CIP/Other Purposes	6,660,118	14,372,119	9,115,925	375,085	474,208	
Unassigned	27,372,263	23,066,106	23,066,106	23,066,110	22,766,106	
<b>TOTAL</b>	<b>\$ 59,873,435</b>	<b>\$ 90,861,890</b>	<b>\$ 79,061,752</b>	<b>\$ 44,939,332</b>	<b>\$ 39,271,586</b>	



# BUDGET SUMMARIES

## BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2017 – 2019 (MAJOR FUNDS)

	GENERAL FUND			ONE CENT SALES SURTAX FUND		
	ACTUAL FY 16/17	ESTIMATED FY 17/18	BUDGET FY 18/19	ACTUAL FY 16/17	ESTIMATED FY 17/18	BUDGET FY 18/19
<b>Revenues</b>						
Ad Valorem Taxes	55,324,350	59,773,945	61,725,207	-	-	-
Utility Taxes	2,028,360	2,115,870	2,100,000	-	-	-
Franchise Fees	5,564,984	5,617,336	5,840,000	-	-	-
Local Business Taxes	1,608,214	1,520,842	1,550,000	-	-	-
Special Assessment	114,377	114,000	105,000	-	-	-
Licenses and Permits	5,832,223	4,246,371	3,401,000	-	-	-
Intergovernmental Revenue	6,151,253	6,487,039	6,202,000	2,211,391	3,240,000	3,371,000
Charges for Services	6,382,549	6,098,046	5,773,010	-	-	-
Impact Fees	-	-	-	-	-	-
Fines and Forfeitures	166,503	192,279	152,000	-	-	-
Miscellaneous Revenue	1,757,015	975,574	1,254,366	-	-	-
Interest	336,500	426,911	554,000	147,094	203,000	200,000
Transfers In	694,320	687,883	688,779	-	-	-
Loan Proceeds	-	-	-	30,000,000	-	-
Other Sources	1,965,638	4,000	2,200,000	-	-	-
Fund Balances & Reserves	38,370,314	44,427,615	27,229,352	-	28,914,707	-
<b>TOTAL</b>	<b>126,296,600</b>	<b>132,687,711</b>	<b>118,774,714</b>	<b>32,358,485</b>	<b>32,357,707</b>	<b>3,571,000</b>
<b>Expenditures</b>						
General Government	16,736,979	18,418,218	20,802,164	-	-	-
Public Safety	42,629,988	45,499,530	50,785,426	-	-	-
Physical Environment	9,606,325	10,752,638	12,778,390	-	-	-
Transportation	-	-	-	-	-	-
Culture and Recreation	749,135	948,680	903,816	-	-	-
Capital Outlay	6,606,309	9,507,554	2,112,330	265,558	8,611,798	-
Debt Service	4,433,249	4,783,744	4,142,737	3,178,220	3,415,525	3,344,525
Transfers Out	1,107,000	-	547,858	-	-	-
Other Uses	-	-	-	-	-	-
Fund Balances & Reserves	44,427,615	42,777,347	26,701,993	28,914,707	20,330,384	226,475
<b>TOTAL</b>	<b>126,296,600</b>	<b>132,687,711</b>	<b>118,774,714</b>	<b>32,358,485</b>	<b>32,357,707</b>	<b>3,571,000</b>

# BUDGET SUMMARIES

## BUDGET COMPARISON BY FUND FOR FISCAL YEARS 2017 – 2019 (NON-MAJOR FUNDS)

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 16/17	ESTIMATED FY 17/18	BUDGET FY 18/19	ACTUAL FY 16/17	ESTIMATED FY 17/18	BUDGET FY 18/19	(1) ACTUAL FY 16/17	(1) ESTIMATED FY 17/18	(1) BUDGET FY 18/19
<b>Revenues</b>									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	808,244	816,790	817,000	-	50,000	-	-	-	-
Charges for Services	5,610,778	5,669,571	6,248,542	-	-	-	9,987,450	11,154,363	12,617,722
Impact Fees	-	-	-	2,934,014	4,215,158	1,794,984	-	-	-
Fines and Forfeitures	6,483	5,269	6,200	-	-	-	-	-	-
Miscellaneous Revenue	706,236	540,341	511,500	-	-	-	377,726	595,109	314,500
Interest	2,513	5,054	3,208	5,483	5,447	4,130	6,183	7,678	7,000
Transfers In	110,000	686,613	547,858	997,000	-	-	-	-	-
Fund Balances & Reserves	2,415,137	1,830,561	1,527,554	10,742,182	7,495,963	4,824,555	8,770,714	8,650,332	6,518,872
<b>TOTAL</b>	<b>9,659,391</b>	<b>9,554,199</b>	<b>9,661,862</b>	<b>14,678,679</b>	<b>11,766,568</b>	<b>6,623,669</b>	<b>19,142,073</b>	<b>20,407,482</b>	<b>19,458,094</b>
<b>Expenditures</b>									
General Government	-	-	-	-	-	-	10,949,032	12,032,734	13,272,379
Public Safety	395,238	8,401	8,000	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-
Transportation	616,681	791,584	1,050,804	-	-	-	-	-	-
Culture and Recreation	6,104,575	6,875,827	7,125,190	-	-	-	-	-	-
Capital Outlay	225,552	350,833	273,000	6,488,396	4,476,966	675,000	-	550,000	107,303
Debt Service	-	-	-	-	-	-	-	-	200,052
Transfers Out	-	-	-	694,320	687,883	688,779	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	2,317,345	1,527,554	1,204,868	7,495,963	6,601,719	5,259,890	8,193,041	7,824,748	5,878,360
<b>TOTAL</b>	<b>9,659,391</b>	<b>9,554,199</b>	<b>9,661,862</b>	<b>14,678,679</b>	<b>11,766,568</b>	<b>6,623,669</b>	<b>19,142,073</b>	<b>20,407,482</b>	<b>19,458,094</b>

(1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 2017 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

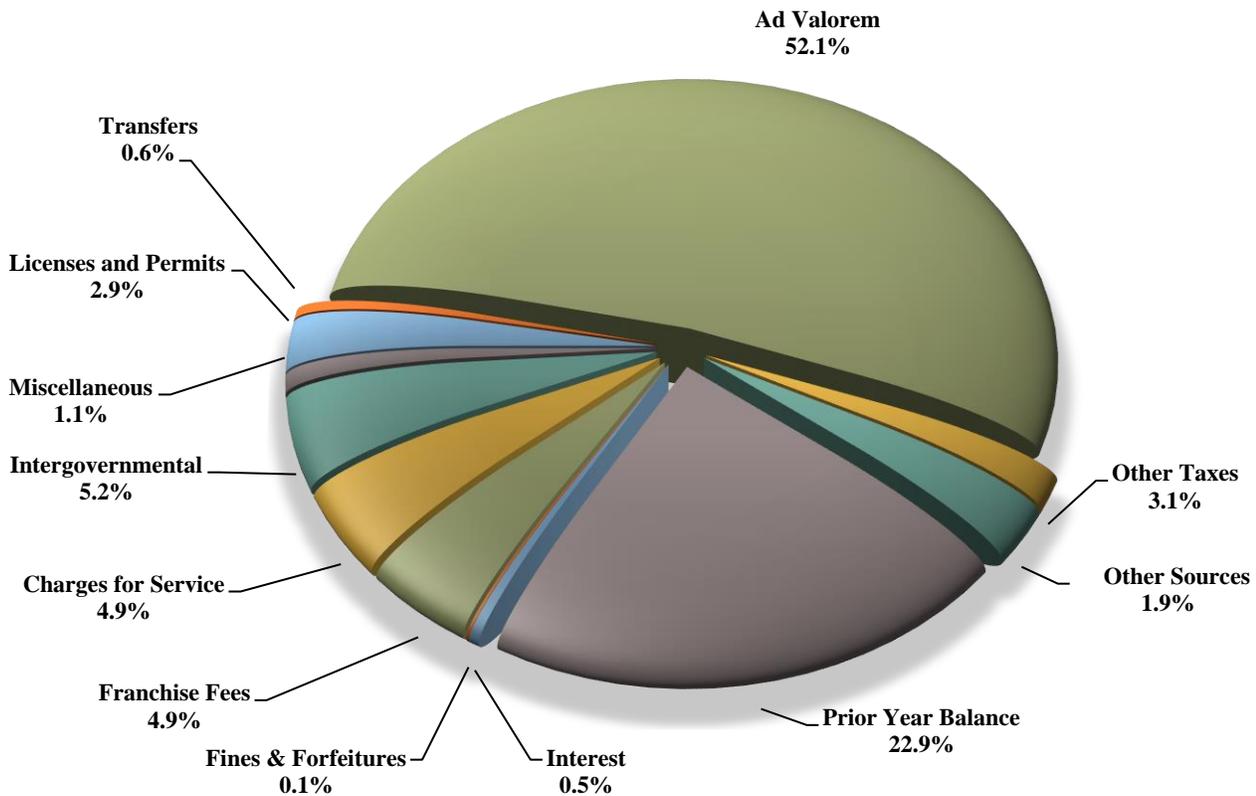
Departments	Funds			
	General	Special Revenue	Internal Service	Capital Project
City Council	◆			
Administration	◆			
Information Technology	◆			
City Clerk	◆			
Legal	◆			
Public Communications	◆			
Purchasing and Contracts Management	◆			
Engineering	◆			
Human Resources	◆			
Finance	◆			
General Services	◆			
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 4.4% from the fiscal year 2018 adopted budget. The increase is attributed primarily to: an increase of \$2,525,882 in ad valorem taxes due to the 6.1% increase in property valuation, franchise fees of \$495,000, and charges for services of \$460,000. For a more detailed discussion of General Fund revenue sources, please see the separate section beginning on page 80.



**Total Revenues/ Sources \$118,774,714**

# BUDGET SUMMARIES

## GENERAL FUND (CONTINUED)

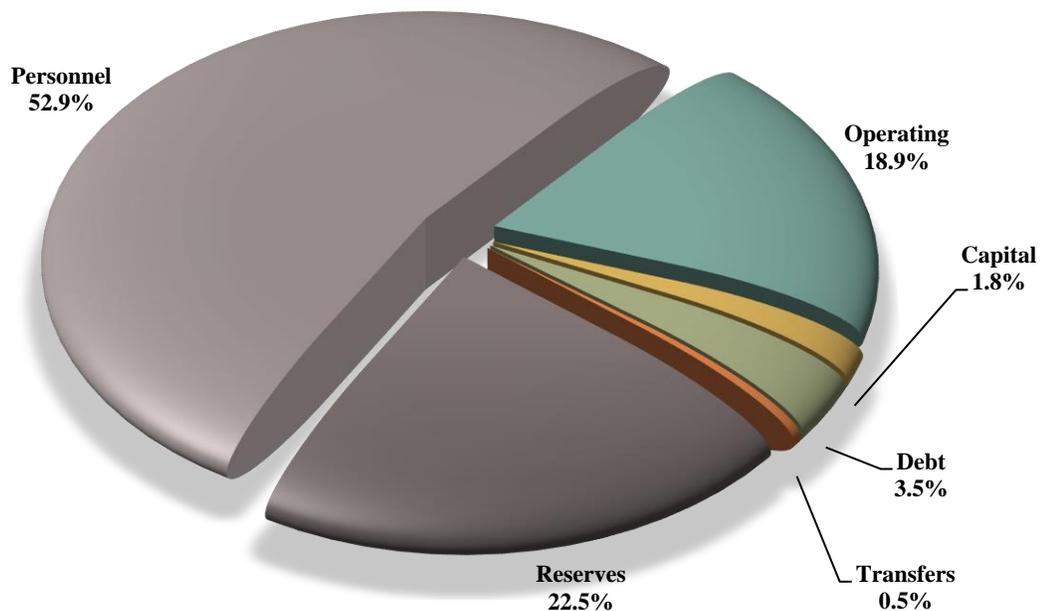
The graph below depicts the General Fund expenditures by category. Excluding transfers and reserves, expenditures have increased 7% over the fiscal year 2018 adopted budget. Expenditure levels have been impacted by the following factors relating to personnel, operating and capital costs:

- As mentioned in the Transmittal Letter, the City and the PBA reopened the salary article of the collective bargaining and agreed on an increase of 12%
- Per the current collective bargaining agreement, the budget contains an increase of 2.5% for FY 2019 for members of the IAFF
- Salary increases of 3% have been budgeted for SEIU and non-union employees
- Additional funding of \$1,290,568 has been budgeted for increased repair and maintenance of infrastructure and facilities
- Funding has been provided for sixteen new positions: This is a result of reclassifications of three existing part-time employees to full-time; six police officers; one Police Services Specialist; a Division Chief of Training for the Fire Department; two maintenance tech positions and one HVAC Tech position due to the new facilities being constructed; one Landscape and Development Compliance Officer and one Senior Planner, which will be 100% funded by the Avenir Development.

Significant capital outlay items contained within the General Fund include:

- |                                     |           |
|-------------------------------------|-----------|
| • Sports Lighting Retrofits         | \$150,000 |
| • Tennis Clubhouse Construction FFE | 300,000   |
| • Citywide Phone System Replacement | 400,000   |

A complete summary and discussion of all capital for all funds begins on page 251.



**Total Expenditures/ Uses \$118,774,714**

# BUDGET SUMMARIES

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

### FUND NUMBER 001

	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 36,661,689	\$ 38,370,314	\$ 44,427,615	\$ 44,427,615	\$ 27,229,352
<b>REVENUES/SOURCES</b>					
Property Taxes	51,974,181	55,438,727	59,887,945	59,304,325	61,830,207
Franchise Fees	5,425,438	5,564,984	5,617,336	5,345,000	5,840,000
Other Taxes	3,615,542	3,636,571	3,636,712	3,600,000	3,650,000
Licenses & Permits	4,905,124	5,832,223	4,246,371	3,999,900	3,401,000
Intergovernmental	6,107,242	6,151,253	6,487,039	6,178,399	6,202,000
Charges for Services	5,457,325	6,382,549	6,098,046	5,312,307	5,773,010
Fines & Forfeitures	313,208	166,503	192,279	94,000	152,000
Interest	424,701	336,500	426,911	360,000	554,000
Miscellaneous	1,051,320	1,757,020	975,574	917,000	1,254,366
Transfers In	745,660	694,320	687,883	687,883	688,779
Other Financing Sources	1,381,030	1,965,638	4,000	2,200,000	2,200,000
<b>TOTAL</b>	\$ 81,400,771	\$ 87,926,288	\$ 88,260,096	\$ 87,998,814	\$ 91,545,362
<b>EXPENDITURES/USES</b>					
City Council	350,793	383,785	422,530	471,181	501,656
City Clerk	576,868	779,439	758,047	795,357	859,837
Administration	625,298	661,260	730,558	745,455	772,558
Public Communications	240,100	266,946	345,600	388,660	397,366
Engineering	443,361	562,870	559,794	589,283	797,291
Purchasing	132,378	152,869	142,383	152,445	159,069
Information Technology	1,982,050	2,234,009	2,236,461	2,317,612	2,496,156
Legal	459,442	405,042	440,581	491,334	492,525
Human Resources	701,956	767,740	811,771	843,649	851,298
Finance	1,025,096	1,141,082	1,121,813	1,153,511	1,201,969
General Services	5,575,386	5,118,971	6,272,062	5,592,444	7,202,526
Police	22,100,755	22,348,258	23,540,751	24,381,015	26,963,571
Fire	19,544,083	20,281,733	21,958,778	21,933,506	23,821,855
Planning and Zoning	1,481,657	1,820,926	1,977,920	2,417,417	2,149,584
Parks	3,555,658	3,524,242	3,892,987	4,223,376	4,608,436
Recreation	692,974	749,136	948,680	816,400	903,816
Community Services Admin/ Public Works	4,647,687	6,082,084	6,859,651	7,580,807	8,169,954
Construction Services	1,440,427	1,615,523	1,724,466	1,861,999	1,949,533
Neighborhood Services	728,026	826,514	874,232	903,627	970,796
Debt Service	4,600,928	4,433,249	4,783,744	4,783,744	4,142,737
Capital Outlay	6,341,650	6,606,309	9,507,554	18,409,805	2,112,330
Operating Transfers	2,445,573	1,107,000		686,613	547,858
Other Uses	-	-		-	-
Payment to Defined Benefit Plan					
<b>TOTAL</b>	\$ 79,692,146	\$ 81,868,987	\$ 89,910,363	\$ 101,539,240	\$ 92,072,721

# BUDGET SUMMARIES

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

ENDING BALANCES					
Nonspendable Assets	10,289	3,409,759	-	3,409,758	-
Restricted for Law Enforcement	486,302	852,620	940,914	852,620	940,914
Estimated Open Pos			7,000,000		
Assigned for Infrastructure	-	-	-	-	-
Assigned for Budget Stabilization	2,559,092	1,234,476	898,107	1,234,476	670,748
Committed for Economic Development	2,350,475	2,324,225	2,324,225	2,324,225	2,324,225
Assigned for CIP/Other Purposes	5,591,893	13,540,429	8,547,995	-	-
Unassigned	27,372,263	23,066,106	23,066,106	23,066,110	22,766,106
<b>TOTAL</b>	<b>\$ 38,370,314</b>	<b>\$ 44,427,615</b>	<b>\$ 42,777,347</b>	<b>\$ 30,887,189</b>	<b>\$ 26,701,993</b>

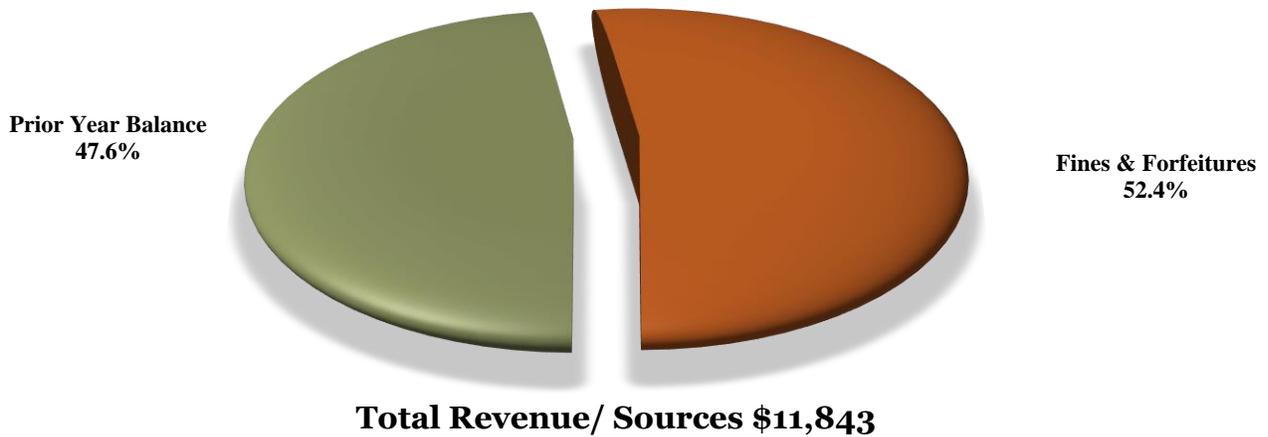


# BUDGET SUMMARIES

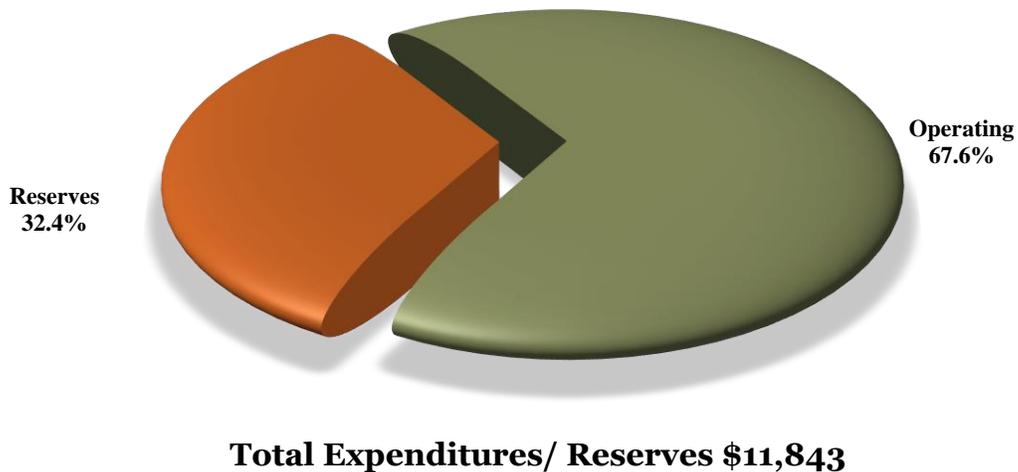
## POLICE TRAINING SPECIAL REVENUE FUND

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 \$6,200 for FY 2019. For a more detailed discussion of Police Training revenue sources, please see the Revenue Information section beginning on page 84.



The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2019. Expenditures/reserves are projected to be \$11,843 for FY 2019, an increase of \$4,279 from the FY 2018 budget.



# BUDGET SUMMARIES

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

### FUND NUMBER 002

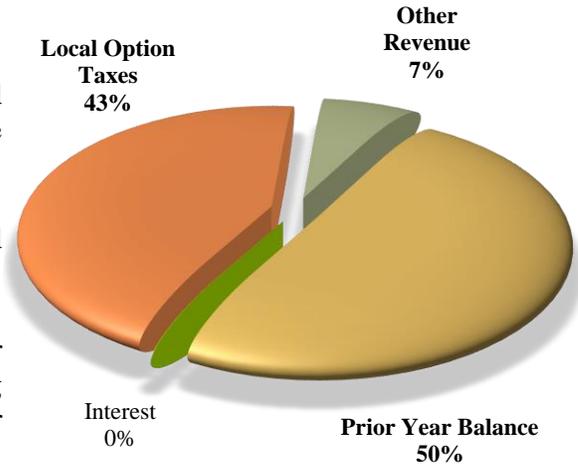
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 7,786	\$ 9,839	\$ 8,775	\$ 8,775	\$ 5,643
<b>REVENUES/SOURCES</b>					
Fines & Forfeitures	8,362	6,482	5,269	6,000	6,200
Interest	-	-	-	-	-
<b>TOTAL</b>	\$ 8,362	\$ 6,482	\$ 5,269	\$ 6,000	\$ 6,200
<b>EXPENDITURES/USES</b>					
Police Operating	6,309	7,546	8,401	7,564	8,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 6,309	\$ 7,546	\$ 8,401	\$ 7,564	\$ 8,000
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	9,839	8,775	5,643	7,211	3,843
<b>TOTAL</b>	9,839	\$ 8,775	\$ 5,643	\$ 7,211	\$ 3,843

# 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:

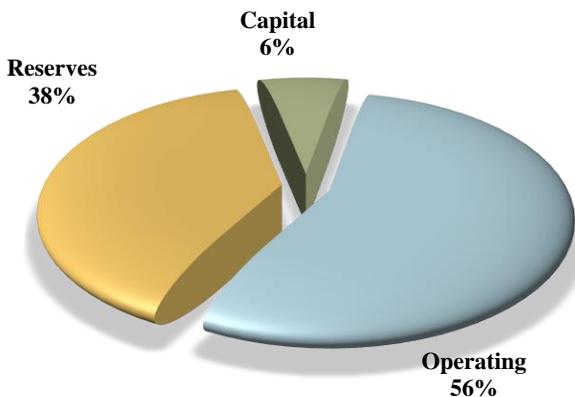
- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Street lighting
- Traffic signs, traffic engineering, signalization and pavement markings
- Bridge maintenance and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



**Total Revenues/ Sources \$1,895,621**

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$817,000 for fiscal year 2019. Other revenue consists of Miscellaneous Revenue of \$124,000 and Interest Income of \$640, while Prior Year Balance carried forward is estimated at \$953,981. For a more detailed discussion of Gas Tax revenue sources, please see the Revenue Information section beginning on page 85.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2019. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.



Projected expenditures include the following significant items:

- |                                  |           |
|----------------------------------|-----------|
| • Pavement Resurfacing           | \$600,000 |
| • Street Lighting and Repairs    | \$280,000 |
| • Street Striping                | \$160,000 |
| • Railroad Crossings Maintenance | \$6,804   |

**Total Expenditures/Reserves \$1,895,621**

# BUDGET SUMMARIES

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

### FUND NUMBER 103

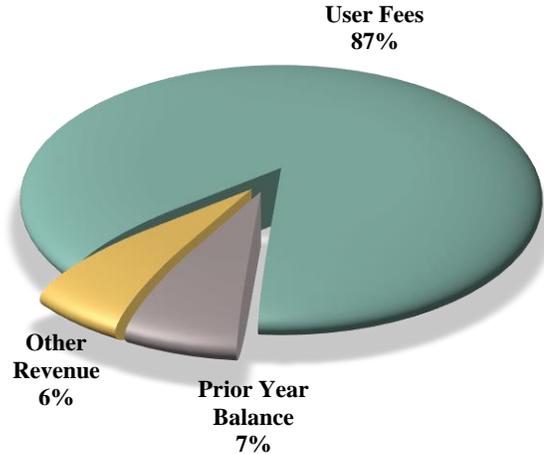
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 1,066,141	\$ 886,009	\$ 963,945	\$ 963,945	\$ 953,981
<b>REVENUES/SOURCES</b>					
Intergovernmental	759,409	808,244	816,790	783,000	817,000
Interest	717	544	643	350	640
Miscellaneous	89,857	108,785	87,000	87,000	124,000
Transfer In	-	-	-	-	-
<b>TOTAL</b>	\$ 849,983	\$ 917,573	\$ 904,433	\$ 870,350	\$ 941,640
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	955,337	616,681	791,584	791,584	1,050,804
Capital Outlay	74,778	222,956	122,813	122,813	118,000
Operating Transfers					
<b>TOTAL</b>	\$ 1,030,115	\$ 839,637	\$ 914,397	\$ 914,397	\$ 1,168,804
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	886,009	963,945	953,981	919,898	726,817
<b>TOTAL</b>	\$ 886,009	\$ 963,945	\$ 953,981	\$ 919,898	\$ 726,817

# 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 \$4,393,542 for FY 2019, other revenues are estimated at \$304,848, and Prior Year Balance carried forward is projected at \$349,824. For a more detailed discussion of Recreation revenue sources, please see the Revenue Information section beginning on page 86.

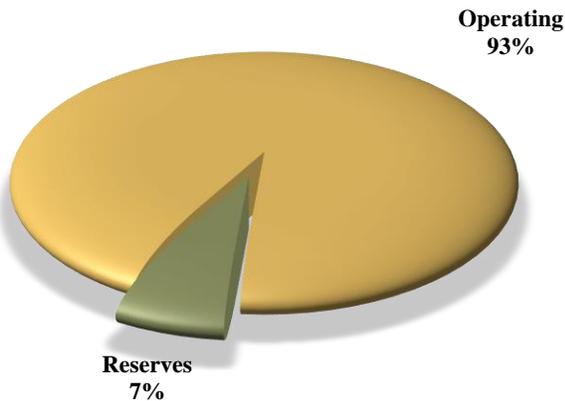


**Total Revenues/Sources \$5,048,214**

Some of the more significant user fees are as follows:

- Youth Enrichment \$1,172,086
- General Programs \$961,716
- Tennis \$725,000
- Aquatics \$350,630
- Athletics & Special Facilities \$513,385

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2019. Excluding reserves, operating expenditures are anticipated to be \$4,702,234, an increase of 5% from the FY 2018 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$1,320,185
- Programs \$836,225
- Resources \$762,285
- Tennis \$881,064
- Athletics \$503,506
- Aquatics \$364,070

**Total Expenditures/Reserves \$5,048,214**

# BUDGET SUMMARIES

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

### FUND NUMBER 104

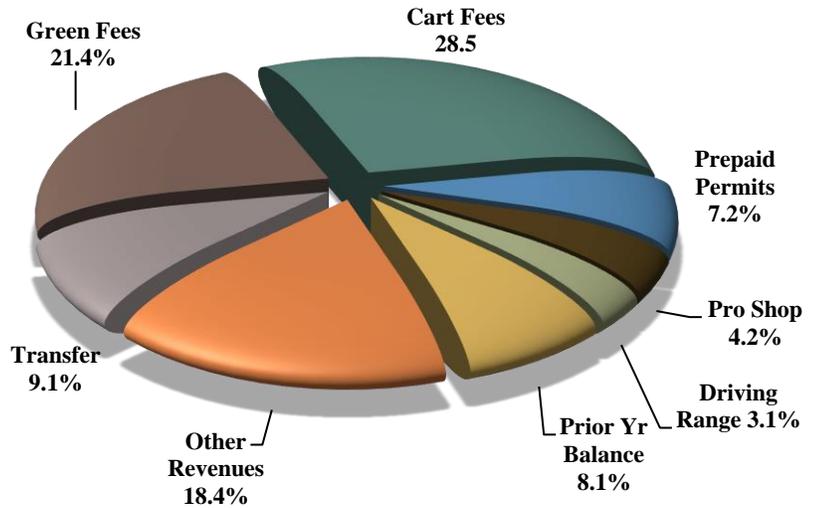
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 907,498	\$ 1,075,745	\$ 739,124	\$ 739,124	\$ 349,824
<b>REVENUES/SOURCES</b>					
Charges for Services	3,790,574	3,683,882	3,911,455	4,002,118	4,393,542
Interest	1,329	1,531	3,553	1,000	2,068
Miscellaneous	37,741	32,966	27,447	44,600	-
Transfer In	15,573	-	-	-	302,780
<b>TOTAL</b>	\$ 3,845,217	\$ 3,718,379	\$ 3,942,455	\$ 4,047,718	\$ 4,698,390
<b>EXPENDITURES/USES</b>					
Recreation Operating	3,671,970	4,055,000	4,331,755	4,457,812	4,702,234
Capital Outlay	5,000	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 3,676,970	\$ 4,055,000	\$ 4,331,755	\$ 4,457,812	\$ 4,702,234
<b>ENDING BALANCES</b>					
Non-Spendable Fund Balance	7,527	7,527	-	-	-
Assigned for CIP/Other Purposes	1,068,218	731,597	349,824	329,030	345,980
<b>TOTAL</b>	\$ 1,075,745	\$ 739,124	\$ 349,824	\$ 329,030	\$ 345,980

# BUDGET SUMMARIES

## GOLF COURSE SPECIAL REVENUE FUND

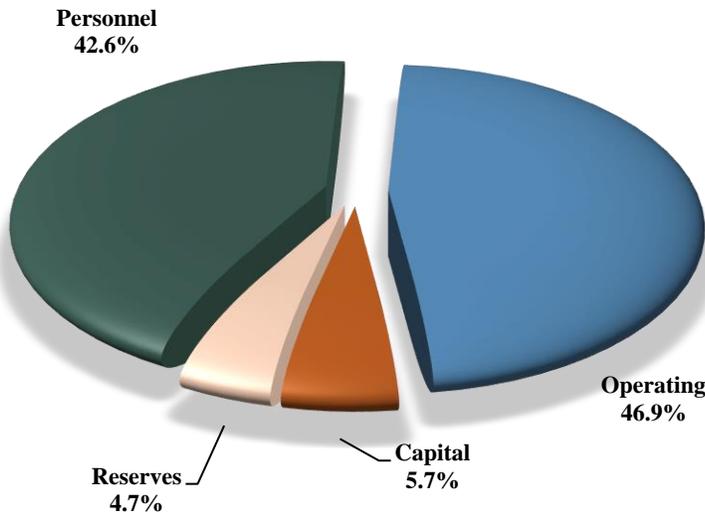
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2019 Golf Course revenues by category. Overall, excluding beginning balance and transfers, revenues are projected to decrease slightly based on current year estimated actual revenues. For a more detailed summary of Golf Course revenue sources, please see the Revenue Information section on page 87.



**Total Revenue/ Sources \$2,706,184**

The graph below depicts the fiscal year 2019 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have decreased 13% compared to the fiscal year 2018 adopted budget. Total expenditures for fiscal year 2019 equal \$2,577,956.



Included within the Golf Course operation are the divisions of Administration, \$1,361,777, Maintenance, \$1,126,178, Food & Beverage, \$90,000, and a projected Reserve Balance of \$128,228, for a total of \$2,706,184.

**Total Expenditures/ Reserves \$2,706,184**

# BUDGET SUMMARIES

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

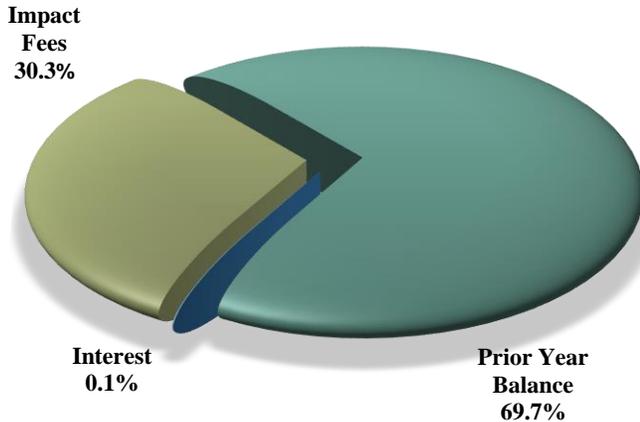
### FUND NUMBER 106

	Actual FY 2016	Actual FY 2016	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 69,736	\$ 18,631	\$ 118,717	\$ 118,717	\$ 218,106
<b>REVENUES/SOURCES</b>					
Charges for Services	1,461,439	1,704,626	1,758,116	1,865,211	1,855,000
Interest	246	346	858	213	500
Miscellaneous	347,447	337,285	425,894	507,208	387,500
Transfers In	-	110,000	686,613	686,613	245,078
Other Financing Sources	-	-	-	-	-
<b>TOTAL</b>	\$ 1,809,132	\$ 2,152,257	\$ 2,871,481	\$ 3,059,245	\$ 2,488,078
<b>EXPENDITURES/USES</b>					
Golf Operating	1,843,637	2,049,575	2,544,072	2,799,407	2,422,956
Capital Outlay	16,600	2,596	228,020	332,500	155,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 1,860,237	\$ 2,052,171	\$ 2,772,092	\$ 3,131,907	\$ 2,577,956
<b>ENDING BALANCES</b>					
Non-Spendable Fund Balance	18,624	18,624	-	-	-
Assigned for CIP/Other Purposes	7	100,093	218,106	46,055	128,228
<b>TOTAL</b>	\$ 18,631	\$ 118,717	\$ 218,106	\$ 46,055	\$ 128,228

# BUDGET SUMMARIES

## RECREATION IMPACT CAPITAL PROJECT FUND

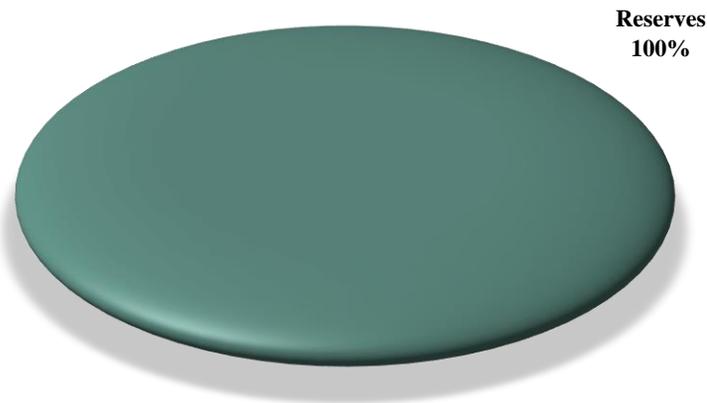
The Recreation Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing recreational opportunities and services in the City. By law, these funds may only be used for specific items related to the 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 \$955,701. Other revenues consist of Interest Earnings of \$2,000, while Prior Year Balance carry forward is estimated at \$2,198,132. For a more detailed discussion of Recreation Impact revenue sources, please see the Revenue Information section beginning on page 88.

**Total Revenues/ Sources \$3,155,833**

The graph below depicts the total projected Recreation Impact Fund expenditures, which consist of \$3,155,833 being held in reserves. No projects are projected in this fund in fiscal year 2019.



**Total Expenditures/ Reserves \$3,155,833**

# BUDGET SUMMARIES

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

### FUND NUMBER 301

	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 6,719,333	\$ 5,390,936	\$ 2,873,020	\$ 2,873,020	\$ 2,198,132
<b>REVENUES/SOURCES</b>					
Intergovernmental	-	-	50,000	50,000	-
Interest	4,338	2,434	1,602	2,000	2,000
Impact Fees	671,444	872,978	2,580,776	357,930	955,701
Miscellaneous	-	-	-	-	-
Transfers In	400,000	520,000	-	-	-
<b>TOTAL</b>	\$ 1,075,782	\$ 1,395,412	\$ 2,632,378	\$ 409,930	\$ 957,701
<b>EXPENDITURES/USES</b>					
Recreation Operating	-	-	-	-	-
Capital Outlay	2,404,179	3,913,328	3,006,086	2,792,064	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 2,404,179	\$ 3,913,328	\$ 3,006,086	\$ 2,792,064	\$ -
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	5,390,936	2,873,020	2,499,312	490,886	3,155,833
<b>TOTAL</b>	\$ 5,390,936	\$ 2,873,020	\$ 2,499,312	\$ 490,886	\$ 3,155,833

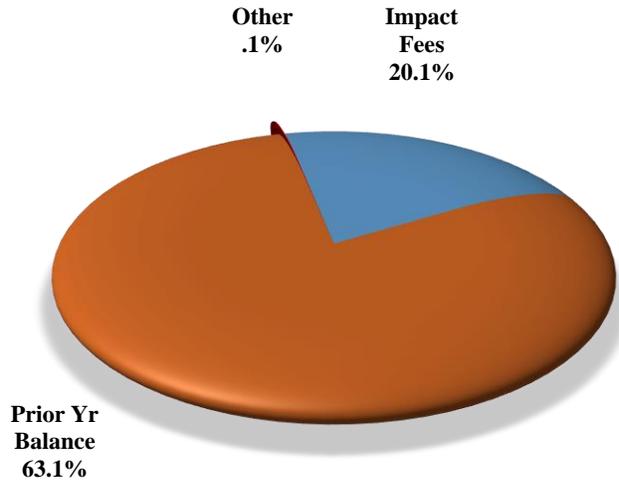
**Note: FY 2019 Beginning Balance is adjusted for open balances on the following projects: Joseph R. Russo Athletic Complex (\$174,196) and Golf Course Clubhouse Expansion (\$126,984)**

# BUDGET SUMMARIES

## POLICE IMPACT CAPITAL PROJECT FUND

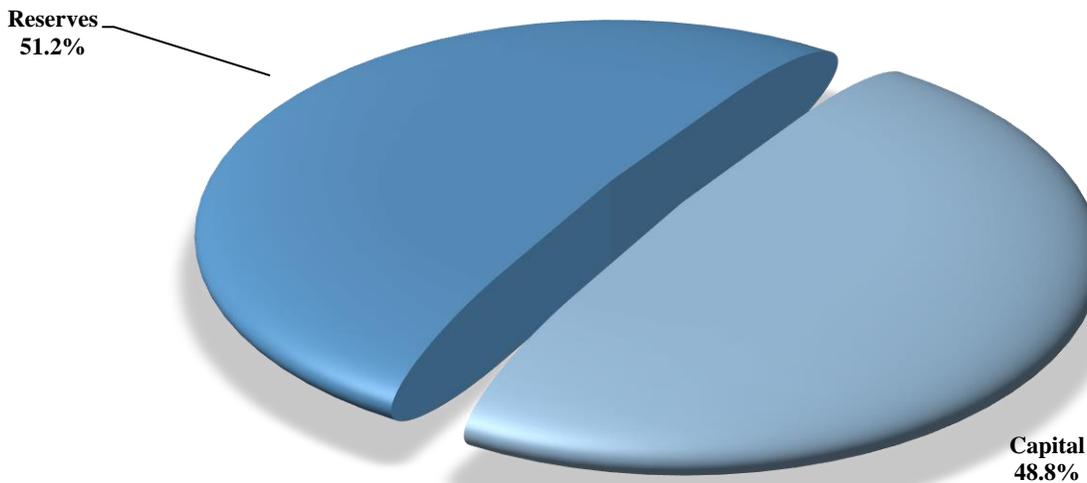
The Police Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of law enforcement services in the City. By law, these funds may only be used for specific items related to the impact 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 \$174,844, Other revenues include Interest income projected at \$650 and Prior Year Balance carry forward is projected at \$696,269. For a more detailed discussion of Police Impact revenue sources, please see the Revenue Information section beginning on page 89.



