



City of Palm Beach Gardens

**Operating and Capital
Improvements Budget
Fiscal Year 2008/2009**

The City of Palm Beach
Gardens,
Florida

Operating and Capital
Improvements Budget

Fiscal Year

2008/2009



Title page photo: Sculpture - "Touch the Sky," Artist - Jane DeDecker
This piece of art represents Palm Beach Garden's Art in Public Places program



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Palm Beach Gardens
Florida**

For the Fiscal Year Beginning

October 1, 2007

President

Executive Director

The Government 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, 2007.

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 year only. We believe our current budget continues to conform to program requirements.

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HOW TO USE THIS DOCUMENT

The fiscal year 2009 Budget Document is organized into twelve sections. These are the *Introduction, Transmittal Letter, Strategic Management and Long Range Plan, Policy Initiatives, Revenue Information, Budget Summaries, General Government, Public Safety, Community Services, Capital Improvements Program, Debt Service and Appendix.*

INTRODUCTION

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

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 Garden's budget development and provides an overview of revenue and expenditure highlights.

STRATEGIC MANAGEMENT AND LONG RANGE PLAN

This section contains the City's strategic management and long range plans, the financial strategy for this year's budget and the factors affecting its development. It also contains a discussion of the General Fund reserves, and five-year revenue and expenditure projections.

POLICY INITIATIVES

This section communicates the City Council's Mission and Policy Agenda. The Policy Agenda provides the overall direction for City programs and services and are linked to specific departmental objectives. It also includes the Financial Management Policies, which are concurrently adopted with the budget, and serve as a guide in the preparation and administration of the budget.

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.

HOW TO USE THIS DOCUMENT

BUDGET SUMMARIES

The Budget Summaries section provides the reader with a quick overview of the City's fiscal year 2009 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 Art), Capital Project Funds (Burns Road and PGA Flyover), Police Grants and Police Training Fund.

GENERAL GOVERNMENT

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

- Organizational Chart
- Departmental Description
- Budget Category Summary
- Position Summary
- Budget Highlights
- FY 2008 Service Level Accomplishments
- FY 2009 Goals, Objectives and Outcome Indicators
- Performance Measures

The above format will also be found for each of the departmental summaries throughout the budget.

PUBLIC SAFETY

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

COMMUNITY SERVICES

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

HOW TO USE THIS DOCUMENT

CAPITAL IMPROVEMENT PROGRAM

This section presents detailed descriptions of adopted capital purchases for each operating fund for fiscal year 2009. Also included is a discussion of effects on operating costs, identification of funding sources and five-year capital outlay projections.

DEBT SERVICE

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

APPENDIX

This section provides a personnel summary for FY 2009 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.

City of Palm Beach Gardens Council

Mayor



Eric Jablin

Vice Mayor



David Levy

Council Members



Joseph Russo



Jody Barnett



Bert Premuroso

City of Palm Beach Gardens

Comprehensive Annual Operating and Capital Improvements Budget Fiscal Year 2008/2009

Mayor

Eric Jablin

Council Members

David Levy, Vice Mayor
Joseph Russo
Jody Barnett
Bert Premuroso

City Manager

Ronald M. Ferris

City Auditors

McGladrey & Pullen

Department Heads

Assistant City Manager - Administration.....	Stacy Rundle
Assistant City Manager – Operations.....	Jack Doughney
Interim City Attorney.....	Corbett & White, P.A.
City Clerk.....	Patricia Snider
Finance Administrator.....	Allan Owens
Human Resources Administrator.....	Sheryl Stewart
Growth Management Administrator.....	Kara Irwin
Information Technology Administrator.....	Eric Holdt
Chief of police.....	Stephen Stepp
Fire Chief.....	Pete Bergel

Note of Appreciation

We would like to thank all staff members for their contributions during the preparation of this year's budget document.

(561) 799-4113

pbgfl.com

COMMUNITY PROFILE

HISTORY



Emblem: The emblem of Palm Beach Gardens is divided into four sections. The first section is MacArthur Beach, the second is of MacArthur's plaid from his ancestors, the third is the Banyan Tree which marks the entrance of the city, and the fourth is a picture of a family, illustrating his desire to make this city a wonderful place to raise a family. The five stars across the emblem stand for the five council members which will protect the city.

Founding of the 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. With this in mind, he set to work carving the City of Palm Beach Gardens from empty miles of dairy cattle grazing land.

Mr. MacArthur envisioned the city streets lined with trees and flowers. Millions of dollars were wisely invested by MacArthur to create a Florida community with hundreds of waterways, rolling terrain, magnificent mature pine and shade trees, and rich foliage. 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. This made for an expensive proposition but he wanted to build a city that was entirely new and unblemished. Churches were the first buildings to be built in the city. He wanted to ensure that the City had a variety of houses of worship to serve residents of all faiths.

By 1964, Mr. MacArthur was satisfied 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 Ballen Isles.

The City of Palm Beach Gardens has grown steadily during its fifty 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. Through the cooperation of the parties involved, the reputation and beauty of the City of Palm Beach Gardens will be preserved and enhanced by keeping in mind the "garden city" philosophy of its founder John D. MacArthur. The City of Palm Beach Gardens remains a premiere community in which to live and work, and will for future generations. As our city slogan suggests, we are "Growing Together in the Gardens".

The History of the Famous Palm Beach Gardens Banyan Tree

John D. MacArthur, founder of the City of Palm Beach Gardens, took great strides to uphold the "gardens theme" and the beauty of his new community. He envisioned winding streets without sidewalks named after flowers and trees and lush native and transplanted foliage. The story of the 80-year old Banyan Tree is one testament of Mr. MacArthur's commitment to his new "gardens" community. While in the midst of landscaping his new city in late 1960, he 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.

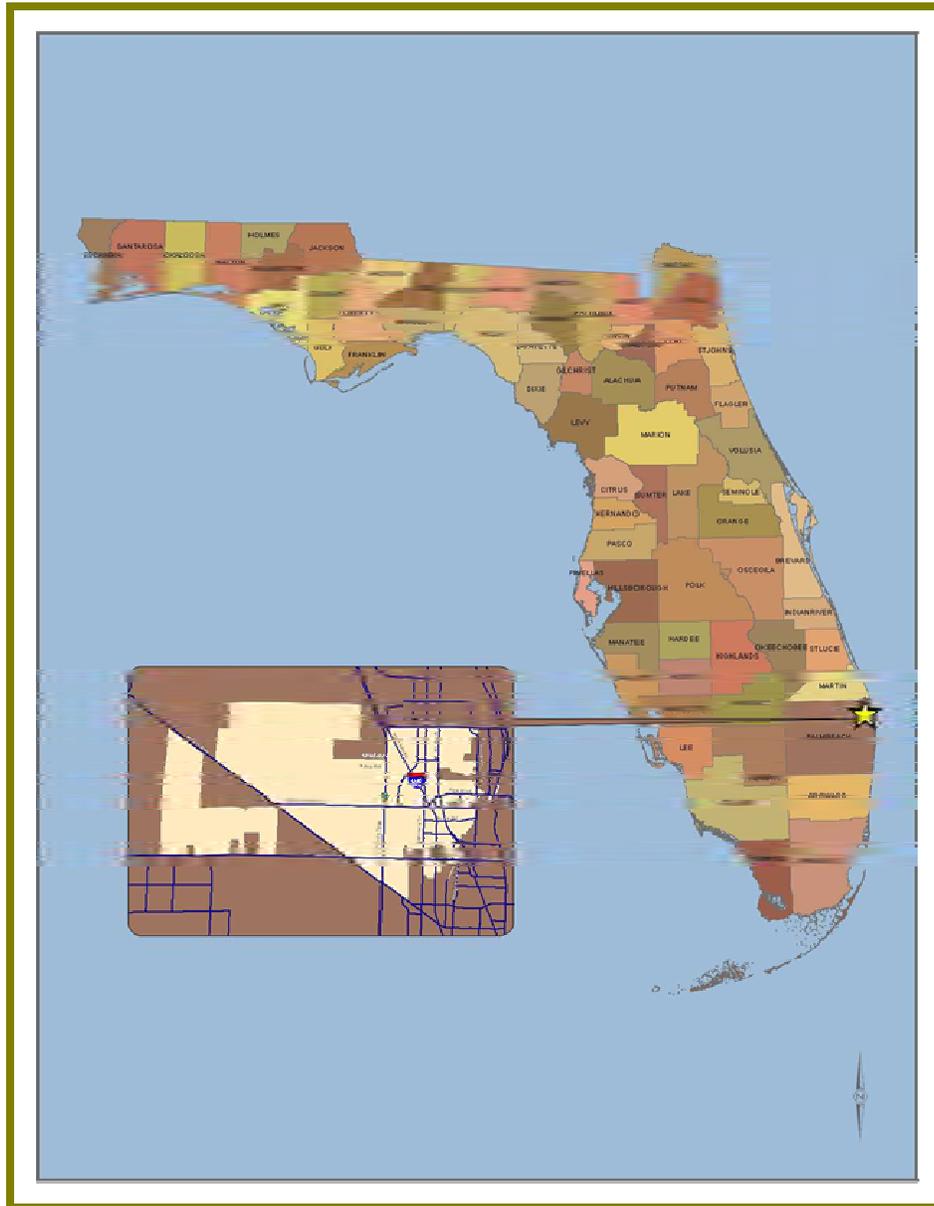
On the morning of April 26, 1961, John D. MacArthur sent two cranes to lift the tree onto two cargo trailers for the move to its new home five miles away. However, an unforeseen problem arose when a feed mill truck burst and spewed 10,000 gallons of molasses onto a roadway that was specially bulldozed to move the tree. The fill used to cover the spill raised the roadway just enough to make the tree hit and snap several railway signal lines which caused crossing gates to close for eight miles. Additionally, a cable parted while the tree was being hoisted over 18-foot Western Union lines connecting southern Florida with the rest of the world. The tree dropped when one of the cables being used to hoist the tree over the train tracks snapped under the heavy strain of the tree. When the 1:30 p.m. train came down the tracks it was forced to stop and workmen quickly got busy sawing off the limbs of the tree to clear the tracks. Thirteen minutes later the train was on its way again.

Shortly after 2:00 p.m., the tree was dropped into the large hole that had been prepared. The Rev. A. P. Snyder of St. John's Evangelical Church said a prayer. Mr. MacArthur traveled with the entourage the whole trip and threw the first shovel of dirt over the roots of the tree. The entire process cost \$30,000 and 1008 hours of manpower. 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.

When people questioned the expense of moving older trees instead of planting new ones, 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". Mr. MacArthur's philosophy continues today, as the City Council and staff apply strict guidelines for landscaping and aesthetics in all current and future development. The two Banyan trees remain standing proudly at the entrance to the City of Palm Beach Gardens as a reminder to us all. Thank you Mr. MacArthur for these gifts of beauty.

CITY OVERVIEW

Location and Area: 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 56.16 square miles, making it the largest land area in Palm Beach County.



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

CITY OF PALM BEACH GARDENS SNAPSHOT

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

Demographics

Population

1970	6,102
1980	14,407
1990	22,965
2000	35,058
2006	48,914
2007	49,387
2008 (estimated)	50,067

General Characteristics

Male	47.4%
Female	52.6%
Median Age	45
Households	15,599
Persons per household	2.23
Number of Housing Units	18,317
Homeownership rate	79.5%

Race/Ethnic Origin (alone or in combination)

White	94.6%
Hispanic Ethnicity	5.6%
Black or African American	2.6%
Other	2.9%

Education

High School graduate or higher	94.0%
Bachelor's degree or higher	43.8%

Occupation Composition

Managerial & Professional	46.9%
Service	12.3%
Sales & Office	30.3%
Other	10.5%

Economic Characteristics

Median household income	\$59,776
Per capita income in 1999	\$42,975

Source: US Census Bureau, 2000 and University of Florida Bureau of Economic and Business Research

Education

Number of Public/Charter Schools	10
Elementary ¹	6
Middle	2
High School	2
Number of students enrolled	9,933
School Accountability Report 2007-08:	
4 "A" rated, 2 "B" rated and 3 "C" schools	
Number of Private Schools	5

1. Marsh Pointe Elementary opened Aug 2008 no grade available

Other

Unemployment rate	
Palm Beach County 8/07	4.3%
Millage Rate	5.399
Police/Fire	Included above
Stormwater Tax	Included above
Utility Tax	None
State Income Tax	None

Transportation

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

Service Statistics

Police

Sworn Personnel	117
Civilian employees	33
Number of service calls	39,882
Number of 911 calls	29,336
Avg. emergency response time	5.20 min

Fire Rescue

Fulltime employees	122
Number of fire stations	5
Number of service calls	7,155
Avg. response time:	5.61 min.

Land Use & Building Activity

Land area	56.16 sq. miles
-----------	-----------------

	<u>% of Total Area</u>
Residential	23.6
Commercial	2.5
Professional Office	.3
Industrial	.6
Conservation	41.5
Recreation & Open Space	1.0
Private Golf	8.2
Public/Institutional	2.4
Agriculture	13.7
<u>Water (Canals & Waterways)</u>	<u>1.1</u>
Developed	94.9%
Undeveloped	<u>5.1%</u>
	100%

Growth Management Department

Permits issued	8,929
Total construction value	\$343,341,142

For FY ending 9/30/08



Public Facilities

Miles of City owned roadway	46.6
Miles of roadway overlay	2.5
Sq. ft. of swales repairs	134,000
Miles of sidewalk repaired	2.25
Miles of storm drains cleaned	2.5



Parks & Recreation

Number of parks	11
Parks acreage, developed	168
Golf courses	1
Golf course acreage	140
Soccer/football fields	10
Roller hockey rinks	2
Baseball/softball fields	15
Basketball courts	12
Racquetball/handball courts	6
Skate Park	1
Tennis courts	19
Playgrounds	9
Swimming pools	3

Other Statistics

Top Employers in the City of Palm Beach Gardens

Company	# of Employees	Product
Palm Beach Gardens Medical Center	1,100	Health Care
The Wackenhut Corporation	990	Headquarters (Security)
Palm Beach County School Board	903	Education
PGA National Resort & Spa	800	Hotel
Virtual Bank	800	Banking
Implant Innovations, Inc. – 3i	560	Dental Implants (R/D)
City of Palm Beach Gardens	484	City Government
Belcan Engineering Group	467	Aerospace Engineering

Source: 2008 Business Development Board – Palm Beach County’s Business Resource

Top Ten Principal Taxpayers in the City of Palm Beach Gardens

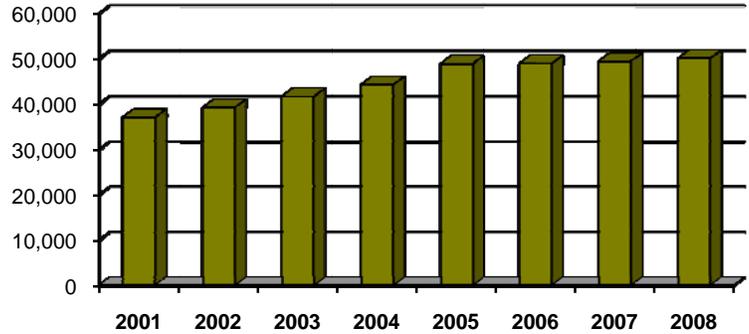
Taxpayer	Taxable Value	Total Tax
Lawrence Landry	\$210,000,000	\$4,308,371
GLL US Retail LP	113,054,061	2,240,658
Downtown at the Gardens Assoc LTD	82,619,502	1,868,823
Grande at Mirasol Inc.	58,491,281	1,273,031
Northlake Boulevard LLC	60,082,106	1,210,480
3801 PGA Acquisition Co.	59,000,000	1,188,775
WFGR Resort Core V LLC	50,000,000	1,084,622
Communities Finance Co. LLC	36,599,732	1,048,201
GB Investors LLC	48,808,231	1,002,435
Devonshire	38,310,637	1,023,252

Source: Palm Beach County Property Appraiser as of January 1, 2008

Demographic Comparisons

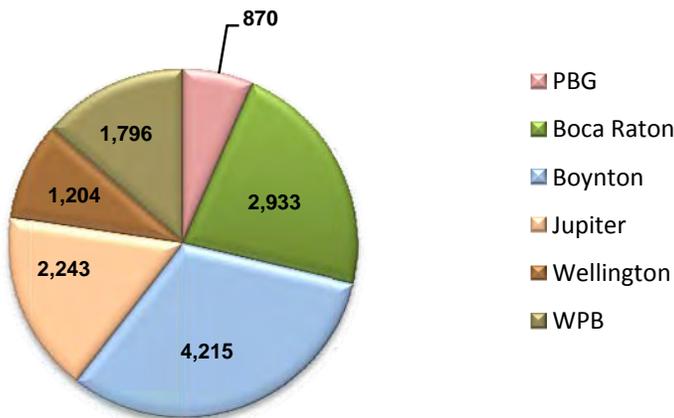
From 1990 to 2000 the City of Palm Beach Gardens' population increased 45.2% in comparison to a growth of only 23.5% for the State of Florida. By 2008 the City of Palm Beach Gardens has grown to 50,067 residents and is one of several municipalities in Palm Beach County which have recorded record growth. The City's population has increased 43% since the 2000 Census record of 35,058. This equates to an approximate growth rate of 5.35% annually over the past eight years.

Population Growth (1)



The City of Palm Beach Gardens was listed as one of "America's Fastest-Growing Suburbs" in the July, 2007 article of Forbes Magazine. It ranked 93 in the list of 100 municipalities.

Population Per Square Mile (1)

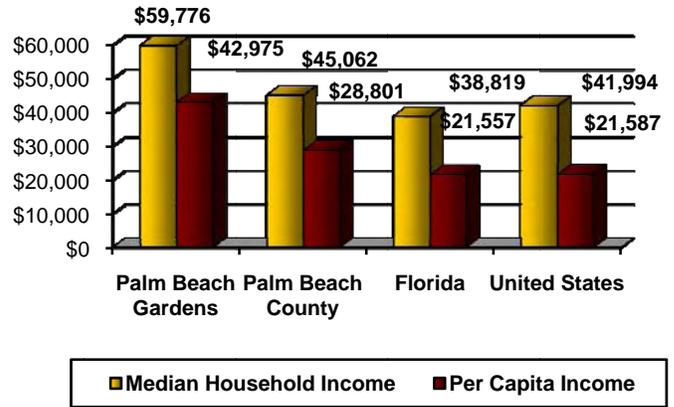


As population grows, so does the need for the most valuable of resources – land. As illustrated in the chart, the City of Palm Beach Gardens has the lowest population per square mile as compared to other Palm Beach County municipalities.

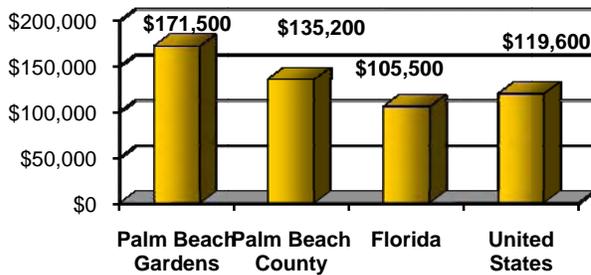
(1) US Census Bureau and University Florida Bureau of Economic and Business Research

Palm Beach Gardens is primarily residential in nature, but continues to expand in commercial businesses and professional services. The Palm Beach Gardens workforce is comprised of educated professionals who are in the middle of their career cycle. As illustrated in the chart, data indicates that the majority of family income is generated from one breadwinner in Palm Beach Gardens' households.

Median Household Income vs Per Capita Income (1)



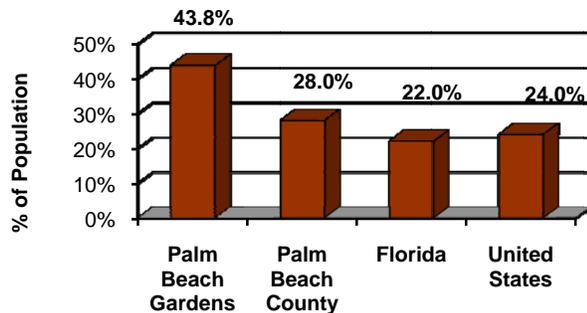
Median Value of Owner-Occupied Housing Units(1)



As shown in the chart, the median value of a home in Palm Beach Gardens in 2000 is greater than the county, state, and national medians. Since 2000 the market value of homes has followed the rollercoaster national trend with values expecting to level out by 2009. The rate of homeownership is 79.5% in the City, as compared to 74.7% county, 70.1% state, and 66.2% national.

Palm Beach Gardens has one of the highest education rates in the county, with 43.8% of the population holding at least a bachelor's degree.

Population Age 25+ with Bachelor's Degree or Higher (1)



(1) US Census Bureau, 2000

ECONOMIC OUTLOOK

The founder of the City of Palm Beach Gardens, John D. MacArthur, envisioned in 1959 a “garden city” that embraced environmental conservation and provided an exceptional standard of living where residents could live and work. Since those early days, the City of Palm Beach Gardens has made strides to stay aligned with that original vision. Approximately one-third of all development must be dedicated to green space – a standard that is rigorously enforced. Green space is one of the core values of the community as a whole and has attracted people and companies to Palm Beach Gardens. Although many people have moved to live in Palm Beach Gardens, data suggests that most residents must commute out of the city for employment.

The City of Palm Beach Gardens has evolved into an upscale bedroom community. The current tax base of the City reflects a dependence on residential tax assessments. As depicted in the chart on the following page, approximately 80% of ad valorem taxes are generated by the residential component.

Additionally, the City does not assess many of the traditional taxes that other municipalities use for generating revenue, but rather, it primarily depends on ad valorem taxes to fund services. Residents are not assessed additional taxes for utility, solid waste, storm water, or fire rescue; and pay a minimal amount in communication services taxes. The City has opted to pay for these services out of ad valorem assessments.

Because the City of Palm Beach Gardens has been fortunate to have land mass that has been available for residential development, the reliance on ad valorem taxation has not been a major concern. However, as the City approaches build-out, it is prudent to diversify the tax base in lieu of the escalating costs of providing services to residents. In January, 2008, Florida voters approved Amendment 1, 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 increases in assessed value of non-homesteaded properties to 10%. The effect on the City of Palm Beach Gardens tax revenues was substantial and may necessitate the exploration of alternate funding mechanisms to maintain current levels of services. It may also be necessary to look at other revenue streams if it is the desire of the City to offer financial incentives to the burgeoning Bio Science industry sector with the recent announcement of Scripps-Florida.

Economic trends are shifting away from bedroom communities; therefore, in an effort to diversify and thus stabilize the economic base, the City of Palm Beach Gardens realized the need to attract industries and employers. Before state and local officials began courting The Scripps Research Institute, 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 economic 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 in order 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 sets of the 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.

Defining the Biosciences

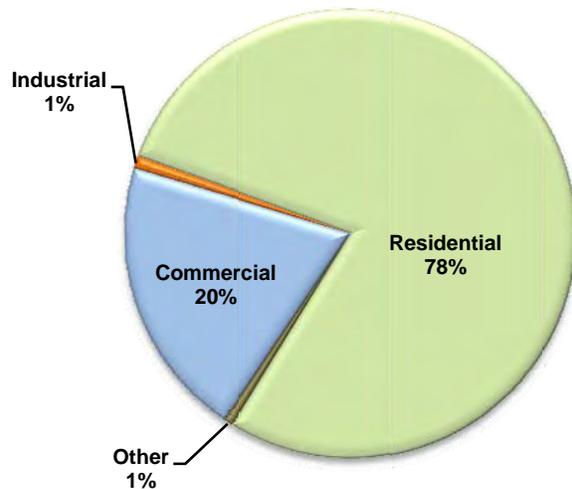
The biosciences are a diverse group of industries and activities with a common link – they apply knowledge of the way in which plants, animals, and humans function. The sector spans different markets and includes manufacturing, services, and research activities. By definition, the biosciences are a unique industry cluster and are constantly changing to incorporate the latest research and scientific discoveries.

The 21st Century is being viewed world wide as the BIO CENTURY. Across the nation, states and communities are encouraging the creation and growth of bioscience sectors in order to benefit from the high-paying jobs and positive quality of life associated with them. After the successful recruitment of the Scripps Research Institute, *bioscience* became the key word in the City.

Implant Innovations (dental implant manufacturer) and Anspach Companies (develops/manufacturers high-speed instrumentation for orthopedic surgeons, neurosurgeons and neurologists) are two of the bioscience-related companies that are located in Palm Beach Gardens. With the location of the Scripps Research Institute in the county, this industry sector is expected to grow.

2008 Ad Valorem Tax Percentages

Data Compiled from 2008 Final Tax Roll - City of Palm Beach Gardens
 Palm Beach County
 Property Appraiser's Office
 The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.

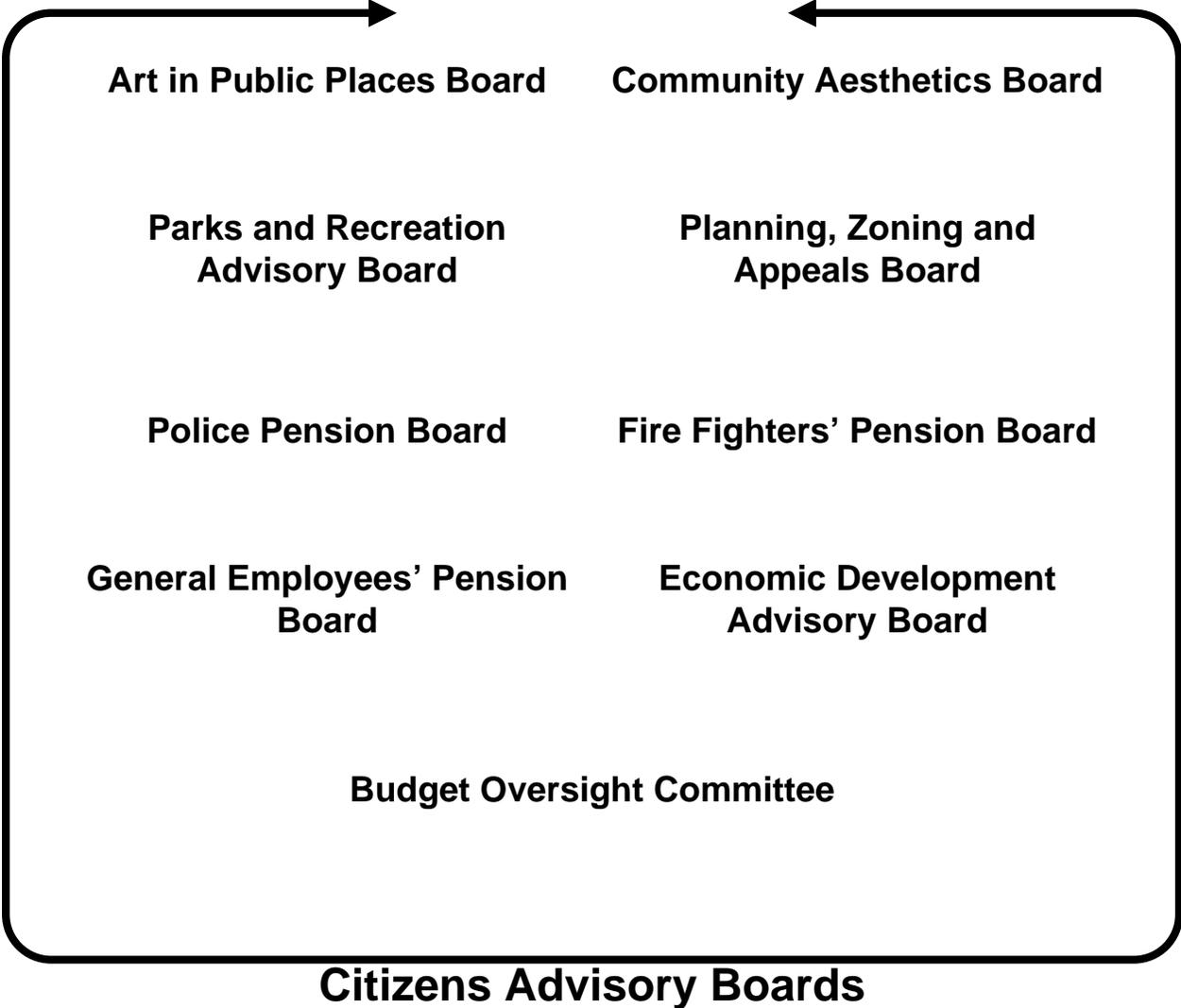


Category	Taxable Value (\$)	# of Parcels
Residential	7,229,265,998	24,780
Commercial	1,871,391,912	473
Industrial	81,429,357	37
Other	57,716,346	973
Total	\$9,239,803,613	26,263

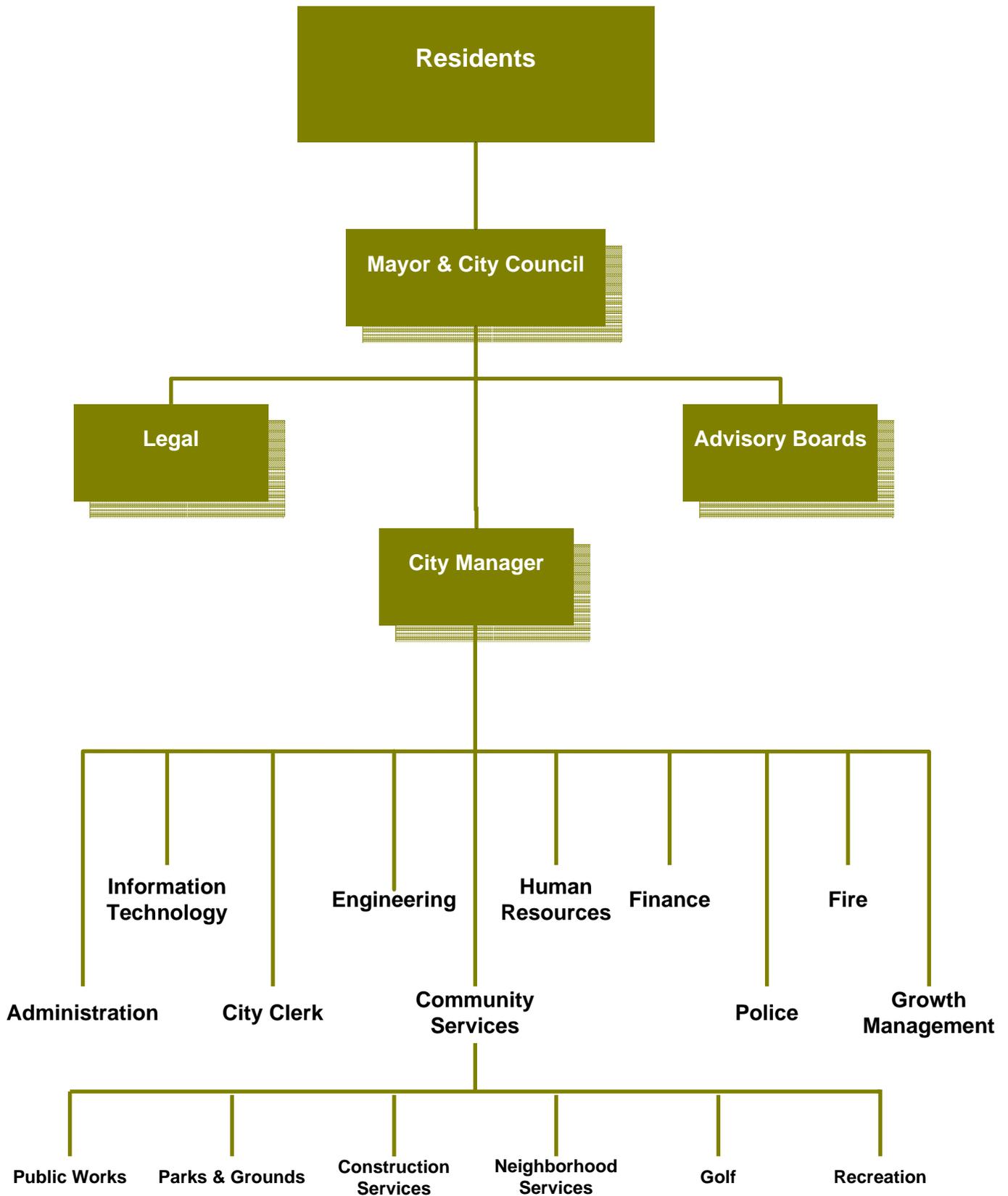
* Not including Personal Property and Centrally Assessed Property

**CITY OF PALM BEACH GARDENS
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.



CITY OF PALM BEACH GARDENS ORGANIZATION CHART



SUMMARY OF 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 four 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 or 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, 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 30. The final budget and millage rate are adopted by ordinance at the second public hearing.

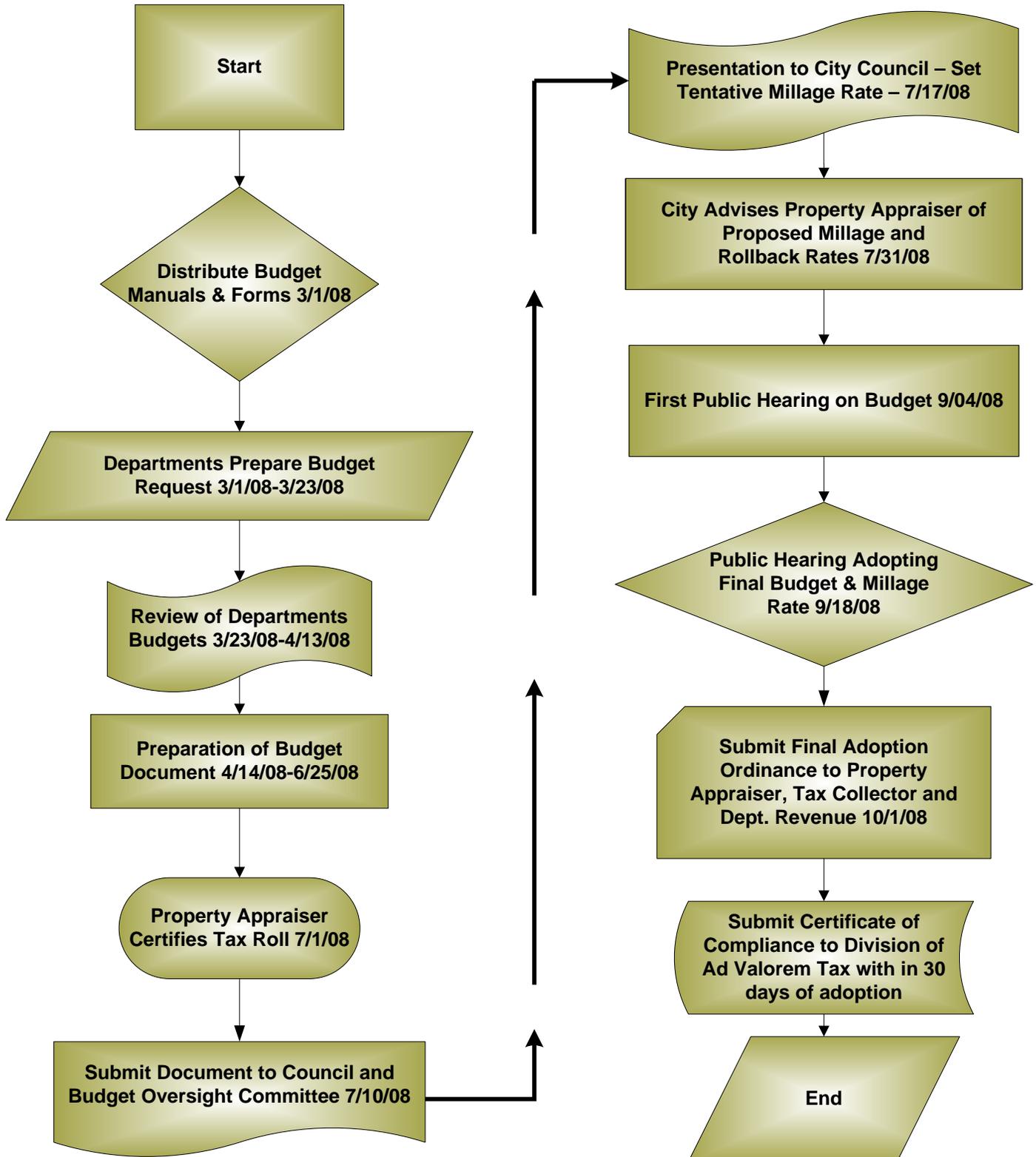
Trim Procedures

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.

CITY OF PALM BEACH GARDENS BUDGET FLOW PROCESS



EXPLANATION OF BUDGETARY BASIS

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

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

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

Budgets have been prepared for the following Special Revenue funds:

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

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

- Recreation Impact
- Police Impact
- Fire Impact
- Art Impact
- Road Impact
- PGA Flyover Capital Project
- Burns Road Capital Project

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

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

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

The City maintains the following Proprietary Fund for which a budget has been prepared:

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

For financial statement purposes, the Proprietary Fund is 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.

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 reservations of fund balance on the balance sheets as of September 30th.



CITY OF PALM BEACH GARDENS

10500 N. Military Trail • Palm Beach Gardens, Florida 33410-4698

October 1, 2008

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

Honorable Mayor and Members of the Council:

Pursuant to Article VI, Section 6-1(c) (2) of the Charter of the City of Palm Beach Gardens, I hereby submit the operating and capital budget for fiscal year 2009. As the City's financial and spending plan for the year, the adoption of the budget is undoubtedly the single most important action taken by the Council each year. It authorizes the resources and establishes a plan and direction for our programs and services for the coming year and during our five-year capital improvement program.

ACCOUNTING AND BUDGET FORMAT

As with last year's presentation, 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 Fund
- Principal payments on long-term debt and capital outlay purchases in the Proprietary Fund 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:

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

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

- Recreation Impact
- Police Impact
- Fire Impact
- Art Impact
- Road Impact
- PGA Flyover Capital Project
- Burns Road Capital Project

The City maintains the following Proprietary Funds for which a budget has been prepared:

- Internal Service Funds
 - Fleet Maintenance
 - Self-Insurance Fund

The City's Golf Course Fund had previously been accounted for as an Enterprise Fund. Beginning in fiscal year 2006, this operation was converted to a Special Revenue Fund. This change was implemented to more accurately reflect the true purpose of the course, i.e., to provide an affordable recreational amenity for the citizens of the City, and to achieve consistency in the budgeting and accounting format across the board with all our recreational programs. At the fund level, this eliminated the accumulated deficit that had been carried since the inception of the golf course operation; while at the government-wide level the separately reported business-type activity was combined with governmental operations. We believe this has enhanced the overall financial statement presentation.

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.

For a more thorough discussion and explanation of the budgetary basis, please see the section "Explanation of Budgetary Basis" on page 21.

SIGNIFICANT FACTORS AFFECTING BUDGET DEVELOPMENT

The City of Palm Beach Gardens, along with all government entities in the State of Florida, has been struggling with legislative and voter mandated tax cuts and revenue limitations for two years. In addition to these recent tax reform mandates, the City has had to face many difficult issues brought about by the recent mortgage crisis and downturn in the economy. Some of these issues include:

- Depreciating residential property market values
- Slowdown in residential construction
- Significant reductions in investment returns
- The potential for risk of loss of principal in State Board of Administration investments, if the City had not withdrawn 100% of investments in November 2007

- Reductions in State shared revenues
- Rapidly escalating fuel costs
- Pressure from bargaining units for enhanced benefits
- Downgrade of municipal bond insurer by rating agencies

Many of the above issues have had substantial effects on the budgets of the City of Palm Beach Gardens for fiscal years 2008 and 2009. Unfortunately, it appears that these issues will also have substantial impacts on the City's budgets in fiscal years 2010 and beyond. The possible future effects will be discussed in more detail in the Strategic Management and Long-Range Plan section of this document, on page 49.

Summary of Tax Reform Legislation

In order to understand the total impacts from tax reform legislation, it is helpful to recap the provisions of the 2007 legislation and the 2008 voter referendum

2007 Tax Legislation

In 2007 the Florida Legislature approved bills (HB 1B and S 2B) that placed limitations on the amount of taxes that may be levied by local governments in fiscal year 2008. Under these statutory provisions, all cities and counties were required to roll-back taxes to the fiscal year 2007 level. Local governments then had to make an additional cut of 3%, 5%, 7% or 9%, based on a formula that analyzed their taxing performance over the past five years. The City of Palm Beach Gardens was required to make an additional cut of 5%.

Under these new rules, a taxing authority may not levy, without a super majority vote, an operating millage rate that exceeds the current year's roll-back rate, increased by the growth in the Florida per capita income for the prior year. When performing this calculation for fiscal year 2009, the roll-back rate is 5.4765 mills. When increased by the growth in the Florida per capita income of 4.15%, the maximum allowable operating millage rate allowable, without a super majority vote, equals 5.703 mills; however, last minute legislation (SB 1588) required this rate be adjusted for the effects of Amendment 1. The new legislation required that this rate be reduced by the percentage that total property values went down due to the effect of Amendment 1. This calculation resulted in a revised maximum millage calculation of 5.4629 mills. This rate could have been exceeded, but only by a super majority vote of the Council.

2008 Voter Referendum (Amendment 1)

The second phase of the recent legislation placed a constitutional amendment on the ballot (Amendment 1), which was approved by Florida voters on January 29, 2008. A summary of the major provisions of the reforms approved in the referendum election are as follows:

- Applicable to all ad valorem tax levies
 - All or part of existing Save Our Homes exemption becomes portable (up to \$500,000) upon a change in property ownership
 - The first \$25,000 of assessed value of tangible personal property is exempt from ad valorem taxation

- Applicable to all ad valorem tax levies other than school district tax levies
 - An additional homestead exemption of \$25,000 for homesteads valued above \$50,000
 - Annual increases in assessed value of non-homesteaded property will be limited to 10%, provided no change in ownership occurs

Impacts of Tax Reform Legislation and Current Economic Conditions

Expenditure Impacts

To illustrate the total impacts of tax reform and the slowdown in the economy over the two year period, please see the tables below which summarize the cumulative changes in personnel and changes in some of the more significant categories of expenditures in the General Fund:

Table 1 – Cumulative Changes in Number of Personnel

	Fiscal Year 2008 Reductions	Fiscal Year 2009 Reductions	Cumulative Change
Full-time positions eliminated	-15	-15	-30
Part-time positions eliminated	-7	-17	-24
Part-time hours eliminated	-7,198	-17,804	-25,002

Table 2 – Cumulative Percentage Changes in Expenditure Categories

Description	Fiscal Year 2007	Fiscal Year 2008	% Change 07-08	Fiscal Year 2009	% Change 08-09	Cumulative % Change 07-09
Overtime	\$1,347,689	\$1,490,979	10.63%	\$1,262,064	-15.35%	-6.35%
PT Salaries	762,990	752,624	-1.36%	582,106	-22.66%	-23.71%
Professional Services	2,175,458	1,745,008	-19.79%	1,526,331	-12.53%	-29.84%
R&M Vehicles	2,156,493	2,694,383	24.94%	2,117,825	-21.40%	-1.79%
Seminars/ Travel/ Training	464,788	369,998	-20.39%	328,455	-11.23%	-29.33%

Revenue Impacts

The table below summarizes the cumulative net effects on revenues from tax reform legislation and the current economic downturn, after allowing for revenues generated from new construction:

Table 3 – Cumulative Revenue Effects from Tax Reform Legislation and Economic Downturn

	Fiscal Year 2008	Fiscal Year 2009	Cumulative Change
5% Statutory Roll Back	-\$2,679,214	N/A	-\$2,679,214
Amendment 1	N/A	-2,130,348	-2,130,348
Market Value Adjustment	N/A	-1,401,881	-1,401,881
Other Revenue (1)	N/A	-1,159,359	-1,159,359
Total Reductions	-\$2,679,214	-\$4,691,588	-\$7,370,802
Revenue from New Construction	2,605,362	1,966,694	4,572,056
Net Revenue Loss	-\$73,852	-\$2,724,894	-\$2,798,746

(1) Other revenue reductions are primarily due to decreased development activity, reductions in State shared revenues, and reduced investment earnings

Other Factors Affecting the Budget

Salaries

Police

As per the terms of the current collective bargaining agreement, a flat 6% across-the-board increase has been projected for fiscal year 2009.

Fire

The City and the union have begun initial negotiations for the next contract period beginning October 1, 2008. A total of 3% has been projected for fiscal year 2009; however, as of the date of this writing, an agreement has not been reached, therefore, the ultimate effect to the budget is unknown at this time.

General Non-bargaining Employees

A total projected across-the-board increase of 3% has been factored into the fiscal year 2009 Budget. This is .5% less than the Employment Cost Index for wages and salaries for State and local government employees, as of March, 2008, and is .8% less than last year's COLA of 3.8%. The budget eliminates merit, which had been up to 3% last year.

SEIU

As per the terms of the current collective bargaining agreement, a flat 6% across-the-board increase has been projected for fiscal year 2009.

Pensions

Police

Contributions for fiscal year 2009 are budgeted per the 10/1/07 actuarial report at \$3,349,679, or approximately 35% of payroll.

Fire

Contributions for fiscal year 2009 are budgeted per the 10/1/07 actuarial report at \$3,180,731, or approximately 31% of payroll.

FRS

Contributions to the FRS (Florida Retirement System) are established by the legislature. Unlike Police and Fire pension contributions, FRS contributions have remained stable, and remain at 9.85% for regular class, 13.12% for senior management, and 16.53% for elected officials. The total projected FRS contribution for the General Fund is \$1,366,693.

Insurance

Health Insurance

An increase of 6.5% in health, life, AD&D, and dental premiums has been projected for fiscal year 2009, which is in line with the 6.5% increase we received last year.

Workers Compensation, Property/Liability

An increase of 7.5% above the current year's estimated actual amounts is projected for fiscal year 2009. This projection is in line with the recently approved renewal rates.

Capital Outlay

Capital outlay in the General Fund totals \$534,500. Significant capital outlay items contained within the General Fund include:

➤ Klock Field renovation	\$165,000
➤ Life Pak upgrade	150,000
➤ SANS Network backup and storage	44,000
➤ Laptop computer replacements	40,000

A complete summary and discussion of all capital for all funds begins on page 227.

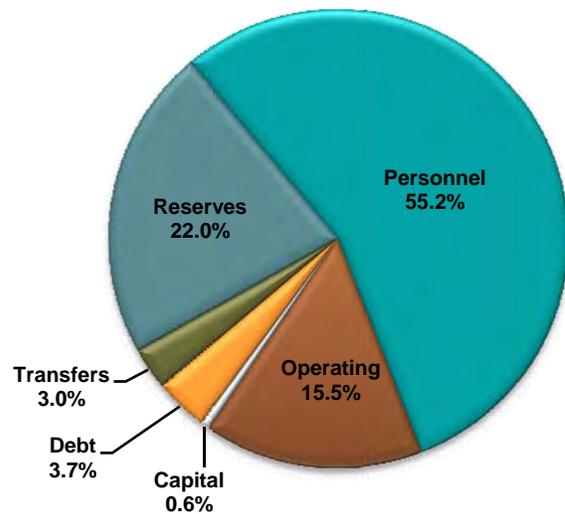
Other highlights of the fiscal year 2009 budget include:

1. **No charge for curbside garbage or trash collection.** The only fee paid by our 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.
2. **No utility service taxes per Council's policy.**
3. **No storm water assessments or taxes per Council's policy.**

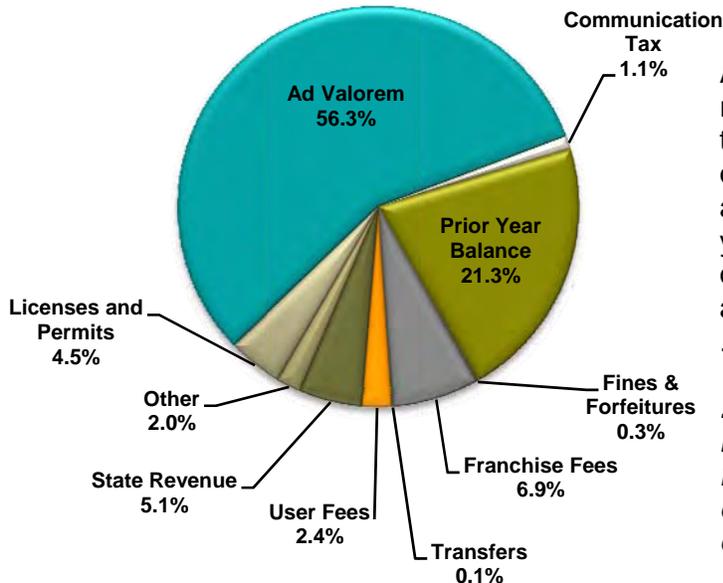
GENERAL FUND SUMMARY OF BUDGET

As illustrated in the chart to the right, the General Fund expenditures and reserves total \$88,261,755, including \$66,279,309 in personnel and operating expenditures, \$534,500 in capital outlay expenditures, \$2,000,000 in non-operating transfers, \$1,639,247 reserved by Council for possible future economic development and other post-employment benefit costs, and \$17,808,699 in undesignated reserves.

**Total Expenditures/Reserves
\$88,261,755**



**Total Revenue/Sources
\$88,261,755**



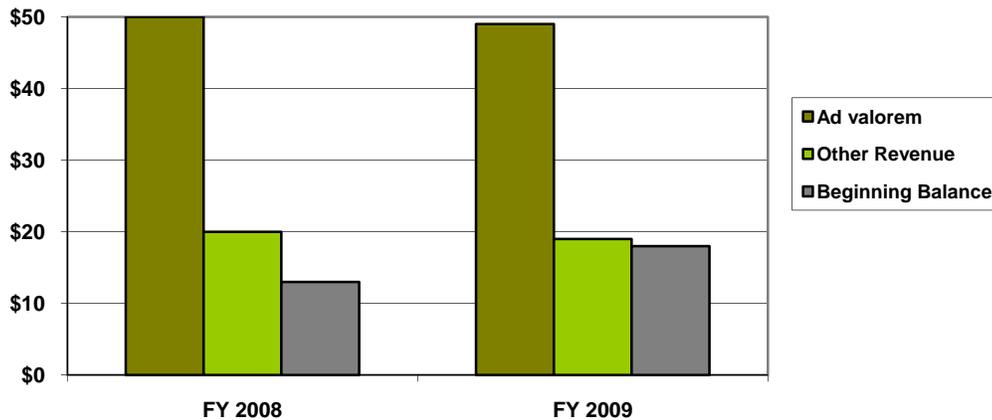
As illustrated in the chart to the left, revenues and non-revenue sources total \$88,261,755. This is inclusive of an estimated beginning balance available of \$18,825,058. For fiscal year 2009, the City adopted an operating millage rate of 5.250 mills, and a debt service millage rate of .149 mills, for a total of 5.399 mills. ***This represents an increase of .145 mills from last year's total millage rate of 5.254 mills. However, it represents a decrease of 4.136% from the roll-back rate of 5.4765 mills.***

TOTAL BUDGET – GENERAL FUND

	Adopted Budget FY08	Adopted Budget FY09	Variance- FY08-FY09	%Variance
Revenues/Sources	83,238,181	88,261,755	5,023,574	6.04%
Less: Beginning Balance	(12,903,560)	(18,825,058)	(5,921,498)	45.89%
Total Operating Revenues	70,334,621	69,436,697	(897,924)	-1.28%
Expenditures/Uses	83,238,181	88,261,755	5,023,574	6.04%
Less: Capital Outlay and Transfer	(1,931,304)	(2,534,500)	(603,196)	31.23%
Designated Balance	(1,639,247)	(1,639,247)	-	0.00%
Undesignated Balance	(11,264,310)	(17,808,699)	(6,544,389)	58.10%
Total Operating Expenditures	68,403,320	66,279,309	(2,124,011)	-3.11%

The chart above and the following two graphs compare the original adopted budgets for fiscal years 2008 and 2009 prior to any budget amendments and carry forward expenditure obligations. They are a snapshot of the two budget years at the same period in time, thus illustrating more clearly any differences.