**Total Revenues/ Sources \$871,763**

The graph below depicts the total projected Police Impact Fund expenditures, which consist of \$425,000 in capital expenditures and \$446,763 being held in reserves.



**Total Expenditures/ Reserves \$871,763**

# BUDGET SUMMARIES

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

### FUND NUMBER 302

	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 3,007,498	\$ 801,173	\$ 554,189	\$ 554,189	\$ 696,269
<b>REVENUES/SOURCES</b>					
Intergovernmental	-	-	-	-	-
Interest	1,693	374	582	250	650
Impact Fees	161,854	350,074	191,498	215,756	174,844
Miscellaneous	-	-	-	-	-
Transfer In	-	-	-	-	-
<b>TOTAL</b>	\$ 163,547	\$ 350,448	\$ 192,080	\$ 216,006	\$ 175,494
<b>EXPENDITURES/USES</b>					
Police Operating	-	-	-	-	-
Capital Outlay	2,369,872	597,432	46,269	50,000	425,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 2,369,872	\$ 597,432	\$ 46,269	\$ 50,000	\$ 425,000
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	801,173	554,189	700,000	720,195	446,763
<b>TOTAL</b>	\$ 801,173	\$ 554,189	\$ 700,000	\$ 720,195	\$ 446,763

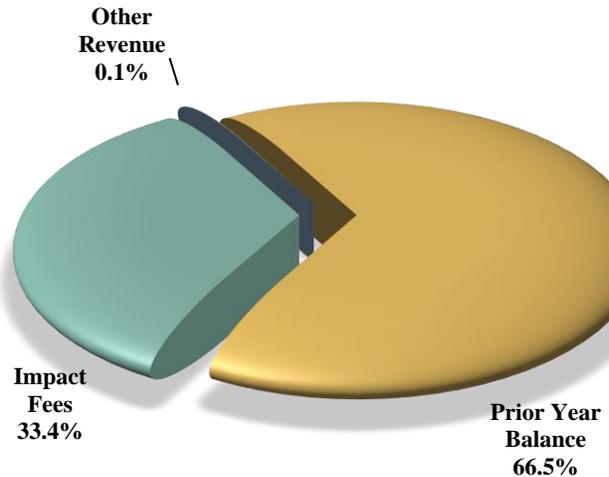
**Note: FY 2019 Beginning Balance is adjusted for the open balance on the following project: Monopole at Lake Catherine Phase II (\$3,731)**

# 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 \$254,250 for fiscal year 2019. Other revenues include Interest Income projected at \$500 and Prior Year Balance carry forward is projected at \$506,187. For a more detailed discussion of Fire Impact revenue sources, please see the Revenue Information section beginning on page 90.



**Total Revenue/ Sources \$760,937**



The graph to the left depicts the total projected Fire Impact Fund expenditures, which consist of \$760,937 being held in reserves. No projects are projected in this fund in fiscal year 2019.

**Total Expenditures/ Reserves \$760,937**

# BUDGET SUMMARIES

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

### FUND NUMBER 303

	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 574,218	\$ 766,786	\$ 1,038,497	\$ 1,038,497	\$ 506,187
<b>REVENUES/SOURCES</b>					
Interest	423	449	629	300	500
Impact Fees	319,295	388,044	278,888	316,407	254,250
Loan Proceeds	-	-	-	-	-
<b>TOTAL</b>	\$ 319,718	\$ 388,493	\$ 279,517	\$ 316,707	\$ 254,750
<b>EXPENDITURES/USES</b>					
Fire Operating	16,182	-	-	-	-
Capital Outlay	55,968	116,782	517,053	810,259	-
Debt Service	-	-	-	-	-
Operating Transfers	55,000	-	-	-	-
<b>TOTAL</b>	\$ 127,150	\$ 116,782	\$ 517,053	\$ 810,259	\$ -
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	766,786	1,038,497	800,961	544,945	760,937
<b>TOTAL</b>	\$ 766,786	\$ 1,038,497	\$ 800,961	\$ 544,945	\$ 760,937

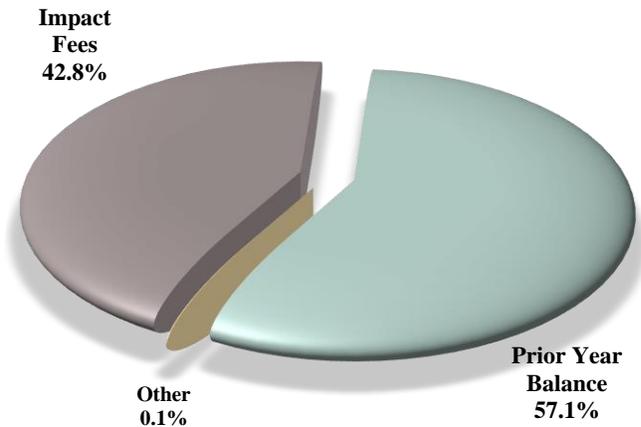
**Note: FY 2019 Beginning Balance is adjusted for the open balance on the following project: Public Safety Training Facility (\$294,774)**

# BUDGET SUMMARIES

## ROAD IMPACT CAPITAL PROJECT FUND

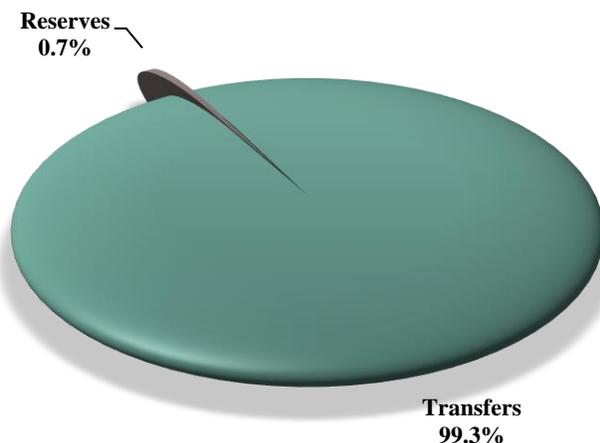
The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development 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 \$297,414 for fiscal year 2019. Other revenues include Interest Income projected at \$350 and Prior Year Balance carry forward is projected at \$395,580. For a more detailed discussion of Road Impact revenue sources, please see the Revenue Information section beginning on page 91.



**Total Revenues/Sources \$693,344**

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2019. The projected total expenditures are \$693,344, which consists of a transfer of \$688,779 to cover the Series 2011B debt service and \$4,565 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 \$693,344**

# BUDGET SUMMARIES

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

### FUND NUMBER 305

	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 1,635,533	\$ 3,155,194	\$ 2,231,672	\$ 2,231,672	\$ 395,580
<b>REVENUES/SOURCES</b>					
Interest	2,911	1,980	2,344	1,500	350
Impact Fees	546,678	1,093,669	655,113	690,205	297,414
Transfer In	2,000,000	477,000	-	-	-
<b>TOTAL</b>	\$ 2,549,589	\$ 1,572,649	\$ 657,457	\$ 691,705	\$ 297,764
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	9,721	-	-	-	-
Capital Outlay	329,547	1,801,851	802,895	2,089,218	-
Debt Service	-	-	-	-	-
Operating Transfers	690,660	694,320	687,883	687,883	688,779
<b>TOTAL</b>	\$ 1,029,928	\$ 2,496,171	\$ 1,490,778	\$ 2,777,101	\$ 688,779
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	3,155,194	2,231,672	1,398,351	146,276	4,565
<b>TOTAL</b>	\$ 3,155,194	\$ 2,231,672	\$ 1,398,351	\$ 146,276	\$ 4,565

**Note: FY 2019 Beginning Balance is adjusted for open balances on the following projects: Johnson Dairy Road/Military Trail Traffic Signal & Intersection Improvements (\$230,000), Burns Road/A1A Turn Lane Improvements (\$97,771), Golf Course Signal Improvement (\$525,000), and Shady Lakes/117th Court (\$150,000)**

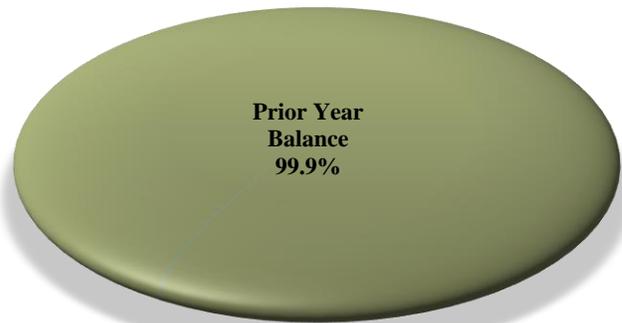
# BUDGET SUMMARIES

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## ART IN PUBLIC PLACES CAPITAL PROJECT FUND

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

The graph depicts the Art in Public Places Fund revenues by category. Revenues include interest income of \$400. The estimated Prior Year Balance carried forward is \$744,034.



**Total Revenues/Sources \$744,434**

The graph below depicts the total Art in Public Places Fund expenditures for fiscal year 2019. As of the date of preparation of the fiscal year 2019 budget, no specific projects had been identified for appropriation; therefore, the balance of \$744,434 held in reserves is available for art projects at the Council's discretion.



**Total Expenditures/Reserves \$744,434**

# BUDGET SUMMARIES

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

### FUND NUMBER 304

	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 636,985	\$ 416,302	\$ 479,217	\$ 479,217	\$ 744,034
<b>REVENUES/SOURCES</b>					
Interest	377	222	194	-	400
Impact Fees	30,989	121,180	382,709	22,444	-
Miscellaneous	-	-	-	-	-
<b>TOTAL</b>	\$ 31,366	\$ 121,402	\$ 382,903	\$ 22,444	\$ 400
<b>EXPENDITURES/USES</b>					
Art Operating	5,795	-	-	-	-
Capital Outlay	246,254	58,487	90,663	117,031	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 252,049	\$ 58,487	\$ 90,663	\$ 117,031	\$ -
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	416,302	479,217	771,457	384,630	744,434
<b>TOTAL</b>	\$ 416,302	\$ 479,217	\$ 771,457	\$ 384,630	\$ 744,434

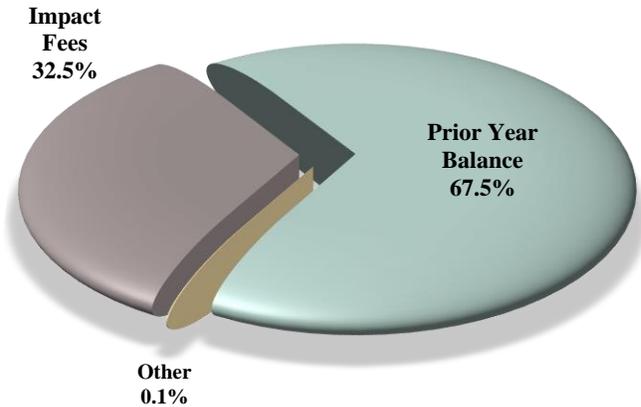
**Note: FY 2019 Beginning Balance is adjusted for the open balance on the following project: Artistic Bus Shelters (\$27,423)**

# BUDGET SUMMARIES

## PUBLIC FACILITIES IMPACT CAPITAL PROJECT FUND

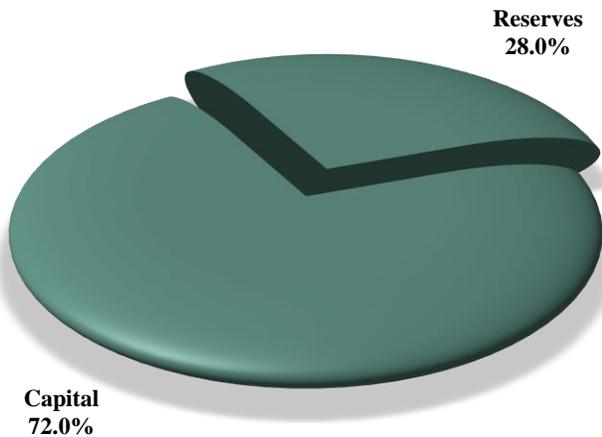
The Public Facilities Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of funding land and capital construction and expansion of public buildings required to support the additional government service 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 \$112,775 for fiscal year 2019. Other revenues include Interest Income projected at \$230 and Prior Year Balance carry forward is projected at \$234,363. For a more detailed discussion of Public Facilities Impact revenue sources, please see the Revenue Information section beginning on page 92.



**Total Revenues/Sources \$347,368**

The graph below depicts the total Public Facilities Impact Fund expenditures of \$347,368 which consist of \$250,000 in capital expenditure and \$97,368 being held in reserves.



**Total Expenditures/ Reserves \$347,368**

# BUDGET SUMMARIES

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

### FUND NUMBER 313

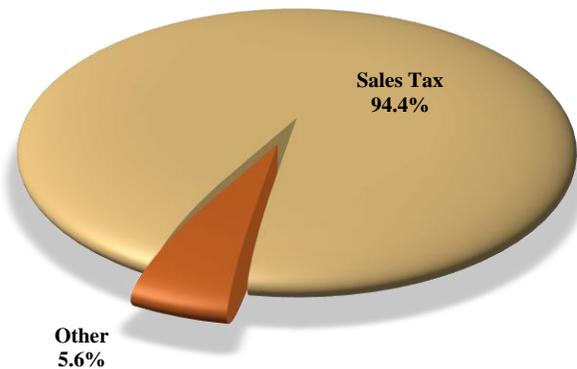
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ -	\$ -	\$ 108,093	\$ 108,093	\$ 234,363
<b>REVENUES/SOURCES</b>					
Interest	-	24	96	75	230
Impact Fees	-	108,069	126,174	140,530	112,775
Transfers In	-	-	-	-	-
<b>TOTAL</b>	\$ -	\$ 108,093	\$ 126,270	\$ 140,605	\$ 113,005
<b>EXPENDITURES/USES</b>					
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	250,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ 250,000
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	-	108,093	234,363	248,698	97,368
<b>TOTAL</b>	\$ -	\$ 108,093	\$ 234,363	\$ 248,698	\$ 97,368

# BUDGET SUMMARIES

## ONE CENT SALES SURTAX CAPITAL PROJECT FUND

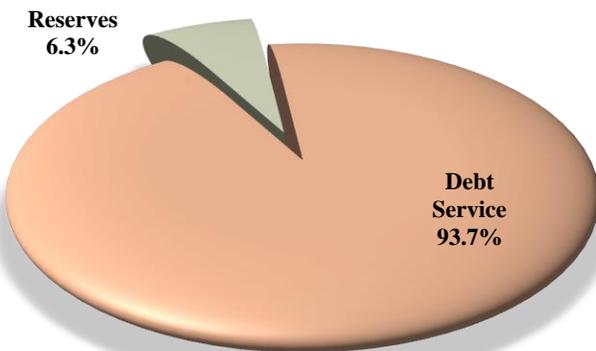
The One Cent sales Surtax Fund is a capital project fund established to account for the proceeds from the one cent sales surtax (the “Tax”) receipts and debt service payments associated with the issuance of the \$30,000,000 Capital Improvement Revenue Bond, Series 2017. The City is obligated to use the 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 \$3,371,000 for fiscal year 2019. Other revenues include Interest Income projected at \$200,000. Prior Year Balance carry forward has been adjusted for the open balances for the surtax projects. For a more detailed discussion of One Cent Sales Surtax revenue sources, please see the Revenue Information section beginning on page 93.



**Total Revenues/Sources \$3,571,000**

The graph below depicts the total One Cent Sales Surtax Fund expenditures for fiscal year 2019. The projected total expenditures are \$3,571,000, which include \$3,344,525 for debt service payments and \$226,475 being held in reserves



**Total Expenditures/ Reserves \$3,571,000**

# BUDGET SUMMARIES

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

### FUND NUMBER 312

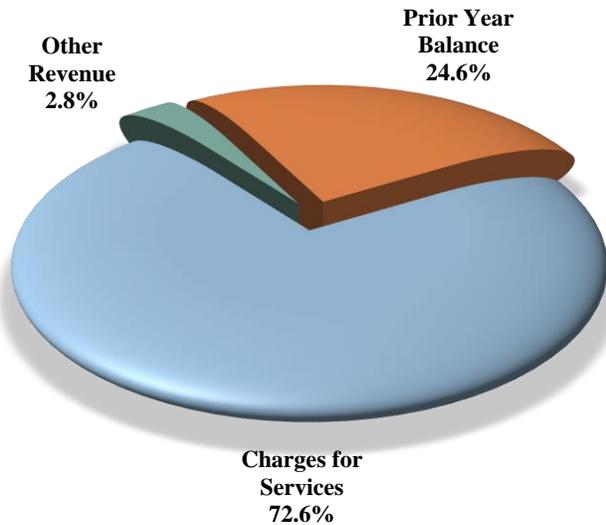
	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ -	\$ -	\$ 28,914,707	\$ 32,030,207	\$ -
<b>REVENUES/SOURCES</b>					
Interest	-	147,094	203,000	30,000	200,000
Sales, Use and Fuel Taxes	-	2,211,391	3,240,000	3,240,000	3,371,000
Loan Proceed	-	30,000,000	-	-	-
<b>TOTAL</b>	\$ -	\$ 32,358,485	\$ 3,443,000	\$ 3,270,000	\$ 3,571,000
<b>EXPENDITURES/USES</b>					
Operating	-	-	-	-	-
Capital Outlay	-	265,558	8,611,798	29,669,441	-
Debt Services	-	3,178,220	3,415,525	3,415,525	3,344,525
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ -	\$ 3,443,778	\$ 12,027,323	\$ 33,084,966	\$ 3,344,525
<b>ENDING BALANCES</b>					
Restricted for CIP/Other Purposes	-	28,914,707	20,330,384	2,215,241	226,475
<b>TOTAL</b>	\$ -	\$ 28,914,707	\$ 20,330,384	\$ 2,215,241	\$ 226,475

**Note: FY 2019 Beginning Balance is adjusted for the open balances on the following projects: 1 Cent Sales Surtax Projects (\$20,330,381)**

# BUDGET SUMMARIES

## FLEET MAINTENANCE INTERNAL SERVICE FUND

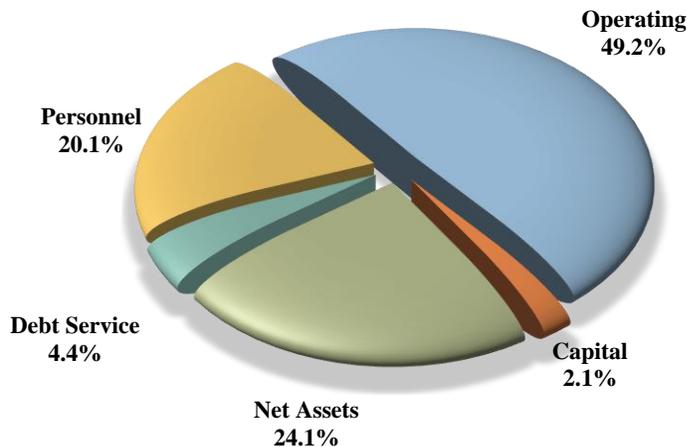
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City’s central garage facility. This fund is totally self-supported by charges levied upon all City departments. For budgeting purposes, capital purchases and principal debt service payments 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 \$3,277,254. 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 94.

**Total Revenues/ Sources \$4,513,912**

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2019 by category. The projected total expenditures are \$4,513,912, which consists of \$3,130,599 of operating costs, \$96,800 of capital costs, \$200,052 for debt services payments for leased vehicles and \$1,086,461 being held in reserves.



**Total Expenditures/ Reserves \$4,513,912**

# BUDGET SUMMARIES

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

### FUND NUMBER 501

	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 1,365,280	\$ 1,499,074	\$ 1,973,699 <sup>(1)</sup>	\$ 1,516,411	\$ 1,108,658
<b>REVENUES/SOURCES</b>					
Charges for Services	2,576,393	2,544,638	2,880,448	2,880,448	3,277,254
Interest	528	850	1,435	500	500
Miscellaneous	94,157	84,034	131,922	60,000	60,000
Disposition of Fixed Assets	72,624	133,561	-	67,500	67,500
Transfer In	-	-	-	-	-
<b>TOTAL</b>	\$ 2,743,702	\$ 2,763,083	\$ 3,013,805	\$ 3,008,448	\$ 3,405,254
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	2,606,191	2,736,018	2,049,758	2,217,187	3,130,599
Capital Outlay	3,717	9,728	550,000	876,665	96,800
Debt Service	-	-	-	158,552	200,052
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 2,609,908	\$ 2,745,746	\$ 2,599,758	\$ 3,252,404	\$ 3,427,451
<b>ENDING BALANCES</b>					
Invested in Capital Assets	1,315,072	1,309,580	1,279,088	1,279,088	-
Unrestricted	184,002	206,831	1,108,658	(6,633)	1,086,461
<b>TOTAL</b>	\$ 1,499,074	\$ 1,516,411	\$ 2,387,746	\$ 1,272,455	\$ 1,086,461

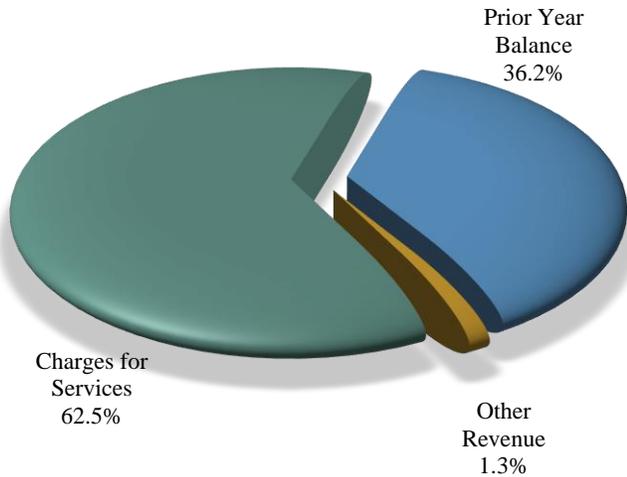
Note: Estimated Beginning Balance adjusted for effects of GASB 68

- (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 16 and FY 17 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

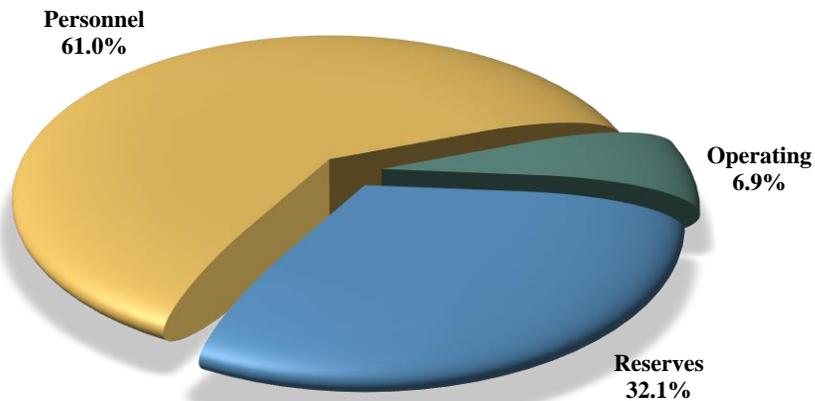
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City’s health benefit program. This fund is totally self-supported by charges levied upon all City departments. Through this fund, the City provides medical, dental, life, and 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 2019 consist of employer and employee contributions for a total of \$9,340,468. Other revenues consist of excess claims and pharmacy rebates of \$187,000, and Interest Income of \$6,500. Other sources consist of an estimated Prior Year Balance of \$5,410,214. For a more detailed discussion of the Self-Insurance revenue sources, please see the Revenue Information section beginning on page 95.

**Total Revenues/ Sources \$14,944,182**

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2019 by category. Expenditures, excluding reserves, total \$10,152,283, and consist of medical and dental claims, administrative fees, and premium payments.



**Total Expenditures/ Uses \$14,944,182**

# BUDGET SUMMARIES

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

### FUND NUMBER 505

	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Amended Budget FY 2018	Budget FY 2019
<b>BEGINNING BALANCE</b>	\$ 6,148,128	\$ 7,271,641	\$ 6,676,633	\$ 6,676,633	\$ 5,410,214
<b>REVENUES/SOURCES</b>					
Charges for Services	8,190,141	7,442,812	8,273,915	8,176,339	9,340,468
Interest	5,411	5,333	6,243	5,800	6,500
Miscellaneous	163,097	160,130	463,187	135,000	187,000
Transfers In	-	-	-	-	-
<b>TOTAL</b>	\$ 8,358,649	\$ 7,608,275	\$ 8,743,345	\$ 8,317,139	\$ 9,533,968
<b>EXPENDITURES/USES</b>					
Operating	7,225,845	8,203,283	9,982,976	8,317,139	10,141,780
Capital Outlay	9,291	-	-	-	10,503
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 7,235,136	\$ 8,203,283	\$ 9,982,976	\$ 8,317,139	\$ 10,152,283
<b>ENDING BALANCES</b>					
Invested in Capital Assets	29,909	29,909	26,788	26,788	-
Unrestricted	7,241,732	6,646,724	5,410,214	6,649,845	4,791,899
<b>TOTAL</b>	\$ 7,271,641	\$ 6,676,633	\$ 5,437,002	\$ 6,676,633	\$ 4,791,899

# BUDGET SUMMARIES

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# GENERAL GOVERNMENT



# GENERAL GOVERNMENT

## DEPARTMENTAL HIGHLIGHTS FOR FY 2019

Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$501,656	-
Administration	3	772,558	-
Public Communications	2	397,366	-
Information Technology	9	2,691,086	-
City Clerk	6	859,837	-
Legal	1	492,525	-
Purchasing and Contracts Management	1	159,069	-
Engineering	5	797,291	-
Human Resources	6	851,298	-
Finance	9	1,201,969	-
General Services	-	10,674,267	-
Self-Insurance	-	-	\$10,152,283
<b>Planning and Zoning</b>			
Administration	2	529,132	-
Development Compliance and Zoning	5	512,427	-
Planning	8	823,143	-
GIS	3	284,882	-
<b>TOTAL</b>	<b>65</b>	<b>\$21,548,506</b>	<b>\$10,152,283</b>

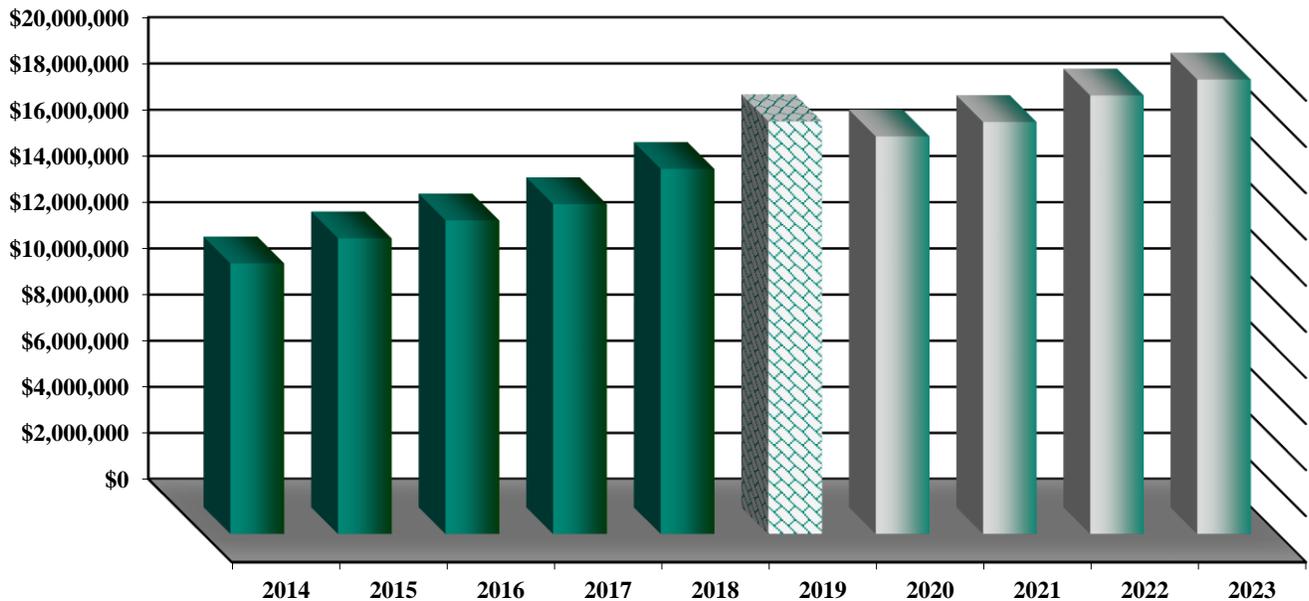
# GENERAL GOVERNMENT

## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

One of the first steps that must be taken to formulate a financial plan is to analyze historical trends. This analysis enables management to identify trends upon which to base future projections. The City’s fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures in the fiscal year 2019 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 2014 through 2017, estimated actual amounts for fiscal year 2018, adopted budget for fiscal year 2019, and projected amounts for years 2020 through 2023 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.

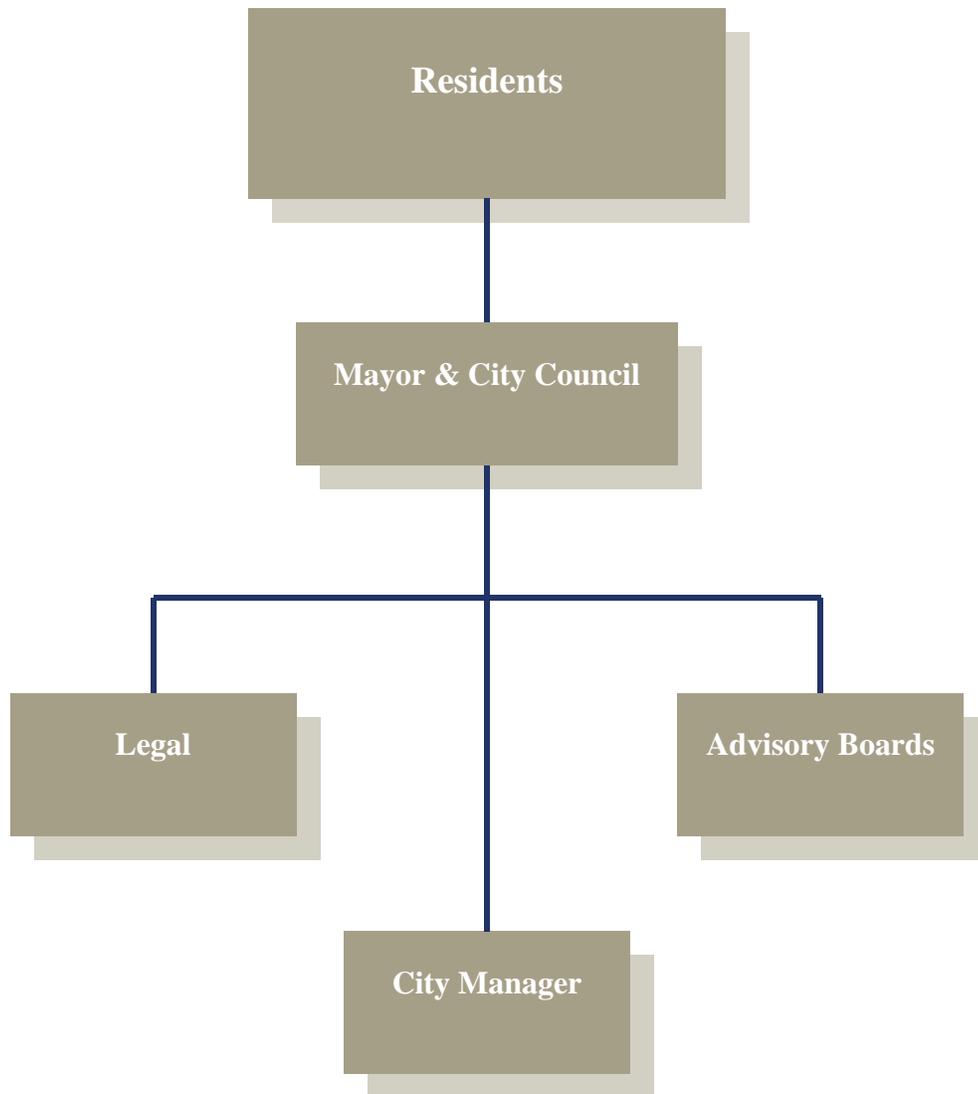


The graph above represents General Government divisions which include: City Council, Administration and Public Communications, Information Technology, City Clerk, Legal, Purchasing and Contracts Management, Engineering, Human Resources, Finance, General Services, and Planning and Zoning.

# GENERAL GOVERNMENT

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## CITY COUNCIL



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

The City Council legislatively establishes policies in the form of ordinances, resolutions, or motions, which determine the laws, proceedings and service levels for the City. Council meetings are held in the Council Chambers at City Hall at 7:00 pm on the first Thursday of each month. In order to encourage resident participation, agendas are posted at City facilities and on the City's website.

# GENERAL GOVERNMENT

## CITY COUNCIL (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	310,731	309,529	307,954	309,367	330,391
Other Operating	40,063	74,256	114,576	161,814	171,265
Subtotal Operating	\$ 350,794	\$ 383,785	\$ 422,530	\$ 471,181	\$ 501,656
Capital	-	9,334	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 350,794</b>	<b>\$ 393,119</b>	<b>\$ 422,530</b>	<b>\$ 471,181</b>	<b>\$ 501,656</b>

### BUDGET HIGHLIGHTS

The City Council budget of \$501,656 reflects a 6.47% increase over the fiscal year 2018 adopted budget of \$471,181.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
5	5	0	0	0	0	5

# GENERAL GOVERNMENT

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## CITY COUNCIL (CONTINUED)

### CITY COUNCIL POLICY AGENDA

#### Goal #1

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

#### Goal #2

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

#### Goal #3

Preserve land use patterns and types that currently characterize the City

#### Goal #4

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

#### Goal #5

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

#### Goal #6

Protect the natural environment through sustainable methods and practices

#### Goal #7

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

#### Goal #8

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

#### Goal #9

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

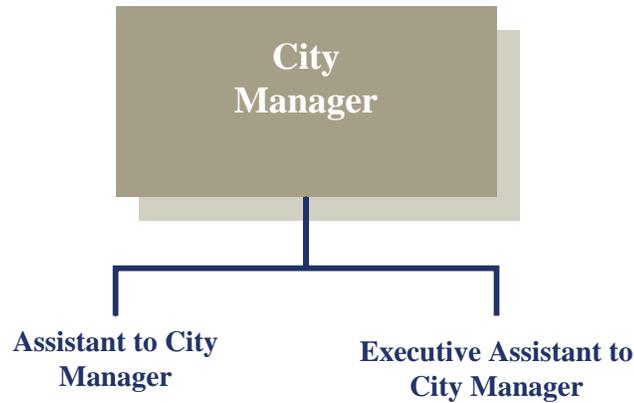
#### Goal #10

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

# GENERAL GOVERNMENT

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## ADMINISTRATION



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

Appointed by the City Council as the chief administrative officer, the City Manager directs and supervises the administration of all City departments. These departments include City Clerk, Information Technology, Legal, Engineering, Finance, Human Resources, Police, Fire Rescue, Planning and Zoning, Leisure Services 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 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	557,220	595,705	629,640	629,640	656,743
Other Operating	68,078	65,554	100,918	115,815	115,815
Subtotal Operating	\$ 625,298	\$ 661,259	\$ 730,558	\$ 745,455	\$ 772,558
Capital Outlay	-	10,857	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 625,298</b>	<b>\$ 672,116</b>	<b>\$ 730,558</b>	<b>\$ 745,455</b>	<b>\$ 772,558</b>

### BUDGET HIGHLIGHTS

The Administration budget of \$772,558 reflects an increase of 3.6% from the fiscal year 2018 adopted budget of \$745,455

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
3	3	0	0	0	0	3

# GENERAL GOVERNMENT

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## ADMINISTRATION (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Passed Resolution 23, 2018 granting conceptual approval for an Economic Development Incentive Grant for “Project Knight” for the creation of 100 new jobs, with a capital investment of approximately \$25 million.
- ✓ Executed the Lease Agreement with Palm Beach County to fund, construct, operate, and maintain a County-owned vacant 81.9-acre parcel into The Gardens North County District Park.
- ✓ In response to Hurricane Irma, the City’s Emergency Operations Center was activated on September 9 to respond accordingly during each phase of the storm (preparation, during, and post-storm recovery), which enabled all roads to be accessible by noon on September 11, the City to resume normal operating hours on September 12, and resulted in the collection 71,152 cubic yards of debris within 26 days following the storm.
- ✓ Conducted extensive citizen outreach through a public education campaign on the proposed, and subsequently voter approved, City Charter amendment questions (March 13, 2018 Municipal Election). The voter approved amendments to the City Charter requires a member of the City Council, upon serving the maximum term limit, to sit out for a three-year period before being able to run for Council again and that an election for City Council is won by the candidate who receives the highest number of votes, thus eliminating the need for runoff elections.
- ✓ Facilitated presentations and speaking requests for the Mayor and members of the City Council to provide community organizations, business and professional organizations, civic and social groups, educational groups, homeowner and property owner associations, and residents an overview of what is occurring in the City.
- ✓ 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.
- ✓ Submitted legislative appropriation grant and subsequently awarded \$250,000 by the State of Florida towards the Palm Beach Gardens Stormwater Maintenance, Repairs and Operation Program.
- ✓ Collaborated on various City-wide training programs for all City employees such as: Harassment Free Work Place: Communication, Conduct and Cultural Competency; Hands Only CPR and use of Automated External Defibrillators (AEDs); and Active Shooter Training.
- ✓ Conducted extensive citizen outreach through a public education campaign on the proposed City Charter amendment questions (August 28, 2018 Special Election). Voters approved amending the City Charter to be consistent with State Law and remove archaic language. Additionally, voters decided to maintain the existing term limit for City Council members and the City Manager residency requirements within the City Charter.
- ✓ Collaborated on various committees, programs, and projects, such as: Economic Development Team; 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; Food Truck Fridays; Zika Awareness; and the Solar and Electric Vehicle Initiative Program.