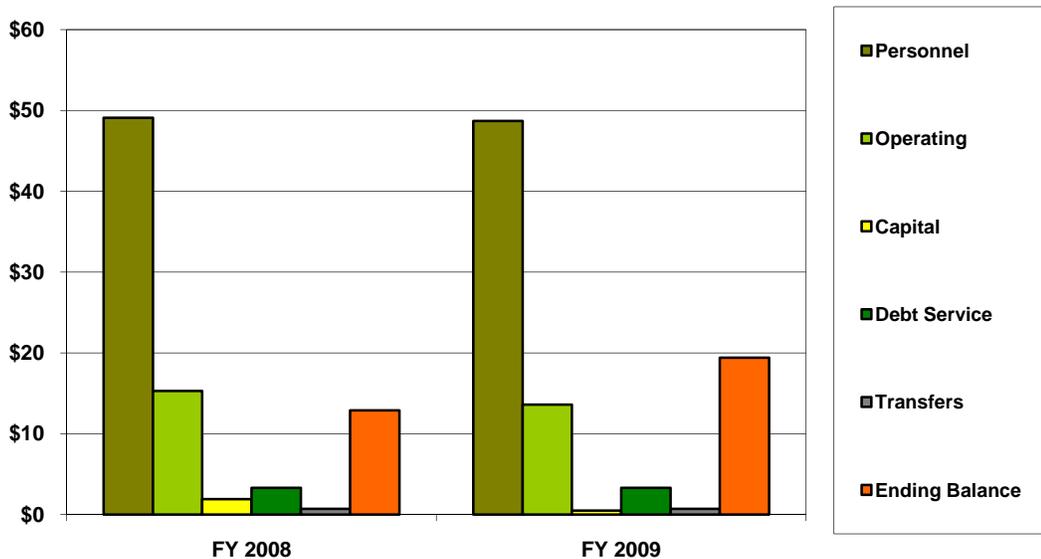
**ANALYSIS OF CHANGES IN GENERAL FUND REVENUES/SOURCES
(Millions)**



As illustrated in the chart above, Ad valorem tax revenue is down slightly, decreasing to \$49,849,809 from \$50,001,677. Other Revenue is projected to decrease to \$19,586,888 from \$20,332,944, and Beginning Balance has increased from \$12,903,560 to \$18,825,058. Overall, excluding beginning balances, revenues have decreased by \$897,924, or 1.28%.

The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have decreased from \$49,101,354 to \$48,706,207, Operating costs have decreased from \$15,303,368 to \$13,609,148, Debt Service decreased by \$12,001, and Transfers increased by \$1,932,358, which includes a one time capital contribution of \$2,000,000 to the Police Impact Fund. Projected Ending Balance is increased by \$6,544,389, and includes \$1,639,247 set aside by Council for possible future economic development and possible funding of the GASB 45 OPEB liability. Excluding capital and reserve balances, expenditures have decreased by 3.1%.

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



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 2009 is \$718,192. Total expenditures are \$905,000, with \$330,000 for various street and sidewalk projects, \$276,000 for street lighting, and \$299,000 for bridge replacements.

GOLF FUND REVENUES AND EXPENDITURES

This special revenue fund is used to account for the revenues and expenditures of the City’s municipal golf course operation. Total estimated operating revenues are \$1,553,321. Operating expenditures total \$1,402,534.

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. Total estimated revenues are \$2,983,494. Operating expenditures total \$2,868,653. Included is an operating transfer to the General Fund of \$50,000.

FLEET MAINTENANCE FUND REVENUES AND EXPENSES

This internal service fund is used to account for the operation of the City's vehicle maintenance facility. Total estimated charges to City departments equal \$2,122,025, and Miscellaneous Revenue totals \$40,722.

Total projected expenditures for the Fleet Maintenance Fund are \$2,050,011, which includes an operating transfer to the General Fund of \$52,762.

SELF-INSURANCE FUND REVENUES AND EXPENSES

This internal service fund is used to account for the operation of the City's newly created self-insurance health benefits program. Total estimated charges to City departments equal \$5,468,488, and projected employee contributions total \$527,494.

Total projected expenditures for the Self-Insurance Fund are \$5,321,843, and consist of medical claims and administrative expenses.

CAPITAL PROJECT FUNDS REVENUES AND EXPENDITURES

The City collects impact fees for the following Capital Project Funds: Transportation, Recreation, Fire, Police, and Art. Total estimated impact collections, based on an analysis of current and projected development, are as follows:

• Transportation	\$ 740,647
• Recreation	360,985
• Fire	237,179
• Police	80,662
• Art	<u>75,000</u>
Total	\$1,494,473

Expenditures from these funds include \$2,200,000 from the Recreation Impact Fund for the following:

• PGA Park Expansion	\$ 1,000,000
• PGA National Park Phase IV – FRDAP Grant	400,000
• Lilac Park LWCF Grant	400,000
• City Park Phase III – FRDAP Grant	<u>400,000</u>
Total Recreation Impact Fund	\$ 2,200,000

Other expenditures from Impact Funds include \$2,600,000 from the Police Impact Fund for construction of an Emergency Operations Center at City Hall.

Expenditures from the Fire Impact Fund total \$676,735 and include debt service for the Series 2004 Public Safety Equipment Note (\$76,735), and a transfer of \$600,000 to the Police Impact Fund to supplement funding for the Emergency Operations Center.

Road Impact Fees are earmarked to fund debt service related to Burns Road improvements, and a transfer from the Road Impact Fee Fund in the amount of \$702,373 to the Burns Road Fund is reflected to pay debt service in fiscal year 2009. Also included in the Road Impact Fee Fund is \$400,000 for a traffic signal at Gardens Parkway and Kew Gardens Dr., and \$357,000 for a traffic signal at Lilac and Military Trail.

Two Capital Project funds, other than Impact Fees, are also reflected in the adopted fiscal year 2009 budget. These are the Burns Road and PGA Flyover Capital Project Funds.

Expenditures in the Burns Road Fund total \$702,803, which is the projected debt service for fiscal year 2009, and will be paid from a transfer from the Road Impact Fee Fund. Any unspent funds relating to the Burns Road construction project will be re-appropriated at the conclusion of fiscal year 2008.

The PGA Flyover Fund was established to account for the State road improvement project to construct a flyover on PGA Boulevard. The City advanced money to the State in fiscal year 2001 to fund enhanced architectural features and amenities. The construction of the flyover was completed in fiscal year 2005. Accordingly, the only items budgeted in fiscal year 2009 are annual operating costs of \$382,600, and debt service in the amount of \$284,193.

The preparation of the fiscal year 2009 budget was a formidable task that would not have been possible without the efforts of the Finance Department, all City department heads and staff. It is through their combined efforts that I am able to present this document to the City Council, and I want to express my sincere appreciation for all of their collective efforts.

Sincerely,

Ron Ferris
City Manager



STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

STRATEGIC MANAGEMENT

To provide a framework upon which to guide management in the allocation of resources to address the needs of our residents, both present and future, the City embarked upon an intensive visioning process several years ago, which 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 goals and objectives were identified and strategies developed to translate that vision into reality. For a complete listing of those goals identified by the City Council please refer to the Policy and Initiatives section of this document.

The Florida Growth Management Act, adopted by the State of Florida in 1985, provides for 67 Counties and 410 municipalities, including the City of Palm Beach Gardens to adopt a Local Government Comprehensive Plan. This plan provides the foundation to guide future growth and development and the building blocks to ensure the quality of life to the residents of Palm Beach Gardens as outlined in the City's visioning document.

Under the guidelines in Section 163.3191, F.S. local governments shall adopt an Evaluation and Appraisal Report every seven (7) years. This evaluation allows the Council to assess the progress of the City's strategic plan and make revisions to address current and future needs including community objectives, changing conditions, trends affecting the community and changes in state requirements.

During the City's most recent evaluation process, the City Council and staff identified seven (7) Major areas of concerns along with proposed recommendations to address each area with target dates ranging from 2009 thru 2013. It is interesting to note that these seven areas are consistent with the previously adopted Visioning plan's stated goals; they merely focus attention on today's more relevant issues.

Plan for Western Growth

Embrace sustainable development principles in the City-wide vision update

Coordinate with Seacoast Utility Authority (SUA) and South Florida Water Management District (SFWMD)

Support a balance between response to incidents and proactive patrols

Proposed Studies/Action Plan

2009

Update City's Vision Plan

2009

Update 10 year Water Supply Study

2011

Asses impact of western development area, redevelopment, and future annexations for Fire rescue and Police Levels of Service

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

Diversify Land Uses For Development, Redevelopment, Infill Eastern Portion Of City

Encourage improvement and redevelopment of older properties

Encourage Leadership in Energy and Environmental Design (LEED) and US Green Building Council (USGBC)

Promote sustainable and energy efficient standards for housing

Develop Transit System to Address Traffic Needs

Support various modes of transportation

Consider Adopting Transit Oriented Development Zoning Overlay promoting rail station

Encourage public transit use, bicycle, pedestrian paths – support proposed multi-model overlay

Maintain City's Roadway Linkages

Proposed Studies/Action Plan

2009

Adopt incentives for redevelopment

2013

Develop neighborhood enhancement plans for declining neighborhoods

2010

Incorporate incentives for green building

2010

Identify infill and redevelopment sites for affordable/workforce housing

Proposed Studies/Action Plan

2009

Adopt Traffic Demand Management (TDM) Strategies

Prepare transit needs assessment study

Assess parking requirement to promote use of compact vehicles

2011

Conduct Transit Oriented Development (TOD) Overlay Study

2010

Conduct City-wide bike/pedestrian network Plan

2011

Adopt Multi-Modal Transportation Plan that Includes CO2 reduction

Proposed Studies/Action Plan

2009

Adopt peak hour, intersection and daily traffic standards

2010

Provide disincentives for removal of links on thoroughfare plan

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

Assess Levels Of Service For Public Parks

Meet the Recreation and Open Space needs of all our Residents & ADA Accessibility (Americans with Disabilities Act)

Provide Open Space and Mini Parks within Planned Units of Development (PUD) and Planned Community Developments (PCD)

Eco-Oriented Parks – Embrace Natural Resources

Proposed Studies/Action Plan

2010

Review Impact Fee Program

2010

Adopt standards to provide open space within certain distances

2011

Complete accessibility inventory for special needs

Pursue Provision of Workforce Housing

Promote Affordable and Workforce Housing to Sustain a Balanced Community and Economic Growth

Promote Sustainable and Energy Efficient Standards for Housing

Proposed Studies/Action Plan

2010

Develop an Affordable/Workforce Housing Needs Implementation Plan

2011

Provide incentives to private sector for provision of affordable/workforce housing

2011

Promote conservation programs and energy efficient practices
Define incentives for green building standards - provide education awareness program for developers

Encourage Economic Development For Bioscience Users

Coordinate Planning Efforts With North Palm Beach To Provide Opportunities For Bioscience Uses

Proposed Studies/Action Plan

2009

Adopt Bioscience Research Protection Overlay (BPRO) Regulations

2010

Incorporate incentives for bioscience users

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

THE FISCAL YEAR 2009 BUDGET: FINANCIAL STRATEGY

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

1. Declining property values and construction activity, stemming from the current financial crisis
2. Impacts of tax reform legislation
3. Growth issues related to the location of the Scripps Research Institute at the Abacoa FAU / Briger Site.

Impacts of Tax Reform and Current Economy

As more fully discussed in the Transmittal Letter of this budget document, the State Legislature recently approved bills that cap the amount of property tax revenue that a local government may collect each year.

In June, 2007, the Florida Legislature adopted legislation that mandated local governments to roll-back taxes to the fiscal year 2006/2007 level. Based upon the State's formula, each government was then required to make a further reduction of 3%, 5%, 7% or 9%, based upon the compound annual rate of growth in per capita tax levies for the previous five years. The City of Palm Beach Gardens fell into the 5% reduction category. The Legislation also placed limitations on future revenues, limiting tax increases to no more than the increase in Florida Per Capita Income.

In January, 2008, Florida voters approved Amendment 1, 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 increases in assessed value of non-homestead properties to 10%.

In addition to these recent tax reform mandates, the City has had to face many difficult issues brought about by the recent mortgage crisis and downturn in the economy. Some of these issues include:

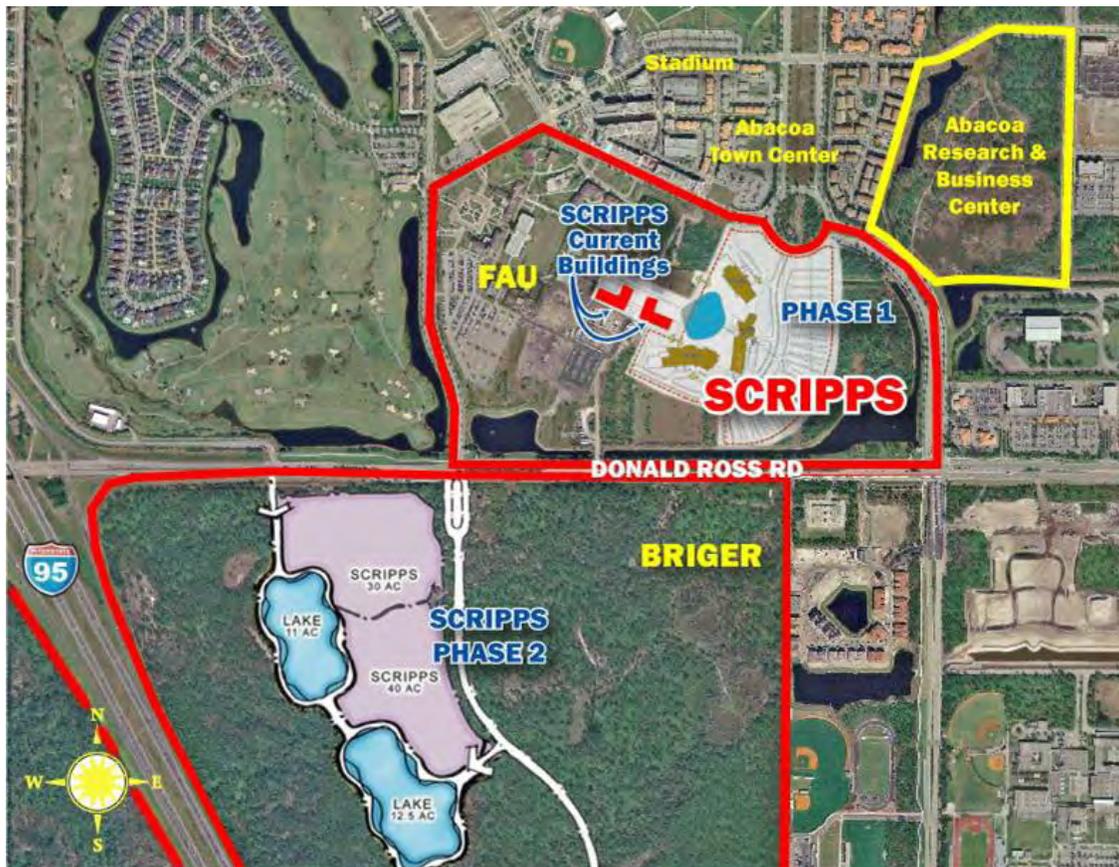
- Depreciating residential property market values
- Slowdown in residential construction
- Significant reductions in investment returns
- The potential for risk of loss of principal in State Board of Administration investments, if the City had not withdrawn 100% of investments in November 2007
- Reductions in State shared revenues
- Rapidly escalating fuel costs
- Pressure from bargaining units for enhanced benefits
- Downgrade of municipal bond insurer by rating agencies

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

All of the above factors resulted in a reduction in operating costs of approximately \$2.1 million dollars in fiscal year 2009. The financial forecast through 2013 reflects another year of declining property values in 2010, followed by modest growth ranging from 1% to 3% in years 2011 through 2013.

Scripps Research Institute Impacts

On February 14, 2006, the Palm Beach County Commission designated the Abacoa FAU / Briger site as the final site for the Scripps Florida development. The location of The Scripps Research Institute on the Abacoa FAU / Briger site will further the goals of the Economic Development Element of the City of Palm Beach Gardens Comprehensive Plan and will ensure a diversified economy, shift ad-valorem tax revenues away from the residential component, encourage growth in cluster industries that provide high-wage employment, and complement changing economic conditions.



STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

The Growth Management Department of the City of Palm Beach Gardens hosted a Briger/Scripps Workshop on September 24, 2008. The Workshop was attended by participants from the staff of Palm Beach County, Town of Jupiter, City staff and Urban Design Studio (project applicant). The goal was to have a proactive, collaborative, and open dialogue regarding key issues related to the Briger/Scripps project. After opening remarks, attendees were separated into three workgroups that brainstormed and responded to the following questions:

What is unique about the Briger project and site?

How do you envision Briger as a campus?

What is the role of Briger in Palm Beach Gardens? What could it be?

What is the aesthetic image that will make the campus stand out from others?

How do we integrate Briger to Scripps/Abacoa/Jupiter?

Throughout the workshop process, the participants reached consensus in terms of understanding the impact and contribution of the Briger/Scripps project to the region. The workgroups recognized that this project presents an opportunity to become an intellectual academic center that fosters creativity, economic development and quality urban experiences.

Participants expressed their vision of creating a campus based on green principles, walkability, open inviting spaces, neighborhood feel and a mix of housing. Participants emphasized this campus should have an international appeal that will draw biotech companies to select this campus instead of others.

With regard to integrating Briger to Scripps/Abacoa/Jupiter, participants suggested creating a Hub across Florida Atlantic University (FAU) and complementing each other's programs. The idea of considering Donald Ross as a corridor, and a connector between Palm Beach Gardens and Jupiter will definitely assist in providing traffic calming, crossing areas and buffers. This corridor could become a quality experience, a pedestrian/bike oriented linear park that connects key places such as Abacoa Center, FAU, Scripps, Donald Ross Village, and Briger.

Participants also acknowledged the technical challenges that the Briger/Scripps project presents regarding traffic, economic feasibility and overall project implementation. There is no doubt that this project needs to overcome those challenges and become a "model campus" that will capture and satisfy local, regional and state expectations.

A project of this magnitude requires a collaborative effort and open dialogue between key stakeholders. The intent of the workshop was to contribute toward this goal, and provide meaningful feedback to the applicant. The workshop emphasized that the Briger/Scripps project encompasses a 30 year process, and attaining a sustainable, long term plan starts by listening to stakeholders input, and creating a campus master plan with sound planning principles.

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

Financial Strategy

Taking into account the demands for services that will be generated by the Scripps related development, while at the same time the constraints imposed by current economic conditions and tax reform, we believe our five (5) year financial strategy should be cautious and conservative, and should be directed by the following guidelines:

- Limit debt financing for capital projects, using pay-as-you-go financing from accumulated cash carryovers from year to year to the fullest extent possible.
- Explore alternative revenue sources, such as cost recovery and grants.
- Monitor/compare salaries and benefits to ensure fairness and adequacy.
- Examine alternative delivery of service methods.
- Review all services to determine those that are the basic (core) versus desirable (enhanced) services.
- Focus on goals/objectives/performance measures so that logical and fair decisions can be made regarding the effectiveness of various services.
- Promote a diverse tax base so that there is less reliance on residential properties.
- Closely monitor the effects of the current economy and tax reform legislation, so that pro-active measures may be taken, e.g., hiring freezes, if needed.

THE FISCAL YEAR 2009 BUDGET: LONG-RANGE PLAN

In order to develop the five-year financial plan, the following areas were reviewed:

1. The City's current year budget and actual historical data regarding revenues and expenditures.
2. An analysis of the City's General Fund revenues, current taxable valuation and projected valuation from future developments.
3. The five-year capital improvement program.
4. Restraints imposed by the recently adopted tax reform legislation which placed caps on local governments' future tax revenues. New construction from Scripps beginning in fiscal year 2012 has also been factored into our five-year projections.
5. An analysis of financial policies as they relate to desired undesignated fund balance levels. The recommended level, as set forth in the Financial Policies section, is a minimum of 5-15% of operating expenditures.
6. Palm Beach County is no exception to the dramatic slow down in the real estate and housing market. Anticipating this downward trend to continue at least another year, staff has taken a conservative approach to forecasting the revenues and expenditures through fiscal year 2013. Realizing that the majority of the City's expenditures consist of salaries and benefits, salary increases have been projected at an average annual increase of 3% throughout the five-year forecast period, with the exception of the remaining years of the PBA and SEIU contracts.

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

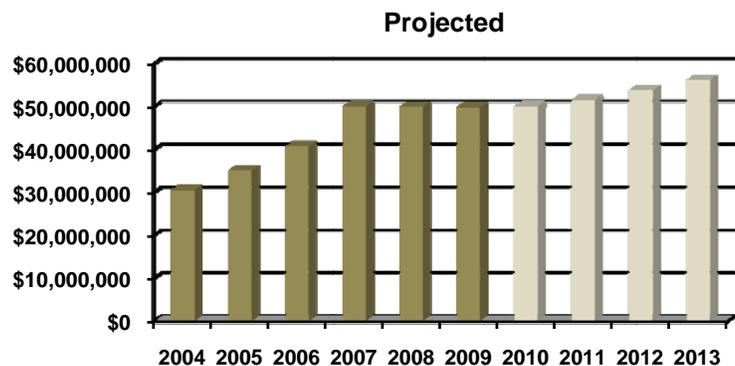
Revenue Highlights

As mentioned previously, one of the first steps that must be taken in order to formulate the five-year financial plan is to analyze historical trends for both revenue and expenditures. Absent knowledge of new or impending factors that will impact specific revenues or expenditures, this analysis enables management to identify trends upon which to base future projections.

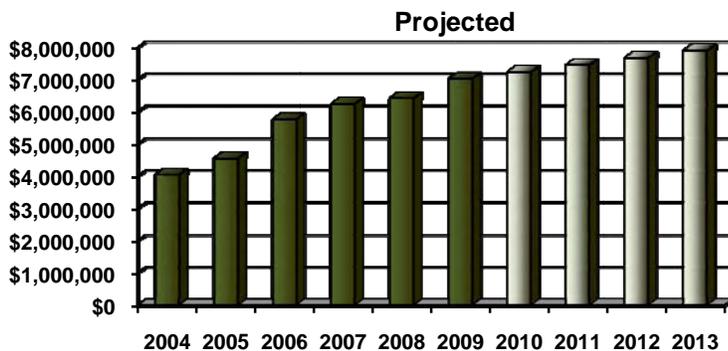
The following tables highlight ten years' data for each major category of General Fund revenues. The first four years illustrate actual historical data, fiscal year 2008 represents estimated actual amounts, fiscal year 2009 is the adopted budget for next fiscal year, and fiscal years 2010-2013 reflect projected amounts from the long-range plan.

Property Taxes

Property taxes comprise 72% of the General Fund operating revenues. This high percentage is due to the fact that the City does not impose garbage/trash collection fees, utility service taxes, or storm water utility taxes. At the adopted rate of 5.399 mills, approximately \$150,000 less revenue will be generated from property taxes in fiscal year 2009.



Other Locally Levied Taxes

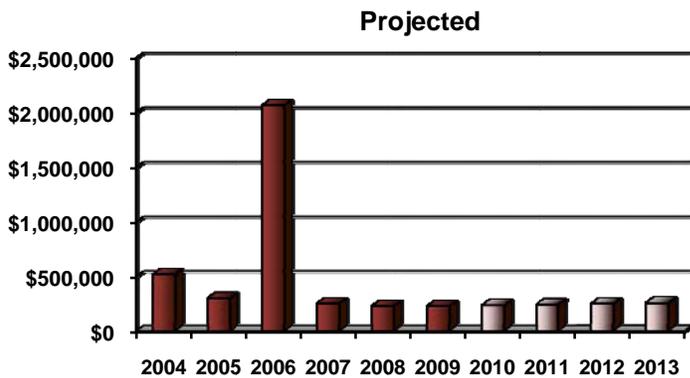
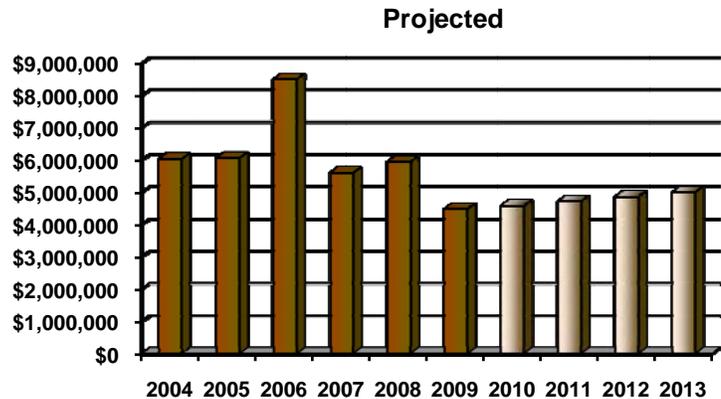


Other locally levied taxes (communication services tax and franchise fees) comprise 10% of the General Fund operating revenue of the City for fiscal year 2009 and are projected at \$7,018,340, an increase of 9% over fiscal year 2008 estimated actual amounts. This increase is due to increases in electric and waste removal fees charged by the franchisees, as a result of recent fuel adjustment charges.

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

Intergovernmental Revenue

Included in this category are state sales tax, revenue sharing, federal and state grants, mobile home licenses, alcoholic beverage licenses, and county occupational licenses. Fiscal year 2006 shows a substantial increase due to the inclusion of FEMA reimbursements. Fiscal year 2008 reflects the receipt of approximately \$1.2 million from FEMA for debris removal costs that the City had been pursuing for four years through the appeal process. Fiscal year 2009 is conservatively budgeted as compared to fiscal year 2007, and reflects a substantial reduction due to reduced FEMA reimbursements and sales tax and revenue sharing from the State.



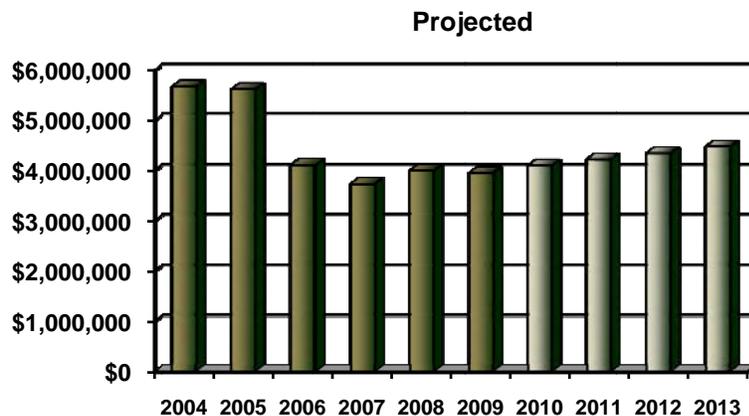
Fines and Forfeitures

Fines and forfeitures account for less than 1% of the General Fund operating revenues, and consist of distributions from the Clerk of the Court for traffic violations, parking fines, and code enforcement fines. Fiscal year 2006 shows a substantial increase from 2005, due to the inclusion of the collection of \$1,808,500 from the Vavrus property for collection of code fine violations.

Fiscal year 2009 is conservatively budgeted at approximately the same as the fiscal year 2008 estimated actual amount.

Licenses and Permits

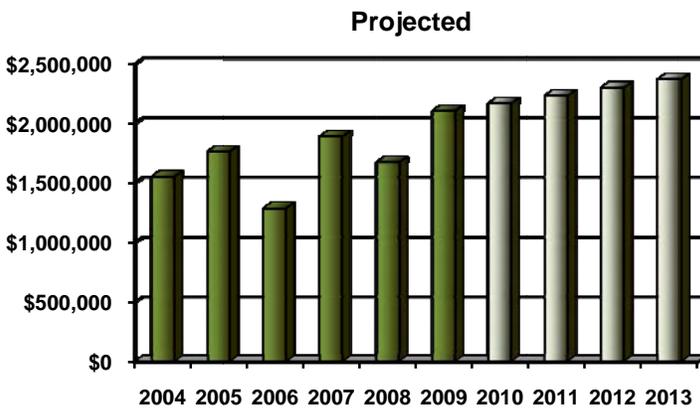
Licenses and permits account for 6% of General Fund revenues. Included in this category are City occupational licenses and building permits. The City saw a significant increase in activity for fiscal years 2004 and 2005. Fiscal years 2006



STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

through 2008 reflect the slowdown in the real estate market, with 2009 conservatively estimated at approximately the same as 2008. Years 2010 through 2013 are projected at a modest annual growth of approximately 3%, in hopes of a gradual recovery of the real estate market.

User Charges

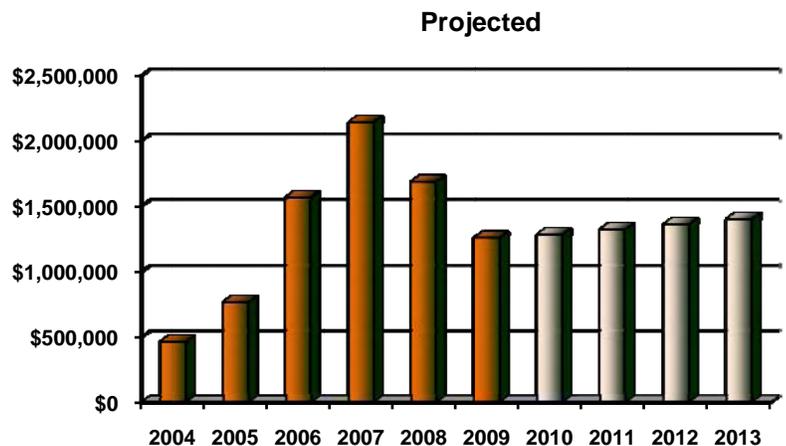


Charges for services contribute 3% of the total General Fund. Included in this category are Emergency Medical Service transports, fire inspection fees, engineering cost recovery fees, athletic facility admission fees, and application filing fees. Fiscal year 2006 reflects the slowdown in construction, coupled with reduced transport fees as a result of a change from

accrual to the cash basis of accounting, the effect of which is eliminated in fiscal year 2007 and forward. Although construction remains weak, fiscal year 2009 reflects an increase of approximately \$400,000, due to the addition of engineering cost recovery fees from the creation of the in-house engineering department. The additional engineering cost recovery revenue, coupled with a hope for modest recovery in construction, accounts for the increases from fiscal years 2009 through 2013.

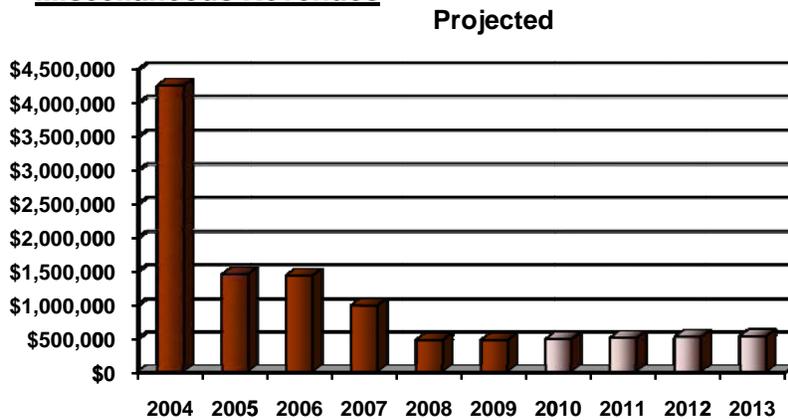
Interest Income

Interest income accounts for 2% of the total revenue of the General Fund. Estimated revenue for fiscal year 2008 reflects the current financial crisis and the substantial recent reductions in interest rates. Fiscal years 2009 through 2013 are projected conservatively less than the estimated actual amount for fiscal 2008.



STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

Miscellaneous Revenues



Miscellaneous revenues account for less than 1% of the total General Fund sources and revenue. This source consists of revenue not classified elsewhere. Fiscal year 2004 includes a reimbursement of \$1,709,039 of Development Review costs that was reimbursed by the

Economic Development Research Institute; \$808,000 contribution from Downtown at the Gardens for cultural improvements; \$375,000 settlement from MacArthur Foundation regarding the soccer property remediation litigation; and \$377,067 of insurance proceeds. Fiscal years 2005 and 2006 reflect insurance reimbursements from hurricane claims. Fiscal year 2009 is projected at approximately the fiscal year 2008 estimated actual.

More detailed information regarding each of the above categories of revenues can be found in the "Budget Summaries" section.

Expenditure Highlights

The City's fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures in the fiscal year 2009 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. Through the adoption of the policy agenda and through strict adherence to the financial policies that provide the framework through which resources are allocated to allow staff to accomplish the Council's Vision Plan, linkages will be built between each department's goals and objectives and the overall policy agenda. This will provide a guide and plan for achieving Council's Vision Plan, as well as a method of measuring our performance in achieving these goals. Following this section is a complete overview of the recommended financial policies and policy agenda for Council's consideration and adoption for fiscal year 2009.

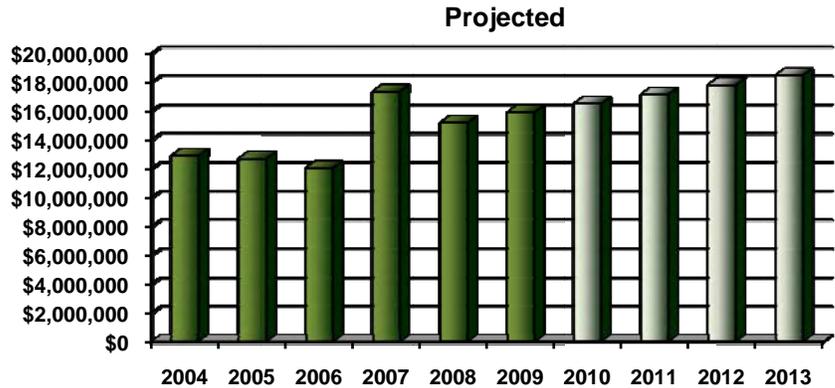
To achieve a meaningful analysis of historical expenditure trends, the following graphs by function compare operating costs only; capital expenditures and debt service payments have been removed.

The following graphs illustrate actual expenditures for years 2004 through 2007, estimated actual amounts for fiscal year 2008, adopted budget for fiscal year 2009, and projected amounts for years 2010 through 2013. The projections in years 2010 through 2013 are based on the assumptions for expenditure growth that are outlined in detail on page 49.

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

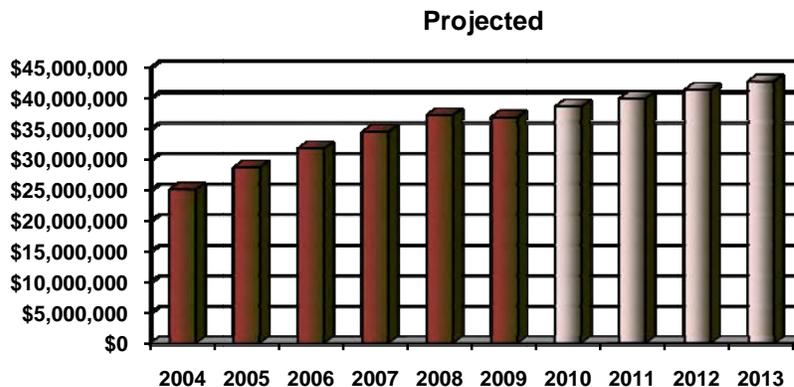
General Government Expenditures

The General Government category includes the departments of Council, Administration, City Clerk, Legal, Engineering, Human Resources, Finance, Information Technology, Growth Management, Neighborhood Services, Construction Services and General Services. Fiscal years 2004 and 2005 saw a substantial increase due to hurricane related expenditures, primarily debris removal. Fiscal year 2007 reflects the \$3,000,000 contribution to Palm Beach County for the purchase of the Briger Tract that will be developed as part of the Scripps Research Institute. Fiscal year 2008 reflects the centralization of all electric utility expenditures and the establishment of dental claims expenditures for the newly created self-insured dental program in the General Services cost center.



Public Safety

Public Safety includes the Police and Fire Departments. Increases in these departments are driven primarily by contractual obligations per collective bargaining agreements and actuarially determined pension obligations. Fiscal year 2009 reflects a reduction of approximately \$400,000, due to the elimination of vacant positions and reductions in various operating expenditures such as travel, training, seminars, and vehicle maintenance.



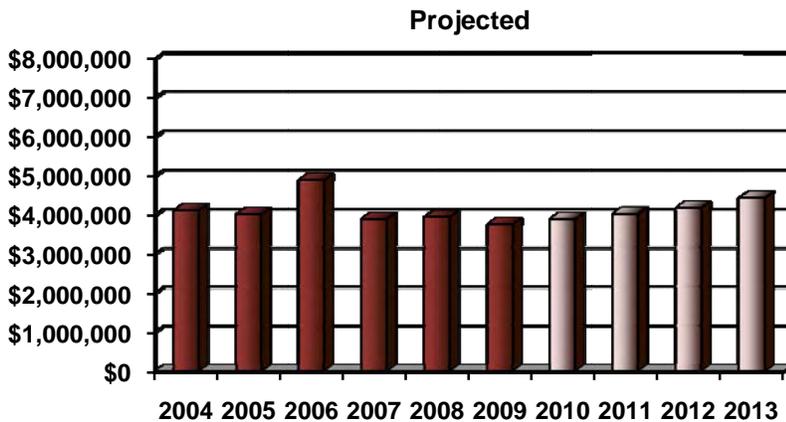
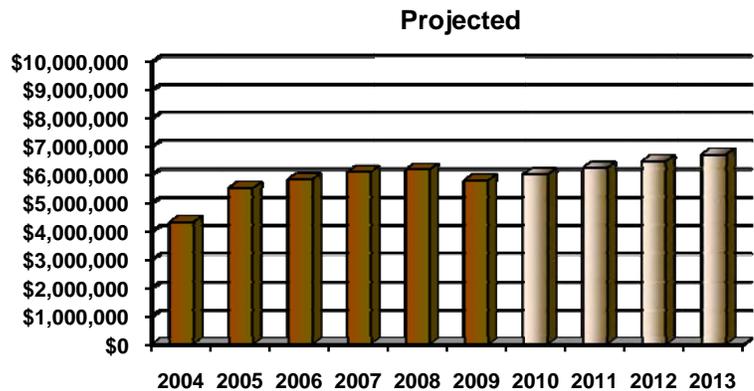
STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

Community Services

Community Services consists of the following departments: Community Services Administration/Public Works, Parks and Grounds, Construction Services, Neighborhood Services, Recreation and the Golf Course. Except for Construction Services and Neighborhood Services, which are accounted for in the General Government category, these departments have been grouped into the following categories of Physical Environment and Culture/Recreation:

Physical Environment

Physical Environment consists of Public Works and Grounds. Operating costs in fiscal year 2009 have decreased due to the elimination of several unfilled positions and reductions in operating costs, such as travel, training, seminars, contractual services, and vehicle maintenance, as a result of tax reform legislation and the slow-down of the economy.



Culture and Recreation

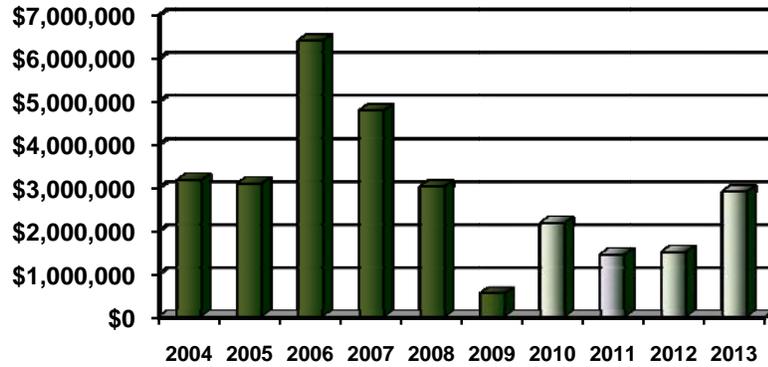
Included within Culture and Recreation are the activities of Administration, Athletics, Recreation Programs, Aquatics, Tennis, Parks and the City's Municipal Golf Course. The Burns Road Community Center including the Aquatics Complex, the Lakeside Building and the City's Tennis facility have been expanded to meet the

needs of the community. The number of programs offered to residents and special events such as the Gardens Green Market have increased and have added to operating costs. Fiscal year 2006 reflects approximately \$750,000 of one time expenditures for median maintenance costs that were classified as operating expenditures as opposed to capital outlay. Fiscal year 2009, as with all other departments, reflects reductions in operating accounts necessitated by tax reform and the slow-down in the economy.

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

Capital Outlay

The fiscal year 2009 Capital Improvement program for the General Fund totals \$534,500, and is significantly less than prior years, due to tax reform and current economic conditions. A complete detail of all capital items contained within the budget can be found under the “Capital Improvement Program” section.



STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

Long-Range Plan

The assumptions used in formulating the four years beyond fiscal year 2009 in the five-year forecast are as follows:

- Growth from re-evaluations of existing property – average .5% per year (4% reduction in 2010 due to current real estate market trends; 1-3% growth for 2011-2013). Although the total market value of most properties in the City have dropped this past year, it is important to note that most property owners will still see a 3% increase in their taxable assessments, even if the total market value of their property decreased. This is due to the Save Our Homes amendment, which limits the amount of taxable increase in Homesteaded property to 3%. Therefore, many properties in the City are currently assessed well below their current just value, even after allowing for recent market declines. *However, it must be noted that the effect of granting portability of up to \$500,000 of the Save Our Homes Exemption on the sale of existing property is indeterminable at this time. Any significant change will obviously impact these projections.*
- New construction – average \$162,500,000 per year (total for fiscal year 2008/2009 was \$378,210,460).
- As required by the recently adopted tax legislation, operating tax rates, excluding new construction, are projected to increase no more than the Florida Per Capita Personal Income, as estimated by the Florida Office of Economic & Demographic Research (average from 2010 through 2013 is 3.2% per year).
- Average growth of other revenues – 3% per year.
- Inflation rate for operating expenditures – 4%.
- Inflation factor for personnel services – 3% average salary increase for all general and IAFF employees; 6% for PBA and SEIU employees for the remaining terms of their contracts, 3% thereafter; 7% average annual increase in insurance costs.
- Capital Outlay – as submitted by each department in their five-year Capital projections.

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

FIVE YEAR PROJECTION

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

GENERAL FUND

	2009	2010	2011	2012	2013
REVENUES/OTHER FINANCING SOURCES					
Taxes					
Ad Valorem Taxes	49,849,809	50,078,917	51,530,619	53,779,251	56,192,256
Franchise Fees	6,079,603	6,261,991	6,449,851	6,643,346	6,842,647
Utility Taxes	938,737	966,899	995,906	1,025,783	1,056,557
Licenses and Permits	3,962,665	4,081,545	4,203,991	4,330,111	4,460,014
Intergovernmental	4,441,566	4,574,813	4,712,057	4,853,419	4,999,022
Charges for Services	2,103,009	2,166,099	2,231,082	2,298,015	2,366,955
Fines and Forfeitures	230,650	237,570	244,697	252,037	259,599
Investment Income	1,255,504	1,280,614	1,319,033	1,358,603	1,399,362
Miscellaneous	472,393	486,565	501,162	516,197	531,682
Other Financing Sources	102,762	105,845	109,020	112,291	115,660
Total Revenue and Other Financing Sources	\$ 69,436,698	\$ 70,240,858	\$ 72,297,418	\$ 75,169,054	\$ 78,223,753
EXPENDITURES/OTHER FINANCING USES					
General Government	15,905,320	16,515,112	17,152,098	17,813,851	18,502,851
Public Safety	36,902,692	38,594,264	39,919,539	41,294,595	42,721,547
Physical Environment	5,788,729	6,005,063	6,229,775	6,463,459	6,706,516
Culture/Recreation	3,763,616	3,898,751	4,039,533	4,185,800	4,437,795
Capital Outlay	534,500	2,170,846	1,439,854	1,497,179	2,896,300
Debt Service	3,293,954	3,276,382	3,272,809	3,266,672	3,273,000
Operating Transfers	2,625,000	650,000	676,000	703,040	731,162
Total Expenditures and Other Financing Uses	\$ 68,813,810	\$ 71,110,418	\$ 72,729,608	\$ 75,224,596	\$ 79,269,171
Excess Revenues (Expenditures)	622,888	(869,560)	(432,190)	(55,542)	(1,045,418)
Undesignated Fund Balance - Beginning	17,185,811	17,808,699	16,939,139	16,506,948	16,451,406
Undesignated Fund Balance - Ending	17,808,699	16,939,139	16,506,948	16,451,406	15,405,988
Fund Balance % of Expenditures	25.88%	23.82%	22.70%	21.87%	19.44%
Projected Operating Millage	5.250	5.370	5.400	5.450	5.450
Projected Debt Millage	0.149	0.15	0.126	0.12	0.12
Projected Total Millage	5.399	5.52	5.526	5.57	5.57

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

DISCUSSION OF GENERAL FUND RESERVES

As the City moves forward in planning for the coming of the Scripps Research Facility and other objectives identified in the Strategic Planning Retreat, 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 the projected undesignated fund balance as of September 30, 2009 of \$17,808,699, or 25.8% of projected expenditures, which exceeds the recommended practice of a minimum balance of 5-15% as outlined in the Financial Policies Section of this document. Due to the uncertainties related to the current economic and financial crisis, the City Council believes it is prudent financial management to maintain a strong fund balance position going into fiscal years 2009 and beyond.

As illustrated in the Five-Year Projection on the previous page, in order to achieve revenues in excess of total expenditures, excluding capital, and to provide a General Fund undesignated fund balance within a range of 19%-25% of expenditures, our operating tax rate is projected to increase to 5.37 mills in fiscal year 2010, and continue to increase to 5.45 mills in fiscal year 2013. Assuming our General Obligation Debt Service remains level, our Debt Service millage should decrease to .12 by fiscal year 2013. When combined, our total projected millage rate of 5.57 by fiscal year 2013 represents an increase of .171 mills, or 3.1%, over fiscal year 2009. Of course, these projections can and will change, especially in light of the uncertainty regarding the economy and tax reform. They 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. Staff 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.



CITY OF PALM BEACH GARDENS MISSION STATEMENT

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

Anticipate and creatively respond to changing needs

Retain a well-trained, responsive and courteous city workforce

Develop a sense of community and pride

Elicit resident involvement in decision making, emphasizing open government

Nurture the assets and natural resources entrusted to its care

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



CITY COUNCIL POLICY AGENDA FY 2009

The City Council's Policy Agenda and related goals are presented below. These goals were established by the Council as a result of an extensive visioning process and are found in the document, "Our Vision – A Strategic Plan."

With the establishment of the Policy Agenda, staff has developed a series of action plans to accomplish the goals identified by Council and incorporated it 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 breakdown by major policy area of the Council's Policy Agenda, followed by a brief listing by department of some of the more significant coming year's objectives to address this agenda. **A detailed listing** of all departmental objectives and performance measurements can be found in the various departmental sections of this document.

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.

General Government

Administration

- Inform the City's residents of the City Council and Departments' ongoing initiatives and activities
- Increase communication with the City Council and partnerships with Intergovernmental agencies

Information Technology

- Improve City website offering additional online services and ensuring a quality visitor experience

City Clerk

- Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisement

Public Safety

Police

- Strengthen Community Programs and foster additional community partnerships

CITY COUNCIL POLICY AGENDA FY 2009

Fire

- Improve relationships with citizens, City Council and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating

Community Services

Recreation

- Provide individual and group programs that serve a diverse city population and support the sense of community within the City
- Provide staff support for the Recreation Advisory Board

CITY COUNCIL GOAL #2 – TO INCREASE THE LEVELS OF SERVICE FOR CITY-PROVIDED SERVICES AND FACILITIES WITHIN THE URBAN AREA, WHILE MAINTAINING FISCAL RESPONSIBILITY.

General Government

Information Technology

- Provide highly available technical services empowering City staff to offer first-class service to its customers
- Evaluate and improve security measures and disaster recovery plans
- Select, implement, and integrate business applications that are aligned with goals and objectives of the City

City Clerk

- Manage municipal elections in accordance with Florida Statutes, Florida Election Laws, and the Municipal Charter

Legal

- Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council

CITY COUNCIL POLICY AGENDA FY 2009

Human Resources

- Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits
- Develop and manage a departmental records management system to ensure the delivery of quality and cost-effective HR services and policy compliance
- Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents

Finance

- Maintain the Cities financial systems 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 Officer's Association (GFOA)
- Manage the City's investment portfolio to provide safety, liquidity, and an appropriate rate of return
- Prepare a balanced operating and capital budget which effectively addresses the City Council's goals and complies with all applicable federal, state and local requirements

Growth Management

- Improve the efficiency of product delivery to the residents of the City and the development community
- 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

Public Safety

Police

- Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community-oriented policing concepts
- Increase personnel effectiveness and efficiency through improved use of communications and technology
- Enhance traffic safety measures and programs

CITY COUNCIL POLICY AGENDA FY 2009

Fire Rescue

- Increase efficiency and consistency of emergency response services to rural and urban service areas within the City
- Provide timely, efficient, and effective inspection services that increase the overall safety of the City's development and re-development projects
- Maintain an effective emergency management plan for ensuring disaster preparedness for the City

Community Services

Public Works

- Minimize roadway hazards by quickly responding to street repair issues
- Ensure that all paved streets and sidewalks are properly maintained
- Provide timely and efficient waste collection services to all residential customers that includes being responsive to inquiries, providing desired levels of performance
- Maintain all City buildings and facilities in a safe environment for public and staff members, in accordance with all City codes, through preventative maintenance and repairs

Construction Services

- Provide accurate and educational information to our customers to inform them of the necessary requirements for a permit as well as any changes to the process that may have occurred
- Provide timely and efficient plan review services based upon the type of permit requested
- Provide timely and efficient inspection services
- Index residential files into database for quick retrieval for public records requests

Recreation

- Provide a facility rental program that creates an alternative revenue stream
- Manage indoor and outdoor recreational facilities assigned to the stewardship of the Recreation Division

CITY COUNCIL POLICY AGENDA FY 2009

Golf

- Provide a higher level of service through the enhancement of the golf course

CITY COUNCIL GOAL #3 – TO PRESERVE LAND USE PATTERNS AND TYPES THAT CURRENTLY CHARACTERIZE THE CITY.

Community Services

Neighborhood Services

- Amend City Ordinances, as necessary, to maintain and enhance City properties.

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.

Public Safety

Fire Rescue

- Support community partnership between Palm Beach Gardens Fire Rescue and Palm Beach Gardens High School Medical Magnet Program to deliver first responder training to students who seek a career in medicine

Community Services

Recreation

- Support our community partners, through active participation in the Palm Beach Gardens High School Global Business Magnet monthly meetings.
- Offer students opportunities to complete required community service hours by assisting with events, programs and activities.

CITY COUNCIL GOAL #5. – TO PROMOTE ECONOMIC DEVELOPMENT IN THE CITY THROUGH THE EXPANSION OF EXISTING BUSINESSES AND THE ATTRACTION OF NEW INDUSTRY.

General Government

Growth Management

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

CITY COUNCIL POLICY AGENDA FY 2009

CITY COUNCIL GOAL #6 – TO PROTECT THE NATURAL ENVIRONMENT THROUGH SUSTAINABLE METHODS AND PRACTICE.

Community Services

Public Works

- Continue the program of purchasing or replacing existing vehicles with more fuel efficient models

Parks and Grounds

- Raise public awareness of efforts to engage community involvement
- Implement an irrigation pump inspection program for preventative maintenance on all City maintained irrigation pumps

CITY COUNCIL GOAL #7 – TO PROVIDE RESIDENTS OPPORTUNITIES FOR RECREATION AND LEISURE ACTIVITIES AND OTHER PAST TIME INTERESTS.