# GENERAL GOVERNMENT

## ADMINISTRATION (CONTINUED)

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	3
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**Service Level Objective:** To increase communication with the City Council and partnerships with Intergovernmental agencies

**Outputs:**

✚ Council-Manager workshops	2	2	3
✚ Intergovernmental meetings	1	1	2

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

## 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 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	107,117	166,974	200,460	200,460	200,066
Other Operating	132,983	99,971	145,140	188,200	197,300
Subtotal Operating	\$ 240,100	\$ 266,945	\$ 345,600	\$ 388,660	\$ 397,366
Capital Outlay	1,300	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 241,400</b>	<b>\$ 266,945</b>	<b>\$ 345,600</b>	<b>\$ 388,660</b>	<b>\$ 397,366</b>

### BUDGET HIGHLIGHTS

The Public Communication's budget of \$397,366 reflects an increase of 2.2% from the fiscal year 2018 adopted budget of \$388,660.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
2	2	0	0	0	0	2

# GENERAL GOVERNMENT

## PUBLIC COMMUNICATIONS (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Organized and implemented the City’s Resident Photography Contest
- ✓ Represented the City in a Florida League of Cities FLC University webinar
- ✓ Assisted as liaison and coordinated outreach to community groups on behalf of City Administration
- ✓ Improved audience reach and branding consistency across City social media platforms
- ✓ Created event structure and marketed new Florida City Government Week outreach event- “Coffee & Conversation with the Mayor”
- ✓ Created naming, logo and branding guidelines of the new Dancing Crane Restaurant at Sandhill Crane Golf Club
- ✓ Created the circulation of a monthly newsletter to website subscribers
- ✓ Revamped the City’s Holiday breakfast for employees with new name and eventscape
- ✓ Expanded the distribution of Signature City magazine to include newly annexed areas
- ✓ Unified creative and media staff in various departments to strengthen City brand and image
- ✓ Managed City media relations and community communications through major storm event (Irma)
- ✓ Assisted with the planning & press coverage of major City events and initiatives including:
  - Sandhill Crane Golf Clubhouse Executive Showcase & Ribbon Cutting
  - Sandhill Crane Golf Clubhouse Open House
  - Honda Classic City Tent
  - District Park Groundbreaking
- ✓ Planned & implemented branding projects including:
  - The Dancing Crane logo
  - “Signature City, Signature Services” promotion
  - Splash Zone Grand Reopening

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	22	25
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# GENERAL GOVERNMENT

## PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019
✚ Initiate and write press releases, public service announcements and articles for distribution via traditional and social media	23	15	15
✚ Produce frequent media advisories that detail city projects, events or initiatives	25	25	30
✚ Quarterly publication	4	4	4

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

**Outputs:**

✚ Create staff training opportunities	2	2	4
✚ Facilitate and coordinate communications advisory group meetings with key staff internally	2	2	8

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

**Outputs:**

✚ Citizen Recognition Program	1	1	1
✚ Reoccurring annual event(s)	2	2	2
✚ Contests and promotional opportunities that encourage citizen engagement	1	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	19	25
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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	1,400	1,500
✚ Number of website subscribers	19,599	19,582	20,000

# GENERAL GOVERNMENT

## PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

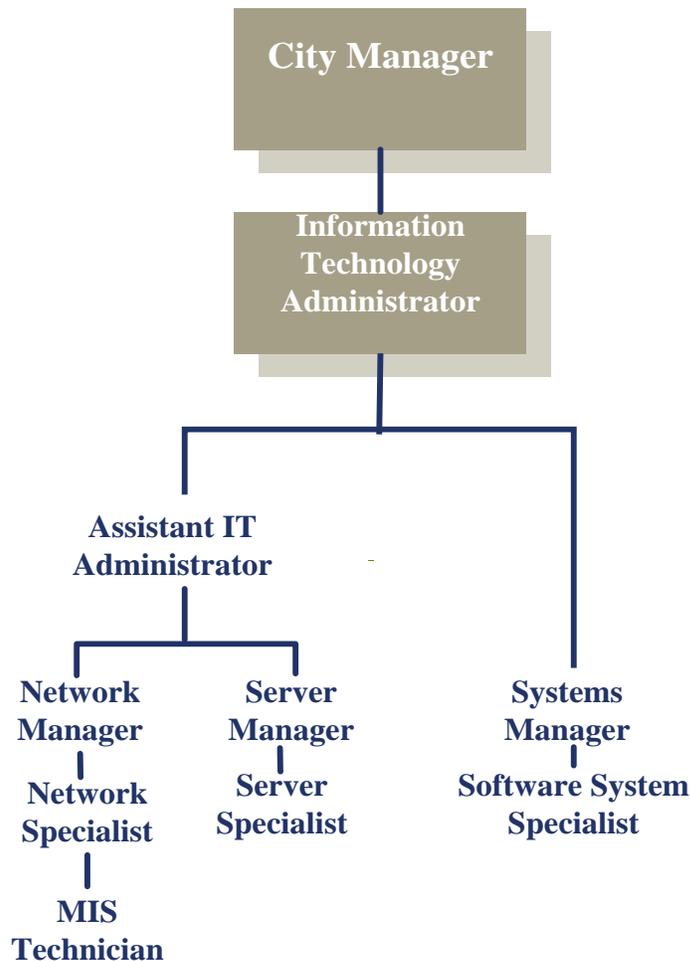
**Service Level Objective:** Increase the number of followers of the City’s social media pages- Facebook, Twitter, Instagram

*Outputs:*

✚ Number of Facebook Followers- City Hall	3,914	4,240	4,400
✚ Number of Facebook Followers-Recreation	2,616	3,005	3,400
✚ Number of Facebook Followers- Golf	1,223	1,573	1,800
✚ Number of Twitter Followers	4,682	6,835	7,500
✚ Number of Instagram Followers	268	1,100	2,000
✚ Number of Facebook Followers-GreenMarket	593	1,240	1,800

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

## 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 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	856,967	1,012,653	1,055,122	1,055,122	1,108,631
Other Operating	1,125,084	1,221,356	1,181,339	1,262,490	1,387,525
Subtotal Operating	\$ 1,982,051	\$ 2,234,009	\$ 2,236,461	\$ 2,317,612	\$ 2,496,156
Capital	151,091	177,469	252,400	252,400	194,930
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 2,133,142</b>	<b>\$ 2,411,478</b>	<b>\$ 2,488,861</b>	<b>\$ 2,570,012</b>	<b>\$ 2,691,086</b>

### BUDGET HIGHLIGHTS

The Information Technology budget of \$2,691,086 reflects a 4.71% increase over the prior year's adopted budget of \$2,570,012.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
9	9	0	0	0	0	9

# GENERAL GOVERNMENT

## INFORMATION TECHNOLOGY (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Upgraded network architecture, enhancing network performance and increasing redundancy
- ✓ Implemented numerous enhancements to overall network security, minimizing service interruptions
- ✓ Implemented off-site backup solution, improving restore capabilities
- ✓ Implemented childcare management system, improving communication and productivity
- ✓ Implemented public records request system, increasing efficiency
- ✓ Integrated the Sandhill Crane Clubhouse into the City’s computer network
- ✓ Integrated Jupiter Inlet Colony into the Northern Municipal Regional Communications Center
- ✓ Upgraded the activity registration system (RecTrac), significantly improving productivity
- ✓ Upgraded employee scheduling system (TeleStaff Workforce), improving productivity

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	1,133	1,375	1,500
✚ Number of online activity registrations	3,929	4,000	4,100
✚ Number of online inspections scheduled	9,583	11,000	12,000
✚ Number of pbgl.com subscribers	14,500	16,000	17,500

*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	536	560	574
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# GENERAL GOVERNMENT

## INFORMATION TECHNOLOGY (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

**Outputs (continued):**

+ Number of workstations supported	307	321	325
+ Number of laptops supported	189	212	228
+ Number of copiers supported	17	18	18
+ Number of completed work orders	4,839	5,000	5,100
+ Average amount of email received per month	344,777	355,000	360,000
+ Average Malware blocked per month	58	90	90
+ Number of e-mail blocked as SPAM per month	123,714	150,000	150,000
+ Size of data storage (Terabytes)	27 TB	29 TB	32 TB

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

**Efficiency Measures:**

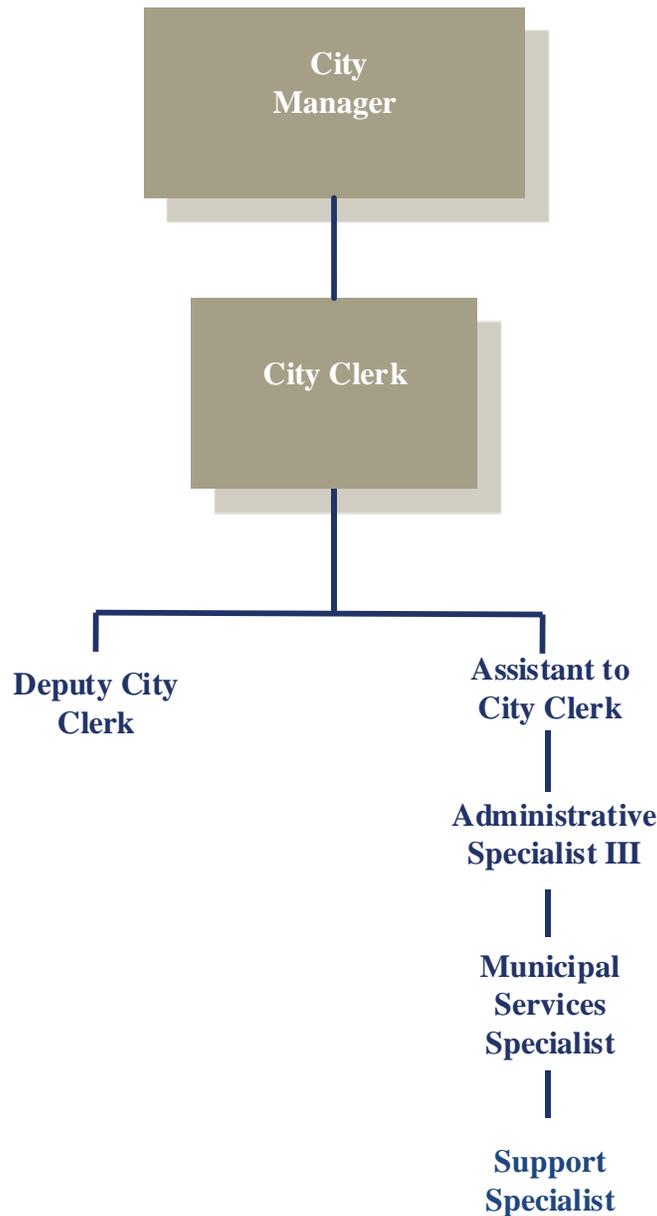
+ CGCIO employees (Certified Government Chief Information Officer)	2	2	2
+ PMP employees (Certified Project Management Professional)	1	1	1
+ CISSP employees (Certified Information Systems Security Professional)	1	1	1
+ MCSA Windows employees (Microsoft Certified Systems Associate)	3	3	3
+ MCSE Server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

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# GENERAL GOVERNMENT

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## 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 and maintains Lobbyist Registration Forms in accordance with the City's Code of Ordinances.

# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	516,560	576,439	613,407	613,407	681,092
Other Operating	60,309	203,000	144,640	181,950	178,745
Subtotal Operating	\$ 576,869	\$ 779,439	\$ 758,047	\$ 795,357	\$ 859,837
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 576,869</b>	<b>\$ 779,439</b>	<b>\$ 758,047</b>	<b>\$ 795,357</b>	<b>\$ 859,837</b>

### BUDGET HIGHLIGHTS

The City Clerk budget of \$859,837 reflects an 8.11% increase over the prior year adopted budget of \$795,357. This is due, in part, to a request to have a part-time position become a full-time position

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
5	5	0	0	0	1	6

# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

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

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	52	55	60
✚ Number of all other publicly noticed meetings	121	133	150



# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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, the Municipal Charter and the City’s Code of Ordinances.

**Outputs:**

✚ Secure Precincts for availability for election day	51	52	52
✚ Hire Poll workers.	175	210	220

**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.	1,178	1,150	1,200
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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	267	170	200
✚ Number of legal and display ads prepared and advertised	142	120	120

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

**Outputs:**

✚ Cubic feet of records disposed	241	160	200
✚ Number of pages imaged	118,526	85,000	100,000



# GENERAL GOVERNMENT

## CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

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

**Outputs:**

✚ Number of public records requests	157	190	200
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**Efficiency Measures:**

✚ Average number of days to fill public records requests	6.47	5.33	5.00
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For a complete list of the City Council’s Goals, please refer to pages 54 – 62

# GENERAL GOVERNMENT

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## LEGAL



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

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

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

# GENERAL GOVERNMENT

## LEGAL (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	106,172	115,179	112,529	112,529	113,720
Other Operating	353,270	289,863	328,052	378,805	378,805
Subtotal Operating	\$ 459,442	\$ 405,042	\$ 440,581	\$ 491,334	\$ 492,525
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 459,442</b>	<b>\$ 405,042</b>	<b>\$ 440,581</b>	<b>\$ 491,334</b>	<b>\$ 492,525</b>

### BUDGET HIGHLIGHTS

The Legal Department budget of \$492,525 reflects a .24% increase over the fiscal year 2018 adopted budget of \$491,334.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
1	1	0	0	0	0	1

# GENERAL GOVERNMENT

## LEGAL (CONTINUED)

### FISCAL YEAR 2018 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 summaries/staff reports 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 trial appearance.
- ✓ Scheduled Parking Violation Hearings and prepared Notices of Violation Hearing and Orders.
- ✓ Received and logged all Requests for Legal Assistance (mostly review of agreements not originating from the Purchasing Director), distributed to the appropriate Attorney, and ultimately finalized and processed the agreements.
- ✓ Received all mail, and logged in, distributed to the Attorneys, or took appropriate action.
- ✓ 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 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	44	50	55
✚ Resolutions prepared/reviewed	218	255	275

# GENERAL GOVERNMENT

## LEGAL (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019
✚ Contracts prepared and/or reviewed	163	191	200
✚ Litigation/Claims	3	5	4
✚ Parking Violation Hearings	3	3	5
✚ Requests for Legal Assistance (not including Purchasing agreements)	70	80	85

For a complete list of the City Council's Goals, please refer to pages 54 – 62.

# GENERAL GOVERNMENT

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## PURCHASING AND CONTRACTS MANAGEMENT



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

The Purchasing Department's goal is to provide the City with the required goods and services in the most cost-effective manner and at the time and place necessary to help ensure that the City provides the public timely and quality service. The purchasing function involves the procurement of goods, materials, supplies, equipment, and services at the lowest possible cost consistent with the quality needed for the daily operations of various City departments. The Department's 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 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	129,056	149,780	140,292	143,295	149,919
Other Operating	3,322	3,089	2,091	9,150	9,150
Subtotal Operating	\$ 132,378	\$ 152,869	\$ 142,383	\$ 152,445	\$ 159,069
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 132,378</b>	<b>\$ 152,869</b>	<b>\$ 142,383</b>	<b>\$ 152,445</b>	<b>\$ 159,069</b>

### BUDGET HIGHLIGHTS

The budget of \$159,069 reflects a 4.30% increase from the fiscal year 2018 adopted budget of \$152,445.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
1	1	0	0	0	0	1

# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ City Council proclaimed March as National Procurement Month.
- ✓ Vendor Training Workshop held in March had the largest number of attendees to date.
- ✓ Department generated solicitations, agreements, and purchase orders for more than \$50 million in capital projects.
- ✓ There were no lapsed contracts.
- ✓ National Procurement Institute’s Achievement of Excellence in Procurement Award applied for; pending results.
- ✓ Universal Public Procurement Certification Council Small Agency Certification applied for; pending results.
- ✓ Department negotiated costs savings of more than \$250,000.

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

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

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

**Outputs:**

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

**Effectiveness Measures:**

✚ Comparative fiscal year savings from purchasing strategies	\$300,000	\$250,000	\$500,000
✚ Number of unauthorized purchases	6	10	6
✚ Number of lapsed or terminated contracts	1	-	-



# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

**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)	-	-	-
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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	4	10	6
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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	1,107	1,280	1,475
✚ Number of purchasing card transactions	7,145	7,180	7,325
✚ Number of contracts solicited and awarded	75	105	75
✚ Number of agreements drafted and awarded	85	105	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
✚ Improve Internal Purchasing intranet page with regular updates to Contracts Matrix and other Docs	On-going	On-going	On-going

# GENERAL GOVERNMENT

## PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

**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	\$1,200,000	\$1,000,000
✚ Grant funding awarded	\$50,000	\$100,000	150,000
✚ Grant funding pending	-	\$30,000	-

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

**Outputs:**

✚ Annual Purchasing and Finance Workshop	-	-	1
✚ Vendor Workshop	1	1	1
✚ OIG Fraud Workshop	-	-	1

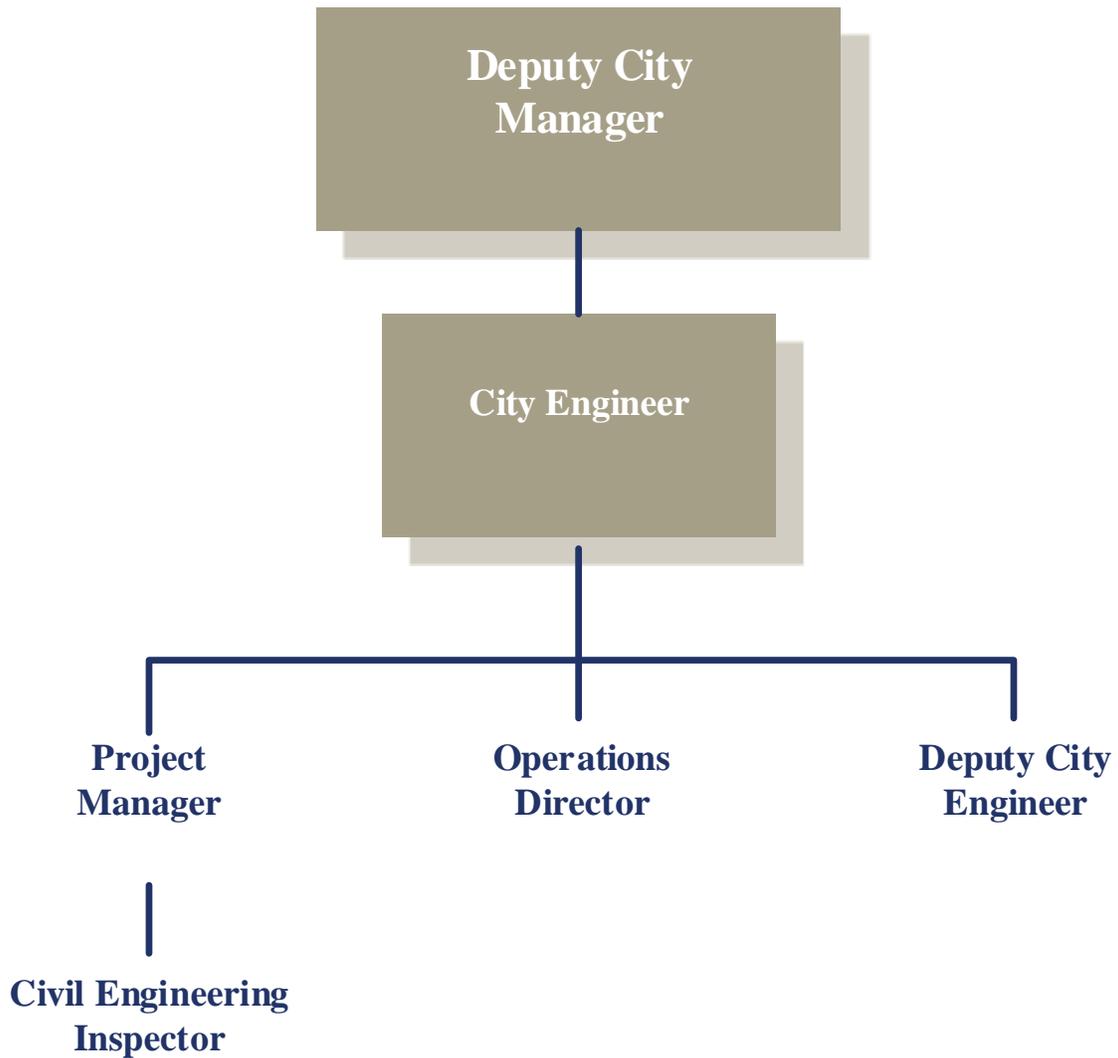
\* Information not available

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# GENERAL GOVERNMENT

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## ENGINEERING



The mission of the Engineering Department is to provide high quality and efficient civil engineering services to the City with regards to facilities planning, engineering studies, design, and construction contract administration. The Engineering Department also reviews subdivision plans and plats; as well as performs paving, drainage, and utility inspections. The Department coordinates with 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 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	427,123	545,562	538,403	538,403	753,952
Other Operating	16,237	17,309	21,391	50,880	43,339
Subtotal Operating	\$ 443,360	\$ 562,871	\$ 559,794	\$ 589,283	\$ 797,291
Capital	22,543	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 465,903</b>	<b>\$ 562,871</b>	<b>\$ 559,794</b>	<b>\$ 589,283</b>	<b>\$ 797,291</b>

### BUDGET HIGHLIGHTS

The Engineering Department budget of \$797,291 reflects a 35.30% increase over the fiscal year 2018 adopted budget of \$589,283. This is due, in part, to the transfer in of an Operations Director from Community Services Administration.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
4	4	1	0	0	0	5

# GENERAL GOVERNMENT

## ENGINEERING (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Coordinated with FDOT, NPBCID, and PBC on projects within the City, without incurring additional costs from consultants, including review, oversight and meetings.
- ✓ Completed construction of Improvements at Shady Lakes Drive Intersection, Sandhill Crane Golf Clubhouse & Training Center & Golf Cart Barn & Parking lot expansion and the Gardens Baseball Concession stand.
- ✓ 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 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	25	26	27
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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	25	26	27
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# GENERAL GOVERNMENT

## ENGINEERING (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

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

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

**Outputs:**

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

✚ Percent of development projects reviewed within 10 days (current level of service is 14 days)	94%	95%	96%
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**Service Level Objective:** To provide review and inspection supervision to new infrastructure developments

**Output Measure:**

✚ Total new development review	25	26	27
✚ Total number of applications/requests reviewed	110	130	135

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

**Output Measure:**

✚ Capital Projects completed	10	8	7
✚ Dollars allocated for Capital Projects (in millions)	15	32	20
✚ Dollars spent on Capital Projects (in millions)	8	21	12

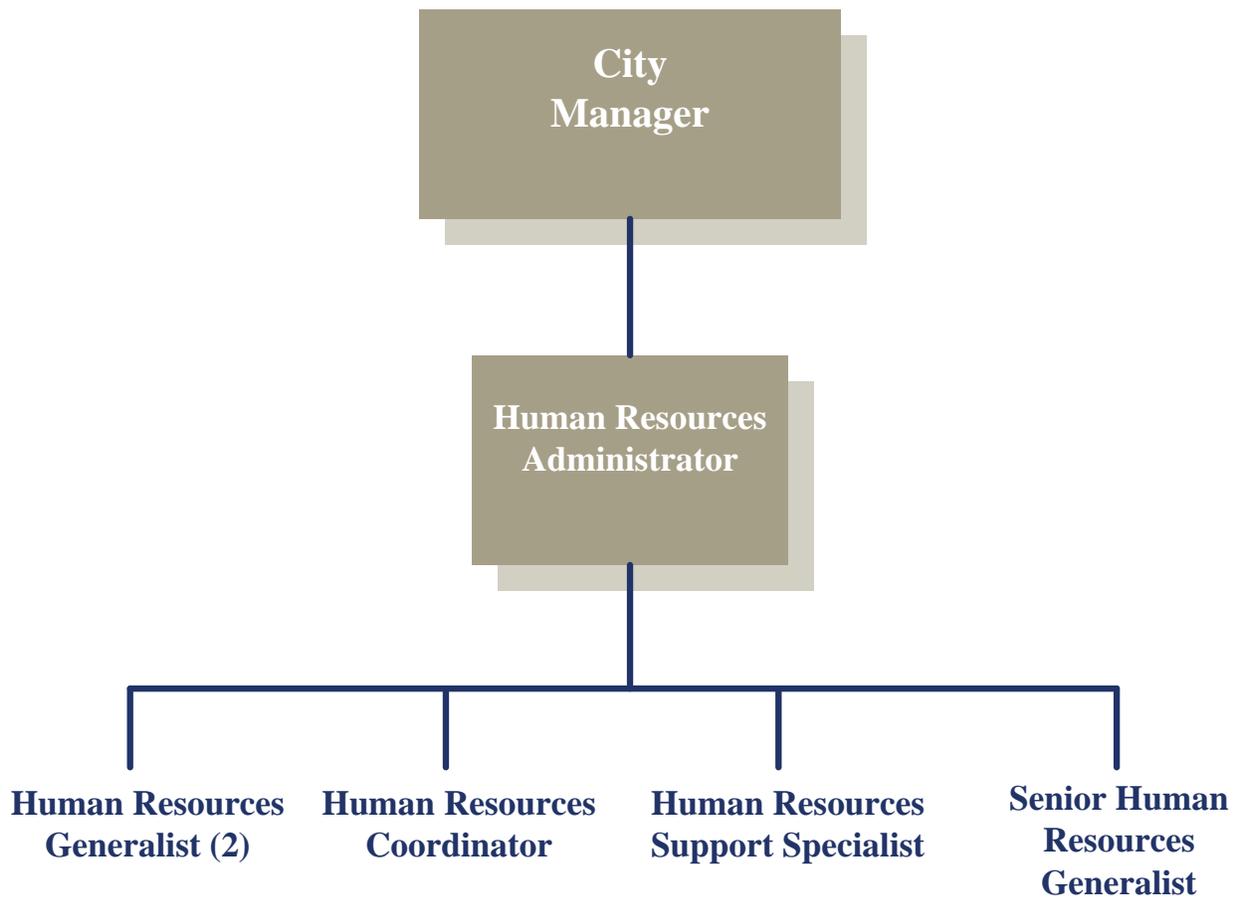
For a complete list of the City Council’s Goals, please refer to pages 54 – 62.



# GENERAL GOVERNMENT

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## HUMAN RESOURCES



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

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

# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	532,210	571,634	653,199	653,199	653,923
Other Operating	169,746	196,106	158,572	190,450	197,375
Subtotal Operating	\$ 701,956	\$ 767,740	\$ 811,771	\$ 843,649	\$ 851,298
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 701,956</b>	<b>\$ 767,740</b>	<b>\$ 811,771</b>	<b>\$ 843,649</b>	<b>\$ 851,298</b>

### BUDGET HIGHLIGHTS

The Human Resources budget of \$851,298 reflects an increase of .91% from the 2018 fiscal year adopted budget of \$843,649.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
5	6	0	0	0	0	6

# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Renewed self-funded employee health insurance program with Florida Blue for a 3-year term, with a marginal administrative fee rate increase of 5% in year 1 and 3% in years 2 and 3, following 5 years with no rate increase
- ✓ Employees use of in-network medical providers 98% or more for inpatient, outpatient, and emergency services, saving the City 73% in claims cost
- ✓ Negotiated yearly renewal with Stop Loss carrier, with a premium cost increase lower than the carrier's best-in-class new business rate by 10%, for a total estimated cost of \$528,000 nearly covering the same amount of reimbursement received for high cost claims paid during 2018
- ✓ Renewed vision insurance with current carrier, securing a 4-year rate guarantee
- ✓ Through RFP, successfully negotiated a 3-year agreement with current carrier for life insurance, accidental death/dismemberment and long-term disability insurance with no rate increase
- ✓ Received \$50,000 in wellness contributions from Florida Blue for the upcoming 3 fiscal years, to support a variety of employee wellness programs, targeting prevention, chronic conditions, health lifestyles and the other initiatives; leading the City's Wellness Committee and providing activities to include walking challenges, picnic, health risk analysis/incentives, complimentary wellness classes through the Recreation Center, weight management, and well-being workshops facilitated by the City's Employee Assistance provider
- ✓ Expanded employee health center and health coaching hours and days at no-cost; added radiology services diverting costs from the self-insured plan with anticipated savings of 80% of Medicare pricing
- ✓ Organized and provided a health and wellness-on-the plaza event, featuring CareHere's 7<sup>th</sup> year of operations and services
- ✓ Coordinated an independent financial audit of the health center, estimating over \$1 million in savings over the past 3-years
- ✓ Diversified communications and expanded information to employees and new hires, through an improved Benefits Guide, targeted emails to explain and encourage participation in Dependent Flexible Spending Plans, and audio presentation webinars and electronic links for benefits open enrollment
- ✓ Proactively addressed salaries and pay ranges of police officers, sergeants, and emergency communications, to accelerate raises for the last year of the 3-year PBA contract, for a total of 12%, to more effectively retain and recruit employees, resulting in being ranked #2 for starting pay
- ✓ Created sponsorship agreement to enhance police officer trainee recruitment efforts, attended Palm Beach State College Job Fair to promote jobs within the community, and proactively created an apprenticeship program for succession planning in the City's fleet and trades positions
- ✓ Began collective bargaining with the IAFF for a new 3-year agreement, and implemented the 1<sup>st</sup> year of a new 3-year SEIU agreement including a new salary plan aligned with external market and operational needs
- ✓ Conducted citywide cultural competency/harassment-free workplace training for all City employees, covering new topics of implicit bias, handling conflict, and practical issues facing supervisors
- ✓ Coordinated citywide active shooter/stop-the-bleed and CPR trainings
- ✓ Provided on-site training for new supervisors and managers through the Florida Institute of Government
- ✓ Completed the scanning and verification of all employee personnel files (current and inactive) by contract with MCCI, making all such records available electronically
- ✓ Updated the City's Summer Camp HR Orientation presentation to reflect current policies and practices

# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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)	1	5	4
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**Effectiveness Measures:**

✚ Total number of complaints investigated	5	3	5
✚ Total number of grievances filed after step 1	1	1	1
✚ Total number of grievances resolved by MOU	-	-	-
✚ Total number of arbitrations	2	1	1
✚ Total number of EEOC complaints resolved	-	1	1
✚ Total number of Employee Disciplinary actions	34	39	45
✚ Total number of Performance Improvement Plans	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	89	80	100
✚ Applications reviewed	2,645	2,100	2,500
✚ Job interviews conducted	500	400	400
✚ Personnel action forms	1,235	817	1,300
✚ # of approved full time and part time employees	610	634	650
✚ # of full time and part time new hires	118	113	115

**Efficiency Measures:**

✚ HR Operating Cost as a % of City payroll	2.2%	2.4%	2.4%
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# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

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

**Outputs:**

✚ Open Enrollment Meetings	6	2	3
✚ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	36	36	36
✚ % of employees attending Health/Benefits Expo	38%	40%	50%
✚ Benefits orientations conducted	12	12	12
✚ FMLA requests processed	109	103	115

**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)	15%	9%	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	37	27	30
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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	5	5	6
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**Effectiveness Measures:**

✚ Maintain a Citywide annual turnover rate less than 10% for full time employees	7%	6.9%	9%
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# GENERAL GOVERNMENT

## HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

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

**Outputs:**

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

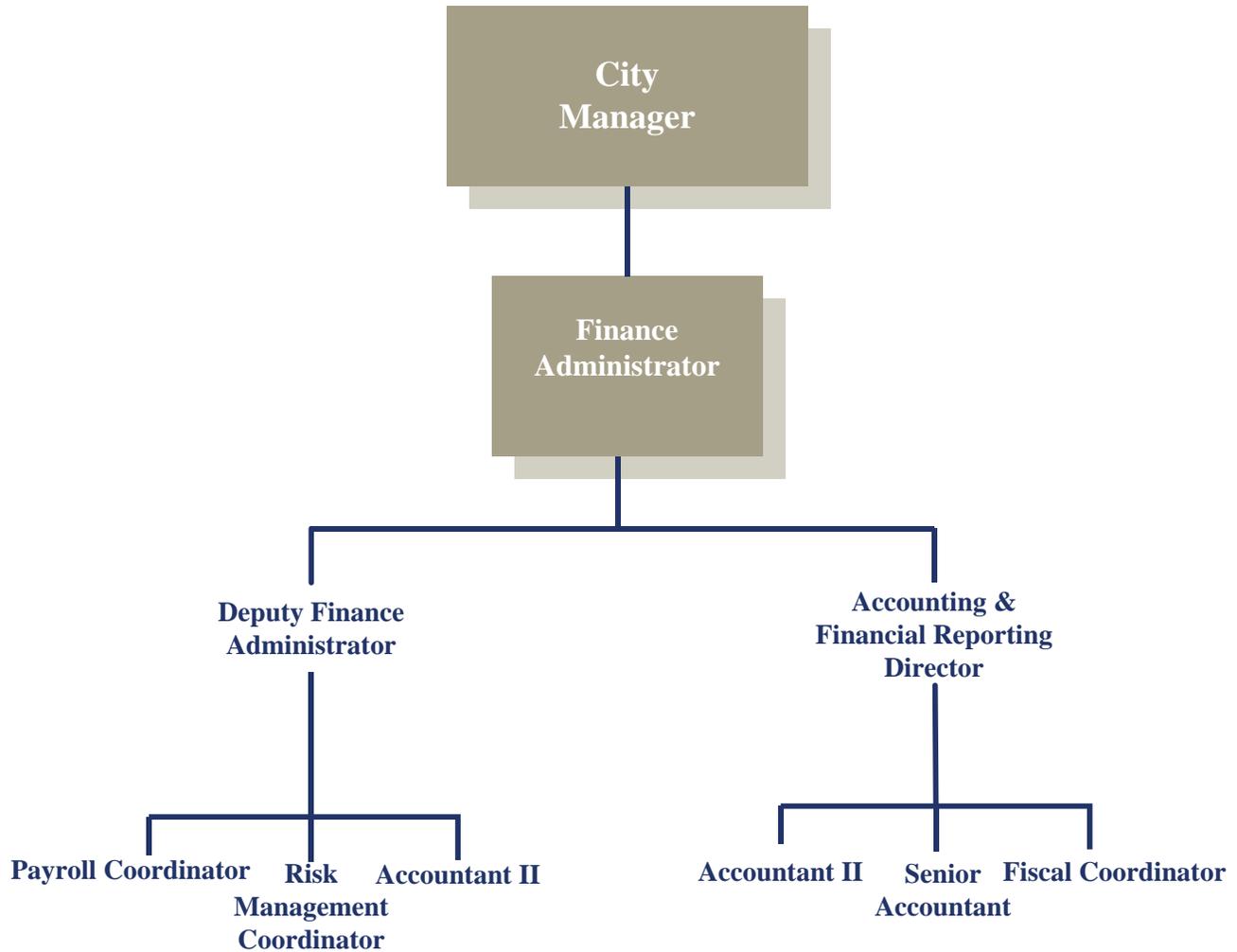
**Effectiveness Measures:**

✚ 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 54 – 62.

# 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 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	1,014,493	1,130,930	1,110,251	1,138,251	1,185,914
Other Operating	10,603	10,153	11,560	15,260	16,055
Subtotal Operating	\$ 1,025,096	\$ 1,141,083	\$ 1,121,811	\$ 1,153,511	\$ 1,201,969
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,025,096</b>	<b>\$ 1,141,083</b>	<b>\$ 1,121,811</b>	<b>\$ 1,153,511</b>	<b>\$ 1,201,969</b>

### BUDGET HIGHLIGHTS

The Finance budget of \$1,201,969 reflects a 4.20% increase in expenditures from the 2018 fiscal year adopted budget of \$1,153,511.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
9	9	0	0	0	0	9

# GENERAL GOVERNMENT

## FINANCE (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded the Distinguished Budget Award by the Government Finance Officers' Association of the United States and Canada (GFOA) for the 21st year
- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the 23<sup>rd</sup> consecutive year
- ✓ Received no Management Letter Comments in the audit report for fiscal year 2017 (only two comments have been noted in the last nine years)
- ✓ Served on the selection committee for solid waste and recycling services
- ✓ Served on the selection committee for group and voluntary life and short and long-term disability insurance
- ✓ Worked with Public Facilities to revise the estimated costs of the proposed vehicle leasing program
- ✓ Worked with Planning & Zoning to determine impacts from proposed annexation of Bay Hill and Rustic Lakes developments
- ✓ Collaborated with Planning & Zoning, Police, Fire, and Community Services to make several presentations to residents of Bay Hill and Rustic Lakes on annexation
- ✓ Served on the selection committee for golf pro-shop operation; co-authored report to City Manager detailing recommended actions
- ✓ Prepared an Excel annexation cost calculator for the residents of Bay Hill and Rustic Lakes to determine estimated impacts from annexation
- ✓ Worked with Planning & Zoning on Palm Beach County Office of Inspector General (OIG) economic development audit; final report from OIG indicated \$0 in questioned costs
- ✓ Coordinated and worked with all departments to expand the usual five-year financial projection to a ten-year forecast

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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
 

03/31/2018	03/31/2019	03/31/2020
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# GENERAL GOVERNMENT

## FINANCE (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

### Effectiveness Measures:

✚ Number of years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA	22	23	24
✚ Number of Management Comments in the audit	-	-	-

**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 9/30/2018	.24	.04%	**
✚ Weighted average yield on investments	.51	.30%	**
✚ % Actual to benchmark	2.12	7.50%	**

**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	20	21	22
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**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	14	11	-
✚ Number of direct deposits processed	590	675	685
✚ Percentage of employees utilizing direct deposit	98%	98.5%	100%
✚ Number of A/P checks issued	2,610	2,345	2,108
✚ Number of purchase orders processed	1,107	1,280	1,475
✚ Number of A/P ACH/EFT processed	1,833	1,999	2,166
✚ Number of purchasing card transactions	7,145	7,180	7,325

# GENERAL GOVERNMENT

## FINANCE (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

**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 54 - 62.

# 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 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	546,451	153,863	327,787	359,686	378,776
Other Operating	5,028,935	4,965,108	5,257,662	5,232,758	6,823,750
Subtotal Operating	\$ 5,575,386	\$ 5,118,971	\$ 5,585,449	\$ 5,592,444	\$ 7,202,526
Capital	-	475,746	894,769	1,450,848	-
Debt Service	4,047,309	3,606,901	3,594,874	3,594,874	2,923,883
Transfers	2,445,573	1,107,000	686,613	686,613	547,858
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 12,068,268</b>	<b>\$ 10,308,618</b>	<b>\$ 10,761,705</b>	<b>\$ 11,324,779</b>	<b>\$ 10,674,267</b>

### BUDGET HIGHLIGHTS

The General Services budget of \$10,674,267 reflects an increase of 8.22% from the fiscal year 2018 adopted budget of \$9,863,631.