Community Services

Parks and Grounds

- Develop methods that improve surface safety for our customers

Recreation

- Manage indoor and outdoor recreational facilities assigned to the stewardship of the Recreation Division

Golf

- Increase program offerings at the golf course

CITY COUNCIL GOAL #8 – TO PROTECT THE CITY'S CHARACTER OF HIGH QUALITY HOUSING AND FOCUS ON THE MAINTENANCE OF EXISTING AFFORDABLE HOUSING.

Community Services

Neighborhood Services

- Ensure clean and safe properties by inspecting those properties and working with property owners to ensure compliance with City Ordinances

CITY COUNCIL POLICY AGENDA FY 2009

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.

Community Services

Public Works

- Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City

CITY COUNCIL GOAL #10 – TO PROMOTE THE LOGICAL PHASING AND TIMING OF NEW DEVELOPMENT, CONSISTENT WITH CAPITAL IMPROVEMENT PLANS AND BUDGETS.

General Government

Growth Management

- Provide oversight for the construction of major projects to ensure compliance with the City Code and development orders.
- Advance the City Council's vision for the long range development of the City.

FINANCIAL MANAGEMENT POLICIES

Operating Budget Policies:

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

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

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

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

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

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

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

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

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

Capital Improvement Program (CIP) Policies:

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

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

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

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

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

FINANCIAL MANAGEMENT POLICIES

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 up front costs, administrative and legal expenses, and reserve requirements.

Revenue Policies:

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

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

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

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

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

Reserve Policies:

The City will maintain an undesignated fund balance of 5-15% of total budgeted operating expenditures to accommodate unanticipated expenditures, expenditures of a non-recurring nature, or unanticipated revenue declines.

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.

FINANCIAL MANAGEMENT POLICIES

Accounting, Auditing and Financial Reporting Policies:

The accounting system will maintain records on a basis consistent with Generally Accepted Accounting Principles applicable to local government.

Monthly and annual financial reports will present a summary of financial activity by major types of funds.

In accordance with state law, an independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion thereon.

Purchasing Policies:

Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the City.

Purchases will be made in an impartial, economical, competitive, and efficient manner.

Purchases will be made from the lowest priced and most responsible vendor. Qualitative factors such as vendor reputation, financial condition, and quality of product, and timeliness of delivery will be considered as much as price when making purchasing decisions.

Preference will be given to purchases of like quality to vendors who maintain a place of business within the City of Palm Beach Gardens.



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 FY 2009. This notice is required to be filed with the State of Florida as part of the budget adoption process, and illustrates to the reader of the budget what the percentage increase or decrease the adopted FY 2009 tax rate is from the rollback rate.

TRIM (TRUTH-IN-MILLAGE) NOTICE

Taxable Value	2008/09 Values	Taxable Value	
Current Year Taxable Real Property	9,246,704,681		
Current Year Taxable Personal Property	419,946,111		
Current Year Centrally Assessed Property	1,575,414		
Current Year Gross Taxable Net New Taxable	9,668,226,206		-2.99%
Current Year Adjusted Tax Value	9,290,015,746		
Prior Year Gross Taxable Value	9,966,130,375		
Prior Year Millage	5.10500		
Prior Year Ad Valorem	50,877,096		
Current Year Rolled Back	5.4765		
Current Year Proposed	5.25000		2.84%
Current Year Aggregate	52,948,378		
Total Ad Valorem	50,758,188		
Current Year Proposed Millage	5.25000		
Percent Change Over Rolled Back	-4.136%		
Debt Service Millage Required	0.1490		
Debt Service Required (Budgeted)	1,375,740		
Debt Service Generated (23 X 8)	1,440,566		
Total Taxes Levied - Operating	50,758,188		
Amount Budgeted Operating (95.5%)	48,474,069		
Total Operating and Debt Service Taxes Budgeted	49,849,809		
95.50%			

GENERAL FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Ad Valorem Taxes	40,923,938	50,541,564	50,001,677	50,001,677	49,849,809
Franchise Fee Electric	4,817,152	5,163,100	5,208,308	5,208,308	5,764,557
Franchise Fee Solid Waste	147,726	217,678	296,055	286,568	315,046
Communication Services Tax	796,705	860,052	911,395	896,100	938,737
Taxes	46,685,522	56,782,394	56,417,435	56,392,653	56,868,149
City Occupational Licenses	1,217,142	1,384,759	1,538,180	1,612,109	1,598,373
Building Permits	2,495,316	1,971,533	2,084,366	2,010,746	1,984,366
Training Surcharge	29,072	23,188	24,150	20,107	19,844
Right of Way Permits	12,780	5,386	8,920	843	8,920
Special Event Permits	6,200	4,500	4,200	8,400	4,200
Application Filing Fees	153,700	186,550	241,742	195,300	241,742
County Occupational Licenses	107,206	108,647	77,287	110,880	77,287
Juno Beach Building Permits	73,946	33,541	-	-	-
Licenses and Permits	4,095,362	3,718,104	3,978,845	3,958,385	3,934,732
Grants Federal	3,295,082	492,820	1,247,904	1,247,904	-
State Grants General Govt	385,066	-	-	44,879	-
State Grants Police	132,409	130,992	68,058	-	-
State Grants Fire/EMS	-	-	-	-	-
Grants from other local units	3,419	253,627	-	-	-
State Revenue Sharing	1,181,842	1,179,794	1,095,357	1,093,007	1,033,718
Mobile Home Licenses	18,778	18,645	18,045	9,500	18,045
Alcoholic Beverage License	47,141	61,736	59,387	68,215	66,346
Local Govt. Half-cent Sales Tax	3,374,115	3,391,017	3,385,136	3,425,000	3,285,136
Firefighters' supplementary comp	28,917	52,283	33,469	58,211	38,321
Fuel Tax rebate	23,222	24,019	25,137	27,480	27,933
Intergovernmental	8,489,991	5,604,933	5,932,493	5,974,196	4,469,499
Public Safety Fingerprinting	8,665	8,480	7,754	9,099	8,565
Engineering Cost Recovery Fees	-	-	-	-	385,000
Inspection Fees Fire	416,728	339,338	397,330	318,675	397,330
EMS Transport	692,689	1,363,475	1,091,923	1,109,640	1,259,514
Public Safety Emergency Safety Plan Review	-	-	-	100	-
Public Safety Civil Plans Review	50	-	-	-	-
Public Safety Unscheduled/Spec Ins Fees	100	300	300	200	300
Interim Service Fees	32,619	32,823	43,717	13,651	49,370
Swimming Pool Fees	123,280	127,306	111,238	125,000	-
Web Site Link Fees	100	178	1,182	418	2,930
Tennis Fees	11,051	15,861	18,599	13,000	-
Charges for Services	1,285,282	1,887,761	1,672,043	1,589,783	2,103,009
Court Fines	159,921	134,228	129,995	143,095	129,995
Parking Fines	18,830	16,965	10,136	19,860	10,136
Code Enforcement Fines	1,825,725	30,058	30,519	20,800	30,519
\$12.50 Traffic Fines	62,453	73,044	60,000	60,000	60,000
Fines and Forfeitures	2,066,929	254,295	230,650	243,755	230,650
Interest Earnings	1,472,943	1,855,831	1,590,919	1,588,544	1,162,582
Interest Earnings Tax Collector	56,995	111,131	92,922	93,471	92,922
Unrealized gain/loss	34,415	170,793	-	-	-
Interest	1,564,353	2,137,755	1,683,841	1,682,015	1,255,504
Contributions/Donations	78,649	63,650	55,097	85,597	55,097
Other Misc Revenue	693,492	693,414	259,127	287,442	255,948
Miscellaneous Revenue-Police	-	-	3,184	5,875	3,184
Reimbursement of City Services	62,348	99,005	72,335	72,451	72,335
Reimbursement-DRI	-	-	-	-	-
Insurance Proceeds	540,673	68,269	30,497	34,365	30,497
Tax Search	24,700	21,165	20,454	18,540	20,454
Fire Response Reimbursement	-	-	-	-	-
Miscellaneous Revenue-Nextel Tower	24,000	22,901	22,416	19,735	22,416
Boat/RV Decals	875	725	650	1,450	650
Zoning Confirmation Letters	5,555	7,590	4,530	7,240	4,530
Copies	3,296	9,821	7,282	8,094	7,282
Miscellaneous	1,433,588	986,540	475,572	540,789	472,393
Transfers In	98,762	466,629	78,762	78,762	102,762
Loan Proceeds	3,001,200	-	-	-	-
Defined Contribution Plan	-	3,642,218	-	-	-
Other Financing Sources	3,099,962	4,108,847	78,762	78,762	102,762
TOTAL REVENUES	\$ 68,720,989	\$ 75,480,629	\$ 70,469,641	\$ 70,460,338	\$ 69,436,698
Beginning Fund Balance	15,156,101	19,569,601	21,144,202	21,144,202	18,825,058
TOTAL REVENUES/SOURCES	\$ 83,877,090	\$ 95,050,230	\$ 91,613,843	\$ 91,604,540	\$ 88,261,756

REVENUE PROJECTION RATIONALE – FY 2009

General Fund – 001

Taxes

Ad Valorem Taxes: The proposed net taxable value of all real and personal property existing within the City account for the basis upon which this revenue category is calculated. The projected revenue for FY 2009 includes an operating millage rate of 5.2500 and a debt service millage rate of .149. Based on the certificate of taxable value for FY 2008/09 of \$9,668,226,206, revenue is projected to be approximately \$49.8 million.

Franchise Fee - Electric: This revenue is derived from the charge to the electric company for the use of the City's right-of-ways per Florida Statutes 166.021 and 337.401. Based on an analysis of the percentage of revenue collected through March, actual revenue for FY 2007/08 appears to be below original projections by approximately \$600,000. This shortfall is due to the overall slowdown in the economy and increased number of vacant commercial and residential properties, and was addressed with a mid-year budget amendment. Due to a rate increase approved for Florida Power & Light that will go into effect next fiscal year, a 10% growth factor is projected for FY 2008/09 for an estimated total of \$5,764,557.

Franchise Fee – Solid Waste: Revenues for FY 2007/08 collected through March are above the budget amount. Based upon the terms of the current solid waste franchise agreement, a 6% growth factor is projected for FY 2008/09 for a total of \$315,046.

Communications Services Tax: Effective October, 2001, this monthly disbursement from the State replaced municipal utility taxes and franchise fees on all telecommunication, cable and other communication services. This revenue continues to show steady growth over the last several years. Based on an analysis of collections through March, projected revenues for FY 2007/08 exceed estimated actual projections by \$27,000. A 3% growth factor is projected for FY 2008/09 for an estimate of \$938,737.

Licenses and Permits

City Professional & Occupational Licenses: Revenues for FY 2007/08 collected through March are slightly above the original budget amount. Based upon a five year trend analysis, a 4% growth factor is projected for FY 2008/09 for a total of \$1,598,373.

Building Permits: Revenues for FY 2007/08 are above the original budget amount, based on collections through March. Although new residential construction has dramatically slowed down, there continues to be a relatively strong commercial market, as well as increased remodeling and additions to existing properties. Review of current and projected development projects with Growth Management indicates that permit revenue in FY 2008/09 should be approximately \$1,984,366.

Training Surcharge: Based on collections through March, \$19,844 is projected for FY 2008/09.

Right of Way Permits: Based on collections through March, \$8,920 is projected for FY 2008/09.

Special Event Permits: Based on collections through March, \$4,200 is projected for FY 2008/09.

Application Filing Fees: Estimated revenues for FY 2007/08 are approximately \$130,000 above the adopted budget amount, based on collections through March. Revenue for FY 2008/09 is projected at the same amount as the FY 2007/08 estimated actual amount of \$241,742.

County Occupational Licenses: Revenue for FY 2008/09 is estimated at \$77,287, which is the same as the FY 2007/08 estimated actual amount.

Intergovernmental

State Revenue Sharing Entitlement: The Municipal Revenue Sharing Trust Fund includes Cigarette Tax collections, the One-Cent Municipal Gas, and the State Alternative Fuel Decal Users Fee. An apportionment factor is calculated for each eligible municipality using a three-factor additive formula consisting of the following components: population, sales tax, and the relative ability to raise revenue. Actual revenue for FY 2007/08 is estimated to be under the original budget by approximately 16%, due to the overall slow-down in the economy. Accordingly, a reduction of 3% from FY 2007/08 estimated actual revenue is projected for FY 2008/09, for a total of \$1,033,718.

Mobile Home License: Estimated actual revenue for FY 2007/08 exceeds original budget projections by approximately \$9,000. Revenue for FY 2008/09 is estimated the same as FY 2007/08 estimated actual revenue, for a total of \$18,045.

Alcoholic Beverage License: Estimated actual revenue for FY 2007/08 is slightly below original budget projections. Revenue for FY 2008/09 is estimated at \$66,346, which is based on a five year trend analysis.

Local Government Half-Cent Sales Tax: This program, created in 1982, generates the largest amount of revenue for local government of any State shared revenue program. It distributes sales tax money from the General Revenue Fund to counties and municipalities that meet eligibility requirements, in accordance with allocation formulas specified in the Florida Statutes. Based on collections to date, revenues for FY 2007/08 are projected to be approximately 2% below the original budgeted amount. As with State Revenue Sharing, this is a reflection of the economic impacts from the slow-down in the real estate market. Accordingly, a reduction of 3% from FY 2007/08 estimated actual revenue is projected for FY 2008/09, for a total of \$3,285,136.

Firefighters' Supplementary Comp: Projected revenue for FY 2007/08 is below original budget projections. Revenue for FY 2008/09 is estimated at \$38,321, which is the same as the FY 2007/08 estimated actual amount.

Fuel Tax Refund: Based on collections through March, revenue for FY 2008/09 is estimated at \$27,933.

Charges for Services

Public Safety Fingerprinting: Projected revenue for FY 2008/09 is estimated at \$8,565.

Engineering Cost Recovery Fees: New for FY 2008/09, this revenue is derived from the development engineering reviews that will be performed by the newly created in-house engineering department. Previously, these engineering reviews were performed by an outside contractual engineering firm. The City paid the fees incurred on behalf of the petitioners, and then billed each petitioner to recover these costs. Therefore, the City realized no revenue from this activity. Based on an analysis of current levels of development review, revenue for FY 2008/09 is estimated at \$385,000.

Inspection Fees Fire: Revenue for FY 2008/09 is conservatively projected the same as FY 2007/08 estimated actual amount of \$397,330.

EMS Transport Fees: This revenue is derived from the ALS and BLS transport of emergency medical treatment patients by Fire/Rescue. Based on the current year estimated actual, and recently enacted fee adjustments, revenue for FY 2008/09 is estimated to increase 6%, to \$1,259,514.

Interim Service Fees: This fee is assessed on new dwelling units upon issuance of a Certificate of Occupancy in order to offset the cost borne by the City for collection of solid waste for the period of time that the properties do not appear on the County Tax Roll. Based on the current year estimated actual, \$49,370 is projected for FY 2008/09.

Swimming Pool Fees: This revenue has been moved to the Recreation Special Revenue Fund for FY 2008/09, in order to more accurately match total revenue to total costs of the swimming pool operation.

Tennis Fees: As with Swimming Pool Fees, this revenue has been moved to the Recreation Special Revenue Fund for FY 2008/09, in order to more accurately match total revenue to total costs of the tennis facility operation.

Fines and Forfeitures

Court Fines: Estimated actual revenue for FY 2007/08 is projected to be short of the budget amount by approximately \$15,000. Based on current levels of activity, \$129,995 is projected for FY 2008/09.

Parking Fines: Based on current levels of activity, \$10,136 is projected for FY 2008/09.

Code Enforcement Fines: There has been a significant increase in this activity recently. Based on current collections, \$30,519 is projected for FY 2008/09. This represents an increase of 15% from the original adopted budget for FY 2007/08. The actual for FY 2005/06 includes a one time litigation settlement of over \$1.8 million.

\$12.50 Traffic Fines: These monies represent the City's share of fines paid to Palm Beach County that are to be used for communication system enhancements. Revenues are projected to stay the same for FY 2008/09 at \$60,000.

Interest

Interest Earnings: Interest rates have decreased substantially in FY 2007/08, resulting in a substantial negative variance in the current year, which was addressed with the mid-year budget amendment. Taking into account possible further rate cuts by the Federal Reserve, a total of \$1,162,582 is projected for FY 2008/09. This represents a reduction of approximately 25% from the estimated actual earnings for FY 2007/08.

Investment Earnings Tax Collector: Based on collections through March, \$92,922 is projected for FY 2008/09.

Miscellaneous Revenues

Contributions/Donations: Based on collections through March, \$55,097 is projected for FY 2008/09.

Other Miscellaneous Revenue: This revenue consists of receipts not classified elsewhere. Based on collections through March, \$255,948 is projected for FY 2008/09. One of the biggest components of this revenue is the administrative fee received by the City for collecting County impact fees. Due to the overall slowdown in building activity, the estimated actual revenue for FY 2007/08 and projected for FY 2008/09 is substantially less than in previous years.

Reimbursement of City Services: Based on receipts through March 2008, projected revenue for FY 2008/09 is \$72,335.

Insurance Proceeds: This revenue consists of reimbursements from insurance for covered losses. Based on collections through March, \$30,497 is estimated for FY 2008/09.

Tax Searches: This revenue consists of charges for title searches. Based on collections through March, \$20,454 is estimated for FY 2008/09.

Nextel Tower: As per the Nextel lease agreement, \$22,416 is projected for FY 2008/09.

Boat/RV Decals: This revenue consists of the fees charged for issuing boat and recreational vehicle decals. A total of \$650 is estimated for FY 2008/09.

Zoning Confirmation Letters: Based on the estimated actual amount for FY 2007/08, \$4,530 is projected for FY 2008/09.

Copies: This revenue consists of the fees charged for copying public records requests. Based on current levels of activity, \$7,282 is estimated for FY 2008/09.

Transfers In: This revenue consists of the administrative fees charged by the General Fund to the Fleet Maintenance Fund (\$52,762), and Recreation Special Revenue Fund (\$50,000).

POLICE TRAINING FUND SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Court Fines	12,298	11,873	11,391	12,500	11,000
Fines and Forfeitures	12,298	11,873	11,391	12,500	11,000
Interest Earnings	22	-	-	-	-
Interest	22	-	-	-	-
TOTAL REVENUES	\$12,320	\$11,873	\$11,391	\$12,500	\$11,000
Beginning Fund Balance	4,041	11,687	19,056	19,056	14,423
TOTAL REVENUES/SOURCES	\$16,361	\$23,560	\$30,447	\$31,556	\$25,423

REVENUE PROJECTION RATIONALE – FY 2009

Police Training Fund - 002

Fines & Forfeitures

Court Fines: This revenue consists of the \$2 per ticket collected from the County for each ticket issued. The use of this money is restricted to police officer training expenditures. Based on current levels of activity, \$11,000 is projected for FY 2008/09.

Interest

Interest Earnings: Due to an immaterial projected available balance, revenue is projected for FY 2008/09 at \$0.

RECREATION SPECIAL REVENUE FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Seniors	28,299	39,564	11,775	38,200	42,005
Aquatics	79,371	97,931	98,461	128,560	241,450
Resources	77,338	60,148	40,406	50,000	35,325
Rentals	-	15,676	52,766	10,000	77,500
Programs	520,958	647,935	637,290	714,480	742,157
Tennis Programming	216,366	288,387	318,062	263,879	536,955
Tennis Memberships	66,230	86,685	112,474	78,821	-
Athletics & Special Facilities	235,925	269,662	296,464	323,252	310,302
Youth Enrichment	587,576	691,107	801,440	911,480	991,869
Cheerleading Fundraising	-	-	-	-	-
Charges for Services	1,812,063	2,197,095	2,369,138	2,518,672	2,977,563
Interest Earnings	12,674	19,520	6,000	15,000	5,931
Interest	12,674	19,520	6,000	15,000	5,931
Contributions and Donations	319	-	-	-	-
Other Miscellaneous Revenue	-	181	-	-	-
Overage/Shortage	-	15	-	-	-
Miscellaneous	319	196	-	-	-
TOTAL REVENUES	\$ 1,825,056	\$ 2,216,811	\$ 2,375,138	\$ 2,533,672	\$ 2,983,494
Beginning Fund Balance	103,396	193,853	222,695	222,695	147,181
TOTAL REVENUES/SOURCES	\$ 1,928,452	\$ 2,410,664	\$ 2,597,833	\$ 2,756,367	\$ 3,130,675

REVENUE PROJECTION RATIONALE – FY 2009

Recreation Special Revenue Fund – 104

Charges for Service

Seniors: This revenue consists of fees levied for various programs and activities offered for the City's senior citizens. Based on the projected number of programs and activities, revenue is estimated to be \$42,005.

Aquatics: This revenue consists of fees levied for programs offered at the Aquatics Facility. Based on the projected number of programs and activities, revenue is estimated to be \$241,450. This revenue is approximately \$113,000 higher than last year's adopted budget, due to the transfer of all swimming pool fee revenue from the General Fund, as discussed on page 69.

Resources: This revenue consists of projected funding from outside sources, such as contributions and donations. Projected revenue for FY 2008/09 is estimated at \$35,325.

General Programs: This revenue consists of fees levied for various programs and special events. Based on the projected number of sessions and anticipated enrollment, revenue is estimated to be \$742,157.

Tennis Programming: This revenue consists of fees levied for various programs offered throughout the year. Projected revenue for FY 2007/08 is estimated at \$536,955. This revenue is approximately \$260,000 higher than last year's adopted budget, due to expansion of the facilities, recent fee adjustments, transfer of tennis memberships, and the transfer of all tennis fee revenue from the General Fund, as discussed on page 69.

Tennis Memberships: This revenue has been transferred to Tennis Programming.

Athletics and Special Facilities: This revenue consists of fees levied for various youth and adult sports, such as Soccer, Football, Roller Hockey, Basketball, Golf, Karate, and Gymnastics. Based on the projected number of sessions and anticipated enrollment, revenue is estimated to be \$310,302.

Youth Enrichment: This revenue consists of estimated fees for the operation of the City's youth day care/enrichment program. Based on the projected enrollment, revenue is estimated to be \$991,869.

Interest

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2008/2009 at \$5,931.

GOLF SPECIAL REVENUE FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Green Fees	385,017	511,103	508,788	569,250	528,788
Cart Fees	295,640	535,877	554,783	524,100	589,783
Driving Range	33,513	57,203	57,902	62,000	62,000
GPS Fees	49,282	95,382	98,958	82,000	98,000
Pro Shop Sales	42,489	57,721	63,966	46,350	63,000
Prepaid Permits	82,238	103,838	72,334	120,000	72,000
Food Sales	9,663	-	-	-	-
Beverage Sales	3,486	-	-	-	-
Pro Shop Promotions	-	-	-	-	-
Concessionaire License Fee	-	24,206	18,000	14,400	18,000
Charges for Services	901,326	1,385,330	1,374,731	1,418,100	1,431,571
Interest Earnings	32,218	2,571	1,000	-	1,000
Interest	32,218	2,571	1,000	-	1,000
Federal Grants	-	-	-	-	-
Communication Tower Lease	46,992	63,291	42,250	62,255	69,750
Disposition of Fixed Assets	-	-	-	-	-
Other Misc Revenue	49,237	11,145	16,710	7,000	16,000
Other Misc Revenue - Lessons	-	31,958	35,563	15,000	35,000
Overage/Shortage	124	(13)	-	-	-
Insurance Proceeds	-	-	-	-	-
Miscellaneous	96,353	106,381	94,523	84,255	120,750
Transfers In	272,504	28,246	-	-	-
Loan Proceeds	754,000	-	-	-	-
Other Financing Sources	1,026,504	28,246	-	-	-
TOTAL REVENUES	\$ 2,056,401	\$ 1,522,528	\$ 1,470,254	\$ 1,502,355	\$ 1,553,321
Beginning Fund Balance	-	36,394	134,070	134,070	381
TOTAL REVENUES/SOURCES	\$ 2,056,401	\$ 1,558,922	\$ 1,604,324	\$ 1,636,425	\$ 1,553,702

REVENUE PROJECTION RATIONALE – FY 2009

Golf Course Special Revenue Fund – 106

Charges for Services

Green Fees: Estimated revenue for FY 2008/09 is projected at \$528,788. This is derived from the estimated actual for FY 2007/08, plus an additional \$20,000 added in anticipation of an average increase in green fees of approximately 4%.

Cart Fees: Estimated revenue for FY 2008/09 is projected at \$589,783. This is derived from the estimated actual for FY 2007/08, plus an additional \$35,000 has also been added in anticipation of an average increase in cart fees of \$1.

Driving Range: Using estimated actual revenue for FY 2007/08, with no growth factor, revenue for FY 2008/09 is estimated at \$62,000.

GPS Fees: Using estimated actual revenue for FY 2007/08, with no growth factor, revenue for FY 2008/09 is estimated at \$98,000.

Pro Shop Sales: Using estimated actual revenue for FY 2007/08, with no growth factor, revenue for FY 2008/09 is estimated at \$63,000.

Prepaid Permits: Estimated actual revenues are well below budget projections. Using estimated actual revenue for FY 2007/08, with no growth factor, revenue for FY 2008/09 is estimated at \$72,000.

Food and Beverage Sales: The concession for food and beverages was contracted out in FY 2005/06.

Communication Tower Lease: This revenue is derived from the agreements for the use of golf course property for the placement of a cellular communications tower and antenna, for a total of \$69,750.

Miscellaneous Revenues: This revenue consists of receipts not classified elsewhere, including lessons. Total expected revenue for FY 2008/09 is \$16,000.

Concessionaire License Fee: This revenue is based upon the agreement with the food and beverage concessionaire for \$18,000.

Interest

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2008/2009 at \$1,000.

GAS TAX FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Local Option Gas Tax	688,442	669,504	702,000	703,152	702,000
Taxes	688,442	669,504	702,000	703,152	702,000
Palm Beach County Grant	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Earnings	27,493	49,734	22,000	20,000	16,192
Interest	27,493	49,734	22,000	20,000	16,192
Miscellaneous Revenue	131,491	91,022	-	-	-
PBC Reimbursement Bus Shelter	30,970	-	-	-	-
PBC Reimbursement Palm Tran	-	-	-	-	-
Miscellaneous	162,461	91,022	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 878,396	\$ 810,260	\$ 724,000	\$ 723,152	\$ 718,192
Beginning Fund Balance	490,152	901,752	998,309	998,309	879,111
TOTAL REVENUES/SOURCES	\$ 1,368,548	\$ 1,712,012	\$ 1,722,309	\$ 1,721,461	\$ 1,597,303

REVENUE PROJECTION RATIONALE – FY 2009

Gas Tax Fund - 103

Taxes

County Gas Tax Revenue: 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 tax. Based on the estimated actual revenue for FY 2007/08, \$702,000 is projected for FY 2008/09.

Interest

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2008/09 at \$16,192.

POLICE GRANTS FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Federal Police Grants	11,018	10,000	-	10,000	10,000
Intergovernmental	11,018	10,000	-	10,000	10,000
Other Miscellaneous Revenue		1,500	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	1,500	-	-	-
TOTAL REVENUES	\$11,018	\$11,500	\$0	\$10,000	\$10,000
Beginning Fund Balance	-	-	-	-	-
TOTAL REVENUES/SOURCES	\$11,018	\$11,500	\$0	\$10,000	\$10,000

REVENUE PROJECTION RATIONALE – FY 2009

Police Grants Fund - 101

Intergovernmental

Federal Police Grants: This revenue consists of Federal Local Law Enforcement Block Grants. Based on expected levels of activity, \$10,000 is projected for FY 2008/09.

Other Financing Sources

Transfers: There are no projected transfers for FY 2008/09.

FLEET MAINTENANCE FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Internal Charges for Services	2,101,183	2,406,493	2,698,583	2,698,583	2,122,025
Charges for Service	2,101,183	2,406,493	2,698,583	2,698,583	2,122,025
Interest Earnings	-	-	500	-	500
Interest	-	-	500	-	500
Disposition of Fixed Assets	-12,428	61,406	35,222	16,402	35,222
Miscellaneous	-	277	-	-	-
Insurance Proceeds	15,808	14,267	4,000	8,923	5,000
CNG Fuel	-	-	-	-	-
Miscellaneous	3,380	75,950	39,222	25,325	40,222
Transfers In	150,331	-	-	-	-
Other Financing Sources	150,331	-	-	-	-
TOTAL REVENUES	\$2,254,894	\$2,482,443	\$2,738,305	\$2,723,908	\$2,162,747
Beginning Fund Balance	1,834,223	1,834,111	1,865,199	1,865,199	1,934,740
TOTAL REVENUES/SOURCES	\$4,089,117	\$4,316,554	\$4,603,504	\$4,589,107	\$4,097,487

REVENUE PROJECTION RATIONALE – FY 2009

Fleet Maintenance Fund – 501

Charges for Service

Internal Charges for Services: This amount is the charge levied by the Fleet Maintenance Fund on all departments for the repair, maintenance, and replacement of City vehicles. The total amount calculated as the required charge to other funds is \$2,122,025 for FY 2008/09.

Miscellaneous

Insurance Proceeds: Based on historical revenue trends, \$5,000 is anticipated for FY 2008/09.

Disposition of Fixed Assets: This revenue consists of estimated proceeds from sale of used assets at auction. Based on historical revenue trends, \$35,222 is anticipated for FY 2008/09.

Interest

Interest Earnings: Based on estimated minimal available balances, no revenue is estimated for FY 2008/09.

RECREATION IMPACT FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Federal Grant	27,307	-	65,694	-	-
Recreation Grants	128,556	473,325	-	65,694	600,000
Intergovernmental	155,863	473,325	65,694	65,694	600,000
Interest Earnings	240,905	172,087	74,096	73,362	48,965
Interest	240,905	172,087	74,096	73,362	48,965
Recreation Impact Fees	1,316,336	774,285	567,876	568,137	360,985
Impact Fees	1,316,336	774,285	567,876	568,137	360,985
Other Miscellaneous Revenue	-	-	11,078	-	-
Miscellaneous	-	-	11,078	-	-
Transfers In	-	20,000	-	-	-
Other Financing Sources	-	20,000	-	-	-
TOTAL REVENUES	\$1,713,104	\$1,439,697	\$718,744	\$707,193	\$1,009,950
Beginning Fund Balance	6,347,675	3,200,100	2,997,687	2,997,687	1,191,185
TOTAL REVENUES/SOURCES	\$8,060,779	\$4,639,797	\$3,716,431	\$3,704,880	\$2,201,135

REVENUE PROJECTION RATIONALE – FY 2009

Recreation Impact Fund – 301

Intergovernmental

Recreation Grants: This revenue consists of matching grant funds for various projects. Based on projected grant awards, revenue is projected for FY 2008/09 at \$600,000.

Interest

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2008/09 at \$48,965.

Impact Fees

Recreation Impact Fees: Based on a review of projected development activity, \$360,985 is projected for FY 2008/09.

POLICE IMPACT FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Grants	145,000	-	-	-	-
Intergovernmental	145,000	-	-	-	-
Interest Earnings	65,700	89,279	46,512	46,548	29,832
Interest	65,700	89,279	46,512	46,548	29,832
Police Impact Fees	244,671	128,169	96,603	96,249	80,662
Impact Fees	244,671	128,169	96,603	96,249	80,662
Transfers In	-	-	-	-	2,600,000
Other Financing Sources	150,331	-	-	-	2,600,000
TOTAL REVENUES	\$455,371	\$217,448	\$143,115	\$142,797	\$2,710,494
Beginning Fund Balance	1,296,262	1,563,536	1,773,199	1,773,199	6,727
TOTAL REVENUES/SOURCES	\$1,751,633	\$1,780,984	\$1,916,314	\$1,915,996	\$2,717,221

REVENUE PROJECTION RATIONALE – FY 2009

Police Impact Fund – 302

Interest

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2008/09 at \$29,832.

Impact Fees

Police Impact Fees: Based on a review of projected development activity, \$80,662 is projected for FY 2008/09.

Other Financing Sources

Transfers: This revenue consists of transfers from the General Fund (\$2,000,000) and Fire Impact Fund (\$600,000) for the construction of an Emergency Operations Center for FY 2008/09. These transfers will supplement approximately \$900,000 that has been earmarked in the Police Impact Fund in prior years for this project.

FIRE IMPACT FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Interest Earnings	54,548	42,207	18,741	18,741	12,786
Interest	54,548	42,207	18,741	18,741	12,786
Fire Impact Fees	425,931	219,112	167,003	167,300	237,179
Impact Fees	425,931	219,112	167,003	167,300	237,179
TOTAL REVENUES	\$480,479	\$261,319	\$185,744	\$186,041	\$249,965
Beginning Fund Balance	1,076,845	789,414	735,365	735,365	798,648
TOTAL REVENUES/SOURCES	\$1,557,324	\$1,050,733	\$921,109	\$921,406	\$1,048,613

REVENUE PROJECTION RATIONALE – FY 2009

Fire Impact Fund - 303

Interest

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2008/09 at \$12,786.

Impact Fees

Fire Impact Fees: Based on a review of projected development activity, \$237,179 is projected for FY 2008/09.

ROAD IMPACT FEE BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Interest Earnings	512,479	602,345	259,309	259,155	170,749
Interest	512,479	602,345	259,309	259,155	170,749
Road Impact Fees	2,400,886	924,325	772,107	771,628	740,647
Impact Fees	2,400,886	924,325	772,107	771,628	740,647
Contributions & Donations	-	-	-	-	-
Other Miscellaneous Revenue	316,613	-	-	451,000	-
Miscellaneous	316,613	-	-	451,000	-
TOTAL REVENUES	\$3,229,978	\$1,526,670	\$1,031,416	\$1,481,783	\$911,396
Beginning Fund Balance	7,105,031	9,018,734	7,711,978	7,711,978	4,842,569
TOTAL REVENUES/SOURCES	\$10,335,009	\$10,545,404	\$8,743,394	\$9,193,761	\$5,753,965

REVENUE PROJECTION RATIONALE – FY 2009

Road Impact Fund - 305

Interest

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2008/09 at \$170,749.

Impact Fees

Road Impact Fees: Based on a review of projected development activity, \$740,647 is projected for FY 2008/09.

ART IMPACT FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Interest Earnings	23,851	28,279	16,656	16,515	10,609
Interest	23,851	28,279	16,656	16,515	10,609
Art Impact Fees	120,250	224,628	318,837	75,000	75,000
Impact Fees	120,250	224,628	318,837	75,000	75,000
TOTAL REVENUES	\$144,101	\$252,907	\$335,493	\$91,515	\$85,609
Beginning Fund Balance	632,298	461,720	638,916	638,916	725,594
TOTAL REVENUES/SOURCES	\$776,399	\$714,627	\$974,409	\$730,431	\$811,203

REVENUE PROJECTION RATIONALE – FY 2009

Art Impact Fund – 304

Interest

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2008/09 at \$10,609.

Impact Fees

Art Impact Fees: This fee is calculated at 1% for commercial properties with a valuation of \$1,000,000 or more. In lieu of paying this fee, the property owner may install public art as part of their development. Revenue is conservatively estimated for FY 2008/09 at \$75,000.

PGA FLYOVER CAPITAL PROJECT FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Interest Earnings	-	-	-	-	-
Tax Collector Investment Earning	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous Revenue	88,094	204,776	125,592	133,659	125,592
Miscellaneous	88,094	204,776	125,592	133,659	125,592
Transfers In	416,000	629,584	492,642	692,642	625,000
Other Financing Sources	416,000	629,584	492,642	692,642	625,000
TOTAL REVENUES	\$504,094	\$834,360	\$618,234	\$826,301	\$750,592
Beginning Fund Balance	2,210	1,768	42,983	42,983	79,408
TOTAL REVENUES/SOURCES	\$506,304	\$836,128	\$661,217	\$869,284	\$830,000

REVENUE PROJECTION RATIONALE – FY 2009

PGA Flyover Capital Project Fund - 308

Interest

Interest Earnings: Based on estimated available balances, no interest income is projected for FY 2008/09.

Miscellaneous

Miscellaneous Revenue: This amount is derived from cost-sharing agreements with developers for maintenance of the flyover. Based on these agreements, \$125,592 is anticipated for FY 2008/09

Other Financing Sources

Transfer In: In addition to the debt amount, funds are being transferred from the General Fund to cover the estimated annual operating and maintenance costs not reimbursed by developers. The total required transfer for FY 2008/09 is \$625,000.

BURNS ROAD CAPITAL PROJECT FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Grants	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Earnings	14,004	16,070	5,452	5,031	2,962
Interest	14,004	16,070	5,452	5,031	2,962
Transfers In	700,873	700,873	700,873	702,373	702,373
Other Financing Sources	700,873	700,873	700,873	702,373	702,373
TOTAL REVENUES	\$714,877	\$716,943	\$706,325	\$707,404	\$705,335
Beginning Fund Balance	562,923	390,346	316,554	316,554	261,358
TOTAL REVENUES/SOURCES	\$1,277,800	\$1,107,289	\$1,022,879	\$1,023,958	\$966,693

REVENUE PROJECTION RATIONALE – FY 2009

Burns Road Capital Project Fund - 309

Interest

Interest Earnings: Based on estimated available balances and projected interest rates, \$2,962 is estimated for FY 2008/09.

Other Financing Sources

Transfer In: For FY 2008/09, \$702,373 is the projected transfer required from the Road Impact Fund to fund debt service.

SELF-INSURANCE FUND BUDGET SUMMARY

Revenues/Sources Account	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
Internal Charges for Services	-	-	-	-	5,995,982
Charges for Service	-	-	-	-	5,995,982
Interest Earnings	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 5,995,982
Beginning Fund Balance	-	-	-	-	-
TOTAL REVENUES/SOURCES	\$ -	\$ -	\$ -	\$ -	\$ 5,995,982

REVENUE PROJECTION RATIONALE – FY 2009

Self-Insurance Fund - 505

Charges for Service

Internal Charges for Service: This revenue consists of the charges to each department and employee contributions necessary to provide for health, dental, life, and disability insurance. Based on the fixed administrative costs and the maximum aggregate exposure for claims liability, \$5,995,982 is budgeted for FY 2008/09.

BUDGET SUMMARIES

This section consists of summaries of the FY2009 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, Road, and Art), Capital Project Funds (Burns Road and PGA Flyover), Police Grants 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 estimated actual and amended budgets for FY2008, and adopted FY2009 are presented. The bottom line in this schedule is the ending fund balance for each of the fiscal years. The summaries reflect the carry forward resources for prior year revenues, which address the carry forward of prior year expenditure obligations. This change accounts for the variance between ending and beginning fund balance figures.

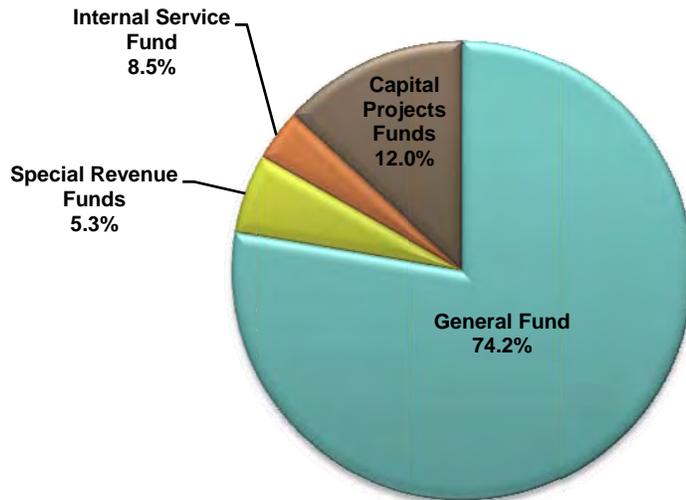
PIE CHARTS – Pie charts are presented for revenues and expenditures in order to demonstrate the proportional relationships of the total budget and each of the funds. Along with the pie charts are comparative explanations of major categories of revenues and expenditures by program.

FISCAL YEAR 2009 BUDGET SUMMARY

SUMMARY OF ALL FUNDS REVENUES/SOURCES AND EXPENDITURES/USES

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
GENERAL FUND	\$ 18,825,058	\$ 69,436,698	\$ 68,813,809	\$ 19,447,947
SPECIAL REVENUE FUNDS				
Gas Tax	879,111	718,192	905,000	692,303
Recreation	147,181	2,983,494	2,868,653	262,022
Golf	381	1,553,321	1,402,534	151,168
Police Training/Grants	14,423	21,000	18,000	17,423
TOTAL	\$ 1,041,096	\$ 5,276,007	\$ 5,194,187	\$ 1,122,916
INTERNAL SERVICE FUNDS				
Fleet Maintenance	1,934,740	2,162,747	2,050,011	2,047,476
Self-Insurance Fund	-	5,995,982	5,321,843	674,139
TOTAL	\$ 1,934,740	\$ 8,158,729	\$ 7,371,854	\$ 2,721,615
CAPITAL PROJECT FUNDS				
Recreation Impact Fee	1,191,185	1,009,950	2,200,000	1,135
Police Impact Fee	6,727	2,710,494	2,600,000	117,221
Fire Impact Fee	798,648	249,965	676,735	371,878
Road Impact Fee	4,842,569	911,396	1,459,373	4,294,592
Art Impact Fee	725,594	85,609	-	811,203
PGA Flyover Capital Project	79,408	750,592	666,793	163,207
Burns Road Capital Project	261,358	705,335	702,803	263,890
TOTAL	\$ 7,905,489	\$ 6,423,341	\$ 8,305,704	\$ 6,023,126
GRAND TOTAL	\$ 29,706,383	\$ 89,294,775	\$ 89,685,554	\$ 29,315,604

BUDGET SUMMARY Fiscal Year 2009



All Funds Total Revenue/Sources and Expenditures/Uses \$119,001,158

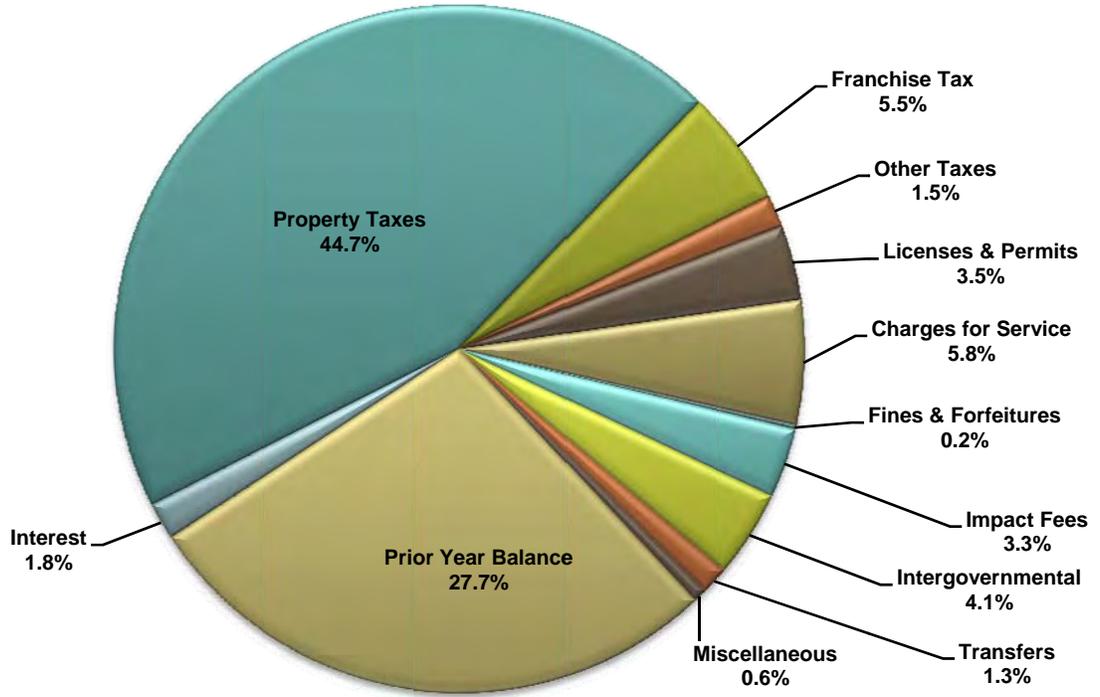
The **General Fund** is the City's largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 74.2 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 5.3 percent of the total operating 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 8.5 percent of the total operating budget.

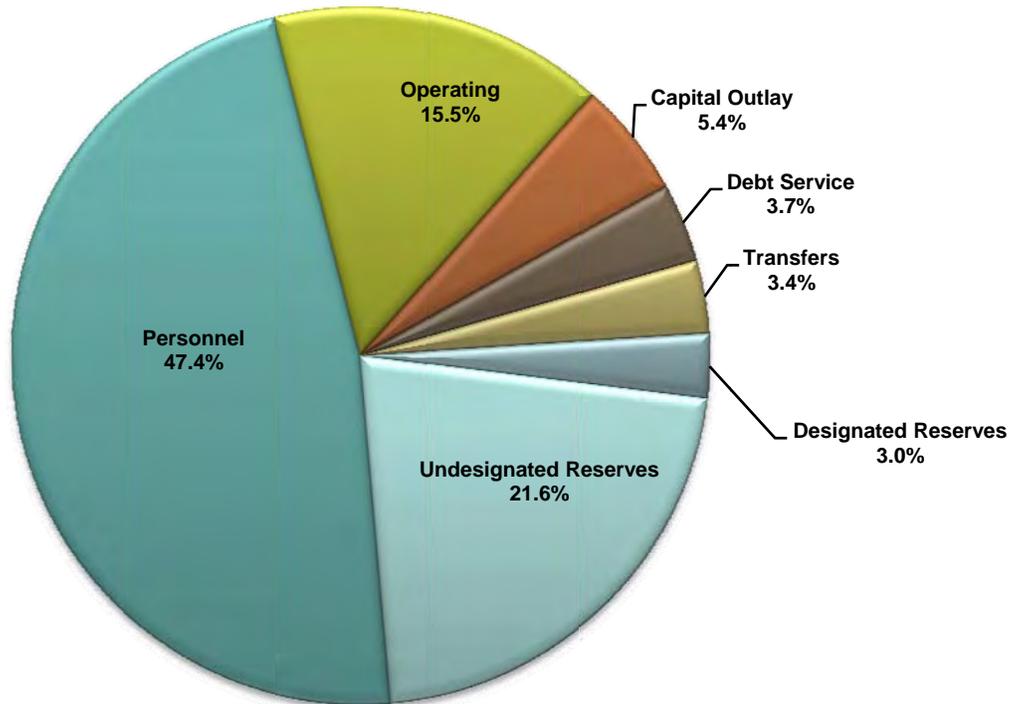
Capital Project Funds are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Art Impact Fee*, *Road Impact Fee*, *PGA Flyover Fund*, and *Burns Road Improvement Fund*. The Capital Project Funds comprise 12.0 percent of the City's total budget.

Revenues/ Sources



Total Revenues/Sources \$119,001,158

Expenditures/Uses



Total Expenditures/Uses \$119,001,158

COMBINED FUNDS BUDGET FISCAL YEAR 2009

REVENUES

Property Taxes	\$	49,849,809
Utility Taxes		938,737
Franchise Fees		6,079,603
Other Taxes		702,000
Licenses & Permits		3,934,732
Intergovernmental		5,079,499
Charges for Service		14,630,150
Impact Fees		1,494,473
Fines & Forfeitures		241,650
Interest		1,555,030
Miscellaneous		758,957
TOTAL REVENUES		85,264,640

EXPENDITURES

Salaries		35,115,273
Retirement		8,098,551
FICA		2,684,042
Health Insurance		5,495,972
Workers Compensation		744,248
Trash Collection		2,650,575
Other Operating Expenditures		20,118,572
Capital Outlay		6,390,500
Debt Service		4,357,685
TOTAL EXPENDITURES		85,655,418

TRANSFERS

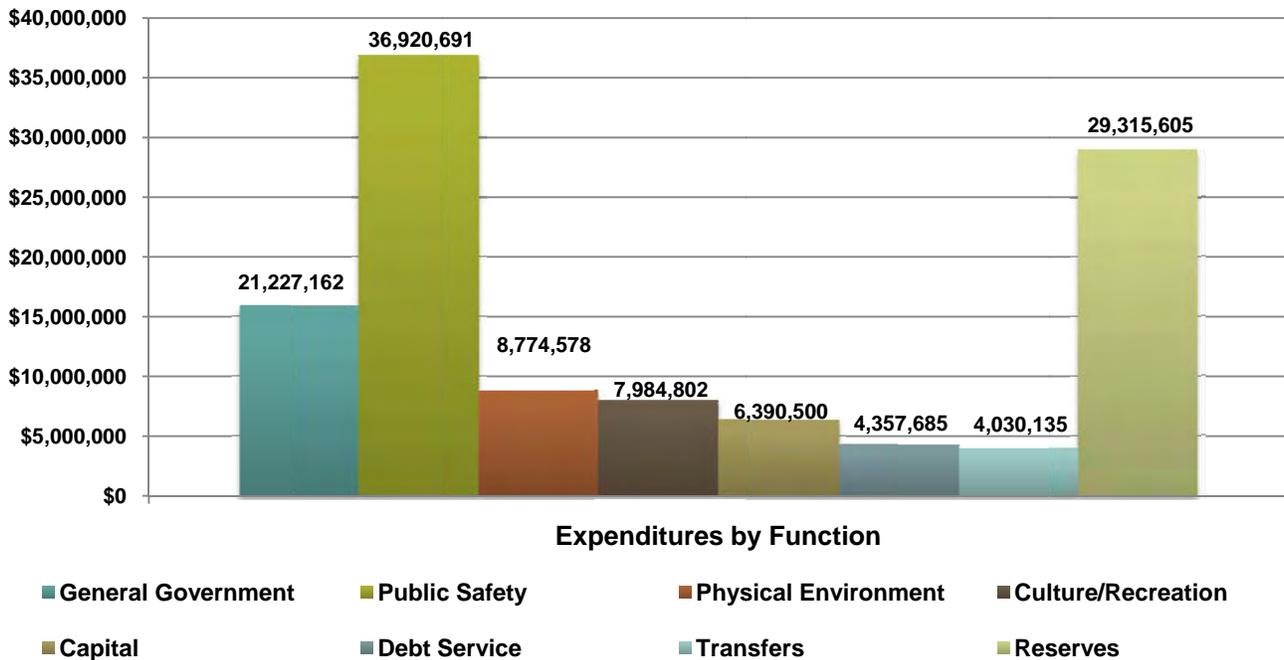
Transfers to other funds		4,030,135
Transfers from other funds		4,030,135

REVENUE OVER (UNDER) EXPENDITURES **(390,778)**

BEGINNING FUND BALANCE **29,706,383**

ENDING FUND BALANCE **\$ 29,315,605**

EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED FISCAL YEAR 2009



All Funds Combined Analysis

Excluding beginning balances, internal service fund charges, transfers and loan proceeds, newly generated revenues for all funds decreased \$2,381,203 from the 2008 adopted budgeted revenues. The decrease is attributed primarily to reductions in Ad valorem Taxes of \$151,868 and \$1,494,373 in Impact Fees. Ad valorem Taxes have decreased due to State legislated and voter approved tax reductions, while Impact Fees are down due to the current overall slowdown in new construction. Due to the fact that the City of Palm Beach Gardens imposes no utility taxes, does not charge for solid waste removal, and has no water or sewer enterprise fund, property taxes comprise the largest portion of total budgeted revenue, at 4 percent of the total budgeted revenues and sources for all funds.

As illustrated in the chart above, Public Safety expenditures represent the largest portion of the budget, at approximately \$37 million. Total operating expenditures for all funds, excluding capital, transfers, and internal service fund expenditures, have decreased approximately 1% from the adopted fiscal year 2008 budget. Non-discretionary cost increases, including contractual salary adjustments per collective bargaining agreements, increased health insurance, fuel and utility costs, and contractual solid waste collection increases, have been offset by reductions in personnel, part-time salaries, and discretionary operating expenditures.