# 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

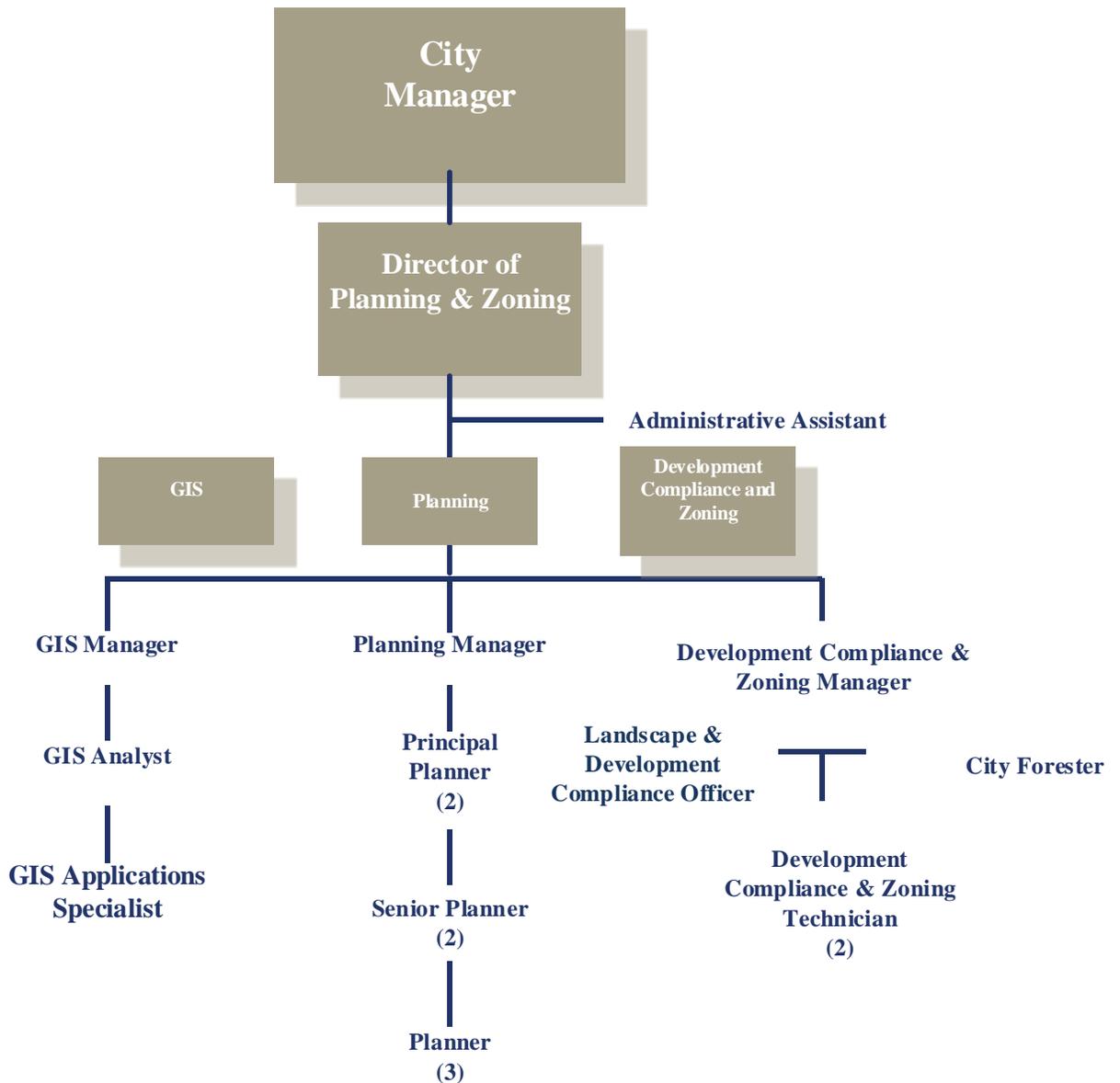
Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	6,277,944	7,277,109	7,332,834	7,332,834	9,113,862
Other Operating	947,901	926,173	2,650,142	984,305	1,027,918
Subtotal Operating	\$ 7,225,845	\$ 8,203,282	\$ 9,982,976	\$ 8,317,139	\$ 10,141,780
Capital	9,291	-	-	-	10,503
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 7,235,136</b>	<b>\$ 8,203,282</b>	<b>\$ 9,982,976</b>	<b>\$ 8,317,139</b>	<b>\$ 10,152,283</b>

### BUDGET HIGHLIGHTS

The Self-Insurance Fund budget of \$10,152,283 reflects an 22.06% increase from the fiscal year 2018 adopted budget of \$8,317,139. 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)

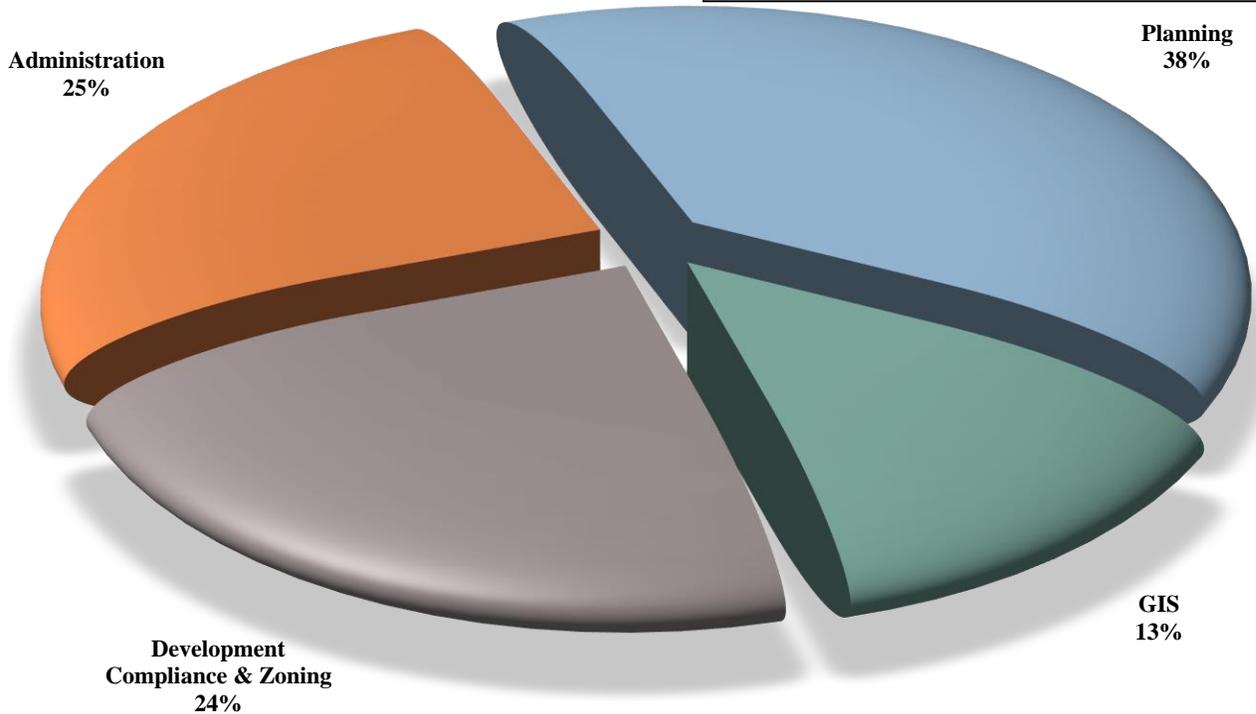
The Administration Division oversees the department and promotes quality development and preferred growth while protecting the health, safety and welfare of all residents through the enforcement of applicable City codes.

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

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

The 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 2019
Administration	\$529,132
Development Compliance & Zoning	512,427
Planning	823,143
GIS	284,882
<b>Total</b>	<b>\$2,149,584</b>



# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	1,392,827	1,560,180	1,708,520	1,718,620	1,934,216
Other Operating	88,829	260,746	269,400	698,800	215,368
Subtotal Operating	\$ 1,481,656	\$ 1,820,926	\$ 1,977,920	\$ 2,417,420	\$ 2,149,584
Capital	-	-	90,633	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,481,656</b>	<b>\$ 1,820,926</b>	<b>\$ 2,068,553</b>	<b>\$ 2,417,420</b>	<b>\$ 2,149,584</b>

### BUDGET HIGHLIGHTS

The total Planning and Zoning budget of \$2,149,584 reflects a 1.98% increase over the fiscal year 2018 adopted budget of \$2,107,935. New position requests include a Landscape and Development Compliance Officer and one Senior Planner which will be funded through cost recovery from the Developers of the Avenir Community.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
15	16	0	0	0	2	18

# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Received the “Tree City USA” re-certification for the 30th year
- ✓ Public workshops, a business community workshop, and numerous presentations were held for the planning and input for the future Tri-rail station and mobility in the City
- ✓ The City accepted and completed thirteen (13) single family homes for its CDBG Residential Rehabilitation Assistance Program
- ✓ Processed annexations for Osprey Isles and Carleton Oaks, Bay Hill Estates and Rustic Lakes, and a few other parcels throughout the City
- ✓ Over 400 applications were processed including numerous planning petitions such as 33 Administrative Amendments, 10 Minor Administrative Amendments, 13 Planned Unit Developments and Amendments, 4 Planned Community Development Amendments, 3 Major Conditional Uses and 3 Miscellaneous Petitions
- ✓ The GIS Division provided support for Hurricane Irma with mapping of Rapid Impact Assessment and Debris Clearing
- ✓ The GIS Division developed Address Plans for 9 projects which resulted in the creation of and incorporations of 1,272 new addresses into the City’s databases
- ✓ The GIS Division developed a mobile web map for the use on tablets and smart phones for the 2018 Honda Classic
- ✓ GIS developed a mobile App for Employee Reporting as an update to the past WOW program
- ✓ Development Compliance reviewed over 2,850 building permits for consistency and accuracy with the specific Development Orders.
- ✓ GIS completed the Local Update of Census Addresses (LUCA) for the 2020 Decennial Census

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	2,850	2,900
✚ Maintain a sign-off process of the City’s major development projects for close out of project	3	4	5

# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

### 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	140	150	155
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### Efficiency Measures:

✚ Average number of days to fill requests	1.88	1.64	1.40
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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	120	110	130
✚ Liquor Licenses Processed	20	15	20
✚ Zoning Confirmation Letters Processed	34	50	55
✚ Special Event Applications Processed	70	75	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	80%	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 2017	Estimated FY 2018	Projected FY 2019
✚ % 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	70%	75%	80%
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### Efficiency Measures:

✚ % of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days	92%	95%	97%
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**Service Level Objective:** Provide an enterprise GIS system for the city, allowing for an increase in efficiency and access by all departments within the city and a centralized location for spatial and geographic information to reside.

### Outputs:

✚ Total number of approved development projects integrated into the City's GIS database	4	5	6
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### Effectiveness Measures:

✚ Number of Planning and Zoning employees trained on all software applications relative to Planning and Zoning	16	17	18
✚ Process all GIS service requests within five (5) working days	95%	97%	98%

# GENERAL GOVERNMENT

## PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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)	1	1	2
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For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# PUBLIC SAFETY



# PUBLIC SAFETY

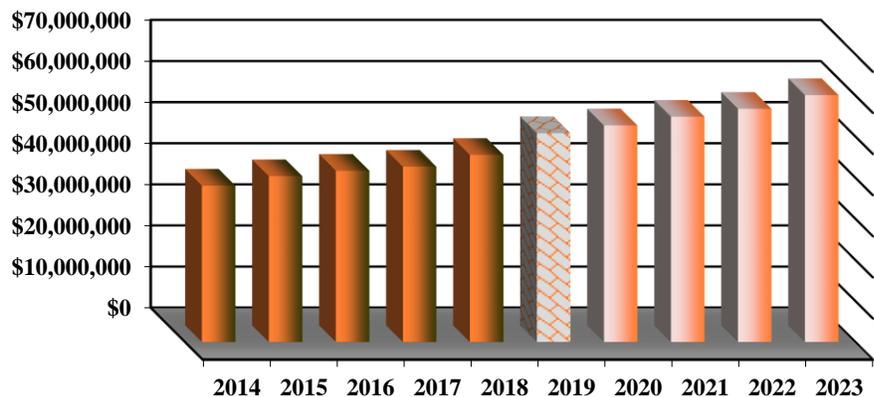
## DEPARTMENTAL HIGHLIGHTS FOR FY 2019

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
<b>Police</b>				
Administration/ Investigations	45	\$6,556,893	-	-
Dispatch Services	36	3,900,969	-	-
Field Operations	102	16,712,459	-	-
Training	-	-	8,000	-
Police Impact	-	-	-	425,000
<b>Fire Rescue</b>				
Administration	12	2,684,112	-	-
Life Safety	8	862,782	-	-
Emergency Services	114	21,754,465	-	-
Fire Impact	-	-	-	-
<b>TOTAL</b>	<b>317</b>	<b>\$52,471,680</b>	<b>\$8,000</b>	<b>\$425,000</b>

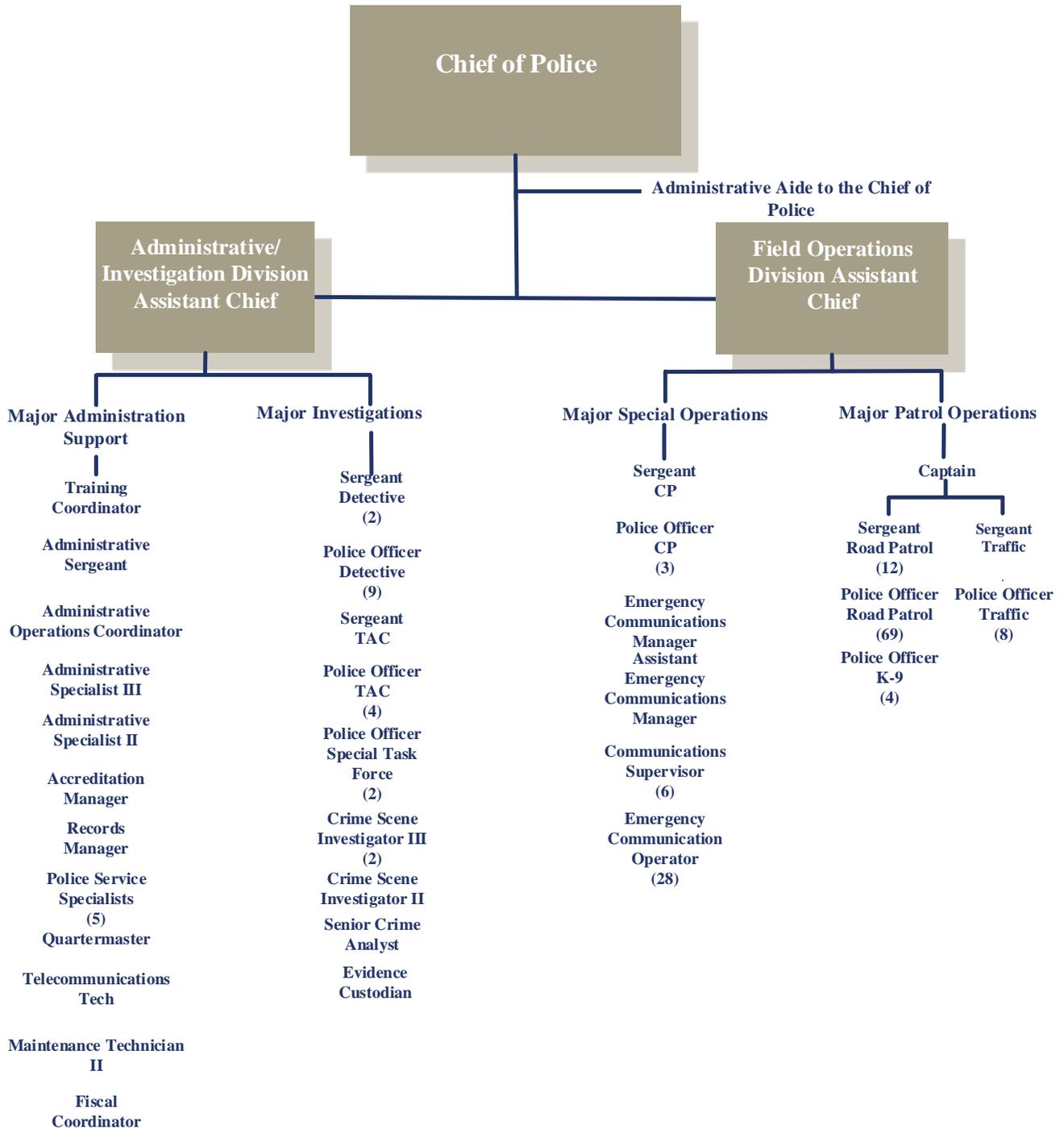
## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

The graph below shows expenditure analysis over a 10-year period for Public Safety operating expenditures in the General Fund. The first four years (2014 – 2017) show actual expenditures. Year five (2018) is an estimated actual amount. Year six (2019) reflects the current budgeted amount and years seven through ten (2020 – 2023) are projected figures.

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



**POLICE**



# PUBLIC SAFETY

## POLICE (CONTINUED)

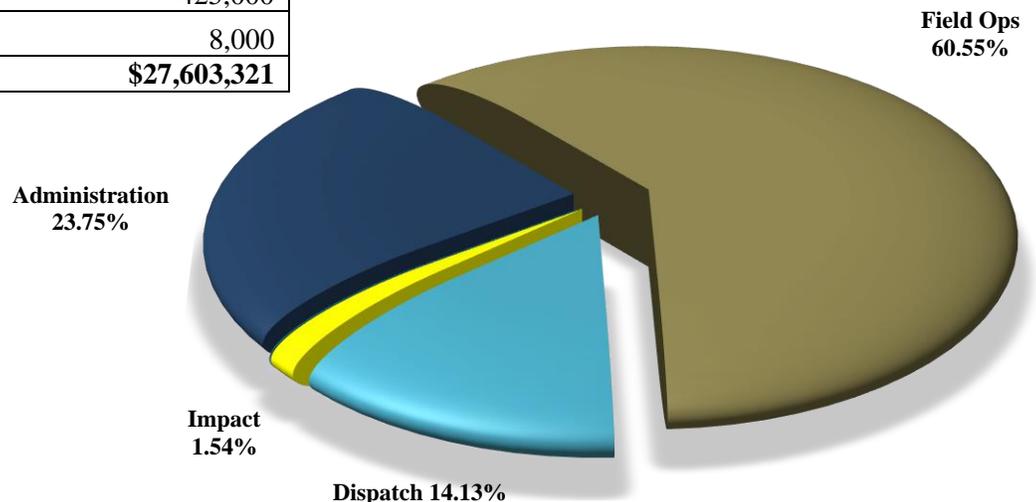
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three Divisions: Administrative/Investigation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

<b>Division/Fund</b>	<b>Approved Budget FY 2019</b>
Administration/ Investigations	\$6,556,893
Dispatch	3,900,969
Field Operations	16,712,459
<b>Subtotal General Fund</b>	<b>\$27,170,321</b>
Police Impact	425,000
Police Training	8,000
<b>Total</b>	<b>\$27,603,321</b>



# PUBLIC SAFETY

## POLICE (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	19,515,014	19,599,101	21,098,433	21,098,433	23,783,629
Other Operating	2,488,807	2,610,747	2,321,655	3,009,412	3,053,692
Subtotal Operating	\$ 22,003,821	\$ 22,209,848	\$ 23,420,088	\$ 24,107,845	\$ 26,837,321
Capital	2,646,457	1,574,627	1,320,633	1,324,364	631,750
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Other Uses	103,244	145,953	129,064	280,734	134,250
<b>Total</b>	<b>\$ 24,753,522</b>	<b>\$ 23,930,428</b>	<b>\$ 24,869,785</b>	<b>\$ 25,712,943</b>	<b>\$ 27,603,321</b>

### BUDGET HIGHLIGHTS

The Police Department's operating budget of \$26,837,321 reflects a 11.60% increase from the 2018 fiscal year adopted operating budget of \$24,048,830. This increase is due in large part to the new position request for six new officers and one Police Services Specialist. This amount excludes capital of \$631,750 and \$134,250 set aside for aid to government agencies for the radio consortium.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
168	176	0	0	0	7	183

# PUBLIC SAFETY

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## POLICE (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Hosted the 2018 Florida Association of Police Explorers annual competition where 27 explorer posts from law enforcement agencies around the state attended. Our explorers achieved first place overall in the scenario competitions as well as the pistol competition.
- ✓ Coordinated all law enforcement operations at the 2017 Honda Classic Golf Tournament where 224,000 spectators attended the week-long event.
- ✓ Officers conducted 98 Crime Prevention Through Environmental Design (CPTED) preliminary plan reviews, 221 building permit plan reviews, attended 170 Development Review Committee meetings, and conducted 144 site inspections on permit requests from City Hall.
- ✓ Officers were heavily involved in the “Tip-a-Cop” fundraising event for the Special Olympics Law Enforcement Torch Run. A total of \$10,000 was raised in four hours at the PGA Boulevard Duffy’s, which directly benefitted the Special Olympics.
- ✓ CIU Officers, in partnership with former NBA All Star Players, coordinated and operated the third annual Ball Stars Youth Basketball Camp at Palm Beach Gardens High School. During the week-long camp, coaching staff and mentors trained and educated approximately 150 children ranging in age from 8-17 years old.
- ✓ Two new canines completed patrol and detection schools and are currently deployed in the field.
- ✓ The City was able to acquire an area for a new canine training facility. This facility will enhance canine agility, conditioning and search capabilities.
- ✓ Agency field training officers were responsible for training 23 new officers.
- ✓ Responded to 38,972 calls for service and handled 171,635 incidents involving police action (calendar year 2017).
- ✓ The Traffic Unit took 1<sup>st</sup> place in the statewide Traffic Safety Challenge in partnership with FDOT and the National Highway Traffic Safety Administration.
- ✓ The Traffic Unit conducted 52 traffic enforcement initiatives addressing citizens’ concerns.
- ✓ The Traffic Unit certified two officers in Child Restraint/Safety Seat Installation.
- ✓ NorthCom staff processed 352,120 calls for service/events and received 68,239 9-1-1 calls in 2017.
- ✓ Two emergency communications supervisors were deployed to Marathon Key to supplement and support the staff of the Monroe County Sheriff’s Office, as part of recovery efforts from Hurricane Irma.
- ✓ Installed a full access control system in the Youth Enrichment Center to provide a more secure environment by protecting all exterior classroom doors with card readers.
- ✓ Installed a 180’ public safety two-way radio monopole and radio shelter at Lake Catherine, thereby eliminating the ongoing rental cost from the previous radio monopole. This provided a cost savings of over \$42,000 per year in rental expenses.
- ✓ Initiated pre-construction design for the access control, security cameras, security alarm system and phone system for the new Sandhill Crane Golf Clubhouse.
- ✓ Completed major upgrades to the secured police parking lot area, including redesign of two new gates and two new gate operators. Added Sunpass readers for secure entry into the lot.
- ✓ Trained all sworn officers in tactical casualty care training in response to the increase in active shooter incidents. Officers were trained in application of tourniquets and other stop-the-bleed techniques directly related to active shooter and combat care. This training was funded by a grant from the Florida Department of Health and forfeiture funds.

# PUBLIC SAFETY

## POLICE (CONTINUED)

- ✓ Conducted a 10-hour training block for all sworn personnel on peace officer pre-escalation and de-escalation training, which focused on identifying and applying justice-based policing concepts to organizational and community problems, as well as verbal techniques for diffusing all types of non-lethal encounters.
- ✓ Hired a part-time background investigator and a part-time quartermaster.
- ✓ Processed and hired 19 new police officers, one crime scene investigator and two emergency communications officers.

## FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	90,695	83,223	80,000
✚ Total number of foot patrols	14,319	10,707	10,000
✚ Attend community meetings	26	27	27

*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	143	160	165
✚ Homeland Security checks conducted	14,465	11,240	11,000
✚ Problem oriented projects to address criminal activity within patrol beats	22	12	10
✚ Total number of people accessing police reports and other neighborhood information provided via Internet (P2C) (*includes all agencies)	31,256	18,000	18,000

# PUBLIC SAFETY

## POLICE (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

### Effectiveness Measures:

✚ Stolen vehicle recovery rate (Rate reflects the total number of vehicles stolen in the City and recovered in the City.)	66%	59%	60%
✚ Person crimes clearance rate	40%	49%	40%
✚ Property crimes clearance rate	16%	17%	16%
✚ Crime Prevention Through Environmental Design (CPTED) reviews conducted	633	833	916
✚ Number of arrests	1,413	1,679	1,600

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

### Outputs:

✚ Number of incidents	177,947	160,156	160,000
✚ Number of calls for service	40,423	34,877	32,000
✚ Property and evidence items collected	5,058	6,000	6,100

### Efficiency Measures:

✚ Average response to emergency calls (shown in min. and seconds)			
• Time call received, until it is dispatched	1:22	1:15	1:10
• Time officer is en-route, until officer arrives at scene	4:42	4:45	4:50
• Total response time	5:59	6:00	6:00

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

### Outputs:

✚ Items processed in crime lab	1,150	1,278	1,390
✚ 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.)	213	200	210

# PUBLIC SAFETY

## POLICE (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*Effectiveness Measures:*

✚ Crime analysis strategy meetings	203	210	220
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*Efficiency Measures:*

✚ 911 calls answered within ten (10) seconds (Palm Beach County’s criteria for this measurement is 90%)	97%	97%	97%
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**Service Level Objective:** Enhance traffic safety measures and programs

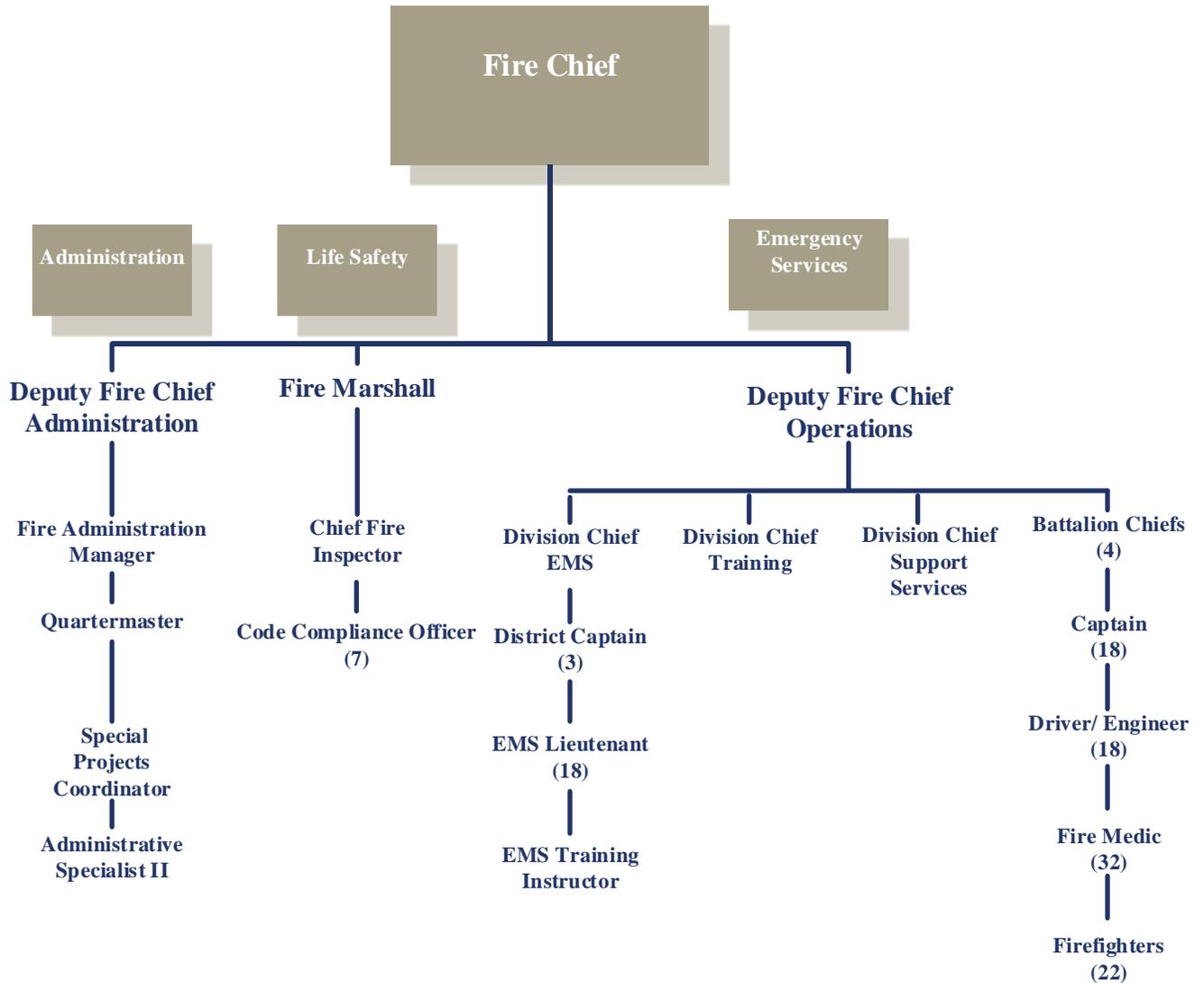
*Outputs:*

✚ Traffic safety events conducted	9	11	12
✚ Traffic-Oriented Policing (TOP) projects conducted	52	54	56

For a complete list of the City Council’s goals, please refer to pages 54 – 62.

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**FIRE RESCUE**



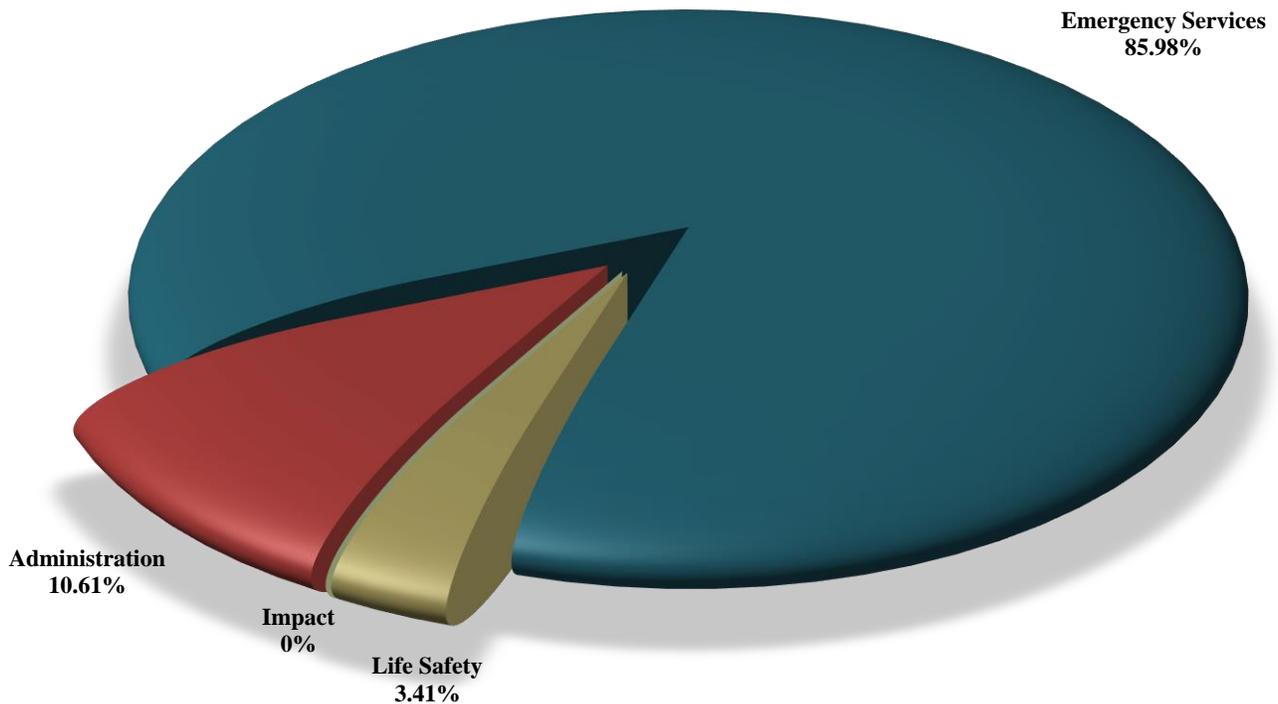
The Palm Beach Gardens Fire Rescue Department is committed to life safety through the delivery of quality, professional emergency services and community education. Palm Beach Gardens Fire Rescue is a full-service fire rescue department providing both fire and emergency medical services including advanced 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, Smoke Detector and Home Fire Escape Planning.

Division/Fund	Approved Budget FY 2019
Administration	\$2,684,112
Life Safety	862,782
Emergency Services.	21,754,465
<b>Subtotal General Fund</b>	<b>\$25,301,359</b>
Fire Impact	\$0
<b>Total</b>	<b>\$25,301,359</b>



# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	17,590,241	18,303,772	19,254,551	19,437,842	21,360,630
Other Operating	1,970,024	1,977,961	2,704,228	2,495,664	2,461,225
Subtotal Operating	\$ 19,560,265	\$ 20,281,733	\$ 21,958,779	\$ 21,933,506	\$ 23,821,855
Capital	1,730,635	2,451,498	671,764	1,482,023	260,650
Debt Service	528,547	826,347	1,188,870	1,188,870	1,218,854
Transfers	55,000	-	-	-	-
<b>Total</b>	<b>\$ 21,874,447</b>	<b>\$ 23,559,578</b>	<b>\$ 23,819,413</b>	<b>\$ 24,604,399</b>	<b>\$ 25,301,359</b>

### BUDGET HIGHLIGHTS

The Fire Department's operating budget of \$23,821,855 reflects a 8.82% increase from the 2018 fiscal year adopted operating budget of \$21,891,807. The increase in operating costs is primarily due to an increase in expected overtime costs and the addition of one new full time Division Chief of Training position added to FY 2019. This amount excludes capital of \$260,650 and \$1,218,854 for debt service.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
130	133	0	0	0	1	134

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Responded to 12,098 calls for service during 2017 calendar-year (increase of 11.6% from calendar-year 2016)
- ✓ Received Mission Lifeline: Gold Plus Award from the American Heart Association second year in a row
- ✓ Hosted the first Open House in over 10 years with an estimated turnout of over 1,000 attendees
- ✓ Hosted a “Plan Two Ways Out” drill at Paloma
- ✓ Installed 139 smoke detectors and developed 79 escape plans at The Meadows Florida
- ✓ Participated in National Stroke Awareness Month
- ✓ Completed the 2018-2023 Strategic Plan with community members and departmental personnel
- ✓ Completed renovations on the Fire Museum
- ✓ Completed renovations on the City’s first fire engine

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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 life-saving strategies and techniques during each calendar year.

**Outputs:**

<ul style="list-style-type: none"> <li>✚ Provide community education in heart attack and stroke recognition, hands-only CPR, and the use of Automated External Defibrillators (AED) (<i>Number of participants</i>)               <ul style="list-style-type: none"> <li>• Hands-Only CPR</li> <li>• AED</li> <li>• Stroke Screenings</li> </ul> </li> <li>✚ Provide opportunities for community interaction with department personnel by offering community events, school programs, and station tours (<i>Number of events</i>)               <ul style="list-style-type: none"> <li>○ Community events</li> <li>○ School programs</li> <li>○ Station tours</li> </ul> </li> </ul>	<table border="0"> <tbody> <tr> <td></td> <td style="text-align: right;">262</td> <td style="text-align: right;">275</td> <td style="text-align: right;">285</td> </tr> <tr> <td></td> <td style="text-align: right;">538</td> <td style="text-align: right;">550</td> <td style="text-align: right;">575</td> </tr> <tr> <td></td> <td style="text-align: right;">448</td> <td style="text-align: right;">475</td> <td style="text-align: right;">500</td> </tr> <tr> <td></td> <td style="text-align: right;">22</td> <td style="text-align: right;">25</td> <td style="text-align: right;">30</td> </tr> <tr> <td></td> <td style="text-align: right;">16</td> <td style="text-align: right;">18</td> <td style="text-align: right;">20</td> </tr> <tr> <td></td> <td style="text-align: right;">21</td> <td style="text-align: right;">24</td> <td style="text-align: right;">28</td> </tr> </tbody> </table>		262	275	285		538	550	575		448	475	500		22	25	30		16	18	20		21	24	28
	262	275	285																						
	538	550	575																						
	448	475	500																						
	22	25	30																						
	16	18	20																						
	21	24	28																						

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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 service areas within the City during each calendar year.

### Outputs:

✚ Maintain and improve level of service initial response times to emergency medical calls in City service areas to a reliability of 90% within 7 minutes and 10 seconds	8:31	8:00	7:30
✚ Maintain and improve level of service initial response times to moderate, high, and special risk structure fire calls in City service areas to a reliability of 90% within 7 minutes and 10 seconds	8:50	8:30	8:00
✚ Maintain and improve level of service initial response times to technical rescue calls in City service areas to a reliability of 90% within 7 minutes and 20 seconds	9:19	8:45	8:15
✚ Maintain and improve level of service initial response times to hazardous materials calls in City service areas to a reliability of 90% within 7 minutes and 45 seconds	10:47	10:00	9:00

**Service Level Objective:** Provide timely, efficient, and effective inspection services that increase the overall safety of the City's development and re-development projects during each calendar year.

### Efficiency Measures:

✚ Complete business tax receipt inspections within two (2) days of request.	100%	100%	100%
✚ Maintain number of plan reviews completed to within three (3) days.	85%	90%	90%

# PUBLIC SAFETY

## FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

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

**Outputs:**

✚ Percent completed of new pre-fire plans and updates of existing buildings assigned	75%	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	4,421	6,246	6,000
• Number of Inspectors	3	7	7

**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 during each calendar year.

**Outputs:**

✚ Average class size	22	24	24
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For a complete list of the City Council’s goals, please refer to pages 54 - 62.

# COMMUNITY SERVICES



*The City of Palm Beach Gardens, Florida*



*Operating and Capital Improvements  
Budget FY 2018/2019*

# COMMUNITY SERVICES

## DEPARTMENTAL HIGHLIGHTS FOR FY 2019

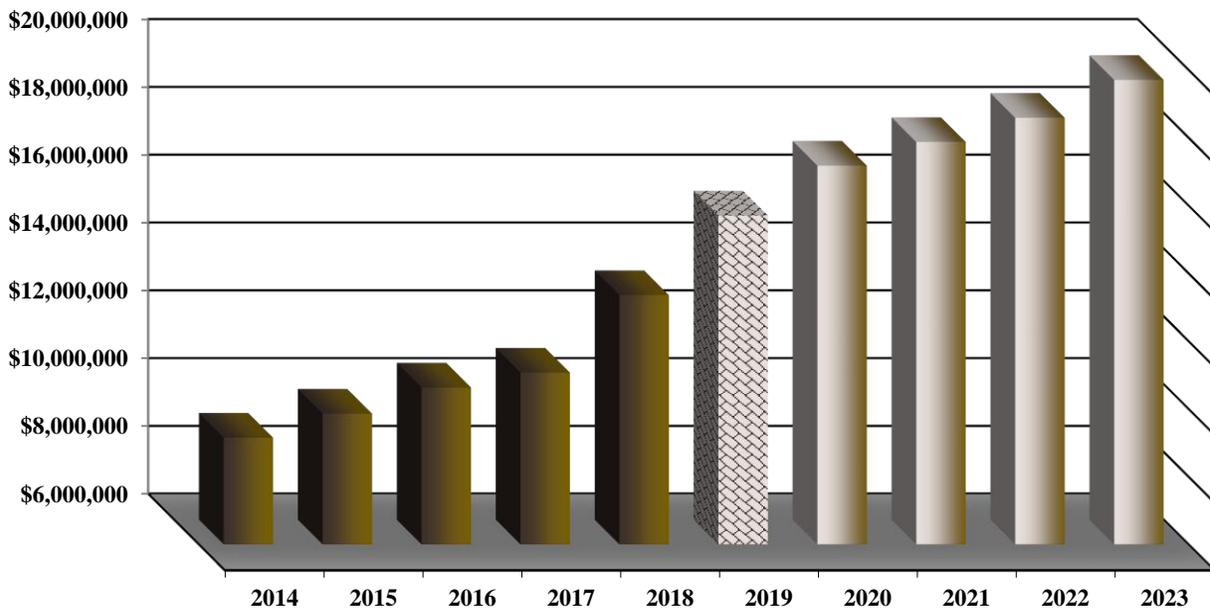
Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
<b>Public Works</b>					
Administration	5	1,413,159	-	-	-
Public Facilities	23	4,050,236	-	-	-
Stormwater/Streets	10	3,420,559	-	-	-
Public Infrastructure	-	146,000	-	-	-
Gas Tax	-	-	1,168,804	-	-
Road Impact	-	-	-	-	688,779
Capital Improvement Project Fund	-	-	-	-	-
One-Cent Sales Tax	-	-	-	-	3,344,525
Public Facilities Impact	-	-	-	-	250,000
Fleet Maintenance	11	-	-	3,427,451	-
<b>Parks and Grounds</b>	29	4,765,936	-	-	-
<b>Construction Services</b>	17	1,949,533	-	-	-
<b>Neighborhood Services</b>	10	970,796	-	-	-
<b>Golf</b>					
Administration	6	-	1,361,777	-	-
Pro Shop	-	-	-	-	-
Maintenance	3	-	1,126,178	-	-
Food & Beverage Programs	-	-	90,000	-	-
	-	-	-	-	-
<b>TOTAL</b>	<b>114</b>	<b>16,716,219</b>	<b>3,746,759</b>	<b>3,427,451</b>	<b>4,283,304</b>

# COMMUNITY SERVICES

## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

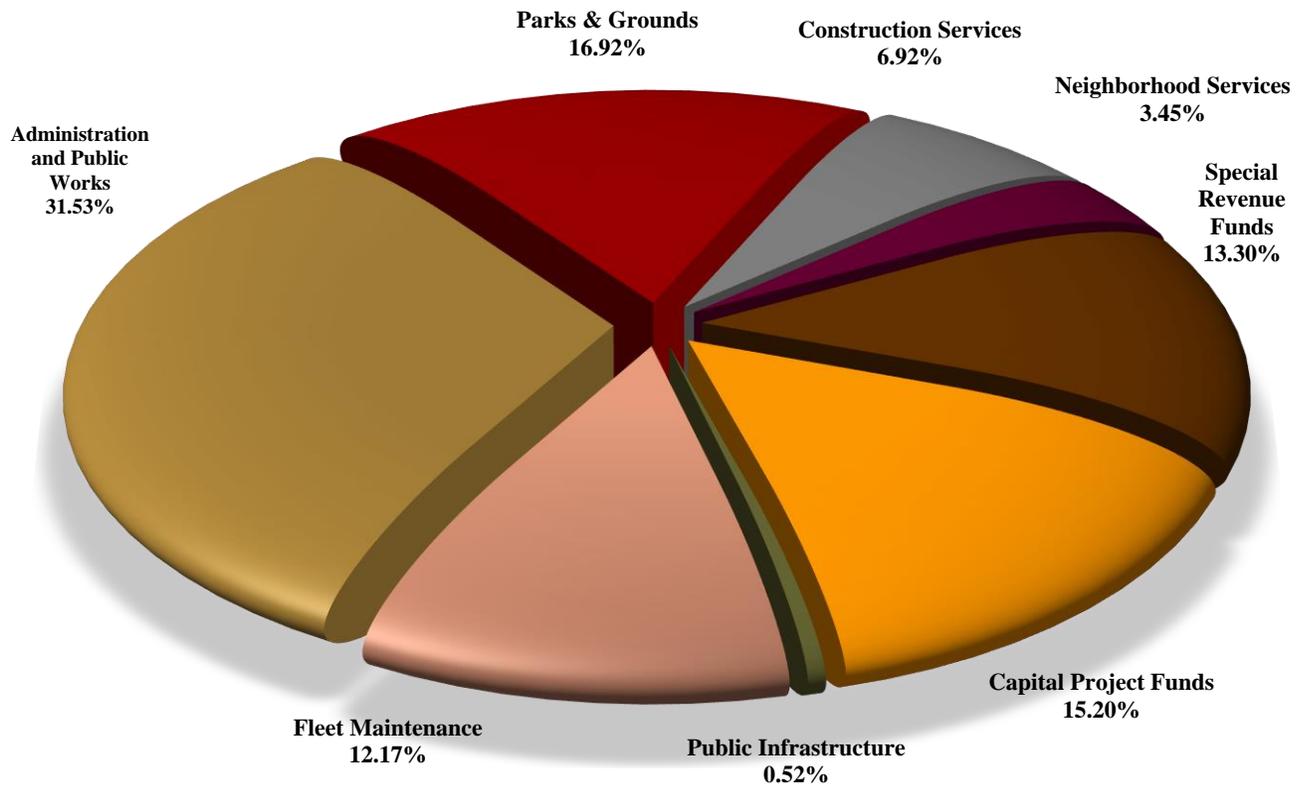
Community Services consists of the following divisions: Administration and Public Works, Parks and Grounds, Construction Services, Neighborhood Services, and Golf.