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

	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 34,611,156	\$ 37,973,017	\$ 38,600,213	\$ 38,600,324	\$ 29,706,383
REVENUES/SOURCES					
Property Taxes	40,923,938	50,541,564	50,001,677	50,001,677	49,849,809
Franchise Fees	4,964,878	5,380,778	5,504,363	5,494,876	6,079,603
Other Taxes	1,485,147	1,529,556	1,613,395	1,599,252	1,640,737
Licenses & Permits	4,095,361	3,718,104	3,978,845	3,958,385	3,934,732
Intergovernmental	8,801,873	6,088,258	5,998,187	6,049,890	5,079,499
Charges for Services	6,099,854	7,876,679	8,114,495	8,225,138	14,630,150
Fines & Forfeitures	2,079,227	266,168	242,041	256,255	241,650
Impact Fees	4,508,074	2,270,519	1,922,426	1,678,314	1,494,473
Interest	2,548,247	3,159,848	2,134,107	2,136,367	1,555,030
Miscellaneous	2,100,808	1,464,865	745,987	1,235,028	758,957
Transfers In	1,638,470	1,846,832	1,272,277	1,473,777	4,030,135
Other Sources	3,755,200	3,642,218	-	-	-
TOTAL	\$ 83,001,077	\$ 87,785,389	\$ 81,527,800	\$ 82,108,959	\$ 89,294,775
EXPENDITURES/USES					
City Council	253,231	296,961	295,141	352,009	332,852
City Clerk	451,712	518,309	565,788	580,940	563,232
Administration	664,619	595,620	615,849	658,868	554,337
Engineering	-	-	-	-	399,335
Public Relations	97,281	109,470	148,316	176,098	146,086
Information Technology	1,023,655	1,086,564	1,146,283	1,216,742	1,220,628
Legal	394,301	496,699	454,122	592,573	556,504
Human Resources	853,915	857,794	805,835	939,332	762,524
Finance	845,124	883,259	914,225	965,026	879,980
General Services	3,161,985	5,035,026	5,821,830	5,531,313	5,889,971
Police	16,945,503	18,322,946	19,831,562	20,787,922	19,948,190
Fire	14,865,309	16,156,270	17,430,410	17,507,435	16,927,501
Growth Management	1,994,411	4,883,586	1,584,211	1,799,004	1,726,833
Parks/ Grounds	3,960,084	3,291,473	3,444,022	3,495,261	3,278,974
Recreation/Golf	5,165,685	5,483,807	5,895,029	6,166,227	6,001,770
Community Services Admin/ Public Works	7,485,445	8,094,399	7,684,415	7,629,782	7,478,637
Construction Services	1,714,646	2,070,442	2,186,965	2,409,639	2,135,136
Neighborhood Services	606,518	530,029	649,570	772,331	737,901
Self Insurance	-	-	-	-	5,321,843
Debt Service	3,659,580	4,361,704	4,198,400	4,372,146	4,357,685
Capital Outlay	13,831,316	9,037,006	6,110,678	15,782,638	6,390,500
Other Uses	-	3,376,495	-	-	45,000
Operating Transfers	1,664,895	1,670,332	1,447,777	1,473,777	4,030,135
TOTAL	\$ 79,639,215	\$ 87,158,191	\$ 81,230,428	\$ 93,209,063	\$ 89,685,554
ENDING BALANCES					
Reserved Net Assets	1,649,898	1,732,155	1,930,000	1,660,593	1,930,000
Reserved for Encumbrances	3,185,143	2,154,615	1,500,000	-	-
Reserved for Projects	7,249,379	3,755,048	1,956,662	-	-
Designated for Future CIP	-	11,965,291	5,734,540	-	-
Designated for Economic Development	-	-	1,332,247	1,332,247	1,332,247
Designated for OPEB	-	-	307,000	307,000	307,000
Undesignated	25,888,600	18,993,104	26,137,136	24,200,380	25,746,356
TOTAL	\$ 37,973,020	\$ 38,600,213	\$ 38,897,585	\$ 27,500,220	\$ 29,315,603

**BUDGET COMPARISON BY FUND FOR
FISCAL YEARS 2007 – 2009
(MAJOR FUNDS)**

	GENERAL FUND			RECREATION IMPACT			ROAD IMPACT		
	ACTUAL FY 06/07	ESTIMATED FY 07/08	BUDGET FY 08/09	ACTUAL FY 06/07	ESTIMATED FY 07/08	BUDGET FY 08/09	ACTUAL FY 06/07	ESTIMATED FY 07/08	BUDGET FY 08/09
Revenues									
Ad Valorem Taxes	50,541,564	50,001,677	49,849,809	-	-	-	-	-	-
Utility Taxes	860,052	911,395	938,737	-	-	-	-	-	-
Franchise Fees	5,380,778	5,504,363	6,079,603	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	3,718,104	3,978,845	3,934,732	-	-	-	-	-	-
Intergovernmental Revenue	5,604,933	5,932,493	4,469,499	473,325	65,694	600,000	-	-	-
Charges for Services	1,887,761	1,672,043	2,103,009	-	-	-	-	-	-
Impact Fees	-	-	-	774,285	567,876	360,985	924,325	772,107	1,275,628
Fines and Forfeitures	254,295	230,650	230,650	-	-	-	-	-	-
Miscellaneous Revenue	986,540	475,572	472,393	-	11,078	-	-	-	-
Interest	2,137,755	1,683,841	1,255,504	172,087	74,096	48,965	602,345	259,309	504,155
Transfers In	466,629	78,762	102,762	-	-	-	-	-	-
Other Sources	3,642,218	-	-	20,000	-	-	-	-	-
Fund Balances & Reserves	19,569,601	21,144,202	18,825,058	3,200,100	2,997,687	1,191,185	9,018,734	7,711,978	6,097,312
TOTAL	95,050,230	91,613,843	88,261,756	4,639,797	3,716,431	2,201,135	10,545,404	8,743,394	7,877,095
Expenditures									
General Government	15,293,318	13,001,170	15,905,319	-	-	-	-	-	-
Public Safety	34,485,221	37,228,588	36,902,691	-	-	-	-	-	-
Physical Environment	6,892,190	7,029,081	5,788,729	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	36,973	60,127	-
Culture and Recreation	5,173,097	5,235,016	3,763,616	30,971	49,345	-	-	-	-
Capital Outlay	4,779,640	3,013,445	534,500	1,611,139	1,021,583	2,200,000	2,095,580	1,301,763	500,000
Debt Service	3,294,605	3,132,181	3,293,954	-	-	-	-	-	-
Transfers Out	677,830	692,642	2,625,000	-	-	-	700,873	702,373	702,373
Other Uses	3,310,127	-	-	-	-	-	-	-	-
Fund Balances & Reserves	21,144,202	22,281,720	19,447,946	2,997,687	2,645,503	1,135	7,711,978	6,679,131	6,674,722
TOTAL	95,050,230	91,613,843	88,261,755	4,639,797	3,716,431	2,201,135	10,545,404	8,743,394	7,877,095

**BUDGET COMPARISON BY FUND FOR
FISCAL YEARS 2007 – 2009
(NON-MAJOR FUNDS)**

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 06/07	ESTIMATED FY 07/08	BUDGET FY 08/09	ACTUAL FY 06/07	ESTIMATED FY 07/08	BUDGET FY 08/09	(1) ACTUAL FY 06/07	(1) ESTIMATED FY 07/08	(1) BUDGET FY 08/09
Revenues									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	669,504	702,000	702,000	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	10,000	-	10,000	-	-	-	-	-	-
Charges for Services	3,614,384	3,743,869	4,409,134	-	-	-	2,406,493	2,698,583	8,118,007
Impact Fees	-	-	-	571,909	582,443	392,841	-	-	-
Fines and Forfeitures	11,873	11,391	11,000	-	-	-	-	-	-
Miscellaneous Revenue	167,140	94,523	120,750	204,775	125,592	125,592	75,950	39,222	40,222
Interest	71,826	29,000	23,123	175,834	87,361	56,189	-	500	500
Transfers In	28,246	-	-	1,330,457	1,193,515	3,927,373	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	1,143,686	1,374,130	1,041,096	3,206,784	3,507,017	1,871,735	1,834,111	1,865,199	1,934,740
TOTAL	5,716,659	5,954,913	6,317,103	5,489,759	5,495,928	6,373,730	4,316,554	4,603,504	10,093,469
Expenditures									
General Government	-	-	-	-	-	-	-	-	5,321,843
Public Safety	4,504	16,024	18,000	55,858	17,360	-	-	-	-
Physical Environment	-	-	-	-	-	-	2,393,551	1,904,137	1,997,249
Transportation	558,264	558,198	606,000	294,866	319,837	382,600	-	-	-
Culture and Recreation	3,555,957	4,054,595	4,221,187	15,255	95	-	-	-	-
Capital Outlay	189,979	-	299,000	349,665	62,022	2,600,000	-	711,865	-
Debt Service	-	-	-	1,067,098	1,066,219	1,063,731	-	-	-
Transfers Out	33,825	-	50,000	200,000	-	600,000	57,804	52,762	52,762
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	1,374,130	1,326,096	1,122,916	3,507,017	4,030,395	1,727,399	1,865,199	1,934,740	2,721,615
TOTAL	5,716,659	5,954,913	6,317,103	5,489,759	5,495,928	6,373,730	4,316,554	4,603,504	10,093,469

(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.

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

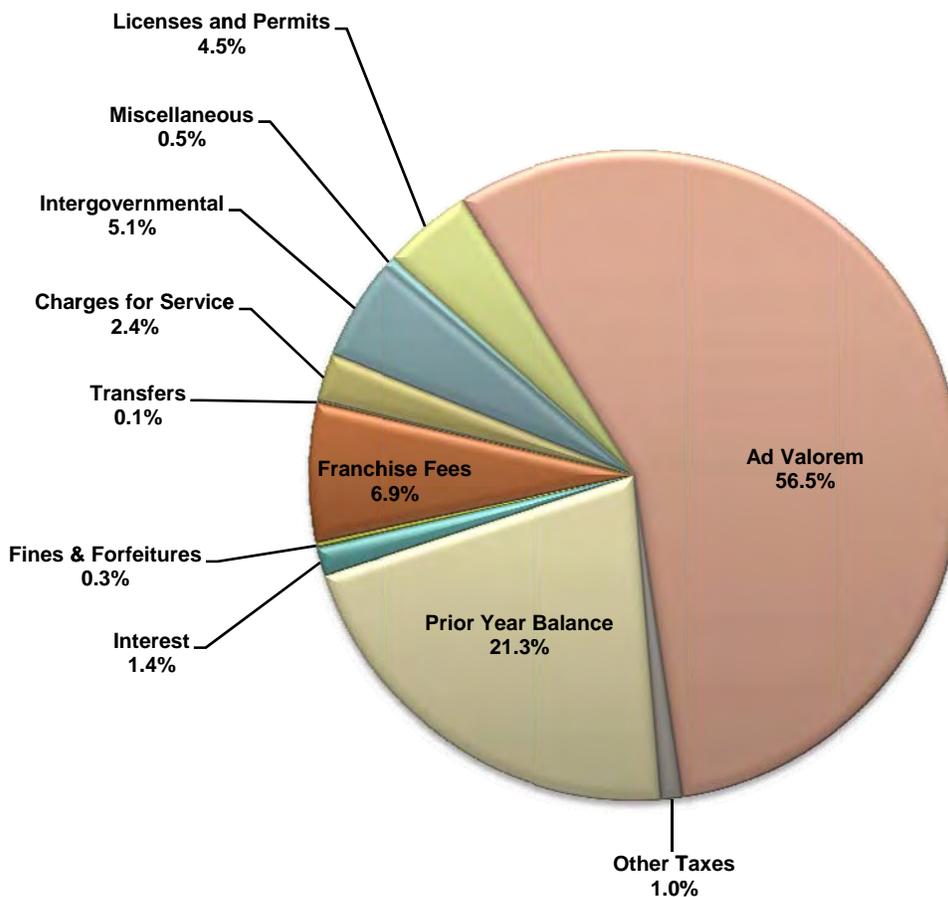
Departments	Funds			
	General	Special Revenue	Internal Service	Capital Project
City Council	●			
Administration/Public Relations	●			
Information Technology	●			
City Clerk	●			
Legal	●			
Engineering	●			
Human Resources	●			
Finance	●			
General Services	●		●	
Growth Management	●			
Police				
Administration	●			
Uniformed Operations	●			
Special Operations	●			
Training		●		
Police Impact				●
Fire Rescue				●
Administration	●			
Emergency Services	●			
Fire Impact				
Public Facilities				●
Administration	●			
Maintenance	●			
Stormwater	●			
Streets	●			
BRCRC Maintenance	●			
Riverside Maintenance	●			
Road Impact				
Burns Road				
PGA Flyover				●
Gax Tax		●		●
Fleet Maintenance				●
Parks and Grounds	●			
Construction Services	●		●	
Neighborhood Services	●			
Golf		●		
Recreation				
Administration	●	●		
Athletics	●	●		
Seniors	●	●		
General Programs	●	●		
Aquatics	●	●		
Tennis	●	●		
Special & Cultural Events	●	●		
Youth Enrichment		●		
Recreation Impact				

GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 74% of all City expenditures. Included in this fund are all general governmental activities such as Police, Fire, Public Facilities, Construction Services, Growth Management, and Culture/Recreation. Also included are the various administrative programs such as Council, Administration, Legal, Clerk, Legal, 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 loan proceeds, newly generated revenues are projected to decrease 1.3% from the fiscal year 2008 adopted budget. As a result of tax legislation, property tax revenue is expected to decrease .3% at the adopted tax rate of 5.399 mills, while all other revenues are expected to decrease 3.7%. For a more detailed discussion of all General Fund revenues, please see the separate section beginning on page 66.

Revenues/ Sources



Total Revenues/ Sources \$88,261,756

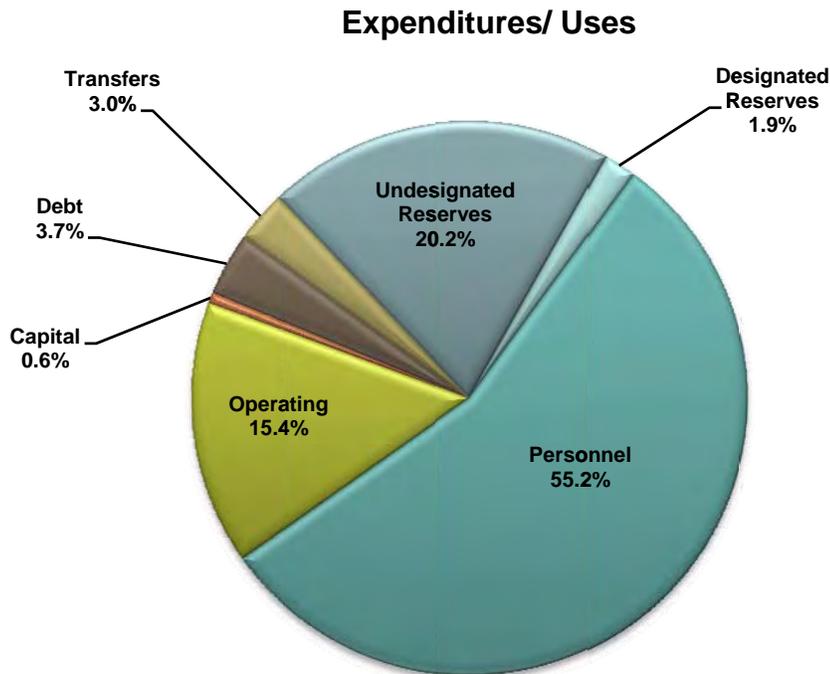
The graph below depicts the General Fund expenditures by category. Excluding capital and transfers, expenditures have decreased 3% over the fiscal year 2008 adopted budget. Expenditure levels have been impacted by the following significant assumptions and factors relating to personnel, operating and capital costs:

- To comply with the recent State tax reform legislation and voter approved property tax referendum, the City eliminated 15 full-time positions and funding for approximately 17,000 part-time hours. This enabled the City to adopt an operating rate that is 4% below the roll-back rate. In addition, travel, training, overtime, contractual services, and vehicle replacement purchases have been either substantially reduced or eliminated altogether.
- A total projected across-the-board salary increase of 3% has been factored into the fiscal year 2008/09 Budget. This is .5% less than the Employment Cost Index for wages and salaries for State and local government employees, as of March, 2008, and is .8% less than last year's COLA of 3.8%. The budget eliminates merit, which had been up to 3% last year.
- Per the current collective bargaining agreements, a flat 6% across-the-board increase has been factored in for the Police and SEIU employees. The City and the Fire union have begun initial negotiations for the next contract period beginning October 1, 2008. A total of 3% has been projected for fiscal year 2008/09; however, as of the date of this writing, an agreement has not been reached, therefore, the ultimate effect to the budget is unknown at this time.

Significant capital outlay items contained within the General Fund include:

- Klock Field renovation \$165,000
- Life Pak upgrade \$150,000

A complete summary and discussion of all capital for all funds begins on page 227.



Total Expenditures/ Uses \$88,261,756

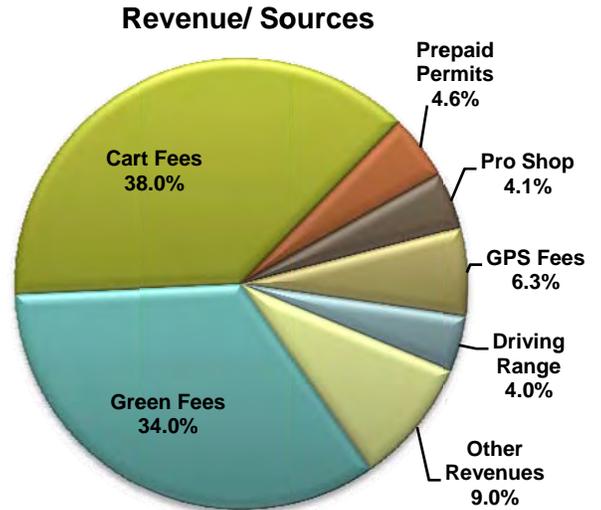
**ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES
GENERAL FUND**

FUND NUMBER 001	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 15,156,102	\$ 19,569,602	\$ 21,144,202	\$ 21,144,202	\$ 18,825,058
REVENUES/SOURCES					
Property Taxes	40,923,938	50,541,564	50,001,677	50,001,677	49,849,809
Franchise Fees	4,964,878	5,380,778	5,504,363	5,494,876	6,079,603
Other Taxes	796,705	860,052	911,395	896,100	938,737
Licenses & Permits	4,095,361	3,718,104	3,978,845	3,958,385	3,934,732
Intergovernmental	8,489,992	5,604,933	5,932,493	5,974,196	4,469,499
Charges for Services	1,285,282	1,887,761	1,672,043	1,589,783	2,103,009
Fines & Forfeitures	2,066,929	254,295	230,650	243,755	230,650
Interest	1,564,353	2,137,755	1,683,841	1,682,015	1,255,504
Miscellaneous	1,433,588	986,540	475,572	540,789	472,393
Transfers In	98,762	466,629	78,762	78,762	102,762
Loan Proceeds	3,001,200	-	-	-	-
Proceeds from Defined Contribution Plan	-	3,642,218	-	-	-
TOTAL	\$ 68,720,988	\$ 75,480,629	\$ 70,469,641	\$ 70,460,338	\$ 69,436,698
EXPENDITURES/USES					
City Council	253,231	296,961	295,141	352,009	332,852
City Clerk	451,712	518,309	565,788	580,940	563,232
Administration	664,619	595,620	615,849	658,868	554,337
City Engineering	-	-	-	-	399,335
Public Relations	97,281	109,470	148,316	176,098	146,086
Information Technology	1,023,655	1,086,564	1,146,283	1,216,742	1,220,628
Legal	394,301	496,699	454,122	592,573	556,504
Human Resources	853,915	857,794	805,835	939,332	762,524
Finance	841,374	883,259	914,225	965,026	879,980
General Services	3,161,985	5,035,026	5,821,830	5,531,313	5,889,971
Police	16,914,557	18,313,193	19,801,745	20,748,122	19,930,190
Fire	14,848,272	16,105,661	17,426,843	17,507,435	16,927,501
Growth Management	1,994,411	4,883,586	1,584,211	1,799,004	1,726,833
Parks/Grounds	3,902,621	3,245,247	3,394,582	3,485,615	3,278,974
Recreation	2,238,651	1,927,849	1,840,434	2,101,434	1,780,583
Community Services Admin/ Public Works	4,579,701	4,821,748	4,842,116	4,932,801	4,492,788
Construction Services	1,714,646	2,070,442	2,186,965	2,409,639	2,135,136
Neighborhood Services	606,518	530,029	649,570	772,331	737,901
Debt Service	2,550,608	3,294,605	3,132,181	3,305,955	3,293,954
Capital Outlay	6,400,399	4,779,640	3,013,445	5,141,251	534,500
Operating Transfers	815,031	677,830	692,642	692,642	2,625,000
Other Uses	-	66,368	-	-	45,000
Payment to Defined Benefit Plan	-	3,310,127	-	-	-
TOTAL	\$ 64,307,488	\$ 73,906,027	\$ 69,332,123	\$ 73,909,130	\$ 68,813,809
ENDING BALANCES					
Reserved for Encumbrances	1,867,692	1,623,020	1,500,000	-	-
Reserved for Projects	7,249,379	3,755,048	1,956,662	-	-
Designated for Future CIP	-	-	-	-	-
Designated for Economic Development	-	-	1,332,247	1,332,247	1,332,247
Designated for OPEB	-	-	307,000	307,000	307,000
Undesignated	10,452,531	15,766,134	17,185,811	16,056,163	17,808,699
TOTAL	\$ 19,569,602	\$ 21,144,202	\$ 22,281,720	\$ 17,695,410	\$ 19,447,946

GOLF COURSE SPECIAL REVENUE FUND ANALYSIS

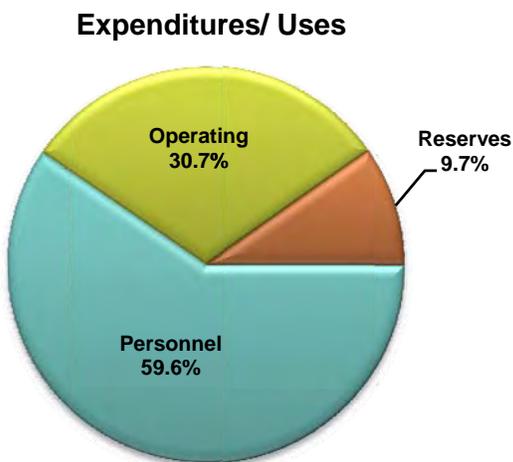
The Golf Course Fund is a special revenue fund, previously accounted for through fiscal year 2005 as an enterprise fund, which is used to account for all the financial activity related to the municipal golf course operation. The accounting and budgeting was changed to more accurately reflect the true nature of the operation, i.e., to provide an affordable recreational amenity to the residents of the City.

The graph to the right depicts the fiscal year 2009 Golf Course revenues by category. Overall, excluding beginning balance, revenues are projected to increase by about 3.4% from the fiscal year 2008 adopted budget amount. This is due primarily to a projected increase in rates. For a more detailed summary of Golf Course revenues, please see the separate section on page 74.



Total Revenue/ Sources \$1,553,702

The graph below depicts the fiscal year 2009 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have decreased by 8.8% from the fiscal year 2008 adopted budget.



Included within the Golf Course operation are the divisions of Pro Shop, \$471,038, Administration, \$122,556, Maintenance, \$808,940, and a projected Reserve Balance of \$151,168, for a total of \$1,553,702.

Total Expenditures/ Reserves \$1,553,702

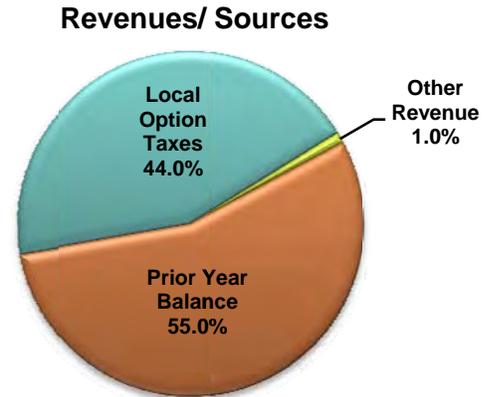
**ANALYSIS OF REVENUE/ SOURCES AND EXPENDITURES/ USES
GOLF COURSE FUND**

FUND NUMBER 106	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	-	36,394	134,070	134,070	381
REVENUES/SOURCES					
Charges for Services	901,326	1,385,330	1,374,731	1,418,100	1,431,571
Interest	32,218	2,571	1,000	-	1,000
Miscellaneous	96,353	106,381	94,523	84,255	120,750
Transfers In	272,504	28,246	-	-	-
Other Financing Sources	754,000	-	-	-	-
TOTAL	\$ 2,056,401	\$ 1,522,528	\$ 1,470,254	\$ 1,502,355	\$ 1,553,321
EXPENDITURES/USES					
Golf Operating	1,248,450	1,398,466	1,603,943	1,538,505	1,402,534
Capital Outlay	738,215	23,040	-	-	-
Debt Service	33,342	-	-	-	-
Operating Transfers	-	3,347	-	-	-
TOTAL	\$ 2,020,007	\$ 1,424,853	\$ 1,603,943	\$ 1,538,505	\$ 1,402,534
ENDING BALANCES					
Reserved for Encumbrances	36,353	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	7,572	-	-	-
Undesignated	41	126,498	381	97,920	151,168
TOTAL	\$ 36,394	\$ 134,070	\$ 381	\$ 97,920	\$ 151,168

GAS TAX SPECIAL REVENUE FUND ANALYSIS

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

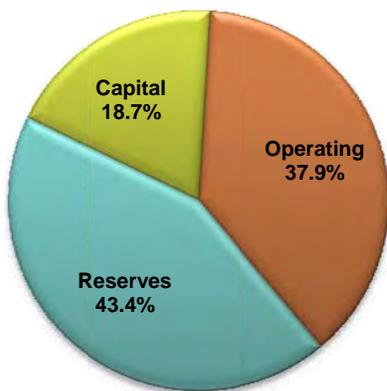


Total Revenues/ Sources \$1,597,303

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$702,000 for fiscal year 2009. Other revenue consists of estimated interest income of \$16,192, while prior year balance carried forward is estimated at \$879,111. For a more detailed discussion of all revenue sources, please see the section beginning on page 76.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2009. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.