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 2014 through 2017, estimated actual amounts for 2018, adopted budget for 2019, and projected amounts for years 2020 through 2023 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 2023 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.

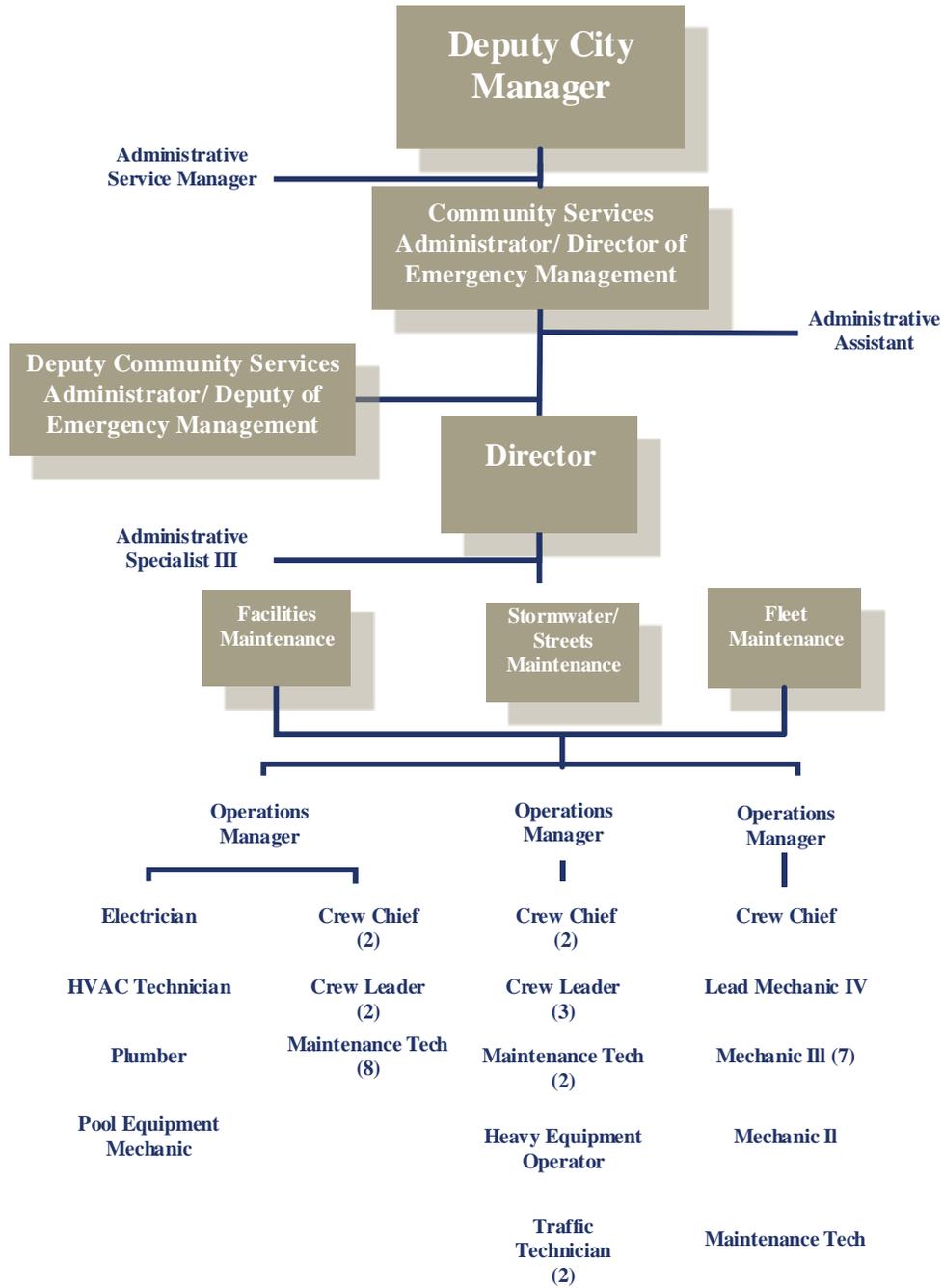
# COMMUNITY SERVICES



Department/Fund	Approved Budget FY 2019
Administration and Public Works	\$8,883,955
Parks & Grounds	4,765,936
Construction Services	1,949,533
Neighborhood Services	970,796
Public Infrastructure	146,000
<b>Subtotal General Fund</b>	<b>\$16,716,219</b>
Gas Tax	1,168,804
Golf Fund	2,577,956
<b>Subtotal Special Revenue Funds</b>	<b>\$3,746,759</b>
Road Impact	688,779
One-Cent Sales Tax	3,344,525
Public Facilities Impact	250,000
<b>Subtotal Capital Project Funds</b>	<b>\$4,283,304</b>
Fleet Maintenance	3,427,451
<b>Subtotal Internal Service Fund</b>	<b>\$3,427,451</b>
<b>Total All Funds</b>	<b>\$28,173,733</b>

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS



# COMMUNITY SERVICES

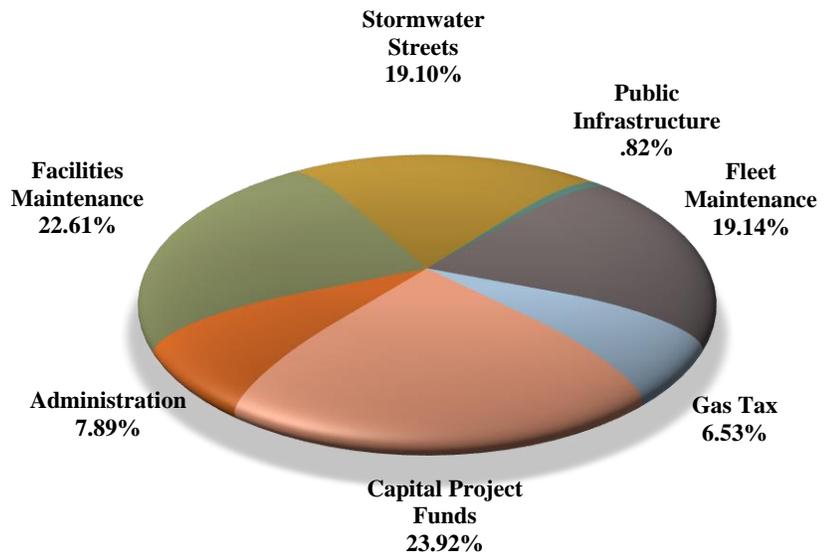
## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

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

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

Public Works is charged with the responsibility of managing, maintaining, operating, and repairing the City’s infrastructure, facilities, and related assets including easements, streets, sidewalks, street lighting, signage, traffic signs, municipal buildings, drainage control systems, stormwater conveyance canals, swales, and the municipal fleet. The Streets/Stormwater Maintenance unit provides supervision and maintenance in construction, restoration and repair of the City’s 87.5 acres of canals, 248 miles of swales for Stormwater runoff and 27 miles of the City’s Stormwater management system. The Streets/Stormwater Division 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 2019
Administration	\$1,413,159
Public Facilities	4,050,236
Stormwater/Streets	3,420,559
Public Infrastructure	146,000
<b>Subtotal General Fund</b>	<b>\$9,029,954</b>
Fleet Maintenance	3,427,451
Gas Tax	1,168,804
Road Impact	688,779
Public Facilities Impact	250,000
One-Cent Sales Tax	3,344,525
<b>Total All Funds</b>	<b>\$17,909,513</b>



# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	4,049,685	4,421,061	4,688,015	4,691,946	4,912,787
Other Operating	4,169,252	5,013,722	5,012,978	5,897,632	7,438,570
Subtotal Operating	\$ 8,218,937	\$ 9,434,783	\$ 9,700,993	\$ 10,589,578	\$ 12,351,357
Capital	2,838,779	4,758,323	15,084,490	45,826,301	1,324,800
Debt Service	-	62,720	3,415,525	3,574,077	3,544,577
Transfers	690,660	694,320	687,883	687,883	688,779
<b>Total</b>	<b>\$ 11,748,376</b>	<b>\$ 14,950,146</b>	<b>\$ 28,888,891</b>	<b>\$ 60,677,839</b>	<b>\$ 17,909,513</b>

### BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$17,909,513 reflects an increase of 6.89% from the fiscal year 2018 adopted budget of \$16,755,020. 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 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
46	48	(1)	0	0	3	50

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Added 8 high-efficiency electric vehicles to fleet – Code Compliance Officers and Fire Inspectors
- ✓ Added five charging stations at City Hall for electric vehicles
- ✓ Instituted a vehicle leasing program for all City vehicles
- ✓ Online auction services from October 2017 to September 2018 generated approximately \$175,000
- ✓ Achieved ASE Blue Seal of Excellence sponsored by the National Institute for Automotive Service Excellence for the thirteenth 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-one government fleet organizations in Florida to earn this designation.
- ✓ Solicited, negotiated, and exacted a contract with Waste Management
- ✓ Executed water testing, treatment and service agreement for our Water Management System (Chill Loop System), which includes City Hall, EOC and the Police Department
- ✓ Installed AFA Security and Monitoring Mobile app to help monitor and provide quick access to place systems on test mode for routine maintenance and inspections
- ✓ Encompassed Sandhill Crane Golf Clubhouse components into our existing service agreements (AFA, Thyssenkrupp, etc.).
- ✓ Painted exteriors of Lake Catherine and PGA Park Community Buildings
- ✓ Painted interior of Mirasol Park, CareHere, and BRRRC Bullpen area
- ✓ Received 2018 Annual Fire Sprinkler Inspection Certification by having all fire sprinkler deficiencies rectified and completed effective February 28, 2018
- ✓ Crew Chiefs obtained certificate of completion in Supervision in Government; two additional employees obtained re-certification in Aquatic Facility Operator
- ✓ Procurement, delivery, and installation of three (3) generators from Wisconsin to their respective locations: Riverside Youth Enrichment Center, Sandhill Crane Golf Clubhouse, and the Police Department
- ✓ Completed re-roof at Burns Road Community Center
- ✓ Installed 3 pool pump motors at the Aquatics Center
- ✓ Enhanced security by replacement of Riverside interior doors and installation of a card reader system
- ✓ Completed the installation of an artistic bus shelter
- ✓ Continued the City's Sustainability Program by replacing Lake Catherine Park Lot Lights to LED, as well as throughout the city
- ✓ Continued the City's resurfacing program with paving Sandalwood Circle, Sandalwood Drive, Meridian Way North & South, Holly Drive from I-95 to Gardenia Drive, Carnation Circle North & South, Seagrape Way, Spruce Lane, Juniper Lane, as well as parking lots (PGA Park, Riverside and Golf East Parking Lot)
- ✓ Continued implementation of mosquito monitoring, surveillance, trapping and larvae control program, to include Bay Hill Preserve and Sandhill Crane Golf Course
- ✓ New ADA installation and pedestrian crosswalk installation located at Fire Tree Drive and Gardens East Drive, Lighthouse Drive and Gardens East Drive, Meridian Way and Gardens East Drive, and Lighthouse Drive and entrance to Plaza shopping area
- ✓ Dredged and re-established maintenance platform on Honeysuckle Canal

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

- ✓ Installed new storm drain infrastructure system on SE corner of Gardens Parkway and Alt AIA
- ✓ Installed new speed and traffic monitoring systems on Gardens East Drive, 117<sup>th</sup> Court, Shady Lakes Drive, and MacArthur Boulevard, which reports average speeds and traffic volumes; Installed one (1) new school flashing system on MacArthur Boulevard and pedestrian crosswalk device on Holly Drive
- ✓ Established lighting agreement with FPL for LED Streetlight Conversion (of all City street lights)

## FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	297	200	185
✚ Maintain street signs for traffic safety and way-finding annually	1,814	1,950	2,100

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

**Outputs:**

✚ School flashing systems installed	0	2	4
✚ Pedestrian actuated crosswalk systems installed	0	1	2
✚ Paving plan for fiscal year in linear miles	2.93	3.23	4
✚ Number of linear feet for striping	1,850	7,429	7,000
✚ Radar Detector Signs (New Addition)	0	6	2
✚ ADA Sidewalk Entry	0	8	6

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

**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

**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	28,600	30,600
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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	2,608	2,200	2,300
✚ Number of special projects completed	38	36	35

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

**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	111.5	111.5
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**Service Level Objective:** To implement a graffiti eradication program in cooperation with the Police Department

**Outputs:**

✚ Graffiti eradication	31	9	30
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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	267	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	128	157	227
✚ Number of vehicles less than 10 years old	191	220	7
✚ Number of vehicles less than 20 years old	232	203	25

# COMMUNITY SERVICES

## ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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.*

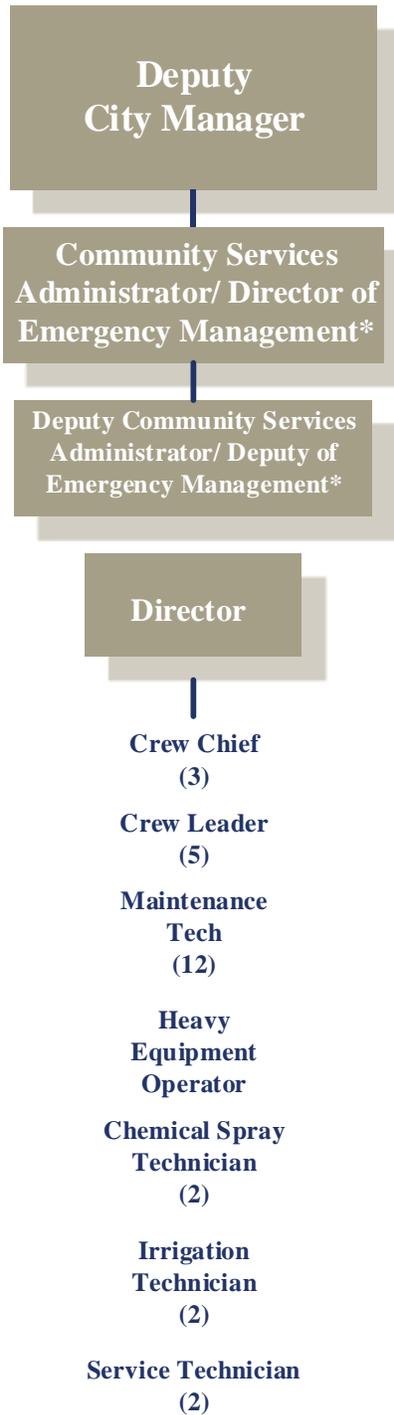
**Service Level Objective:** Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City

**Outputs:**

✚ Total miles swept:	4,003	1,989	2,400
Curbed	2,364	1,762	2,100
Non-curbed	1,639	227	300
✚ Linear feet of storm pipes repaired/replaced to include open cut, Insituform and slip lining	814	328	1,500
✚ 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	4	8
✚ Retention/detention ponds repaired	3	4	4
✚ Retention/detention ponds inspected	24	24	24
✚ Linear feet of storm drain pipes cleaned and televised	14,974	2,200	4,000
✚ Manhole Basins cleaned and inspected	33	17	15

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

## PARKS AND GROUNDS



*\*Community Services Administrator/ Director of Emergency Management and Deputy Community Services Administrator/ Deputy of Emergency Management are not additional positions. Positions are budgeted under Administration and Public Works*

# COMMUNITY SERVICES

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## *PARKS AND GROUNDS (CONTINUED)*

The Parks and Grounds Division maintains seventeen (17) City public parks with a combined area of approximately 312 acres. Within these parks, there are 41 outdoor sports fields with a combined area of 63 acres of Bermuda turf and 3.5 acres of clay, which are open to the public 24/7, apart from scheduled maintenance and safety closures. The parks maintained include Ironwood Park, Gardens Park, Lilac Park, Oaks Park, Lake Catherine Park, Lake Catherine Sportsplex, PGA National Park, Plant Drive Park, Mirasol Park, Joseph R. Russo Athletic Complex, Sandhill Crane Park, Thompson River Linear Park, Twins Park, Riverside Linear Park, Ilex Circle Park, Allamanda Gopher Tortoise Preserve, Burns Road Community Recreation Campus, and “The Gardens” North County District Park. These parks provide a wide variety of active and passive areas, as well as include a full array of amenities for all ages to enjoy.

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

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



# COMMUNITY SERVICES

## PARKS AND GROUNDS (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	1,780,803	2,068,677	2,319,994	2,319,994	2,459,210
Other Operating	1,774,855	1,455,565	1,572,993	1,903,382	2,149,226
Subtotal Operating	\$ 3,555,658	\$ 3,524,242	\$ 3,892,987	\$ 4,223,376	\$ 4,608,436
Capital	246,014	292,688	1,232,670	1,344,576	157,500
Debt Service	25,072	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 3,826,744</b>	<b>\$ 3,816,930</b>	<b>\$ 5,125,657</b>	<b>\$ 5,567,952</b>	<b>\$ 4,765,936</b>

### BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$4,765,936 reflects a decrease of 4.73% from the fiscal year 2018 adopted budget of \$5,002,475.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
25	29	0	0	0	0	29

# COMMUNITY SERVICES

## PARKS AND GROUNDS (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Commenced construction at Gardens North County District Park
- ✓ Replacement of irrigation pump stations at Burns Road East, PGA Park (submersible), Oaks Park, PGA Flyover, and Fire Station 3
- ✓ Completed shade structure replacement and commenced construction of Gardens Park concession stand project
- ✓ Completed A1A Beautification Project
- ✓ Completed resurfacing project at PGA Park and Russo Park
- ✓ Complete Lilac Park shade replacement project
- ✓ Replaced overhead netting at Lake Catherine Park
- ✓ Replaced sports field netting at Lilac Park
- ✓ Laser graded infields at PGA Park, Lake Catherine Park, Lilac baseball field, and Plant Drive softball field

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	6,681	7,681	7,500
✚ Number of special projects completed	9	9	9

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

**Outputs**

✚ Number of playground and facility inspections conducted	68	72	76
✚ Number of sports turf acres mowed	6,480	6,480	9,000
✚ Number of field preparations conducted	7,924	8,500	10,000
✚ Upgrade of signage and information to the public for parks conditions (i.e., closures, upgrades, renovations)	40	50	70



# COMMUNITY SERVICES

## PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

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

*Effectiveness Measures:*

✚ Number of acres spot sprayed	270	540	750
✚ Number of acres of field renovations	2	3	4

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

*Outputs:*

✚ Number of park permits operations support was provided	9,717	12,625	15,000
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*City Council Goal #6: To protect the natural environment through sustainable methods and practices.*

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

*Outputs:*

✚ Number of applications for the City’s “Plant-a-Tree” Program	17	19	15
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**Service Level Objective:** To ensure efficiency and functionality of the City-wide irrigation system

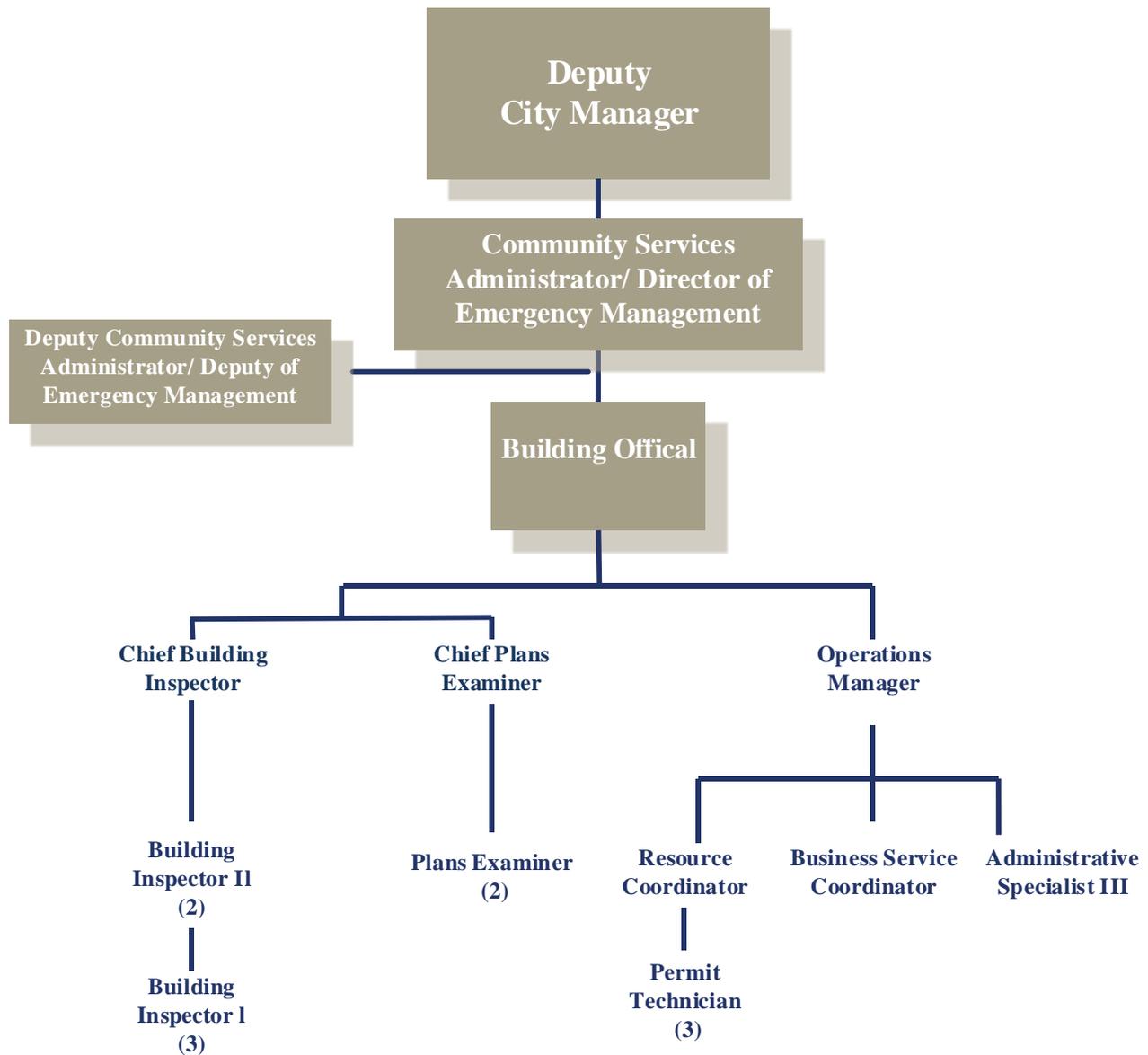
*Outputs:*

✚ Number of pump station inspections annually	1,924	2,080	2,184
✚ Number of irrigation system inspections annually	714	810	900

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# 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 Administrator/ Director of Emergency Management and Deputy Community Services Administrator/ Deputy of Emergency Management are not additional positions. Positions are budgeted under Administration and Public Works*

# COMMUNITY SERVICES

## CONSTRUCTION SERVICES (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	1,327,488	1,515,351	1,593,615	1,593,615	1,733,801
Other Operating	112,938	100,172	130,851	268,384	215,732
Subtotal Operating	\$ 1,440,426	\$ 1,615,523	\$ 1,724,466	\$ 1,861,999	\$ 1,949,533
Capital	63,510	4,151	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,503,936</b>	<b>\$ 1,619,674</b>	<b>\$ 1,724,466</b>	<b>\$ 1,861,999</b>	<b>\$ 1,949,533</b>

### BUDGET HIGHLIGHTS

The Construction Services budget of \$1,949,533 represents a 4.70% increase from the 2018 adopted budget of \$1,861,999. This is due in part to one new permit technician position approved in the 2019 budget.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
16	16	0	0	0	1	17

# COMMUNITY SERVICES

## CONSTRUCTION SERVICES (CONTINUED)

### FISCAL YEAR 2018 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
- ✓ Continuing to streamline the business tax process to increase compliance

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

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

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

**Outputs:**

✚ Number of Building Permits issued	9,976	10,263	10,550
-------------------------------------	-------	--------	--------

**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	34%	33%	35%
✚ Percentage of permits issued in two (2) business days	2%	2%	2%
✚ Percentage of permits issued in five (5) business days	12%	13%	12%
✚ Percentage of permits issued in 10 business days	20%	21%	22%
✚ Percentage of permits issued in 20 business days	18%	19%	20%
✚ Percentage of permits issued > 20 business days	14%	12%	9%

# COMMUNITY SERVICES

## CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

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

*Outputs:*

✚ Total number of inspections	24,397	25,220	26,043
-------------------------------	--------	--------	--------

*Efficiency Measures:*

✚ Average number of inspections per inspector per day	15	16	17
---	----	----	----

**Service Level Objective:** Increase levels of service in the ever-changing industry through seminars and training

*Efficiency Measures:*

✚ Continuing education hours attended by personnel	190	212	240
✚ Avg. number of certifications per personnel (max 5)	4	4.5	5

**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	1,159	1,200	1,250
---	-------	-------	-------

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

*Outputs:*

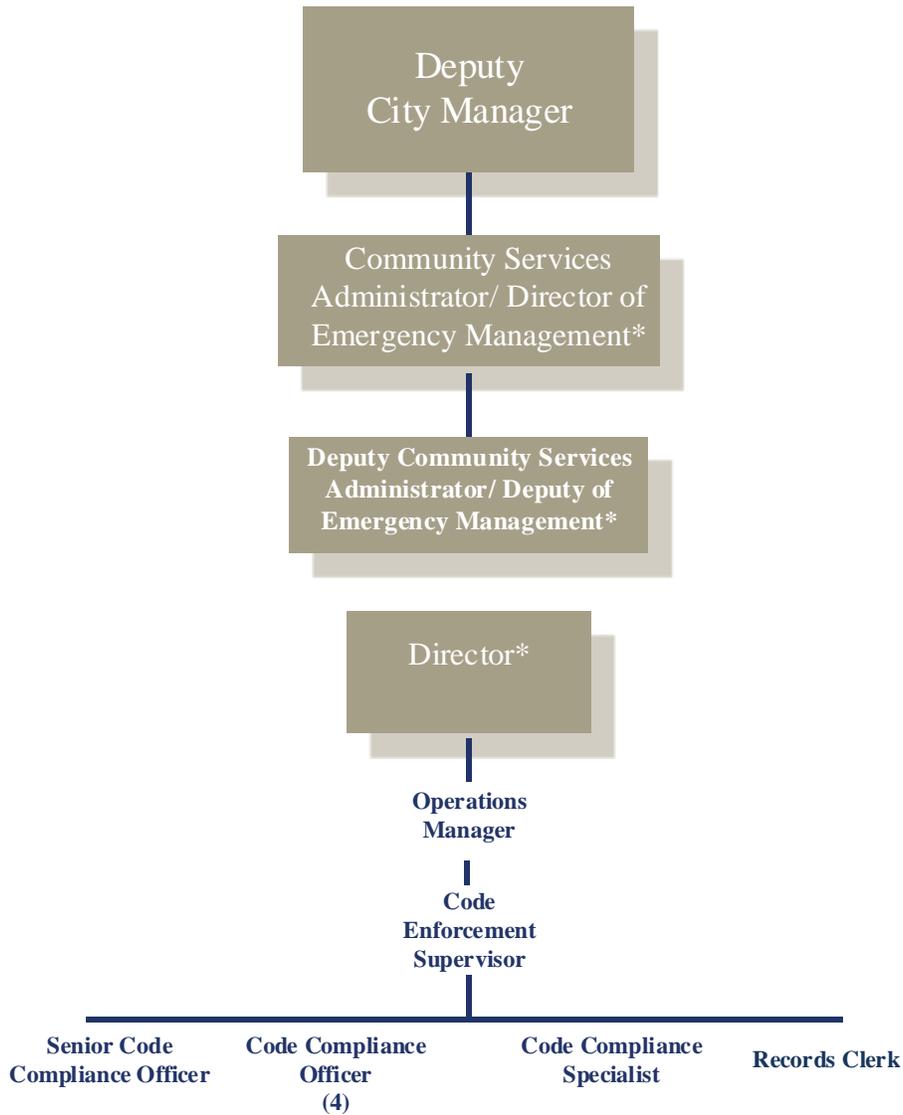
✚ Total number of new business applications	545	590	639
✚ Total number of delinquent businesses	154	166	179

For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# COMMUNITY SERVICES

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## NEIGHBORHOOD SERVICES



*\* Community Services Administrator/ Director of Emergency Management and Deputy Community Services Administrator/ Deputy of Emergency Management are not additional positions. Positions are budgeted under Administration and Public Works.*

# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

Building upon the City’s philosophy of community-oriented code compliance, the Neighborhood Services Division focuses 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 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	647,693	740,146	765,815	765,815	841,004
Other Operating	80,334	86,368	108,417	137,812	129,792
Subtotal Operating	\$ 728,027	\$ 826,514	\$ 874,232	\$ 903,627	\$ 970,796
Capital	1,254	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 729,281</b>	<b>\$ 826,514</b>	<b>\$ 874,232</b>	<b>\$ 903,627</b>	<b>\$ 970,796</b>

### BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$970,796 reflects an increase of 7.43% from the fiscal year 2018 adopted budget of \$903,627 and is due, in part, to a new records clerk position approved in the 2019 budget.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
9	9	0	0	0	1	10

# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Increased relationship building with businesses to increase compliance with business taxes.
- ✓ Reduced the number of properties with long-standing liens through fine reduction procedures.
- ✓ Communicated with residents via the *Signature City Magazine*.
- ✓ Increased partnership with businesses and residents by identifying compliance solutions through the Community Action Support Team (CAST) Program.

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	340	310	325
--	-----	-----	-----

**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	208	165	165
---	-----	-----	-----

# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	102	116	110
---	-----	-----	-----

*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	34	35	35
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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	934	886	890
---	-----	-----	-----

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

**Efficiency Measures:**

✚ Number of complaints received	1,293	1,230	1,250
✚ Number of complaints resolved	1,325	1,213	1,250

# COMMUNITY SERVICES

## NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

**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	0	1
----------------------------	---	---	---

*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
--	---	---	---

**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	1	1	1
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For a complete list of the City Council’s Goals, please refer to pages 54 – 62.

# COMMUNITY SERVICES



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

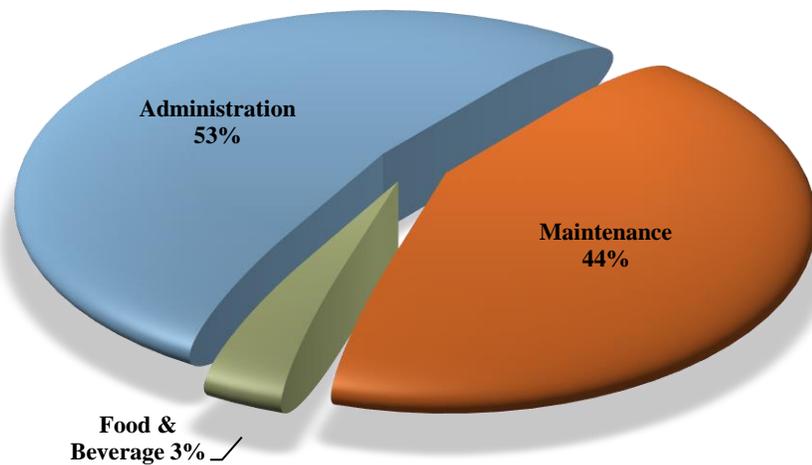
# COMMUNITY SERVICES

## GOLF (CONTINUED)

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

Each year, the Golf Course hosts a variety of tournaments including the Mayor’s Veterans Classic, which raises money for the local Veterans Administration Medical Center. The course serves as host to many other internal and external tournaments and activities for fundraising for local charities and organizations.

The Golf division consists of five sections of operation: Administration, Pro Shop, Maintenance, Programs and Food & Beverage Operations. Administration is responsible for the overall management of the golf course’s day-to-day operations, marketing, personnel, budgeting, and long-term planning. The golf shop’s functions include providing tee time reservations; retail sales for golf related items; starter and player assistance; golf cart and bag assistance; clinics and private lesson registration and payment; and organization of leagues and tournaments. The Maintenance section is responsible for all grounds and turf maintenance; equipment maintenance and repair; irrigation and all chemical applications to keep the course in the best playing condition possible. The Program section is responsible for managing all golf related activities including lessons, leagues, and tournament planning. Food and Beverage operations began with the completion of the clubhouse and will continue next fiscal year with increased programming and marketing to the local communities. The Dancing Crane has spent the last several months building relationships with residents and private communities that surround our facility. The restaurant has seen increased use of the facility by the Acreage and Loxahatchee communities and has seen an increase in catering events and revenues. This section will manage the event facilities, planning and coordinating with clients, and have oversight of vendor contracts.



Division	Approved Budget FY 2018
Administration	\$1,361,777
Maintenance	1,126,178
Food & Beverage	90,000
<b>Total</b>	<b>\$2,577,956</b>

# COMMUNITY SERVICES

## GOLF (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	1,162,043	1,268,978	1,341,158	1,571,870	1,152,713
Other Operating	681,594	780,596	1,202,914	1,227,537	1,270,243
Subtotal Operating	\$ 1,843,637	\$ 2,049,574	\$ 2,544,072	\$ 2,799,407	\$ 2,422,956
Capital	16,600	2,596	228,020	332,500	155,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,860,237</b>	<b>\$ 2,052,170</b>	<b>\$ 2,772,092</b>	<b>\$ 3,131,907</b>	<b>\$ 2,577,956</b>

### BUDGET HIGHLIGHTS

The Golf budget of \$2,577,956 reflects a decrease of 17.65% over the fiscal year 2018 adopted budget of \$3,130,956. This is due, in part, to the transfer of two staff positions to the Leisure Services division.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
13	11	(2)	0	0	0	9



# COMMUNITY SERVICES

## GOLF (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Served over 40,000 rounds of golf
- ✓ Completed construction of the clubhouse and began construction on the new cart barn facilities
- ✓ Continued to host existing, and attract new, tournaments including charity events
- ✓ Held the first PGA Jr Golf League in the area with over 60 participants
- ✓ Opened for use the new Training Facility with swing analysis software and training units

### FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

*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	32	32
✚ Total green verticutting	8	8	8
✚ Total fairway aerations	1	2	2

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

**Service Level Objective:** Increase programs offered in order to increase interest at the golf course

**Outputs:**

✚ Total adult clinics offered	30	50	70
✚ Total youth clinics offered	10	24	40
✚ Total tournaments held	6	10	16

# COMMUNITY SERVICES

## GOLF (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

**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	100	150

**Service Level Objective:** Increase service levels at the golf course

*Output Measures:*

✚ Total number of patrons served in the restaurant	-	19,841	54,942
✚ Total number of catering events held at the facility	-	75	210
✚ Total number of special events held at the facility	-	6	14

For a complete list of the City Council’s Goals, please refer to pages 54 - 62.

# LEISURE SERVICES



# LEISURE SERVICES

## DEPARTMENTAL HIGHLIGHTS FOR FY 2019

Department/ Division	Personnel	General Fund	Special Revenue Fund	Capital Project Fund
<b>Recreation</b>				
Administration	6	354,913	762,285	-
Seniors	-	70,070	-	-
General Programs	4	190,579	836,225	-
Aquatics	2	217,769	364,070	-
Tennis	6	502,985	881,064	-
Youth Enrichment	12	-	1,320,185	-
Athletics	3	-	503,506	-
Sponsorships and Grants	-	-	34,900	-
Recreation Impact	-	-	-	-
<b>TOTAL</b>	<b>33</b>	<b>\$1,336,316</b>	<b>\$4,702,235</b>	<b>\$ -</b>

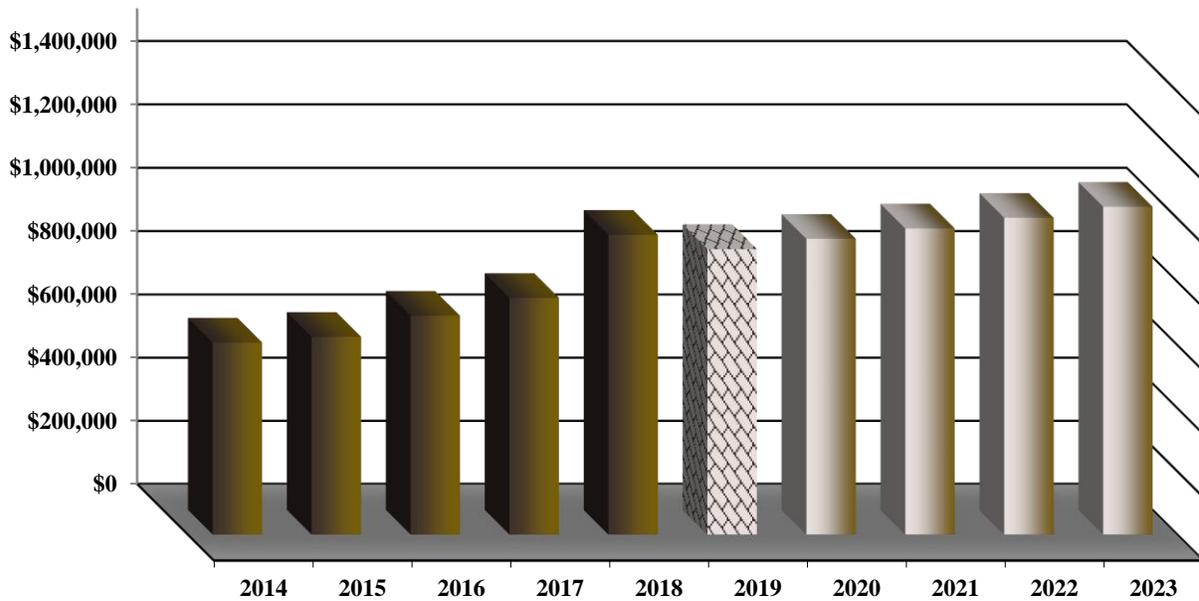


# LEISURE SERVICES

## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

For purposes of analyzing trends which affect the City’s ad valorem property tax rate, the graph below illustrates the General Fund component only of Leisure Services, i.e., Special Revenue and Capital Project Funds are excluded. Actual expenditures are shown for years 2014 through 2017, estimated actual amounts for 2018, adopted budget for 2019, and projected amounts for years 2020 through 2023 for the General Fund.

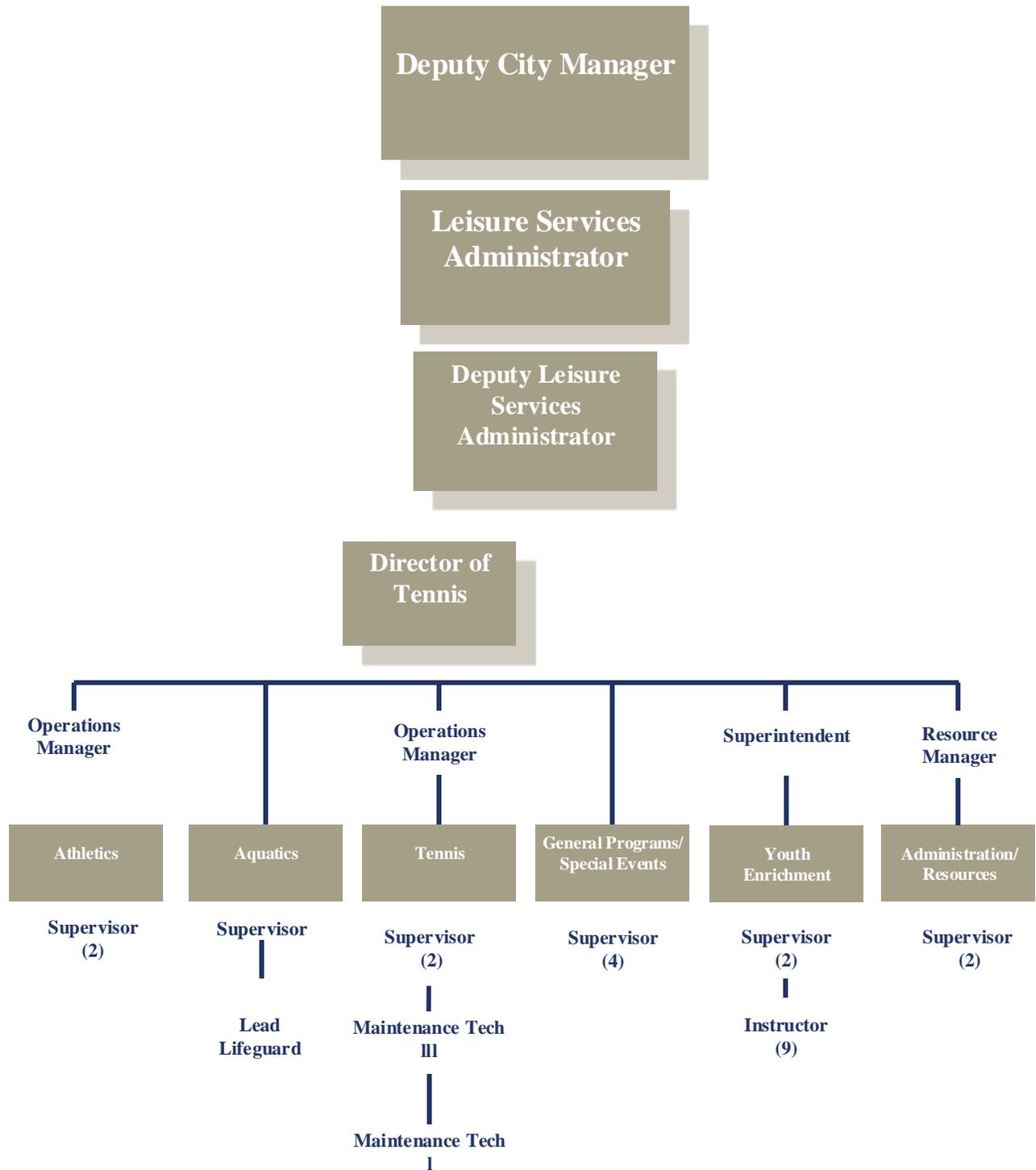
To achieve a meaningful analysis of historical expenditure trends, the following graph compares operating costs only; capital expenditures have been removed and are featured in separate sections of this book.



Leisure Services in the general fund consists of the following divisions: Recreation Administration, Seniors, General Programs, Aquatics, and Tennis.

# LEISURE SERVICES

## RECREATION



# LEISURE SERVICES

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## *LEISURE SERVICES (CONTINUED)*

The City of Palm Beach Gardens Leisure Services Department offers a wide variety of recreational activities for all age groups ranging from toddlers to senior citizens. The department 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. Administrative staff oversees all marketing efforts and assists in securing sponsorships to support division programming. In addition, scanning and maintaining of all department records are overseen.

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.

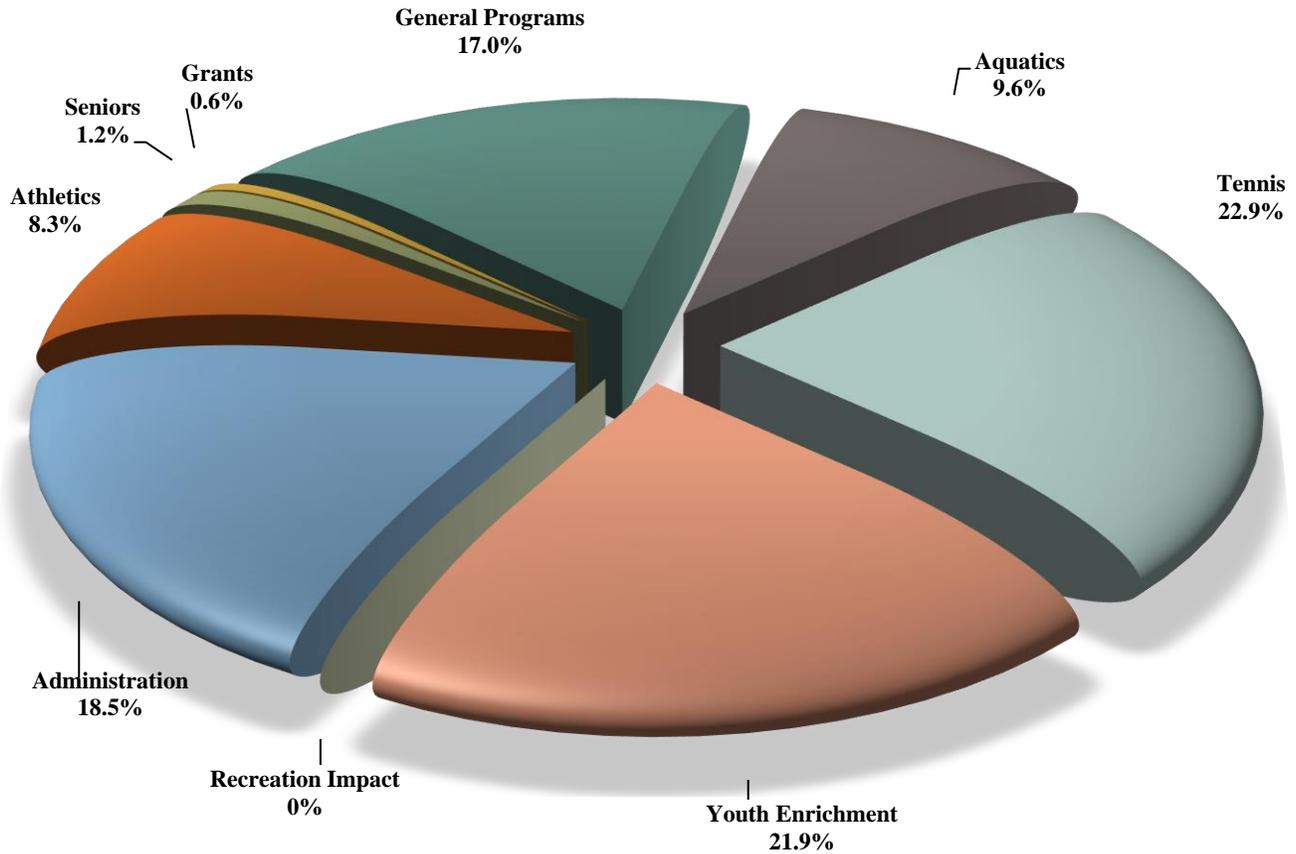
The Tennis Center is a 2014 USTA National Outstanding Facility recipient. It is a premier community public facility with eighteen hydro-grid clay courts offering year-round programming for all ages and abilities. The Center hosts many programs, leagues and tournaments in addition to private lessons and 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. Ground breaking for the new clubhouse is slated in the fall of 2018.

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.

# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)



Division/Fund	Approved Budget FY 2019
Administration	\$357,913
Seniors	70,070
General Programs	190,579
Aquatics	217,769
Tennis	502,985
<b>Subtotal General Fund</b>	<b>\$1,336,316</b>
Administration	762,285
Athletics	503,506
General Programs	836,225
Aquatics	364,070
Tennis	881,064
Youth Enrichment	1,320,185
Sponsorships and Grants	34,900
<b>Subtotal Special Revenue Fund</b>	<b>\$4,702,234</b>
Recreation Impact	-
<b>Total All Funds</b>	<b>\$6,038,550</b>

# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)

### BUDGET SUMMARY

Expenditure Category	Actual FY 2016	Actual FY 2017	Estimated Actual FY 2018	Amended Budget FY 2018	Adopted Budget FY 2019
Personnel	3,103,039	3,622,089	3,790,719	3,798,267	4,167,753
Other Operating	1,261,904	1,182,047	1,489,716	1,475,945	1,438,297
Subtotal Operating	\$ 4,364,943	\$ 4,804,136	\$ 5,280,435	\$ 5,274,212	\$ 5,606,050
Capital	2,806,940	4,296,819	3,204,689	3,301,038	432,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 7,171,883</b>	<b>\$ 9,100,955</b>	<b>\$ 8,485,124</b>	<b>\$ 8,575,250</b>	<b>\$ 6,038,550</b>

### BUDGET HIGHLIGHTS

The Recreation budget of \$6,038,550 reflects an increase of 4.92% from the fiscal year 2018 adopted budget of \$5,755,612. This is primarily due to the transfer in of one net new position from the golf course.

### PERSONNEL SUMMARY

FY 2017	FY 2018	Transfers	Reclassifications	Positions Eliminated	New Requests	Adopted FY 2019
30	32	2	0	(1)	0	33

# LEISURE SERVICES

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## LEISURE SERVICES (CONTINUED)

### FISCAL YEAR 2018 SERVICE LEVEL ACCOMPLISHMENTS

#### Aquatics Division

- ✓ World's Largest Swim Lesson had 112 participants
- ✓ Hosted Recreational swim meet with 240 participants
- ✓ Hosted 8 water polo matches with 192 participants
- ✓ The pool admissions increased 100%
- ✓ Opened a snack shack on the pool deck to make refreshments and pool necessities easily accessible to our patrons
- ✓ Instructed 8 children with special needs in our adaptive aquatics program

#### Tennis Division

- ✓ Hosted the Kick-Off Cup Tri-Level Team Tournament for the third year
- ✓ Nominated for outstanding organization Award 2018
- ✓ Nominated for Merit Award 2018
- ✓ Nominated for diversity award 2018
- ✓ Won FRPA showcase award 2017-2018
- ✓ Won USTA Distinguished Tennis Facility award
- ✓ Hosted a National USTA Les Grande Dames tournament over 150 ladies
- ✓ Hosting Little Mo's for the 5<sup>th</sup> year
- ✓ Continue to arrange tennis classes for PBC Parks and Recreation special needs
- ✓ Third year running Jamie's Angels, special needs tennis
- ✓ Added Love Serving Autism for kids and Adults, offered weekly
- ✓ Hosting the first ever USTA Red Ball Challenge for kids and adult's w/autism spectrum Disorders
- ✓ Hosted 9 USTA tournaments
- ✓ Added working women's Sunday USTA league
- ✓ Added 4 summer queens' teams
- ✓ Increased to 9 ladies senior league
- ✓ Added a 9.0 USTA summer team
- ✓ Increase ladies' teams to 14 teams, largest in PBC
- ✓ Increased shop revenue by having 14 ladies team buy uniforms
- ✓ Increased to 9 men's teams
- ✓ Continue to do semi-monthly email blast to players
- ✓ Hosting ladies team kick-off
- ✓ Continue providing stringing service while generating rent
- ✓ Continue to have outside camps come to the Center for summer camp tennis
- ✓ Increased volunteer programs to cover the events and special needs classes

# LEISURE SERVICES

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## LEISURE SERVICES (CONTINUED)

### Tennis Division (Continued)

- ✓ Trained & visited wheelchair tennis program, applying for USTA grants
- ✓ Added a summer doubles strategy class
- ✓ Staff 11 tennis teaching pros (independent contractors)
- ✓ Maintained retail option for tennis center participants to include snacks, retail, racquets and balls

### General Programs

- ✓ Produced two indoor yard sales
- ✓ Hosted 34<sup>th</sup> Annual Holiday Bazaar
- ✓ Hosted Memorial Day and Veterans Day events
- ✓ Provided School's Out Camp to 1044 participants
- ✓ Provided Summer Camp to 1737 participants
- ✓ Produced Daddy Daughter Date Night
- ✓ Held the 4<sup>th</sup> Annual Art Exhibition and Silent Auction for RYEC with a profit of \$2300
- ✓ Held a concert on the plaza with the Youth Orchestra of Palm Beach County as part of the BallenIsles Charities Foundation, Inc. grant program
- ✓ Held new event "Sounds of the City Concert" premiered with Tribute Band, Solid Brass with more than 250 attendees
- ✓ GardensArt expanded its rotating exhibitions to Sandhill Crane Golf Clubhouse and the Dancing Crane Restaurant
- ✓ Offered very successful new cooking classes modeled after television show Chopped, Jr.
- ✓ Dance competition teams won 2 first place trophies and an elite gold
- ✓ PBG Dance program had 196 participants
- ✓ Cultural Arts camps had 336 campers
- ✓ Gardens GreenMarket added extra seating for patrons
- ✓ Introduced new musical entertainment for the enjoyment of our patrons
- ✓ Offered new vendors with vegan, Thai and Cajun food options
- ✓ Continues to draw crowds of 3,000 plus weekly shoppers
- ✓ Fall Festival had 4,000 plus attendees
- ✓ Fall festival continued to support the Teal Pumpkin Project which raises food allergy awareness
- ✓ Tree Lighting Festival drew a crowd of 4000 plus attendees
- ✓ Egg Hunt moved location to Klock Soccer Complex and had 3000 plus attendees
- ✓ Continued Summer Market partnership with STORE Self Storage
- ✓ Offered vendors and shoppers opportunity to sell and shop year-round
- ✓ Facilitated a CEU session for FRPA Regional Workshop on teambuilding
- ✓ Provided an events internship for a student from the University of Florida for 13 weeks

# LEISURE SERVICES

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## LEISURE SERVICES (CONTINUED)

### General Programs (Continued)

- ✓ Hosted 34<sup>th</sup> Annual Holiday Bazaar
- ✓ Increased senior club memberships to 317
- ✓ Sponsorship totals of \$75,773.

### Resources

- ✓ Reformatted the Gardens Life brochure and produced and distributed three (3) 24-28-page issue
- ✓ Produced one (1) Camp Gardens brochure in-house and distributed
- ✓ Produced 11 monthly e-newsletters
- ✓ Posted 182 marketing posts to Facebook/Twitter
- ✓ Distributed 29 press releases
- ✓ Sent 23 E-blasts to our email subscribers
- ✓ Provided training and assisted in implementing upgraded registration software
- ✓ Started utilizing Instagram as a marketing tool
- ✓ Processed 13,357 program registrations to date
- ✓ Generated \$43,078 in indoor and park pavilion rentals to date
- ✓ Scanned 124,218 to date
- ✓ Destroyed 20.5 cubic feet of records to date
- ✓ Secured \$7500 in banner sales

### Riverside Youth Enrichment Center

- ✓ Held 4<sup>th</sup> Annual Riverside Youth Enrichment Center Art Show and Auction
- ✓ Participated in the 9<sup>th</sup> year in Jumpstart Read for the Record
- ✓ Hosted Annual Thanksgiving Show at City Hall Amphitheater
- ✓ Hosted Annual VPK Graduation Ceremony at the Eissey Theater
- ✓ Added additional VPK class increasing to three classrooms
- ✓ Added a STEM program to curriculum
- ✓ Provided new 2- year old playground
- ✓ Added ten new parking spaces for staff and parents
- ✓ Converted children's library to children's media center
- ✓ Security measure of installing solid wood doors to every classroom with deadbolt locks on inside
- ✓ Security measure of installing scan readers on all exterior doors
- ✓ Security measure of adding a call box at front entrance, doors locked during day at off peak hours
- ✓ Added protection of accordion hurricane shutters

# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)

### Athletics

- ✓ Permitted sports facility use for over 4,922 PBGYAA youth participants
- ✓ Hosted 29 athletic sporting events utilizing the City’s Sports Facilities
- ✓ Provided fall, spring and summer sports camps to 2159 participants
- ✓ Programmed over 123 adult teams and 1845 adult participants
- ✓ Added two active senior programs which include a senior softball league and walking with ease class
- ✓ Issued over 11,000 permits for sports facilities
- ✓ Hosted various sports programs and practices for several areas schools including Palm Beach Gardens High School, Dwyer Highschool, 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 programing and participation through a continued partnership with Pickleball Athletic League
- ✓ Athletic events generated an estimated 3,400 hotel room nights during off-season periods in the local community
- ✓ Established a partnership with Peak Performance, a well-respected local private sports training company to generate steady revenue in an underutilized building

## FISCAL YEAR 2019 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

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

**Service Level Objective:** Provide individual and group programs that serve a diverse city population and support the sense of community within the City

### Outputs:

<ul style="list-style-type: none"> <li>✚ Operate youth camps that meet the needs of the community through a diverse offering of programs (Total # of camp registrations)</li> </ul>	4,900	6,821	7,020
<ul style="list-style-type: none"> <li>✚ Operate a recreational Swim Team for the community to target youth who are interested in wellness and competition</li> </ul>	187	404	425

# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019

✚ Develop youth participation through increased athletic activity	4,850	4,922	5,000
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### Effectiveness Measures:

✚ Expand program hours for activities that target adults aged 55+	1,404	1,500	1,500
✚ Increase partnerships with local business and community groups	25	32	35

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

### Outputs:

✚ Attend Advisory Board Meetings	4	5	5
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**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	64	70	75
✚ Number of opportunities to perform community services hours	100	102	110

**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”	4	5	3

# LEISURE SERVICES

## LEISURE SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2017	Estimated FY 2018	Projected FY 2019
✚ Continue to increase Adult Sports participation levels in City run leagues (teams)	115	123	130

*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)	2,604	2,625	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	77	78	78

### Effectiveness Measures:

✚ Establish the utilization rate of the Mirasol Recreation Building	43	NA	NA
✚ Increase the utilization rate of the Lakeside Facility (# of programs/activities)	678	700	720
✚ Increase the utilization rate of the Burns Road Recreation Center (# of programs/activities)	2,206	2,225	2,230

### 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 54 – 62.

# CAPITAL IMPROVEMENT PROGRAM



*The City of Palm Beach Gardens, Florida*



*Operating and Capital Improvements  
Budget FY 2018/2019*

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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The purpose of the Capital Improvement Program (CIP) is to promote advanced planning by department heads and serves as a fiscal planning tool to forecast the demands on revenues and future borrowing needs. The Capital Improvements Program is reviewed and updated annually. Budgeted amounts for all funds for fiscal year 2019 total \$3,167,633

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-recurring expenditures are highlighted beginning on page 268.*)

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

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

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

## **The projects are evaluated and prioritized using the following criteria:**

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

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## Capital Improvement Project Committee

The Capital Improvement Projects committee is made up of the 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 2019 is **\$3,167,633**. This consists of \$2,112,330 in General Fund capital, \$675,000 in Capital Projects capital, \$273,000 in Special Revenue capital, and \$107,303 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.

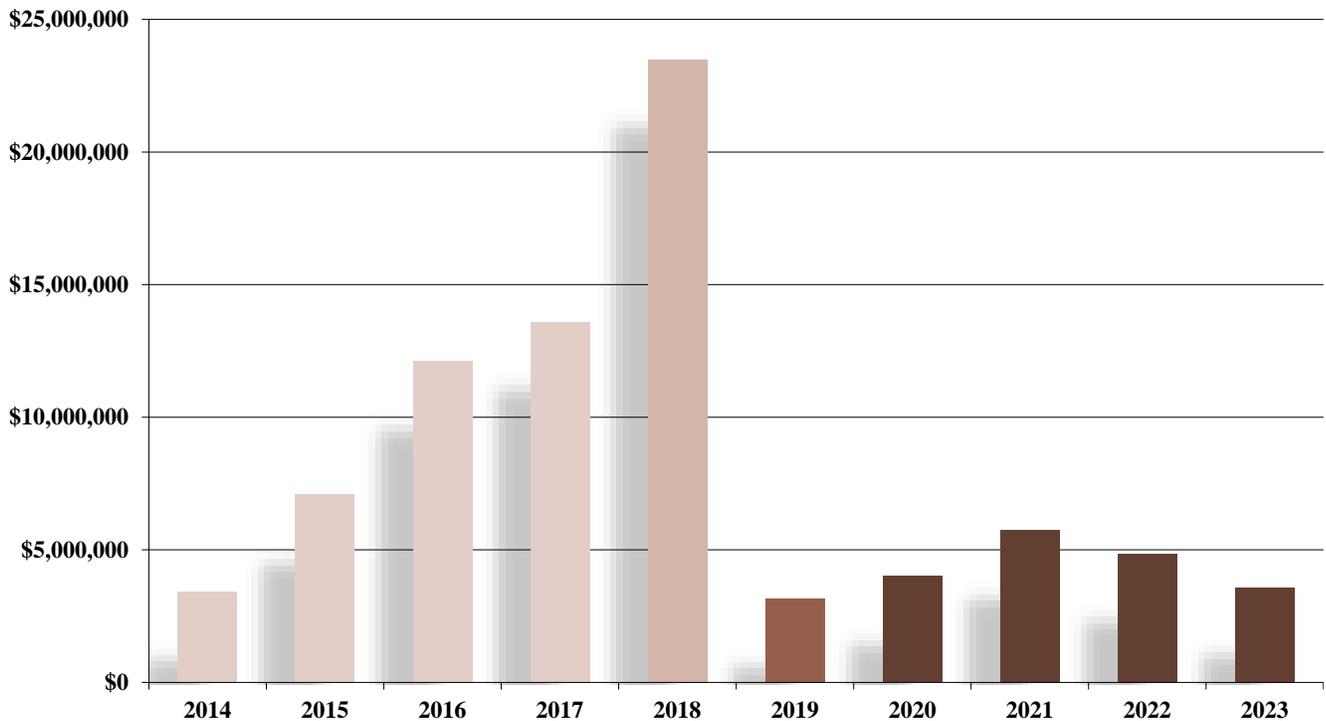
Aside from the noted differences above, the operating budget and Capital Improvement Program are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities or equipment that are built or procured under the Capital Improvement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

*For further discussion on how the Capital Improvement Program impacts the City's annual operating budget please refer to page 273.*

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## HISTORICAL & PROJECTED EXPENDITURES

The graph below shows the historical and projected expenditure trends for the Capital Improvement Program for all funds. Fiscal years 2014 through 2017, reflect actual expenditures. Fiscal year 2018 shows an estimated actual amount. Fiscal year 2019, is the amount budgeted for capital outlay for all funds. Fiscal years 2020 through 2023, are projected amounts as per the Five-Year Capital Improvement Plan.



In November 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 adopted a plan per Ordinance 10, 2017 to use the revenues generated from the surtax to expand current and construct new facilities, which accounts for the increase in expenditures in FY 2017 and 2018.

# 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, Public Facilities 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.

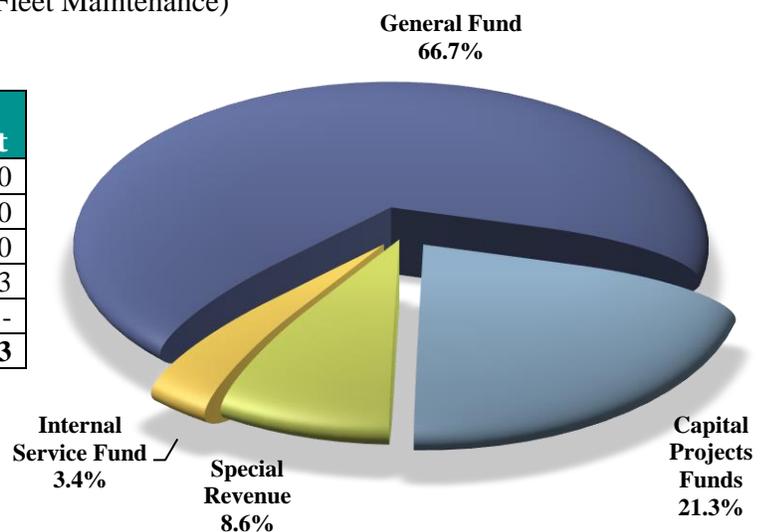
### One-Cent Surtax Funds

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 2019 Capital Budget
General Fund	\$2,112,330
Capital Project Funds	675,000
Special Revenue	273,000
Internal Service Funds	107,303
Grant(s)	-
<b>Total All Funding Sources</b>	<b>\$3,167,633</b>



# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL BUDGET SERVICE TYPES

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

### General Government

The General Government service type is comprised of departments whose responsibilities are related to the legislative and administrative services for the benefit of the public and the city unit. The capital budget for this type of service is used to purchase recurring computer hardware and software. It is essential for governmental entities to keep pace with the ever-growing world of electronic information and technology.

### Culture and Recreation

Capital budget designated for use by Culture and Recreation goes towards maintaining recreational facilities for the benefit of citizens and visitors. This includes various parks, the aquatic complex, tennis courts and golf course. The budget in FY 2019 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.

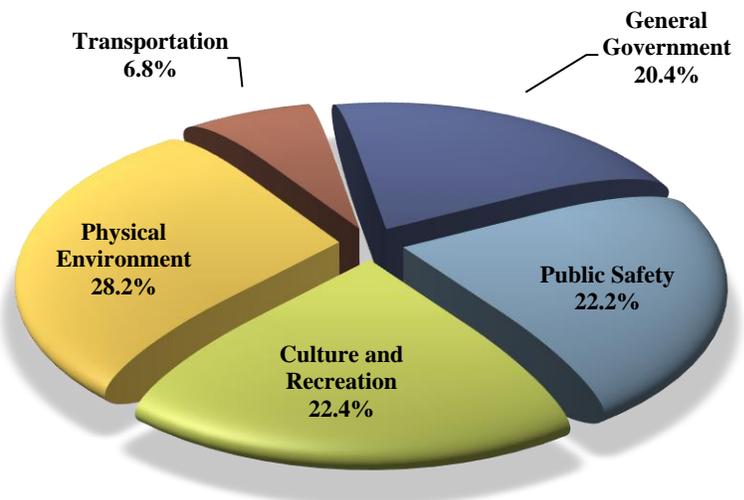
### Public Safety

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 2019 Capital Budget
General Government	\$645,433
Culture & Recreation	704,500
Physical Environment	710,500
Public Safety	892,400
Transportation	214,800
<b>Total All Service Types</b>	<b>\$3,167,633</b>



# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## FIVE YEAR CAPITAL PLAN SUMMARY FUNDING SOURCES AND SERVICE TYPES

Funding Sources	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
General Fund	\$ 2,112,330	\$ 1,802,300	\$ 3,292,900	\$ 3,580,400	\$ 3,416,063
Capital Project Funds	675,000	1,975,000	2,050,000	1,000,000	-
Special Revenue	273,000	158,000	261,000	328,000	128,000
Internal Service Funds	107,303	73,000	156,000	-	46,000
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 3,167,633</b>	<b>\$ 4,008,300</b>	<b>\$ 5,759,900</b>	<b>\$ 4,908,400</b>	<b>\$ 3,590,063</b>

Service Types	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
General Government	\$ 645,433	\$ 720,700	\$ 688,200	\$ 397,700	\$ 165,563
Culture & Recreation	704,500	422,400	1,345,000	2,705,000	2,460,000
Physical Environment	710,500	466,000	426,500	521,000	500,000
Public Safety	892,400	1,603,200	1,045,700	1,236,700	320,500
Transportation	214,800	796,000	2,245,000	48,000	144,000
<b>Total All Service Types</b>	<b>\$ 3,167,633</b>	<b>\$ 4,008,300</b>	<b>\$ 5,759,900</b>	<b>\$ 4,908,400</b>	<b>\$ 3,590,063</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## GENERAL GOVERNMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<b><u>Information Technology</u></b>					
Printer Replacement	14,000	14,000	14,000	14,000	14,000
ID Card Printer Replacement	2,500	5,000	5,000	5,000	5,000
Network Switching Equipment Replacement	40,000	12,000	12,000	7,500	7,500
Kodak Scanner Replacement	4,500	4,500	-	-	-
Server Replacement	15,000	15,000	15,000	15,000	15,000
Storage Area Network (SAN) Component Replacement	9,000	-	-	10,000	5,863
Forensic Computer Replacement	-	-	6,000	-	-
Bar Code Scanner Replacement	12,000	12,000	12,000	12,000	12,000
Laptop/Tablet Replacement	39,000	67,000	70,000	70,000	75,000
GIS Wide Format Plotter Replacement	-	-	8,000	8,000	-
Land Management Software	-	500,000	500,000	250,000	-
CardConnect Credit Card processing hardware	11,000	-	-	-	-
Surface Pro Tablet for Recreation Division (2)	3,800	-	-	-	-
Laptops Computers for new Police Officers (6)	7,800	-	-	-	-
Network Security Enhancement Hardware	25,000	25,000	-	-	25,000
Rugit Laptop Replacement for Motorcycle Officers	3,600	6,200	6,200	6,200	6,200
Network Backup Storage	-	20,000	-	-	-
New Laptops for Reseve Police Officer Program	2,600	-	-	-	-
Superion One Solution Accidents module for PD	5,130	-	-	-	-
<b>Subtotal Information Technology</b>	<b>\$ 194,930</b>	<b>\$ 680,700</b>	<b>\$ 648,200</b>	<b>\$ 397,700</b>	<b>\$ 165,563</b>
<b><u>Community Services- Administration</u></b>					
Citywide Phone System Replacement	400,000	-	-	-	-
City Monument Signs	40,000	40,000	40,000	-	-
<b>Subtotal Community Service Administration</b>	<b>\$ 440,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## GENERAL GOVERNMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<u>Self-Insurance Fund</u>					
Computer Equipment	10,503 <sup>(3)</sup>	-	-	-	-
<b>Subtotal Self-Insurance Fund</b>	<b>\$ 10,503</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Government</b>	<b>\$ 645,433</b>	<b>\$ 720,700</b>	<b>\$ 688,200</b>	<b>\$ 397,700</b>	<b>\$ 165,563</b>

## FUNDING SOURCE

General Fund	\$ 634,930	\$ 720,700	\$ 688,200	\$ 397,700	\$ 165,563
Capital Projects (Impact Fees)	-	-	-	-	-
Special Revenue	-	-	-	-	-
Internal Service	10,503 <sup>(3)</sup>	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 645,433</b>	<b>\$ 720,700</b>	<b>\$ 688,200</b>	<b>\$ 397,700</b>	<b>\$ 165,563</b>

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# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CULTURE & RECREATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<b><u>Community Services/Recreation Administration</u></b>					
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	-	-
Intercom System (RYEC)	11,000	-	-	-	-
Misting Fans on Four (4) Playgrounds (RYEC)	11,000	-	-	-	-
Riverside cabinets and shelving behind front desk	5,000	-	-	-	-
Riverside permanent storage cubbies	5,500	-	-	-	-
Riverside Youth Enrichment Center playground replacement	-	-	-	-	250,000
Riverside Youth Enrichment Center Building Renovations	-	-	-	-	1,200,000
<b>Subtotal Recreation Administration</b>	<b>\$ 132,500</b>	<b>\$ -</b>	<b>\$ 27,500</b>	<b>\$ -</b>	<b>\$ 1,700,000</b>
<b><u>Community Services/Recreation Aquatics</u></b>					
Aquatic Complex Improvements	-	-	200,000	-	-
Diving Board Replacements	-	-	-	50,000	-
Play Pool Features	-	-	-	-	60,000
Pool Mechanical Replacement	-	-	-	-	50,000
<b>Subtotal Recreation Aquatics</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 50,000</b>	<b>\$ 110,000</b>
<b><u>Community Services/Recreation - Tennis</u></b>					
Laser Grading	-	-	50,000	-	-
Additional 2 Courts	-	-	-	-	130,000
Additional 6 Pickleball Courts at Russo Park	-	-	-	-	100,000
Tennis Clubhouse Construction FFE	300,000	-	-	-	-
<b>Subtotal Recreation Tennis</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 230,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<b><u>Community Services/Recreation - General &amp; Teen Programs</u></b>					
Sound System - Parking Lot & Fitness Trail	-	-	50,000	-	-
Lakeside Lobby Renovation	-	-	100,000	-	-
Skate Park Expansion	-	-	25,000	-	-
<b>Subtotal Recreation General &amp; Teen Programs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services/Parks and Grounds</u></b>					
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
Lilac Park Dog Park Improvement	-	-	-	175,000	-
Sports Lighting Retrofits	150,000	-	650,000	2,350,000	-
Mirasol Park Scoreboards	-	11,000	-	-	-
Lake Catherine Bleacher Covers	-	-	-	-	300,000
<b>Subtotal Parks and Grounds</b>	<b>\$ 150,000</b>	<b>\$ 205,500</b>	<b>\$ 770,000</b>	<b>\$ 2,525,000</b>	<b>\$ 390,000</b>
<b><u>Community Services/Public Facilities</u></b>					
Aquatic Complex Chemical Controller Replacement	-	7,700	-	-	-
Water Fountain Replacement Program	1,000	2,200	-	-	-
FS3 Refrigerator Replacement	-	9,000	-	-	-
Holiday Tree Replacement	-	20,000	-	-	-
Public Services Security Card Reader Systems	-	23,000	-	-	-
Aquatic Complex Diving Board Replacement	-	-	-	50,000	-
<b>Subtotal Public Facilities</b>	<b>\$ 1,000</b>	<b>\$ 61,900</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CULTURE & RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<b><u>Community Services/Public Infrastructure Streets &amp; Transportation</u></b>					
Golf Course Expansion (West) Planning/ Phase 1	-	90,000	-	-	-
Golf Pavilion	71,000	-	-	-	-
<b>Subtotal Public Infrastructure Streets &amp; Transportation</b>	<b>\$ 71,000</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services/Golf Special Revenue Fund</u></b>					
Shade Structure Driving Range	-	-	68,000(2)	-	-
Range Ball Machine	-	15,000(2)	-	-	-
Tee Box Expansion	-	-	55,000(2)	-	-
Bunker Replacement- nine (9) holes each year	50,000(2)	50,000(2)	-	-	-
Greens Collar Renovations- nine (9) holes each year	-	-	-	30,000(2)	30,000(2)
<b>Subtotal Community Service Golf Special Revenue Fund</b>	<b>\$ 50,000</b>	<b>\$ 65,000</b>	<b>\$ 123,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b><u>Community Services/Recreation Impact Fee Fund</u></b>					
Shade Structure over Shuffleboard- Lakeside	-	-	-	50,000 <sup>(1)</sup>	-
<b>Subtotal Community Service Recreation Impact Fee Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>Total Culture and Recreation</b>	<b>\$ 704,500</b>	<b>\$ 422,400</b>	<b>\$ 1,345,500</b>	<b>\$ 2,705,000</b>	<b>\$ 2,460,000</b>
<b>FUNDING SOURCE</b>					
General Fund	\$ 654,500	\$ 357,400	\$ 1,222,500	\$ 2,625,000	\$ 2,430,000
Capital Projects (Impact Fees)	-	-	-	50,000 <sup>(1)</sup>	-
Special Revenue	50,000 <sup>(2)</sup>	65,000 <sup>(2)</sup>	123,000 <sup>(2)</sup>	30,000 <sup>(2)</sup>	30,000 <sup>(2)</sup>
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 704,500</b>	<b>\$ 422,400</b>	<b>\$ 1,345,500</b>	<b>\$ 2,705,000</b>	<b>\$ 2,460,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PHYSICAL ENVIRONMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<b><u>Community Services/Parks and Grounds Maintenance</u></b>					
Irrigation System and Pump Replacement Program	-	25,000	40,000	60,000	-
Toro ProForce	7,500	-	-	-	-
Kromer Painting Machine	-	23,000	-	-	-
PGA Park- Parking Lot Expansion	-	-	-	-	80,000
PGA Park Scoring Tower/Storage Replacement	-	-	-	-	250,000
Lake Catherine/PGA Park Material Storage Bins	-	-	-	-	70,000
<b>Subtotal Parks &amp; Grounds Maintenance</b>	<b>\$ 7,500</b>	<b>\$ 48,000</b>	<b>\$ 40,000</b>	<b>\$ 60,000</b>	<b>\$ 400,000</b>
<b><u>Community Services/Public Facilities</u></b>					
Water Heaters Replacement Programs	40,000	-	-	-	-
Quite Pack Generator Replacement	-	194,000	-	-	-
Cable Locator	-	4,000	-	-	-
Golf Course Cart Path Replacement	50,000	50,000	50,000	50,000	50,000
Equipment Upgrades for Energy Efficiency Plan	75,000	75,000	161,500	75,000	-
Fire Station 3 Generator Replacement	-	-	35,000	-	-
Fire Station 4 Generator Replacement	-	-	-	36,000	-
Fire Station 2 Parking Lot Light Pole	2,500	-	-	-	-
<b>Subtotal Public Facilities</b>	<b>\$ 167,500</b>	<b>\$ 323,000</b>	<b>\$ 246,500</b>	<b>\$ 161,000</b>	<b>\$ 50,000</b>
<b><u>Community Services- Streets and Stormwater</u></b>					
Material Storage Corrals	35,000	-	-	-	-
Sidewalk Expansion	50,000	50,000	50,000	50,000	50,000
Stormwater Canal Maintenance Boat	4,500	-	-	-	-
Mosquito	16,000	-	-	-	-
<b>Subtotal Community Service Streets and Stormwater</b>	<b>\$ 105,500</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PHYSICAL ENVIRONMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<b><u>Community Services/Public Infrastructure Streets and Transportation</u></b>					
Covered Materials Storage Bays- Turfcare	75,000	-	-	-	-
<b>Subtotal Public Infrastructure Streets and Transportation</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services- Public Facilities Impact Fund</u></b>					
Citywide Card Reader System Replacement	250,000 <sup>(1)</sup>	-	-	-	-
<b>Subtotal Community Service Public Facilities Impact Fund</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services/ Golf Course Special Revenue Fund</u></b>					
Well Pump Station	15,000 <sup>(2)</sup>	-	15,000 <sup>(2)</sup>	-	-
Irrigation System Pump Replacement	90,000 <sup>(2)</sup>	-	-	-	-
Replacement Greens Mowers	-	45,000 <sup>(2)</sup>	75,000 <sup>(2)</sup>	-	-
Replacement Fairways Mowers & Turf Equipment	-	-	-	250,000 <sup>(2)</sup>	-
<b>Subtotal Community Service- Golf Course Special Revenue Fund</b>	<b>\$ 105,000</b>	<b>\$ 45,000</b>	<b>\$ 90,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>
<b>Total Physical Environment</b>	<b>\$ 710,500</b>	<b>\$ 466,000</b>	<b>\$ 426,500</b>	<b>\$ 521,000</b>	<b>\$ 500,000</b>

## FUNDING SOURCE

General Fund	\$ 346,500	\$ 421,000	\$ 336,500	\$ 271,000	\$ 500,000
Capital Projects (Impact Fees)	250,000 <sup>(1)</sup>	-	-	-	-
Special Revenue	105,000 <sup>(2)</sup>	45,000 <sup>(2)</sup>	90,000 <sup>(2)</sup>	250,000 <sup>(2)</sup>	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 710,500</b>	<b>\$ 466,000</b>	<b>\$ 426,500</b>	<b>\$ 521,000</b>	<b>\$ 500,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PUBLIC SAFETY FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<b><u>Police/Administration/Investigations</u></b>					
Digital Video Recorder for Security	14,000	-	-	-	14,000
Sony 7000 Camera Kit (body, lens, flash)	-	-	-	6,000	-
High Speed Document Scanner	-	1,500	-	-	-
Gate Operators	-	-	-	-	15,000
Card Readers	-	-	-	10,000	10,000
Motorcycle Headsets	-	-	10,000	-	-
Radios (mobile & portable for new officers)	56,000	56,000	56,000	56,000	56,000
AED Units	10,150	-	-	-	-
AFIS Upgrade	-	-	-	-	45,000
<b>Subtotal Police/Administration/Investigations</b>	<b>\$ 80,150</b>	<b>\$ 57,500</b>	<b>\$ 66,000</b>	<b>\$ 72,000</b>	<b>\$ 140,000</b>
<b><u>Police/Dispatch</u></b>					
CAD Computer Workstations	20,000	20,000	20,000	20,000	20,000
Symphony Console	45,000	45,000	-	45,000	45,000
<b>Subtotal Police/Dispatch</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 20,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b><u>Police/Field Operations</u></b>					
Speed Monitoring Devices (Laser/Radar)	5,000	-	-	10,000	-
In-Car DUI Video Camera	20,000	-	-	50,000	-
Radar Speed Monitoring Trailer	-	40,000	-	-	40,000
Digital Camera (Traffic Investigations)	-	-	-	3,000	-
Police Mountain Bikes	-	-	5,000	-	-
Traffic Computer/ Counter	-	-	-	5,000	5,000
Bite Suit	-	-	1,500	-	-
Color Laser Printer - Road Patrol	3,000	-	-	-	-
SWAT Ballistic Entry Vests	11,500	9,500	9,500	9,500	9,500
Ballistic Shield	-	-	-	10,000	-

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<b><u>Police/Field Operations (continued)</u></b>					
UVA Arial Drone	-	-	20,000	-	-
Colt M4 A2 Entry Guns	-	-	-	6,000	6,000
IP Based Video Camera System	-	-	-	45,000	45,000
Patrol Rifles	9,600	10,000	10,000	10,000	10,000
Mobile Command Truck	-	-	250,000	-	-
Night Vision Goggles	12,500	-	-	-	-
Radio Infrastructure Equipment for Avenir	425,000 <sup>(1)</sup>	-	-	-	-
<b>Subtotal Police/Field Operations</b>	<b>\$ 486,600</b>	<b>\$ 59,500</b>	<b>\$ 296,000</b>	<b>\$ 148,500</b>	<b>\$ 115,500</b>
<b><u>Fire Rescue/ Life Safety</u></b>					
Gas Monitors	3,500	-	-	-	-
<b>Subtotal Fire Rescue/Life Safety</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Fire Rescue/Emergency Services</u></b>					
Hurst Set (Electronic/ Battery Replacement)	62,000	31,000	31,000	-	-
Rescue Saw	-	1,200	1,200	1,200	-
Portable Radio Cache - Radio, Charger, License	42,500	32,500	-	-	-
Hurst Strong Arm - Forcible Entry Equipment	13,000	6,500	6,500	-	-
Special Event_ Patient Transport Golf Carts (Replacement)	-	50,000	-	-	-
Bunker Gear Extractors and Dryers	-	-	100,000	-	-
LifePak 15 Replacement	-	-	525,000	-	-
CPAT Forcible Entry Prop	10,000	-	-	-	-
CPAT Overhaul Prop	10,000	-	-	-	-
Light and Air Truck Command Light Replacement	32,500	-	-	-	-
Stair Chairs (2)	6,000	-	-	-	-
Boat Communication System (3)	3,750	-	-	-	-
Portable Radio Charging Bank	1,000	-	-	-	-
Airbag Compatible Center Consoles for Command Vehicles (2)	5,000	-	-	-	-
Turbo Draft (6)	21,000	-	-	-	-

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<b>Fire Rescue/Emergency Services (continued)</b>					
AED- City Wide Additions (21)	50,400	-	-	-	-
Rehabilitation Air/Light & Command Vehicle	-	-	-	950,000 <sup>(1)</sup>	-
Apparatus and Central Supply Building	-	1,300,000 <sup>(1)</sup>	-	-	-
<b>Subtotal Fire Rescue/Emergency Services</b>	<b>\$ 257,150</b>	<b>\$1,421,200</b>	<b>\$ 663,700</b>	<b>\$ 951,200</b>	<b>\$ -</b>
<b>Total Public Safety</b>	<b>\$ 892,400</b>	<b>\$1,603,200</b>	<b>\$1,045,700</b>	<b>\$1,236,700</b>	<b>\$ 320,500</b>

## FUNDING SOURCE

General Fund	\$ 467,400	\$303,200	\$1,045,700	\$ 286,700	\$ 320,500
Capital Projects (Impact Fees)	425,000 <sup>(1)</sup>	1,300,000 <sup>(1)</sup>	-	950,000 <sup>(1)</sup>	-
Special Revenue	-	-	-	-	-
Internal Service	-	-	-	-	-
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 892,400</b>	<b>\$1,603,200</b>	<b>\$1,045,700</b>	<b>\$1,236,700</b>	<b>\$ 320,500</b>

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# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## TRANSPORTATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023
<b><u>Community Services/Gas Tax Special Revenue</u></b>					
<b><u>Fund</u></b>					
Two Portable Traffic Signals	50,000(2)	-	-	-	50,000(2)
Message and Arrow Boards	20,000(2)	-	-	-	-
Pedestrian Actuated Warning System	16,000(2)	16,000(2)	16,000(2)	16,000(2)	16,000(2)
School Flashing Light Replacement	32,000(2)	32,000(2)	32,000(2)	32,000(2)	32,000(2)
<b>Subtotal Community Service- Gas Tax</b>	<b>\$ 118,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 98,000</b>
<b><u>Community Services/Roads</u></b>					
Johnson Dairy Road Expansion- Phase II Signal	-	550,000 <sup>(1)</sup>	-	-	-
Campus Drive Improvements	-	50,000 <sup>(1)</sup>	400,000 <sup>(1)</sup>	-	-
Sandhill Crane Drive Extension	-	75,000 <sup>(1)</sup>	1,650,000 <sup>(1)</sup>	-	-
<b>Subtotal Roads</b>	<b>\$ -</b>	<b>\$ 675,000</b>	<b>\$ 2,050,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Community Services/Fleet Maintenance</u></b>					
Replacement Equipment	96,800 <sup>(3)</sup>	73,000 <sup>(3)</sup>	156,000 <sup>(3)</sup>	-	46,000 <sup>(3)</sup>
<b>Subtotal Fleet Maintenance</b>	<b>\$ 96,800</b>	<b>\$ 73,000</b>	<b>\$ 156,000</b>	<b>\$ -</b>	<b>\$ 46,000</b>
<b>Total Transportation</b>	<b>\$ 214,800</b>	<b>\$ 796,000</b>	<b>\$ 2,254,000</b>	<b>\$ 48,000</b>	<b>\$ 144,000</b>

### FUNDING SOURCE

General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects (Impact Fees)	-	675,000 <sup>(1)</sup>	2,050,000 <sup>(1)</sup>	-	-
Special Revenue	118,000 <sup>(2)</sup>	48,000 <sup>(2)</sup>	48,000 <sup>(2)</sup>	48,000 <sup>(2)</sup>	98,000 <sup>(2)</sup>
Internal Service	96,800 <sup>(3)</sup>	73,000 <sup>(3)</sup>	156,000 <sup>(3)</sup>	-	46,000 <sup>(3)</sup>
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 214,800</b>	<b>\$ 796,000</b>	<b>\$ 2,254,000</b>	<b>\$ 48,000</b>	<b>\$ 144,000</b>

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## Significant Non-recurring Capital Projects

The City has included several significant non-recurring projects budgeted for FY 2019. A project is considered significant if it has considerable impact on the operating budget, or if the project rarely occurs.

### **BRCC Master Plan**

Project location: Burns Road Community Center  
Budgeted Cost: \$313,503.28

Renovation and expansion of the Burns Road Community Center Campus, including the Recreation Center, the Aquatic Complex, Lakeside Center and associated courts, fields, trails and playground area.

### **Bunker Replacement**

Project location: Golf Course  
Budgeted Cost: \$50,000

Bunker renovation due to the compromising of bunker material caused by foot traffic, heavy rains, and other weather and maintenance related events. Bunker material becomes mixed native materials making it an undesirable playing surface. Bunker material must be removed and replaced. Coring bunkers is needed in instances of heavy contamination. The bunkers that are most highly contaminated will be determined and a priority will be assigned. This project will encompass approximately half of the bunker on course for fiscal year 2019.

### **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.

### **Citywide Card Reader**

Project location: Citywide  
Budgeted Cost: \$250,000

The current card reader system is coming to the end of its useful life cycle. It is more cost effective to replace the system in its entirety than partial replacements over time.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## *SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)*

### **Citywide Phone System**

Project location: Citywide  
Budgeted Cost: \$400,000

The current phone system was installed in 2000. Replacement parts are more difficult to find, and costs are continuing to increase. Being that the current system is 18 years-old, it is coming to the end of its useful life cycle. It is more cost effective to replace the system in its entirety than partial replacements over time. Upgrading the system with new technologies and cutting-edge features will make it possible for the City to take advantage of the latest innovations that are driving enhancements in communication.

### **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.

### **Demo of Old turf Care Facility**

Project Location: Sandhill Crane Golf Course  
Budgeted Cost: \$109,759

A new turfcare facility is being constructed to serve the golf course and the expanded property on Avenir. This funding is to demolish the existing structure and components to restore the adjacent golf holes.

### **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.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## *SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)*

### **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.

### **Golf Pavilion**

Project location: Golf Course  
Budgeted Cost: \$71,000

A pavilion is needed in order to provide scoring space for participants currently in the men's and women's golf leagues.

### **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.

### **Riverside Lobby & Work Room**

Project location: Riverside Youth Enrichment Center  
Budgeted Cost: \$100,000

Renovation and construction of Riverside Youth Enrichment Center teacher work room and lobby to create a more efficient and effective use of space.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## *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.

### **Shady Lakes Drive Expansion- Phase 1**

Project location: Shady Lakes Drive  
Budgeted Cost: \$2,500,000

This project will extend Shady Lakes Drive to 117th Court North to intersect the existing tennis center/park entrance and into the newly constructed Joseph R. Russo Athletic Complex Parking lot, formerly known as the City Park. This project is necessary due to the existing traffic and congestion along 117th Court North resulting from an elementary school, a middle school, and the tennis center. The connector road will assure better traffic operations for the surrounding areas and improve pedestrian and bicycle access to the adjacent sites. Other improvements will include drainage, landscaping, irrigation, traffic calming, street lighting, and other.

### **Shady Lakes Drive Intersection- Phase 2**

Project location: Shady Lakes Drive  
Budgeted Cost: \$1,526,096

The Shady Lakes Drive Phase 2 project consists of intersection improvements at the south approach of Shady Lakes Drive to PGA Blvd. Improvements are necessary to increase the capacity of the south approach of Shady Lakes Drive to provide better traffic flow. This project also includes traffic calming, landscaping and a cross walk along the existing portion of Shady Lakes Drive.

### **117th Court North Expansion- Phase 3**

Project location: 117<sup>th</sup> Court North  
Budgeted Cost: \$2,200,000

117th Court North Expansion project consists of intersection and roadway improvements necessary to accommodate safe travel of vehicles to schools and parks located along the throughway and at its terminus. Project considers pedestrian safety, safe ingress/egress of vehicles looking to access the schools and parks.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## *SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (CONTINUED)*

### **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.

### **Sports lighting Retrofit**

Project location: Varies Locations citywide  
Budgeted Cost: \$150,000

The sports field lighting at Gardens Park Baseball, Mirasol Park, Lilac Park, Plant Dr Park, PGA National Park, and Oaks Park are outdated and no longer under warranty, causing a significant amount of money being spent in energy usage, as well as approximately \$40,000 in repairs each year. By changing light heads to LED, this will require 30-40% fewer fixtures that use less wattage resulting in a 40-50% reduction in energy costs. The project also includes adding usage monitors and controls to operate the system offsite when needed. All LED fixtures will have a comprehensive parts and labor warranty for 25 years.

### **Tennis Clubhouse FFE**

Project location: Tennis Center  
Budgeted Cost: \$300,000

Tennis clubhouse construction project furniture, fixtures, and equipment.

### **Tennis Center Clubhouse**

Project location: Tennis Center  
Budgeted Cost: \$3,500,000

Upgrade to a nearly 10,000 ft. sq. facility and will feature a pro shop for retail sales, locker rooms, a juice bar, a player play area.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

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## CAPITAL BUDGET IMPACT ON OPERATING BUDGET

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

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

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

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

On the following page are estimated impacts of operating costs for several highlighted capital items and all of the One-Cent Sales Tax projects budgeted or carried over from prior year budgets for FY 2019. Amounts represent an addition to or reduction of operating costs.

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

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

<b>Project Name</b>	<b>Bunker Replacement- Nine (9) holes each yr.</b>	
<b>Priority</b>	High	
<b>Department</b>	Community Service	
<b>Division</b>	Golf	
<b>Project Manager</b>	Golf Director	
<b>Project Location</b>	Sandhill Crane Golf Course	
<b>Funding Source</b>	Special Revenue Fund	

	Prior Years	2018-2019	2019-2020	2010-2021	2021-2022	2022-2023	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	-	50,000	50,000-	-	-	-	100,000
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	\$ -	\$ 50,000	\$50,000	\$ -	\$ -	\$ -	\$ 100,000

### Description (Justification and Explanation)

Bunker renovation due to the compromising of bunker material caused by foot traffic, heavy rains, and other weather and maintenance related events. Bunker material becomes mixed native materials making it an undesirable playing surface. Bunker material must be removed and replaced. Coring bunkers is needed in instances of heavy contamination. The bunkers that are most highly contaminated will be determined and a priority will be assigned. This project will encompass approximately half of the bunker on course for fiscal year 2019.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	This project will have no material impact on operating costs for the current year budget.
<b>Operating</b>	\$ -	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ -	

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS (CONTINUED)

<b>Project Name</b>	<b>Riverside Lobby &amp; Work Room Improvements</b>						
<b>Priority</b>	High						
<b>Department</b>	Leisure Services						
<b>Division</b>	Recreation						
<b>Project Manager</b>	Leisure Services Director						
<b>Project Location</b>	Riverside Youth Enrichment Center						
<b>Funding Source</b>	General Fund						
	<b>Prior Years</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Five Year Total</b>
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	-	100,000	-	-	-	-	100,000-
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Legal Fees</b>	-	-	-	-	-	-	-
<b>Total</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
<b>Description (Justification and Explanation)</b>							
<p>This project will include the renovation and construction of Riverside Youth Enrichment Center teacher work room and lobby to create a more efficient and effective use of space.</p>							
<b>Impact on Annual Operating Budget</b>							
<b>Personnel</b>	\$ -	This project will have no material impact on operating costs.					
<b>Operating</b>	\$ -						
<b>Capital Outlay</b>	\$ -						
<b>Other</b>	\$ -						
<b>Total</b>	\$ -						

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

## CAPITAL IMPROVEMENT PROJECTS HIGHLIGHTS (CONTINUED)

<b>Project Name</b>	Sports Light Retrofit	
<b>Priority</b>	High	
<b>Department</b>	Community Service	
<b>Division</b>	Parks & Grounds	
<b>Project Manager</b>	Operations Manager	
<b>Project Location</b>	Various Locations	
<b>Funding Source</b>	General Fund	

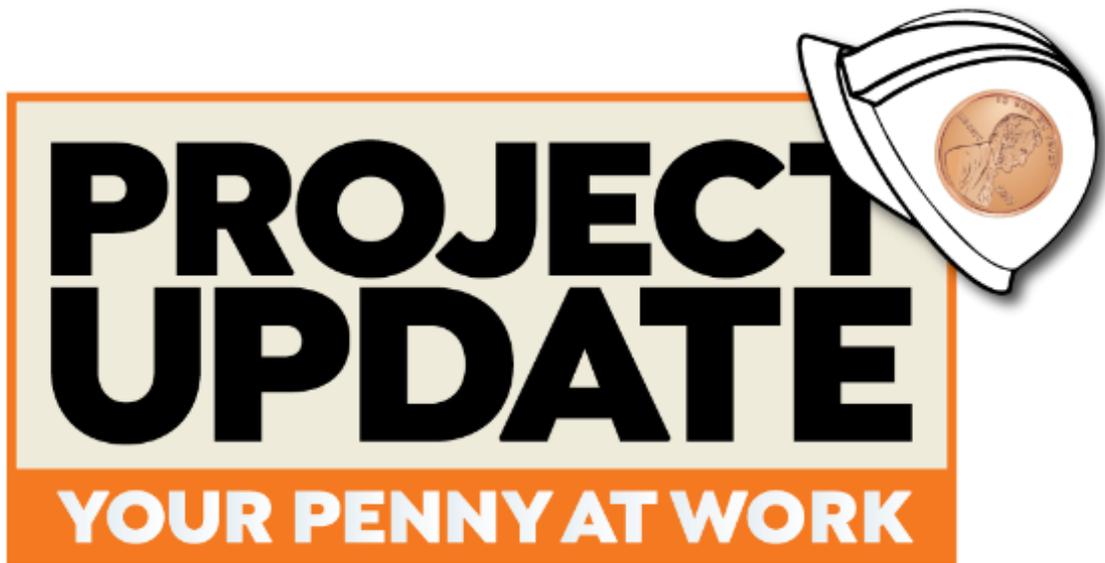
	Prior Years	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	-	150,000	-	-	650,000	1,100,000	1,900,000
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Legal Fees</b>	-	-	-	-	-	-	-
<b>Total</b>	\$ -	\$ 150,000	\$ -	\$ -	\$ 650,000	\$ 1,100,000	\$ 1,900,000

### Description (Justification and Explanation)

The sports field lighting at Gardens Park Baseball, Mirasol Park, Lilac Park, Plant Dr Park, PGA National Park, and Oaks Park are outdated and no longer under warranty, causing a significant amount of money being spent in energy usage, as well as approximately \$40,000 in repairs each year. By changing light heads to LED, this will require 30-40% fewer fixtures that use less wattage resulting in a 40-50% reduction in energy costs. The project also includes adding usage monitors and controls to operate the system offsite when needed. All LED fixtures will have a comprehensive parts and labor warranty for 25 years.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	This project is projected to save the city approximately \$10,000 in utility cost during the current fiscal year.
<b>Operating</b>	\$(10,000)	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$(10,000)	

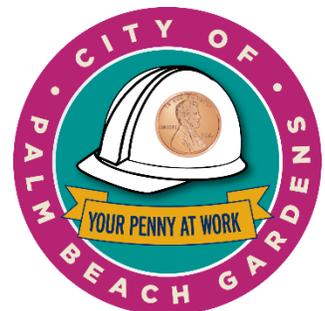


## One-Cent Sales Tax Projects

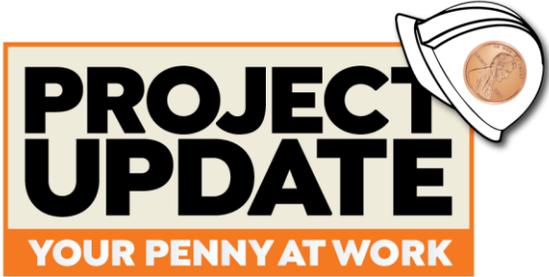
In November of 2016, Palm Beach County Voters passed a one-cent Infrastructure Sales Surtax. The Surtax funds are limited to improve needed infrastructure that was deferred for repair or replacement during the recession. The City of Palm Beach Gardens has adopted a plan, per City Ordinance 10, 2017, 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 an updated compilation of all capital One-Cent Surtax projects approved by the passing of Ordinance 10, 2017.



# CAPITAL IMPROVEMENTS PROGRAM (CIP)



## City Hall Renovation

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

	Prior Years	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	7,020,000	-	-	-	-	-	7,020,000
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>\$7,020,000</b>	<b>\$ -</b>	<b>\$7,020,000</b>				

### Description (Justification and Explanation)

The final designs for the City Hall renovation project to address existing and projected shortages of office, meeting and storage space have been completed. The final plan will include expanding the existing City Hall structure east approximately 17,00 square feet. Additional features also include the addition of a new covered entrance to the main lobby and the renovation of 30,500 square feet throughout the first and second floors to accommodate future growth.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	This project will have no material impact on operating costs for the current year budget. However, additional expenses will be incurred in future years for utilities, maintenance and operating supplies.
<b>Operating</b>	\$ -	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ -	



# CAPITAL IMPROVEMENTS PROGRAM (CIP)



## Police Department Renovations

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

Design (Engineering/Architecture)	Prior Years	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Five Year Total
<b>Construction</b>	-	-	-	-	-	-	-
<b>Equipment</b>	2,098,305	-	-	-	-	-	2,098,305
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-
	<b>\$2,098,305</b>	<b>\$ -</b>	<b>\$2,098,305</b>				

### Description (Justification and Explanation)

The final designs for the Police Department renovations will include a 3,200 square foot expansion on the North side above the existing Sally port, addition of a new generator enclosure and the renovation of 8,350 square feet interior space to address existing space needs.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	This project will have no material impact on operating costs for the current year budget. However, additional expenses will be incurred in future years for utilities, maintenance and operating supplies.
<b>Operating</b>	\$ -	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ -	

# CAPITAL IMPROVEMENTS PROGRAM (CIP)

**PROJECT  
UPDATE**  
YOUR PENNY AT WORK



## *New Operations Center*

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



	Prior Years	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	6,697,230	-	-	-	-	-	6,697,230
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>\$6,697,230</b>	<b>\$ -</b>	<b>\$6,697,230</b>				

### Description (Justification and Explanation)

The construction of a new Operations facility will centralize all maintenance divisions to greatly improve vital Citywide operations. The final design includes the construction of a 39,410 square foot facility to include administrative offices, breakrooms and three large maintenance bays. The facility was designed to withstand Category 5 Hurricane with 205-mph three-second gust winds that will be used during Emergency Management operations. The design-build contract for the Operations Center was awarded to Ahrens Companies in November 2017. Construction began in June 2018.

### Impact on Annual Operating Budget

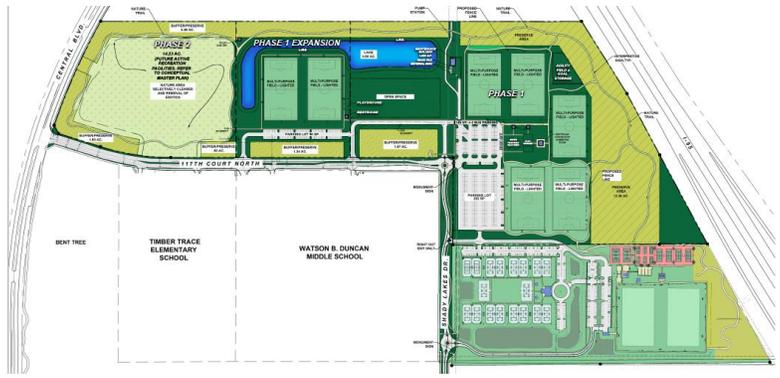
<b>Personnel</b>	\$ -	This project will have no material impact on operating costs for the current year budget. However, additional expenses will be incurred in future years for utilities, maintenance and operating supplies.
<b>Operating</b>	\$ -	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ -	

# CAPITAL IMPROVEMENTS PROGRAM (CIP)



## District Park Soccer Complex

<b>Priority</b>	High
<b>Department</b>	Recreation
<b>Division</b>	Community Services
<b>Project Manager</b>	City Engineer
<b>Project Location</b>	Palm Beach County District Park
<b>Funding Source</b>	Funded through the one-cent sales tax
<b>Estimated Completion Date</b>	Fall 2018



	Prior Years	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	13,630,903	-	-	-	-	-	13,630,903
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>\$13,630,903</b>	<b>\$ -</b>	<b>\$13,630,903</b>				

### Description (Justification and Explanation)

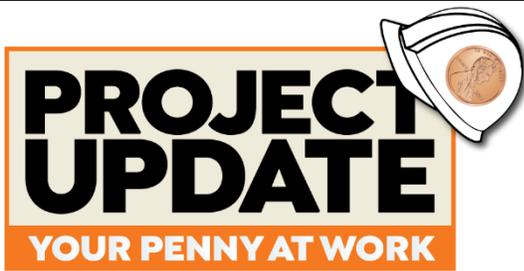
The original scope of this project has expanded to include two (2) additional multipurpose fields, parking, restrooms, and a playground. The city has since entered into an interlocal agreement with Palm Beach County that will enable “the Gardens North County District Park” to service residents and visitors in northern Palm Beach County. The most current features of this site will include a large concession, standalone restroom, storage and meeting room building, splash pad area, Nature trail, walking areas, (7) lighted multi-purpose fields, (2) playgrounds, (3) pavilions, 4- Arce lake and 23.6 acres of preserve area

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ 125,000	This project is projected to be completed in the first quarter of fiscal year 2019. Projected costs include personnel costs of \$125,000, operating costs of \$488,137 and capital costs of \$212,250.
<b>Operating</b>	\$ 488,137	
<b>Capital Outlay</b>	\$ 212,250	
<b>Other</b>	\$ -	
<b>Total</b>	<b>\$ 825,387</b>	



# CAPITAL IMPROVEMENTS PROGRAM (CIP)



## Fire Station 1 Renovation

<b>Priority</b>	High	
<b>Department</b>	Public Services	
<b>Division</b>	Community Services	
<b>Project Manager</b>	Deputy Community Service Administrator	
<b>Project Location</b>	Palm Beach Gardens Municipal Complex	
<b>Funding Source</b>	General Fund Funded through the one-cent sales tax	
<b>Estimated Completion Date</b>	Summer 2020	

	Prior Years	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	100,000	-	-	-	-	-	100,000
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

### Description (Justification and Explanation)

Interior renovation of Fire Station 1 will be expanded by 240 square feet on the north side of the building. An additional 4,900 square feet will be renovated to accommodate a new fitness center and relocate the City's inhouse employee health clinic that I current housed in Fire Station 3.

### Impact on Annual Operating Budget

<b>Personnel</b>	\$ -	This project will have no material impact on operating costs for the current year budget. However, additional expenses will be incurred in future years for utilities, maintenance and operating supplies.
<b>Operating</b>	\$ -	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ -	

# DEBIT 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 2019 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$101,613,147
•	Debt service limitation - 20%	\$20,322,629
•	Debt service payments for FY 2019	<u>\$7,673,811</u>
•	Debt payments as % of revenues	7.56%
•	Gross taxable value of property	\$11,540,575,519
•	Debt limitation – 10%	<u>\$1,154,057,552</u>
•	Outstanding Debt as of September 30, 2018	\$ 40,946,833
•	Debt as % of taxable value	.35%

The other debt policies of the City are included with the Financial Management Policies beginning on page 73.

## ANALYSIS OF OPERATING IMPACTS OF DEBT SERVICE ON THE BUDGET

On a per capita basis, the City’s total debt is at \$637 and .35% of taxable value. As noted above, debt service payments as a percentage of revenues are a manageable 7.56%. 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 \$21.4 million (or 0.19 of taxable value) through FY 2023. 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 2019 of \$29.8 million, compared to maximum annual debt service (MADS) on the outstanding Public Improvement Bonds of \$5.07 million.

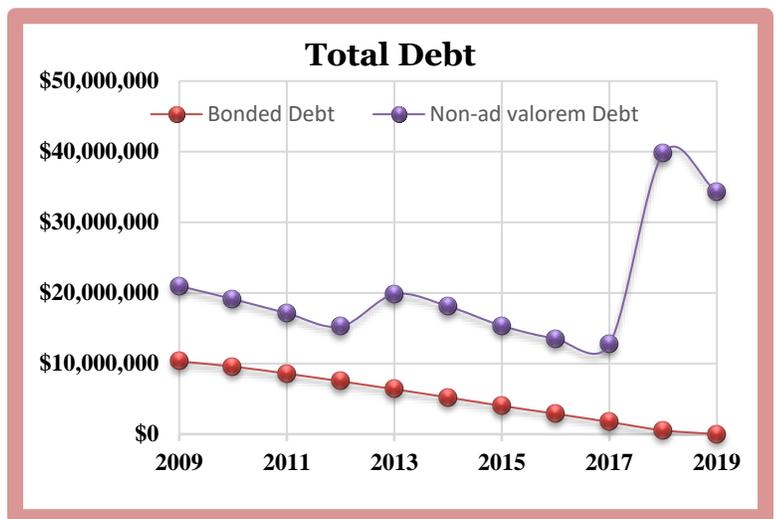
General Fund non-ad valorem revenues are very diverse and include Franchise Fees (\$5.8 million in FY 2019), Licenses and Permits (\$3.4 million), Intergovernmental Revenues (\$6.2 million), Communication Services Taxes (\$2.1 million), and Charges for Services (\$5.73 million).

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.

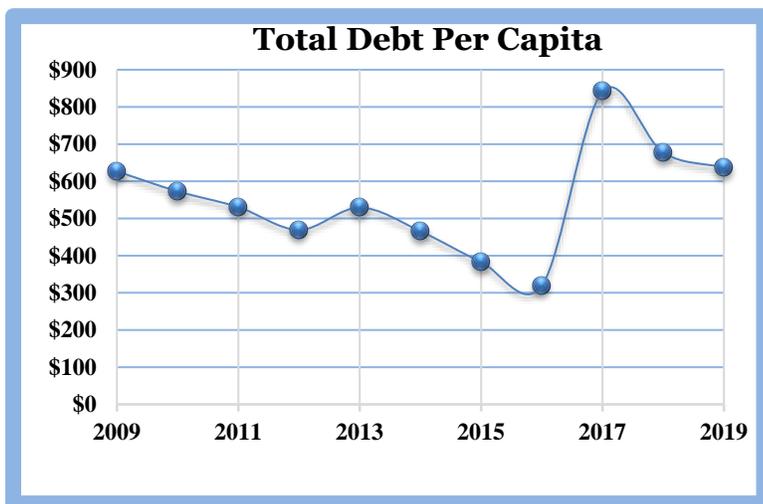
Other key debt indicators and ratios are presented in the three graphs below and on the following page:

## 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 with the final payment due in FY 2019. Conversely, the City's non-ad valorem debt has increased due to more fire-rescue apparatus being leased, and with the issuance of the \$30M Series 2017 Capital Improvement Revenue Bond for construction of various projects, which will be repaid with the recently enacted One-Cent Infrastructure Sales Surtax.



## TOTAL DEBT PER CAPITA

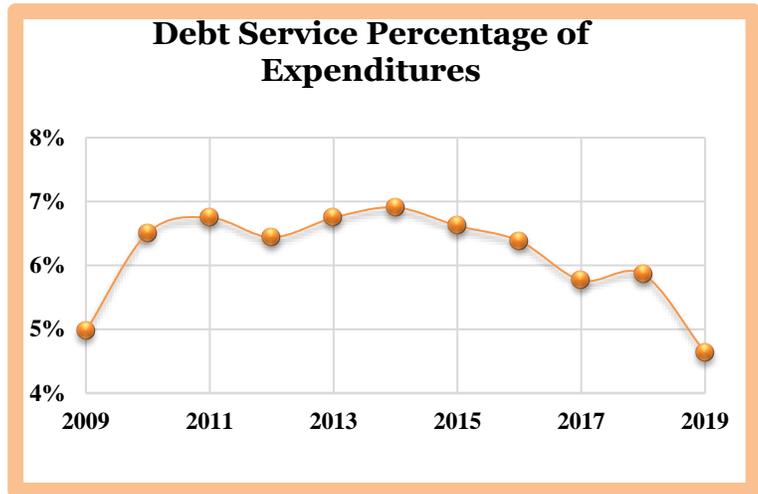


The graph to the left represents total debt per City resident. From 2009 through 2016, the overall trend was a steady reduction in per capita debt. This was a result of the amortization of outstanding debt, coupled with an increase in population. In 2017, the per capita debt increased significantly with the issuance of the \$30M Series 2017 Capital Improvement Revenue Bond. 2018 saw a reduction with the payoff of the Series 2005 and 2006 Public Improvement Bonds. 2019 will see a further reduction with the payoff of the 2010 General Obligation Refunding Bonds.

# 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 2019, when debt service decreased after the Series 2005 and 2006 Public Improvement Bonds were paid off in fiscal year 2018. 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 four 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 \$540,466 as of October 1, 2018, 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 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 9/30/18: \$ 540,466  
Final payment: July 1, 2019  
Budgeted: General Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

### Public Improvement Bonds

- ✚ *Series 2011A Public Improvement Refunding Bonds* – On November 3, 2011, the City adopted Resolution 68, 2011, authorizing \$4,235,000 of non-ad valorem debt for the purpose of refunding the City’s Public Improvement and Refunding Bonds, Series 2003. Interest varies from 2.00% to 3.75% and is payable annually on May 1<sup>st</sup>, with principal payments due each May 1, through 2023.

Outstanding Principal at 9/30/18 \$ 1,625,000  
Final payment: May 1, 2023  
Budgeted: General Fund

- ✚ *Series 2011B Taxable Public Improvement Refunding Bonds* – On November 3, 2011, the City adopted Resolution 68, 2011, authorizing \$11,955,000 of non-ad valorem debt for the purpose of refunding the City’s Public Improvement and Refunding Bonds, Series 2003. Interest varies from .85% to 3.35% and is payable annually on May 1<sup>st</sup>, with principal payments due each May 1, through 2020.

Outstanding Principal at 9/30/18 \$ 2,880,000  
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 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/18 \$ 840,525  
Final payment: December 1, 2022  
Budgeted: General Fund

- ✚ *Series 2013B Public Improvement Bonds* – On June 6, 2013, the City adopted Resolution 39, 2013, authorizing \$2,600,000 of non-ad valorem debt to finance the construction of a new fire station (#2). Interest at a rate of 1.89% is payable semi-annually on June 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/18 \$ 1,289,148  
Final payment: December 1, 2022  
Budgeted: General Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- ✚ *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 1<sup>st</sup> and October 1<sup>st</sup>, with principal payments due each October 1, through 2026.

Outstanding Principal at 9/30/18 \$ 27,275,000  
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 13<sup>th</sup> through 2021 with a final payment in the amount of \$161,706 due January 13, 2022.

Outstanding Principal at 9/30/18 \$ 434,332  
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 9/30/18 \$ 65,729  
Final payment: January 6, 2019  
Budgeted: General Fund

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

Outstanding Principal at 9/30/18 \$ 288,952  
Final payment: January 14, 2023  
Budgeted: General Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- ✚ *Oshkosh Capital Lease* – Resolution 03, 2015 authorized the City to enter into capital lease agreement for the lease purchase of one 2014 Braun Super Chief Medium Duty Rescue unit. The total amount financed was \$290,101. Principal and interest payments in the amount of \$53,268 are due each February 16<sup>th</sup> through 2021.

Outstanding Principal at 9/30/18 \$ 151,218  
Final payment: February 16, 2021  
Budgeted: General Fund

- ✚ *Oshkosh Capital Lease* – Resolution 04, 2015 authorized the City to enter into capital lease agreement for the lease purchase of one Pierce Custom Velocity Aerial Platform Truck. The total amount financed was \$861,929. Principal and interest payments in the amount of \$90,525 are due each February 16<sup>th</sup> through 2025 with a final payment in the amount of \$155,266 payable on March 16, 2025.

Outstanding Principal at 9/30/18 \$ 674,960  
Final payment: March 16, 2025  
Budgeted: General Fund

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

Outstanding Principal at 9/30/18 \$ 1,060,130  
Final payment: May 12, 2023  
Budgeted: General Fund

- ✚ *PNC Capital Lease* – Resolution 23, 2016 authorized the City to enter into capital lease agreement for the lease purchase of two 2016 Braun Super Chief Type 1 Medium Duty Ambulances. The total amount financed was \$638,492. Principal and interest payments in the amount of \$129,096 are due each June 27<sup>th</sup> through 2021 with a final payment in the amount of \$45,000 payable on July 27, 2021.

Outstanding Principal at 9/30/18 \$ 410,234  
Final payment: July 27, 2021  
Budgeted: General Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- ✚ *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 5<sup>th</sup> through 2021 with a final payment in the amount of \$20,000 payable on December 5, 2022.

Outstanding Principal at 9/30/18 \$ 266,166  
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 20<sup>th</sup> through 2021.

Outstanding Principal at 9/30/18 \$ 452,825  
Final payment: February 20, 2021  
Budgeted: Internal Service Fund

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

Outstanding Principal at 9/30/18 \$ 532,542  
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 15<sup>th</sup> through 2024.

Outstanding Principal at 9/30/18 \$ 1,098,624  
Final payment: March 15, 2024  
Budgeted: General Fund

# DEBT SERVICE

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## OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- ✚ *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 5<sup>th</sup> through 2027 with a final payment in the amount of \$140,000 payable on June 5, 2028.

Outstanding Principal at 9/30/18 \$ 381,477  
Final payment: June 5, 2028  
Budgeted: General Fund

- ✚ *Ten-8 Fire Equipment.* – Resolution 15, 2018 authorized the City to enter into capital lease agreement for the lease purchase of two 2018 Braun Super Chief Y=Type 1 Medium Duty Ambulances. The total amount financed was \$679,504. Principal and interest payments in the amount of \$142,362 are due each April 15<sup>th</sup> through 2023 with a final payment in the amount of \$40,000 payable on April 15, 2024.

Outstanding Principal at 9/30/18 \$ 679,504  
Final payment: April 15, 2024  
Budgeted: General Fund

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# DEBT SERVICE

## DEBT REPAYMENT SCHEDULE

Fund	Principal Debt Outstanding as of 9/30/18	Principal Portion Due Each Year					
		2019	2020	2021	2022	2023	2024 & Beyond
<b>GENERAL OBLIGATION BONDS</b>							
Series 2010	General Fund	540,466	540,466	-	-	-	-
		540,466	540,466	-	-	-	-
<b>PUBLIC IMPROVEMENT BONDS</b>							
Series 2011 A&B	General Fund	4,505,000	1,725,000	1,775,000	325,000	335,000	345,000
Series 2013 A&B	General Fund	2,129,673	458,187	466,669	475,307	484,106	245,403
Series 2017	Capital Projects Fund	27,275,000	2,775,000	2,835,000	2,895,000	2,960,000	3,025,000
		33,909,673	4,958,187	5,076,669	3,695,307	3,779,106	3,615,403
<b>CAPITAL LEASES</b>							
Oshkosh Capital	General Fund	434,332	64,210	66,772	69,436	72,207	161,706
Oshkosh Capital	General Fund	65,729	65,729	-	-	-	-
Oshkosh Capital	General Fund	288,952	38,010	39,257	40,545	41,874	43,248
Oshkosh Capital	General Fund	151,218	49,014	50,393	51,811	-	-
Oshkosh Capital	General Fund	674,960	66,762	69,112	71,546	74,064	76,672
PNC	General Fund	1,060,130	139,161	143,072	147,092	151,225	155,475
PNC	General Fund	410,234	118,758	121,751	169,726	-	-
PNC	General Fund	266,166	59,151	60,804	62,504	64,251	19,456
PNC	Internal Service Fund	452,825	147,230	150,911	154,684	-	-
Leasing 2, Inc.	General Fund	532,542	118,193	121,609	125,124	128,740	38,876
Leasing 2, Inc.	General Fund	1,098,624	171,043	175,695	180,474	185,383	190,425
Leasing 2, Inc.	General Fund	381,477	24,085	24,832	25,602	26,396	27,214
Leasing 2, Inc.	General Fund	679,504	119,990	123,941	128,021	132,236	136,590
		6,496,694	1,181,337	1,148,149	1,226,564	876,376	849,662
Total All Principal		<b>40,946,833</b>	<b>6,679,991</b>	<b>6,224,818</b>	<b>4,921,871</b>	<b>4,655,482</b>	<b>4,465,066</b>
							<b>13,999,605</b>
Fund	Interest Outstanding as of 9/30/18	Interest Portion Due Each Year					
		2019	2020	2021	2022	2023	2024 & Beyond
<b>GENERAL OBLIGATION BONDS</b>							
Series 2010	General Fund	14,430	14,430	-	-	-	-
		14,430	14,430	-	-	-	-
<b>PUBLIC IMPROVEMENT BONDS</b>							
Series 2011 A&B	General Fund	316,669	148,659	94,779	35,631	24,663	12,938
Series 2013 A&B	General Fund	120,695	45,141	34,833	24,334	13,640	2,748
Series 2017	Capital Projects Fund	2,787,125	569,525	507,815	444,785	380,380	314,545
		3,224,489	763,325	637,426	504,750	418,682	330,231
<b>CAPITAL LEASES</b>							
Oshkosh Capital	General Fund	54,082	17,330	14,768	12,104	9,881	-
Oshkosh Capital	General Fund	2,915	2,915	-	-	-	-
Oshkosh Capital	General Fund	34,576	9,444	8,198	6,910	5,580	4,444
Oshkosh Capital	General Fund	8,587	4,254	2,875	1,458	-	-
Oshkosh Capital	General Fund	114,400	23,763	21,413	18,979	16,460	13,853
PNC	General Fund	109,478	29,790	25,879	21,859	17,726	14,225
PNC	General Fund	22,053	10,338	7,345	4,370	-	-
PNC	General Fund	20,197	7,440	5,787	4,087	2,340	544
PNC	Internal Service Fund	22,828	11,321	7,640	3,867	-	-
Leasing 2, Inc.	General Fund	41,793	15,390	11,975	8,460	4,844	1,124
Leasing 2, Inc.	General Fund	106,927	29,883	25,230	20,451	15,542	10,500
Leasing 2, Inc.	General Fund	81,729	11,826	11,080	10,310	9,516	8,698
Leasing 2, Inc.	General Fund	72,305	22,371	18,421	14,340	10,125	5,772
		691,870	196,065	160,609	127,195	92,015	59,159
Total Interest Portion		<b>3,930,789</b>	<b>973,820</b>	<b>798,036</b>	<b>631,945</b>	<b>510,698</b>	<b>389,389</b>
							<b>626,901</b>



# DEBT SERVICE

## DEBT REPAYMENT SCHEDULE (CONTINUED)

		P&I Debt Outstanding as of 9/30/18	Total Principal & Interest/ Lease Payments Due Each Year						
			2019	2020	2021	2022	2023	2024 & Beyond	
<b>GENERAL OBLIGATION BONDS</b>									
Series 2010	General Fund	554,896	554,896	-	-	-	-	-	-
		554,896	554,896	-	-	-	-	-	-
<b>PUBLIC IMPROVEMENT BONDS</b>									
Series 2011 A&B	General Fund	4,821,669	1,873,659	1,869,779	360,631	359,663	357,938	-	-
Series 2013 A&B	General Fund	2,250,367	503,328	501,501	499,641	497,746	248,151	-	-
Series 2017	Capital Projects Fund	30,062,125	3,344,525	3,342,815	3,339,785	3,340,380	3,339,545	13,355,075	-
		37,134,161	5,721,512	5,714,095	4,200,057	4,197,788	3,945,634	13,355,075	-
<b>CAPITAL LEASES</b>									
Oshkosh Capital	General Fund	488,414	81,540	81,540	81,540	82,088	161,706	-	-
Oshkosh Capital	General Fund	68,644	68,644	-	-	-	-	-	-
Oshkosh Capital	General Fund	323,528	47,455	47,455	47,455	47,455	47,692	86,018	-
Oshkosh Capital	General Fund	159,805	53,268	53,268	53,268	-	-	-	-
Oshkosh Capital	General Fund	789,360	90,525	90,525	90,525	90,525	90,525	336,735	-
PNC	General Fund	1,169,608	168,951	168,951	168,951	168,951	169,699	324,105	-
PNC	General Fund	432,287	129,096	129,096	174,096	-	-	-	-
PNC	General Fund	286,363	66,591	66,591	66,591	66,591	20,000	-	-
PNC	Internal Service Fund	475,652	158,551	158,551	158,551	-	-	-	-
Leasing 2, Inc.	General Fund	574,335	133,584	133,584	133,584	133,584	40,000	-	-
Leasing 2, Inc.	General Fund	1,205,552	200,925	200,925	200,925	200,925	200,925	200,925	-
Leasing 2, Inc.	General Fund	463,206	35,912	35,912	35,912	35,912	35,912	283,647	-
Leasing 2, Inc.	General Fund	751,809	142,362	142,362	142,362	142,362	142,362	40,000	-
		7,188,564	1,377,402	1,308,759	1,353,759	968,392	908,821	1,271,431	-
Total Principal & Interest		<b>44,877,621</b>	<b>7,653,811</b>	<b>7,022,854</b>	<b>5,553,816</b>	<b>5,166,180</b>	<b>4,854,455</b>	<b>14,626,506</b>	

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# APPENDIX



# APPENDIX

## STAFFING COMPARISON

Department	Budget FY 2017	Budget FY 2018	Adopted Budget FY 2019	Inc/ (Decr)
<b>GENERAL GOVERNMENT</b>				
Council	5	5	5	-
Administration	3	3	3	-
Public Communications	2	2	2	-
City Clerk	5	5	6	1
Purchasing & Contracts	1	1	1	-
Finance	9	9	9	-
Human Resources	5	6	6	-
Information Technology	9	9	9	-
Legal	1	1	1	-
Engineering	4	4	5	1
Planning and Zoning	15	16	18	2
<b>PUBLIC SAFETY</b>				
Fire Rescue	130	133	134	1
Police	168	176	183	7
<b>COMMUNITY SERVICES</b>				
Administration & Public Facilities	46	48	49	1
Parks and Grounds	25	29	29	-
Construction Services	16	16	17	1
Neighborhood Services	9	9	10	1
Recreation	30	32	33	1
Golf	13	11	9	(2)
<b>Total</b>	<b>496</b>	<b>515</b>	<b>529</b>	<b>14</b>

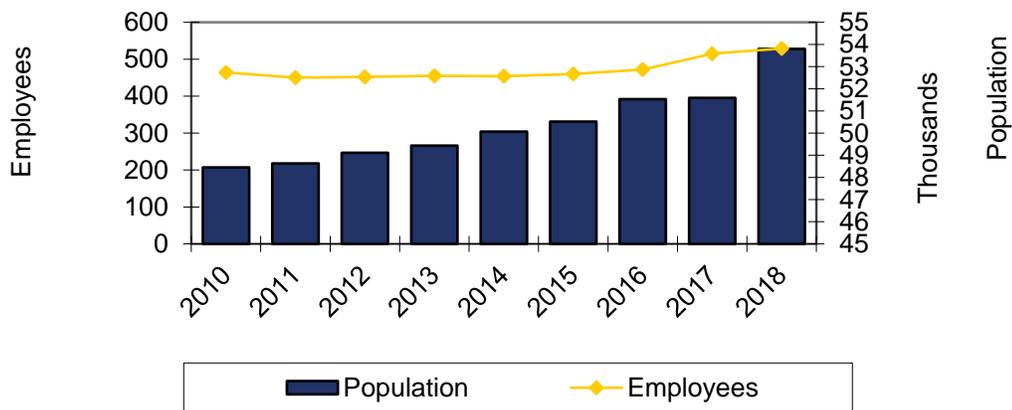
For a complete listing of all personnel related information, please refer to the Master Position List starting on page 295. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions requested and the adopted current year budgeted positions for all full-time positions for each department within the City.

# APPENDIX

As depicted in the charts below, the City of Palm Beach Gardens has 48,452 residents as reported by the 2010 US Census. Other population figures represent estimates provided by the Florida Bureau of Economic and Business Research (BEBR) as of April 1<sup>st</sup> for each year between census periods. Employees per 1,000 residents has dropped consistently from 2007 through 2014 stemming from the financial downturn experienced by the City from FY 2007 through FY 2012. Fiscal year 2019 represents the seventh 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General										
Government	192	170	174	174	176	180	189	198	206	212
Public Safety	272	280	278	281	278	280	283	298	309	317
<b>Total City Staff</b>	<b>464</b>	<b>450</b>	<b>452</b>	<b>455</b>	<b>454</b>	<b>460</b>	<b>472</b>	<b>496</b>	<b>515</b>	<b>529</b>

Employees Compared To Total Population



	2010	2011	2012	2013	2014	2015	2016	2017	2018
Population	48,452	48,630	49,108	49,434	50,067	50,521	51,532	52,591	53,800
Employees	464	450	452	455	454	460	472	515	529
Employees per 1,000 population	9.58	9.25	9.20	9.20	9.06	9.11	9.16	9.79	9.83

The population numbers shown above are the most recent numbers reported by the US Census Bureau through 2010. The 2018 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 2018 population is the number reported by BEBR as of April 2018, while the number of employees is taken from the fiscal year 2019 budget. Therefore, no comparison of population versus employee count will be possible for 2019 until the April 2019 BEBR estimate is published.



# APPENDIX

## MASTER POSITION LIST

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### *City Council*

Mayor	1	0	0	0	0	1
Council Members	4	0	0	0	0	4
<b>Total City Council</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

### *Administration*

City Manager	1	0	0	0	0	1
Assistant to the City Manager	1	0	0	0	0	1
Executive Assistant to the City Manager	1	0	0	0	0	1
<b>Total Administration</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

### *Information Technology*

Information Systems Administrator	1	0	0	0	0	1
MIS Technician	1	0	0	0	0	1
Assistant IT Administrator	1	0	0	0	0	1
Systems Manager	1	0	0	0	0	1
Network Manager	1	0	0	0	0	1
Network Specialist	1	0	0	0	0	1
Server Manager	1	0	0	0	0	1
Server Specialist	1	0	0	0	0	1
Systems Specialist	1	0	0	0	0	1
<b>Total Information Technology</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### City Clerk

City Clerk	1	0	0	0	0	1
Deputy City Clerk	1	0	0	0	0	1
Admin. Specialist III	1	0	0	0	0	1
Municipal Services Specialist	1	0	0	0	0	1
Assist. to the City Clerk	1	0	0	0	0	1
Support Specialist	0	0	0	0	1	1
<b>Total City Clerk</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>6</b>

Note: 2019 New Position Request – Support Specialist

### Legal

Exec. Legal Assistant	1	0	0	0	0	1
<b>Total Legal</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### Public Communications

Public Media Relations Manager	1	0	0	0	0	1
Public Media Relations Specialist	1	0	0	0	0	1
<b>Total Public Communications</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

### Purchasing and Contracts Management

Purchasing and Contracts Director	1	0	0	0	0	1
<b>Total Purchasing</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

### Engineering

City Engineer	1	0	0	0	0	1
Deputy City Engineer	0	0	0	1	0	1
Civil Engineer Inspector	1	0	0	0	0	1
Civil Plan Reviewer	1	0	0	(1)	0	0

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### Engineering (continued)

Project Manager	1	0	0	0	0	1
Operations Director	0	1	0	0	0	1
<b>Total Engineering</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

Note: Civil Plan Reviewer reclassified to Deputy City Engineer. Operations Director Transferred in from Community Services Admin 001.3000

### 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	1	0	0	0	0	1
<b>Total Human Resources</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>

### 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
<b>Total Finance</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### *Police Administration/Investigations*

Chief of Police	1	0	0	0	0	0	1
Administrative Aide to the Police Chief	1	0	0	0	0	0	1
Sergeant	3	0	0	0	0	0	3
Police Officer	17	0	0	0	0	0	17
Quartermaster	1	0	0	0	0	0	1
Police Services Specialist	4	0	0	0	0	1	5
Telecommunications Tech	1	0	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	0	1
Assistant Police Chief	1	0	0	0	0	0	1
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
<b>Total Police Administration</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>45</b>

Note: 2019 new position request – Police Services Specialist

### *Police Field Operations*

Sergeant	15	0	0	0	0	0	15
Police Officer	77	0	0	0	0	6	83
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
<b>Total Police Field Operations</b>	<b>96</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>102</b>

Note: 2019 new position request – 6 Police Officers

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### *Police Dispatch Services*

Emergency Communications Manager	1	0	0	0	0	0	1
Assistant Emergency Communications Manager	1	0	0	0	0	0	1
Emergency Communications Supervisor	6	0	0	0	0	0	6
Emergency Communications Operator	28	0	0	0	0	0	28
<b><i>Total Police Dispatch Services</i></b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>

### *Fire Administration*

Fire Chief	1	0	0	0	0	0	1
Deputy Fire Chief – Admin	1	0	0	0	0	0	1
Deputy Fire Chief – Emergency Services	1	0	0	0	0	0	1
Division Chief – Emergency Medical Services	1	0	0	0	0	0	1
Special Projects Coordinator	1	0	0	0	0	0	1
Administrative Specialist II	1	0	0	0	0	0	1
Division Chief Training and Professional	1	0	0	(1)	0	1	1
Division Chief Support Services	0	0	0	1	0	0	1
Quartermaster	1	0	0	0	0	0	1
EMS Lab Instructor	1	0	0	0	0	0	1
Fire Marshall	1	0	0	0	0	0	1
Administration Manager	1	0	0	0	0	0	1
<b><i>Total Fire Administration</i></b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>12</b>

Note: During FY 17/18 the Division Chief and Professional position was reclassified to Division Chief Support Services. 2019 New Request – Division Chief of Training

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### *Fire Life Safety*

Chief Fire Inspector	1	0	0	0	0	1
Fire Inspector/ Life Safety Lieutenant	1	0	0	(1)	0	0
Code Compliance Officer	6	0	0	1	0	7
<b>Total Fire Life Safety</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>

Note: During FY 17/18 one Fire Inspector was reclassified to a Code Compliance Officer

### *Fire Emergency Services*

Fire Captain	17	0	0	1	0	18
District Captain EMS	3	0	0	0	0	3
Rescue Lieutenant	15	0	0	3	0	18
Driver/ Engineer Fire	16	0	0	2	0	18
Medic/Firefighter/Firefighter	59	0	0	(6)	0	53
Battalion Chief	4	0	0	0	0	4
<b>Total Fire Emergency Services</b>	<b>114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114</b>

Note: 2018 re-organization

### *Planning and Zoning Administration*

Planning & Zoning Director	1	0	0	0	0	1
Administrative Assistant	1	0	0	0	0	1
<b>Total Planning and Zoning Administration</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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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
City Forester	1	0	0	0	0	0	1
Landscape and Development Compliance Officer	0	0	0	0	0	1	1
<b>Total Development Compliance and Zoning</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>5</b>

Note: 2019 new request – Landscape and Development Compliance Officer

### *Planning*

Planning Manager	1	0	0	0	0	0	1
Principal Planner	1	0	0	0	0	0	1
Senior Planner	2	0	0	0	0	1	3
Planner	3	0	0	0	0	0	3
<b>Total Planning</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>8</b>

Note: 2019 new request – Senior Planner funding to be reimbursed through cost recovery

### *GIS*

GIS Manager	1	0	0	0	0	0	1
GIS Analyst	1	0	0	0	0	0	1
Applications Specialist	1	0	0	0	0	0	1
<b>Total GIS</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

### *Neighborhood Services (Code)*

Code Compliance Supervisor	1	0	0	0	0	0	1
Code Compliance Officer	4	0	0	0	0	0	4
Code Compliance Specialist	1	0	0	0	0	0	1
Senior Code Compliance Officer	1	0	0	0	0	0	1

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

	Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
<i>Neighborhood Services (continued)</i>							
Operations Manager	1	0	0	0	0	0	1
Neighborhood Services							
Director	1	0	0	0	0	0	1
Records Clerk	0	0	0	0	0	1	1
<b>Total Neighborhood Services (Code)</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>10</b>

Note: 2019 new position request - Records Clerk

### Construction Services (Building)

Operations Manager	1	0	0	0	0	0	1
Building Official	1	0	0	0	0	0	1
Chief Building Inspector	0	0	0	1	0	0	1
Chief Plans Examiner	0	0	0	1	0	0	1
Building Inspector II	2	0	0	(1)	0	0	1
Building Inspector I	5	0	0	(1)	0	0	4
Plans Examiner	2	0	0	0	0	0	2
Administrative Specialist III	1	0	0	0	0	0	1
Business Services							
Coordinator	1	0	0	0	0	0	1
Permit Technician	2	0	0	0	0	1	3
Resource Coordinator	1	0	0	0	0	0	1
<b>Total Construction Services (Building)</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>17</b>

Note: During FY 17/18 one Building Inspector II position reclassified to a Building Inspector I position. One Building Inspector I position reclassified to a Plans Examiner. One Building Inspector I position reclassified to a Chief Building Inspector. One Plans Examiner position reclassified to a Chief Plans Examiner position. 2019 new request – One Permit Technician.

### Recreation Administration/Resources

Projects Director	0	1	0	(1)	0	0	0
Leisure Services							
Administrator**	0	0	0	1	0	0	1
Sports Director	0	1	0	(1)	0	0	0
Deputy Leisure Services							
Administrator**	0	0	0	1	0	0	1
Recreation Director**	1	0	(1)	0	0	0	0

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### Recreation Administration/Resources (continued)

Resource Manager **	1	0	0	0	0	1
Recreation Supervisor **	2	0	(1)	1	0	2
Customer Service Specialist**	2	0	0	(1)	(1)	0
Operations Manager**	0	1	0	0	0	1

### Total Recreation

<b>Administration/Resources</b>	<b>6</b>	<b>3</b>	<b>(2)</b>	<b>0</b>	<b>(1)</b>	<b>6</b>
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Note: Recreation Director transferred out to Tennis 104.2033. One Customer Service Specialist reclassified to Recreation Supervisor and one Customer Service Specialist position eliminated. One Recreation Supervisor transferred out to 104.2040. Operations Manager transferred in from 104.2032

\*\* Positions funded out of Recreation Special Revenue Fund.

### Recreation Athletics and Special Facilities

Sports Director**	1	0	(1)	0	0	0
Operations Manager **	1	0	0	0	0	1
Sports Supervisor**	1	0	0	0	0	1
Golf Business Supervisor	0	1	0	(1)	0	0
Recreation Supervisor**	0	0	0	1	0	1

### Total Recreation Athletics and Spec Facilities

<b>3</b>	<b>1</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
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Note: Sports Director transferred out to 104.2000. Golf Business Supervisor transferred in and reclassified to Recreation 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	(1)	0	0	0
<b>Total Recreation Aquatics</b>	<b>3</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>2</b>

Operations Manager transferred out to 104.2000

\*\*Positions funded out of Recreation Special Revenue Fund

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### Recreation Tennis

Recreation Director	0	1	0	(1)	0	0	0
Tennis Director**	0	0	0	1	0	0	1
Operations Manager**	1	0	0	0	0	0	1
Tennis Facility Supervisor**	1	0	0	0	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
<b>Total Tennis</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>

Note: Recreation Director transferred in and reclassified to Tennis Director

\*\*Positions funded out of Recreation Special Revenue Fund

### Recreation General Programs

Recreation Supervisor **	3	1	0	0	0	0	4
<b>Total Recreation General Programs</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

Note: One Recreation Supervisor transferred in from 104.2000

Note: \*\* Positions funded out of Recreation Special Revenue Fund.

### Recreation Youth Enrichment

Youth Enrichment Center Superintendent**	1	0	0	0	0	0	1
Youth Enrichment Supervisor**	1	0	0	1	0	0	2
Early Childhood Development Coordinator**	1	0	0	(1)	0	0	0
Youth Enrichment Instructor**	9	0	0	0	0	0	9
<b>Total Recreation Youth Enrichment**</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>

Note: During FY 17/18 Early Childhood Development Coordinator reclassified to Youth Enrichment Instructor. One Youth Enrichment Instructor reclassified to Early Childhood Supervisor

\*\*Positions funded out of Recreation Special Revenue Fund

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### *Parks and Grounds*

Director of Parks and Grounds	0	0	0	1	0	0	1
Maintenance Tech V/Chief Lead Worker	3	0	0	0	0	0	3
Maintenance Tech IV/Lead Worker	6	0	0	0	0	0	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	8	0	0	0	0	0	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	(1)	0	0	0
<b>Total Parks and Grounds</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29</b>

Note: Operations Director reclassified to Director of Parks and Grounds

### *Community Services Administration*

Deputy City Manager Community Services Administrator/EM	1	0	0	0	0	0	1
Deputy Community Services Administrator/EM	1	0	0	0	0	0	1
Operations Manager	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1
Operations Director	1	0	(1)	0	0	0	0
<b>Total Community Services Administration</b>	<b>6</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

Note: Operations Director transferred out to Engineering 001.0260

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### Facilities Maintenance

Director of Public Services Operations Manager	0	1	0	0	0	0	1
Facilities	1	0	0	0	0	0	1
Electrician	1	0	0	1	0	0	2
Crew Chief	3	0	0	0	0	0	3
Crew Leader	2	0	0	0	0	0	2
Maintenance Tech	8	0	0	(1)	0	2	9
HVAC Technician	1	0	0	0	0	1	2
Plumber	1	0	0	0	0	0	1
Pool Equipment Mechanic	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1

<b>Total Facilities Maintenance</b>	<b>19</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>23</b>
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Note: Director of Public Facilities transferred in from Fleet Fund 501. 2019 new positions – two Maintenance Tech positions and one HVAC Technician. Note: Prior to 10/1, one of the Maintenance Tech positions reclassified to an Electrician

### Stormwater/ Streets

Operations Manager	1	0	0	0	0	0	1
Crew Chief	1	0	0	0	0	0	1
Crew Leader	2	0	0	0	0	0	2
Maintenance Tech	2	0	0	0	0	0	2
Heavy Equipment Operator	1	0	0	0	0	0	1
Light Equipment Operator	1	0	0	0	0	0	1
Traffic Technician	2	0	0	0	0	0	2

<b>Total Stormwater/ Streets</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>
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Note: The following position titles for Public Services were changed during FY 17/18. Maintenance Tech V to Crew Chief, Maintenance Tech IV to Crew Leader and Maintenance Tech I,II,III were changed to Maintenance Tech.

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

	Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
<b><i>Golf**</i></b>							
Director of Golf Administrative	0	0	0	1	0	0	1
Assistant III	0	0	0	0	0	0	0
First Assistant Golf Pro	0	0	0	1	0	0	1
Maintenance Tech Golf Business	3	0	0	(2)	0	0	1
Supervisor Golf Maintenance	1	0	(1)	0	0	0	0
Superintendent	1	0	0	0	0	0	1
Projects Director	1	0	(1)	0	0	0	0
Head Golf Professional	1	0	0	0	0	0	1
First Assistant Golf Pro	1	0	0	(1)	0	0	0
Golf Program and Marketing							
Coordinator	0	0	0	0	0	0	0
Golf Events Coordinator	0	0	0	1	0	0	1
Meeting and Events Services Coordinator	1	0	0	(1)	0	0	0
Golf Operations Supervisor	0	0	0	0	0	0	0
Golf Maintenance Supervisor	1	0	0	0	0	0	1
Outside Services Coordinator	0	0	0	1	0	0	1
Operations Manager	1	0	0	(1)	0	0	0
Pro Shop Manager	0	0	0	1	0	0	1
<b>Total Golf</b>	<b>11</b>	<b>0</b>	<b>(2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

Note: Two Maintenance Tech positions reclassified to Director of Golf and Administrative Assistant III. Golf Business Supervisor Transferred out to Recreation Athletics. Projects Director transferred out to Recreation Admin and reclassified to Leisure Services Administrator. First Assistant Golf Pro reclassified to Program and Marketing Coordinator. Meeting and Events Services Coordinator reclassified to Golf Operations Supervisor which was again reclassified to Outside Services Coordinator. Operations Manager reclassified to Pro Shop Manager.

\*\*All positions Funded out of Golf Special Revenue Fund

# APPENDIX

## MASTER POSITION LIST (CONTINUED)

Adopted FY 2018	Transfer In	Transfer Out	Reclass/ Converted	Position Eliminated	New Request	Adopted FY 2019
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### *Fleet Maintenance \*\**

Operations Manager	1	0	0	0	0	1
Senior Mechanic	1	0	0	(1)	0	1
Mechanic	8	0	0	(2)	(1)	7
EVT Mechanic	0	0	0	3	0	1
Maintenance Tech	1	0	0	0	0	1
Crew Chief	1	0	0	0	0	1
Director of Public Services	1	0	(1)	0	0	1
<b>Total Fleet Maintenance</b>	<b>13</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>(1)</b>	<b>11</b>

Note: Director of Public Services transferred out to Facilities 001.3030. One Senior Mechanic and two mechanic positions reclassified to EVT Mechanics. One Mechanic position eliminated to fund the creation of a new category for EVT Mechanic. Position title changes include Maintenance Tech V to Crew Chief, Maintenance Tech IV to Crew Leader, Maintenance Techs I, II, III to Maintenance Tech. Lead Mechanic IV to Senior Mechanic, Mechanic II, III to Mechanic.

\*\*All positions funded out of the Internal Service Fund.

<b>Department Totals</b>	<b>515</b>	<b>8</b>	<b>(8)</b>	<b>0</b>	<b>(2)</b>	<b>16</b>	<b>529</b>
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# APPENDIX

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## GLOSSARY

### **Account:**

A term used to identify an individual asset, liability, encumbrance control, or fund balance.

### **Accounting Procedures:**

All processes which identify, record, classify and summarize financial information to produce financial records.

### **Accounting System:**

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, organizational components.

### **Accrual Basis:**

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

### **Activity:**

Represents a section/unit of a department.

### **Ad Valorem Tax Rate:**

Property tax assessed in proportion to the value of the property. ([www.pbcgov.com/papa/index.htm](http://www.pbcgov.com/papa/index.htm))

### **Amendment 1:**

An amendment to the Florida Constitution approved by the voters in January 2008, which granted an additional \$25,000 Homestead Exemption, exempted the first \$25,000 of tangible personal property from taxation, provided portability of up to \$500,000 of the Save Our Homes Exemption on sales of properties, and limited increase in assessed value of non-homesteaded properties to 10%.

### **Amortization:**

The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

### **Appraise:**

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term “assess” is substituted.

### **Appropriation:**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Assessed Valuation:**

A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

### **Asset:**

Resources owned or held by a government which has monetary value.

### **Assigned Fund Balance:**

Amounts the City intends to use for a specific purpose that are neither restricted by external parties nor committed by City Council.

### **Authorized Positions:**

Employee positions, which are authorized in the adopted budget, to be filled during the year.

### **Balanced Budget:**

A budget in which planned funds available equal planned expenditures.

### **Bond:**

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

### **Bonded Debt:**

That portion of indebtedness represented by outstanding bonds.

### **Bond Refinancing:**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

### **Budget:**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

### **Budgetary Basis:**

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

### **Budgetary Control:**

The control or management of a governmental enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **Budget Calendar:**

A schedule of key dates which a government follows during the preparation and adoption of the budget.

### **Budget Message:**

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

### **Capital:**

Any item with an expected life of more than one year and a value of more than \$1,000, such as automobiles, trucks, furniture, buildings, land, etc.

### **Capital Budget:**

A plan of proposed capital outlays and CIP as well as the means of financing them for the current fiscal period.

### **Capital Improvements Program (CIP):**

A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

### **Capital Project:**

A Capital Project is a capital asset or improvement that costs at least \$50,000 and has a useful lifespan of five (5) years.

### **Capital Project Fund:**

A fund used to account for the acquisition of fixed assets or construction of major capital projects not financed by proprietary or nonexpendable trust funds.

### **Cash Basis:**

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

### **Chart of Accounts:**

The classification system used by a City to organize the accounting for various funds.

### **Committed Fund Balance:**

Amounts that can be used only for the specific purposes determined by a formal action of the City Council, which is the highest level of decision making authority.

### **Communications Service Tax:**

A tax that is imposed on the retail sales of communication services including telecommunications, cable, and related services. Effective October 1, 2001, the Communications Service Tax Simplification Law replaced certain franchise and utility fees.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Comprehensive Plan:**

A State mandated plan which requires all units of local government to address their five year planning and development needs, including capital and infrastructure requirements.

### **Consumer Price Index (CPI):**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

### **Contingency:**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

### **Contractual Services:**

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

### **Debt Service:**

The cost of paying principal and interest in borrowed money according to a predetermined payment schedule.

### **Debt Service Requirements:**

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

### **Deficit:**

An excess of liabilities and reserves of a fund over its assets.

### **Department:**

The basic organizational unit of government which is functionally unique in its delivery of service.

### **Depreciation:**

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

(2) The portion of the cost of a fixed asset charge as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in propriety funds and trust funds where expenses, net income, and/or capital maintenance are measured.

### **Development of Regional Impact (DRI):**

Any development which, because of its character, magnitude, or location, would have a substantial effect upon the health, safety, or welfare of citizens of more than one county.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Encumbrances:**

Obligations in the form of purchase orders which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

### **Enterprise Fund:**

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises--which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes being those for utilities, swimming pools, and airports. Examples of enterprise funds are those for utilities, swimming pools, and airports.

### **Entitlements:**

Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

### **Expenditures:**

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid including expenses, provisions for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

### **Expenses:**

Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

### **Fiscal Policy:**

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Fiscal Year:**

A twelve-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

### **Forecast:**

To estimate or calculate in advance; to serve as advance indication of.

### **The Forbearance Agreement:**

A legally binding agreement between the City and certain parties owning land within the City that originated as a result of the sale of the massive MacArthur Foundation landholdings within the City circa 1998. At the time, a temporary building moratorium was contemplated that would have allowed City staff time to address various issues resulting from the anticipated acceleration of development within the City. In an effort to avoid such a moratorium, the Forbearance Agreement was created and adopted establishing a means by which the City could address the anticipated acceleration of development, including but not limited to, forbearing the application to the City for development permits for a specified period of time and limiting the density and intensity of the former MacArthur Foundation land.

### **Franchise Fee:**

A fee paid for a special privilege granted by a government permitting the right to use public property, such as city streets and rights of way, for the placing and maintaining of equipment and property.

### **Fund:**

An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

### **Fund Accounts:**

All accounts necessary to set forth the financial operations and financial condition of a fund.

### **Fund Balance:**

The excess of a fund's assets over its liabilities.

### **General Fund:**

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund.

Note: The General Fund is used to finance the ordinary operations of a governmental unit.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **General Obligation Debt:**

Bonds backed by the full faith and credit of government, which provides a pledge of the general taxing power for the payment of debt obligations.

### **Goal:**

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

### **Governmental Funds:**

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

### **Grant:**

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

### **Homestead Exemption:**

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax. ([www.pbcgov.com/papa/ExemptionServices.htm#Homestead](http://www.pbcgov.com/papa/ExemptionServices.htm#Homestead))

### **Income:**

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

### **Intergovernmental Revenues:**

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

### **Internal Service Fund:**

A fund used to account for operations that provide services to other department on a cost-reimbursement basis.

### **Inventory:**

A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices. Note: The term is often confined to consumable supplies but may also cover fixed assets.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Levy:**

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.  
(Noun) The total amount of taxes, special assessments or service charges imposed by a government.

### **Liabilities:**

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

### **Liquidate:**

To pay off a debt, claim, or obligation. To convert assets into cash.

### **Long-Term Debt:**

Debt with a maturity of more than one year after the date of issuance.

### **Major Fund:**

Funds that are the largest or control the majority of financial activity during a given period. The main operating fund (general fund) is always considered a major fund. A fund is classified as a major fund if total assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of the individual fund are more than 10% of the cumulative total of all governmental funds and more than 5% of the governmental and proprietary funds.

### **Millage:**

A computation in a unit referred to as a mill. A mill is equal to 1/1000 of a US dollar or 1/10 of a cent.

### **Modified Accrual Basis:**

The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

### **Moratorium:**

Any suspension of activity.

### **Net Budget:**

The legally adopted budget less all interfund transfers and interdepartmental charges.

### **Non-Major Fund:**

All funds that don't meet the criteria of a major fund.

# APPENDIX

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## ***GLOSSARY (CONTINUED)***

### **Non-Spendable Fund Balance:**

Amounts that cannot be spent because they are not in spendable form, such as prepaid expenditures and inventory.

### **Objective:**

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

### **Operating Costs:**

Outlays for such current period items as expendable supplies, contractual services, and utilities.

### **Ordinance:**

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the later requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

### **Pay-As-You-Go Basis:**

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

### **Performance Indicators:**

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

### **Performance Measure:**

Data collected to determine how effective or efficient a program is in achieving its objectives.

### **Personnel Services:**

Expenditures for salaries, wages, and fringe benefits of a government's employees.

### **Property Tax:**

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax. ([www.pbcgov.com/papa/index.htm](http://www.pbcgov.com/papa/index.htm))

### **Proprietary Funds:**

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **Purchase Order:**

A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their costs, and creates a commitment on both the provider and receiver of the product or services.

### **Reserve:**

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

### **Resolution:**

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

### **Restricted Fund Balance:**

Amounts that can only be spent for the specific purpose stipulated by an external party e.g., creditors.

### **Retained Earnings:**

An equity account reflecting the accumulated earnings of an Enterprise Fund or Internal Service Fund.

### **Revenue Bonds:**

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

### **Revenues:**

(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers.

### **Roll-Back Rate:**

A reduction of prices or wages to a previous lower level by governmental action or direction.

### **Service Level:**

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

### **Save Our Homes Amendment:**

Legislation adopted in 1995 by the State of Florida that limits annual increases in assessed values of Homesteaded properties to the lesser of the previous year's Consumer Price Index, or 3%.

### **Special Assessment:**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **Special Revenue Fund:**

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

### **Surplus:**

An excess of the assets of a fund over its liabilities and reserved equity.

### **Tax Increment Financing:**

A method of financing whereby increased tax revenue generated from a project is used to help pay for the construction of the project.

### **Taxable Value:**

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

### **Taxes:**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

### **Tax Rate:**

The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

### **Tax Rate Limit:**

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

### **Tax Roll:**

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

### **Tipping Fees:**

A charge established by the Solid Waste Authority on each ton of garbage and trash disposed of in the Palm Beach County landfill.

### **Transfer:**

Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

# APPENDIX

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## *GLOSSARY (CONTINUED)*

### **Truth-in-Millage Law:**

Referred to also as the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

### **Trust Funds:**

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

### **Unassigned Fund Balance:**

The residual classification for the general fund and includes amounts that are not contained in other classifications.

### **User Charge:**

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

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# APPENDIX

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## ACRONYM GLOSSARY

### **ACH:**

Acronym for Automated Clearing House, which is the network that processes electronic financial transactions in the United States. ACH is used mainly when money is directly deposited such as from an employer.

### **ASE:**

ASE is the symbol for the National Institute for Automotive Service Excellence

### **BRPO:**

Acronym for Bioscience Research Protection Overlay, which protects the lands which have been identified for the bioscience research/biotechnology industry

### **CAFR:**

Acronym for Comprehensive Annual Financial Report. A copy of the City's current CAFR can be found by going to <http://fl-palmbeachgardens.civicplus.com/629/Financial-Reports>

### **EAR:**

Acronym for Evaluation and Appraisal Report

### **EDE:**

Acronym for Economic Development Element

### **EEOC:**

Acronym for the Equal Employment Opportunity Commission, which enforces Federal laws prohibiting employment discrimination

### **EFT:**

EFT is the acronym for Electronic Funds Transfer, and is used when money is withdrawn such as when paying bills or buying items.

### **FAU:**

Acronym for Florida Atlantic University ([www.fau.edu](http://www.fau.edu)) which opened in 1964 as the first public university in southeast Florida, and now serves approximately 26,000 students on seven campuses stretching from Port St. Lucie to Davie

### **FDOT:**

Acronym for Florida Department of Transportation ([www.dot.state.fl.us](http://www.dot.state.fl.us))

### **FEMA:**

Acronym for Federal Emergency Management Agency

# APPENDIX

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## ***ACRONYM GLOSSARY (CONTINUED)***

### **FLUE:**

Acronym for Future Land Use Element

### **FLUM:**

Acronym for Future Land Use Map

### **FMLA:**

Acronym for Family Medical Leave Act, a Federal law enacted in 1993 that provides employees with certain rights including medical leave in certain circumstances

### **FRS:**

Acronym for the Florida Retirement System ([www.myfrs.com](http://www.myfrs.com))

### **GAAP:**

Acronym for Generally Accepted Accounting Principles ([www.fasab.gov](http://www.fasab.gov))  
Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principle.

### **GASB:**

Acronym for Government Accounting Standards Board

### **GFOA:**

Acronym is for Government Finance Officers Association. The organization represents public finance officials throughout the United States and Canada. More information about the GFOA can be found at [www.gfoa.org](http://www.gfoa.org)

### **HOA:**

Acronym for Homeowners Association.

### **IAFF:**

Acronym for International Association of Firefighters, a union which serves to assist, guide, and protect the certified firefighter employees

### **ICE:**

Acronym for Intergovernmental Coordination Element

### **ITB:**

Acronym for Invitation to Bid

### **LDR:**

Acronym for Land Development Regulations, which refers to the section of the City's Code that provides development standards, criteria, and regulations consistent with the City's Comprehensive Plan

# APPENDIX

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## ***ACRONYM GLOSSARY (CONTINUED)***

### **MOU:**

Acronym for Memorandum of Understanding

### **NCCI:**

Acronym for National Council on Compensation Insurance ([www.ncci.com](http://www.ncci.com))

### **NCDC:**

Acronym for North County Dispatch Center

### **PBA:**

Acronym for Police Benevolent Association, a union which serves to assist, guide, and protect the certified police officer employees

### **POA:**

Acronym for Property Owners Association

### **RFP:**

Acronym for Request for Proposal, which is a formal process for soliciting competitive quotations for services

### **SEIU:**

Acronym for Service Employees International Union, a union which serves to assist, guide, and protect the community services employees ([www.seiu.org](http://www.seiu.org))

### **SFEC:**

Acronym for South Florida East Coast Corridor project

### **TRIM:**

Acronym for Truth in Millage – see Truth in Millage Law.

### **VAB:**

Acronym for Value Adjustment Board – the body that hears petitions and renders decisions on whether to reduce assessed values of taxable properties in the County.

### **WNCLUS:**

Acronym for Western Northlake Corridor Land Use Study

### **YERC:**

Acronym for Youth Enrichment Center, which is the City owned and operated day care facility