Expenditures/ Reserves



Projected expenditures include the following significant items:

- | | |
|------------------------|-----------|
| • Pavement resurfacing | \$230,000 |
| • Street lighting | \$276,000 |
| • Bridge replacement | \$299,000 |
| • Swales restoration | \$ 50,000 |
| • Sidewalk Plan | \$ 50,000 |

Total Expenditures/Reserves \$1,597,303

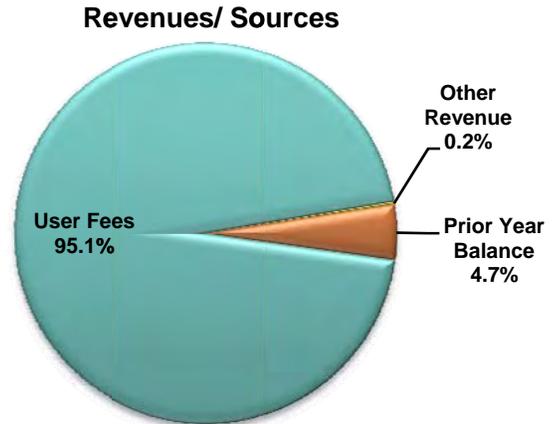
**ANALYSIS OF REVENUES/ USES AND EXPENDITURES/ USES
GAS TAX FUND**

FUND NUMBER 103					
	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 490,152	\$ 901,752	\$ 998,309	\$ 998,309	\$ 879,111
REVENUES/SOURCES					
Other Taxes	688,442	669,504	702,000	703,152	702,000
Intergovernmental	-	-	-	-	-
Interest	27,493	49,734	22,000	20,000	16,192
Miscellaneous	162,461	91,022	-	-	-
Transfers In	-	-	-	-	-
TOTAL	\$ 878,396	\$ 810,260	\$ 724,000	\$ 723,152	\$ 718,192
EXPENDITURES/USES					
Public Facilities Operating	390,469	558,264	558,198	723,893	606,000
Capital Outlay	76,327	155,439	-	354,000	299,000
Operating Transfers	-	-	-	-	-
TOTAL	\$ 466,796	\$ 713,703	\$ 558,198	\$ 1,077,893	\$ 905,000
ENDING BALANCES					
Reserved for Encumbrances	-	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	-	285,000	-	-
Undesignated	901,752	998,309	879,111	643,568	692,303
TOTAL	\$ 901,752	\$ 998,309	\$ 1,164,111	\$ 643,568	\$ 692,303

RECREATION SPECIAL REVENUE FUND ANALYSIS

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 approximately \$2,977,563 for FY 2009, interest income is estimated at \$5,931, and prior year balance carried forward is projected at \$147,181. For a more detailed discussion of all revenue sources, please see the section beginning on page 72.



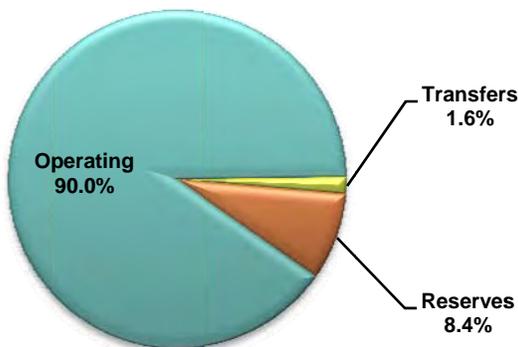
Total Revenue/ Sources \$3,130,675

Some of the more significant user fees consist of the following:

- General Programs \$742,157
- Athletics & Special Facilities \$310,302
- Youth Enrichment \$991,869
- Tennis \$536,955
- Aquatics \$241,450

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2009. Total expenditures and uses are anticipated to be \$3,130,675, an increase of 8.4% from the FY 2008 adopted budget.

Expenditures/ Reserves



Included in projected expenditures are the following programs:

- Youth Enrichment \$950,686
- Programs \$616,548
- Resources \$320,916
- Tennis \$556,729
- Athletics \$231,983
- Aquatics \$154,085
- Seniors \$ 37,705

Total Expenditures/Reserves \$3,130,675

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

FUND NUMBER 104	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 103,396	\$ 193,853	\$ 222,695	\$ 222,695	\$ 147,181
REVENUES/SOURCES					
Charges for Services	1,812,063	2,197,095	2,369,138	2,518,672	2,977,563
Interest	12,674	19,521	6,000	15,000	5,931
Miscellaneous	319	196	-	-	-
Transfers In	-	-	-	-	-
TOTAL	\$ 1,825,056	\$ 2,216,812	\$ 2,375,138	\$ 2,533,672	\$ 2,983,494
EXPENDITURES/USES					
Recreation Operating	1,678,584	2,157,492	2,450,652	2,526,288	2,818,653
Capital Outlay	10,015	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	46,000	30,478	-	26,000	50,000
TOTAL	\$ 1,734,599	\$ 2,187,970	\$ 2,450,652	\$ 2,552,288	\$ 2,868,653
ENDING BALANCES					
Reserved for Encumbrances	-	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	-	-	-	-
Undesignated	193,853	222,695	147,181	204,079	262,022
TOTAL	\$ 193,853	\$ 222,695	\$ 147,181	\$ 204,079	\$ 262,022

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 according to 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 \$11,000 for FY 2009. For a more detailed discussion of all revenue sources, please see the section beginning on page 71.

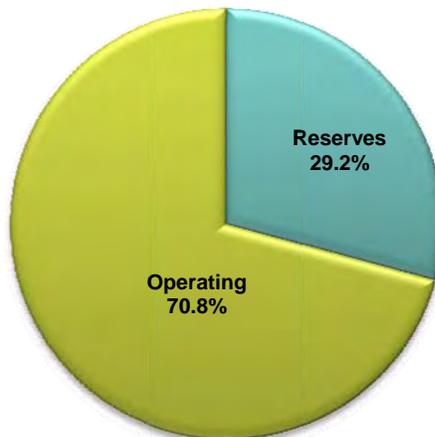
Revenues/ Sources



Total Revenue/ Sources \$25,423

The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2009. Expenditures/reserves are projected to be \$25,423 for FY 2009, an increase of \$4,399 from the FY 2008 budget.

Expenditures/ Reserves



Total Expenditures/ Reserves \$25,423

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

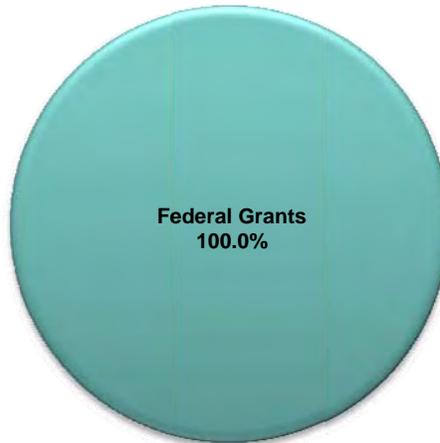
FUND NUMBER 002	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 4,041	\$ 11,687	\$ 19,056	\$ 19,056	\$ 14,423
REVENUES/SOURCES					
Fines & Forfeitures	12,298	11,873	11,391	12,500	11,000
Interest	22	-	-	-	-
TOTAL	\$ 12,320	\$ 11,873	\$ 11,391	\$ 12,500	\$ 11,000
EXPENDITURES/USES					
Police Operating	4,674	4,504	16,024	-	18,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 4,674	\$ 4,504	\$ 16,024	\$ -	\$ 18,000
ENDING BALANCES					
Reserved for Encumbrances	-	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	-	-	-	-
Undesignated	11,687	19,056	14,423	31,556	7,423
TOTAL	\$ 11,687	\$ 19,056	\$ 14,423	\$ 31,556	\$ 7,423

POLICE GRANTS SPECIAL REVENUE FUND

The Police Grants Fund is a special revenue fund established to account for federal block grants. This fund is utilized as a supplement to the department's current capital budget.

The graph below depicts the Police Grants Special Revenue Fund revenues by category. Federal Grants are projected to be \$10,000 for FY 2009. For a more detailed discussion of all revenue sources, please see the section beginning on page 77.

Revenues/ Sources



Total Revenues/ Sources \$10,000

The graph below depicts the total Police Grants Special Revenue Fund expenditures for FY 2009. Expenditures/reserves are projected to be \$10,000 for FY 2009, which is the same as the FY 2008 budget.

Expenditures/ Reserves



Total Expenditures/ Reserves \$10,000

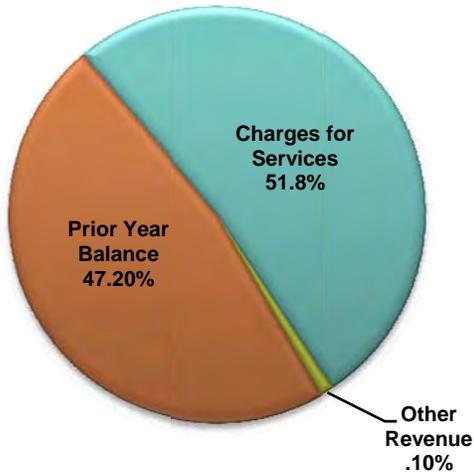
**ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ RESERVES
POLICE GRANTS FUND**

FUND NUMBER 101	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES/SOURCES					
Intergovernmental	11,018	10,000	-	10,000	10,000
Transfers In	-	1,500	-	-	-
TOTAL	\$ 11,018	\$ 11,500	\$ -	\$ 10,000	\$ 10,000
EXPENDITURES/USES					
Police Operating	11,018	-	-	-	-
Capital Outlay	-	11,500	-	-	-
TOTAL	\$ 11,018	\$ 11,500	\$ -	\$ -	\$ -
ENDING BALANCES					
Reserved for Encumbrances	-	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	-	-	-	-
Undesignated	-	-	-	10,000	10,000
TOTAL	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000

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-supporting by the levying of charges upon those departments that use its services. 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 and maintenance of City vehicles, coordination of purchases of vehicles and heavy equipment by other departments, and maintenance of City machinery and equipment.

Revenues/ Sources

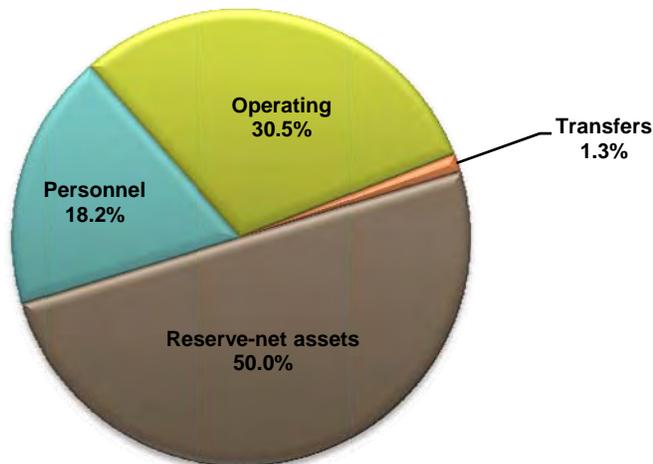


The graph to the left depicts the Fleet Fund revenues by category. Revenues for fiscal year 2009 are projected to decrease from the fiscal year 2008 adopted budget by 20 percent. Charges for Services consist of the amounts charged to each using department, for a total of \$2,122,025, which is a decrease of 21.4 percent from the FY 2008 adopted budget. This is a direct result of the extended replacement cycle adopted in fiscal year 2009.

Total Revenues/ Sources \$4,097,487

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2009 by category. Expenditures, excluding capital, are projected to increase from the fiscal year 2008 adopted budget by 27.5 percent, due to recent significant increases in fuel costs.

Expenditures/ Reserves



Total Expenditures/ Reserves \$4,097,487

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

FUND NUMBER 501	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 1,834,223	\$ 1,834,111	\$ 1,865,199	\$ 1,865,199	\$ 1,934,740
REVENUES/SOURCES					
Charges for Services	2,101,183	2,406,493	2,698,583	2,698,583	2,122,025
Interest	-	-	500	-	500
Miscellaneous	3,380	75,950	39,222	25,325	40,222
Transfers In	150,331	-	-	-	-
TOTAL	\$ 2,254,894	\$ 2,482,443	\$ 2,738,305	\$ 2,723,908	\$ 2,162,747
EXPENDITURES/USES (1)					
Public Facilities Operating	2,197,340	2,382,548	1,904,137	1,555,294	1,997,249
Capital Outlay	-	11,003	711,865	1,320,458	-
Debt Service	4,901	-	-	-	-
Operating Transfers	52,762	57,804	52,762	52,762	52,762
TOTAL	\$ 2,255,003	\$ 2,451,355	\$ 2,668,764	\$ 2,928,514	\$ 2,050,011
ENDING BALANCES					
Reserved Net Assets (2)	1,649,898	1,732,155	1,932,000	-	1,932,000
Reserved for Encumbrances	-	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	-	-	-	-
Undesignated	184,216	133,044	2,740	1,660,593	115,476
TOTAL	\$ 1,834,111	\$ 1,865,199	\$ 1,934,740	\$ 1,660,593	\$ 2,047,476

- (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 06 and FY 07 include Depreciation and the Interest Expense component only of Debt Service.
- (2) Reserved amounts represent historical and estimated net assets invested in capital, and, therefore, are not available for appropriation.

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-supporting by the levying of charges 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.

Revenues/ Sources

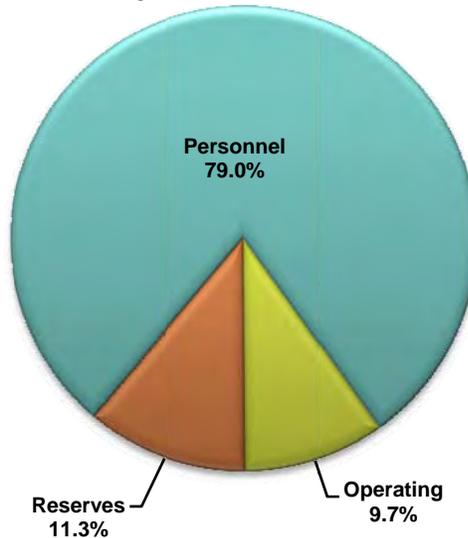


The graph depicts the Self-Insurance Fund revenues by category. Revenues for fiscal year 2009 consist of employer and employee contributions for a total of \$5,995,982.

Total Revenues/ Sources \$5,995,982

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2009 by category. Expenditures, excluding reserves, total \$5,321,843, and consist of medical and dental claims, administrative fees, and premium payments.

Expenditures/ Uses



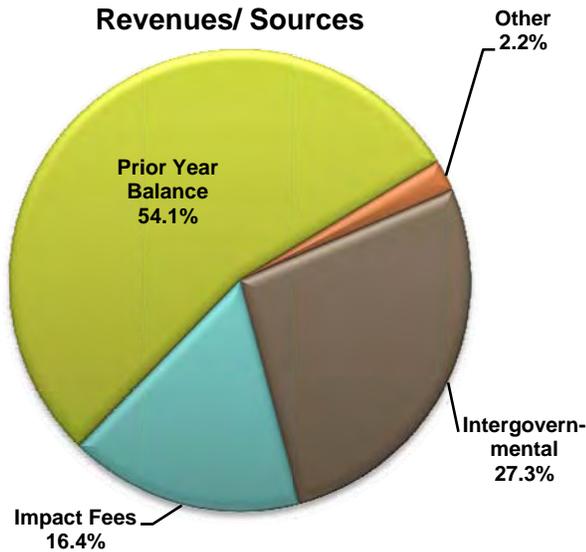
Total Expenditures/ Uses \$5,995,982

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

FUND NUMBER 505	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES/SOURCES					
Charges for Services	-	-	-	-	5,995,982
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers In	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 5,995,982
EXPENDITURES/USES					
Operating	-	-	-	-	5,321,843
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 5,321,843
ENDING BALANCES					
Reserved for Encumbrances	-	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	-	-	-	-
Undesignated	-	-	-	-	674,139
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 674,139

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.



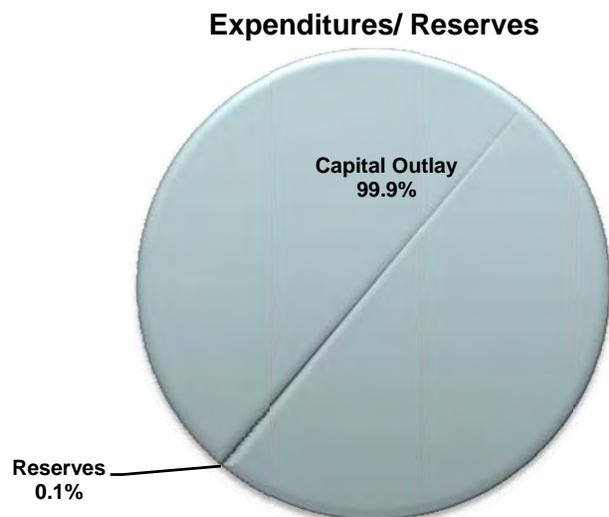
The graph depicts the Recreation Impact Fund revenues by category. Impact Fees are projected to be approximately \$360,985 for fiscal year 2009. Other Revenue consists of estimated Interest Income in the amount of \$48,965. Intergovernmental Revenue consists of anticipated grant matching funds for various projects. For a more detailed discussion of all revenue sources, please see the section beginning on page 79.

Total Revenues/ Sources \$2,201,135

The graph below depicts the total Recreation Impact Fund expenditures for fiscal year 2009. Expenditures are projected to be \$2,200,000 for fiscal year 2009.

Expenditures consist of the following:

- PGA Park \$1,000,000
- Lilac Park \$ 400,000
- PGA Park Phase IV \$ 400,000
- City Park Phase III \$ 400,000
- Total \$2,200,000



**Total Expenditures/ Reserves
\$2,201,135**

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

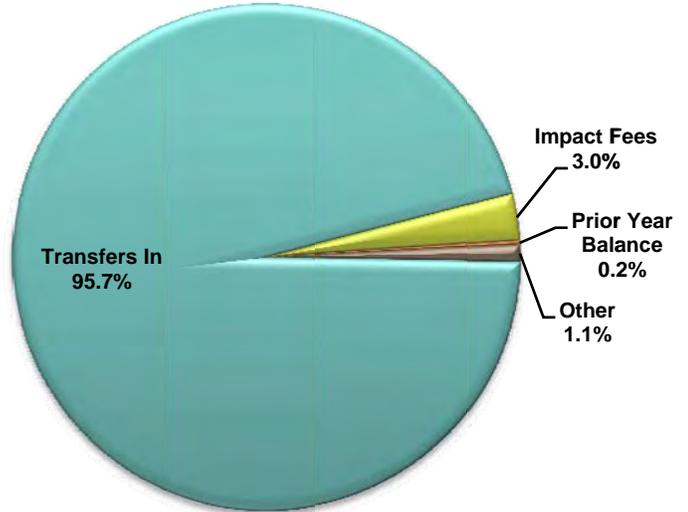
FUND NUMBER 301					
	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 6,347,675	\$ 3,200,100	\$ 2,997,687	\$ 2,997,687	\$ 1,191,185
REVENUES/SOURCES					
Intergovernmental	155,863	473,325	65,694	65,694	600,000
Interest	240,905	172,087	74,096	73,362	48,965
Impact Fees	1,316,336	774,285	567,876	568,137	360,985
Miscellaneous	-	-	11,078	-	-
Transfers In	-	20,000	-	-	-
TOTAL	\$ 1,713,104	\$ 1,439,697	\$ 718,744	\$ 707,193	\$ 1,009,950
EXPENDITURES/USES					
Recreation Operating	52,653	30,971	49,345	9,646	-
Capital Outlay	4,808,026	1,611,138	1,021,583	3,188,483	2,200,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 4,860,679	\$ 1,642,109	\$ 1,070,928	\$ 3,198,129	\$ 2,200,000
ENDING BALANCES					
Reserved for Encumbrances	1,143,336	49,864	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	2,947,823	1,454,318	-	-
Undesignated	2,056,764	-	1,191,185	506,751	1,135
TOTAL	\$ 3,200,100	\$ 2,997,687	\$ 2,645,503	\$ 506,751	\$ 1,135

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. Transfers In consists of \$2,000,000 from the General Fund and \$600,000 from the Police Impact fund to supplement funding for construction of an Emergency Operations Center at City Hall. Impact Fees are projected to be approximately \$80,662 for fiscal year 2009. Other Revenue consists of estimated Interest Income in the amount of \$29,832. For a more detailed discussion of all revenue sources, please see the section beginning on page 80.

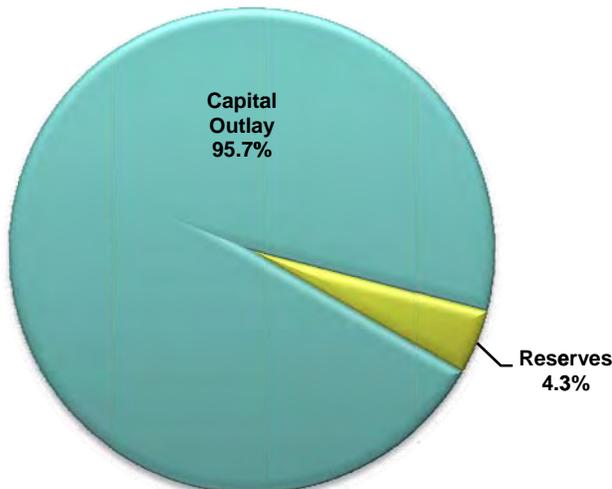
Revenues/ Sources



Total Revenues/ Sources \$2,717,221

The graph below depicts the total Police Impact Fund expenditures for fiscal year 2009. Expenditures are projected to be \$2,600,000 for fiscal year 2009.

Expenditures/ Reserves



Expenditures consist of the following:

- Emergency Operations Center \$2,600,000

Total Expenditures/ Reserves \$2,717,221

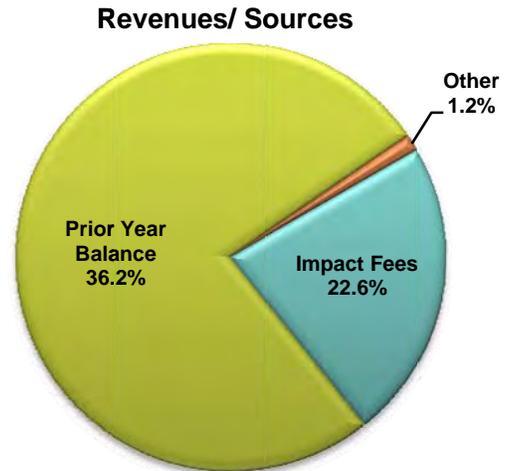
**ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES
POLICE IMPACT FUND**

FUND NUMBER 302	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 1,296,262	\$ 1,563,536	\$ 1,773,199	\$ 1,773,199	\$ 6,727
REVENUES/SOURCES					
Intergovernmental	145,000	-	-	-	-
Interest	65,700	89,279	46,512	46,548	29,832
Impact Fees	244,671	128,169	96,603	96,249	80,662
Transfer In	-	-	-	-	2,600,000
TOTAL	\$ 455,371	\$ 217,448	\$ 143,115	\$ 142,797	\$ 2,710,494
EXPENDITURES/USES					
Police Operating	15,254	5,249	13,793	39,800	-
Capital Outlay	172,843	2,536	20,773	1,876,196	2,600,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 188,097	\$ 7,785	\$ 34,566	\$ 1,915,996	\$ 2,600,000
ENDING BALANCES					
Reserved for Encumbrances	-	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	1,773,199	1,875,021	-	-
Undesignated	1,563,536	-	6,727	-	117,221
TOTAL	\$ 1,563,536	\$ 1,773,199	\$ 1,881,748	\$ -	\$ 117,221

FIRE IMPACT CAPITAL PROJECT FUND

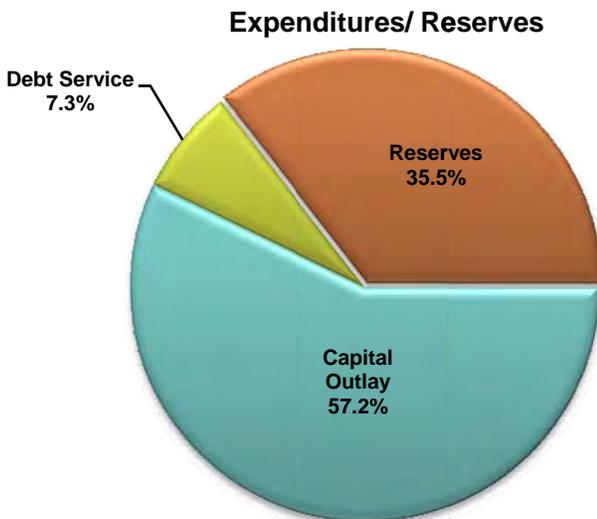
The Fire Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of fire/rescue services in the City. By law, these funds may only be used for specific items related to the impact of 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 approximately \$237,179 for fiscal year 2009. Other Revenue consists of estimated Interest Income in the amount of \$12,786. For a more detailed discussion of all revenue sources, please see the section beginning on page 81.



Total Revenue/ Sources \$1,048,613

The graph below depicts the total projected Fire Impact Fund expenditures of \$676,735 for fiscal year 2009.



Expenditures consist of the following:

- Transfer to Police Impact Fund \$600,000
- Debt service \$ 76,735
- Total \$676,735

Total Expenditures/ Reserves \$1,048,613

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

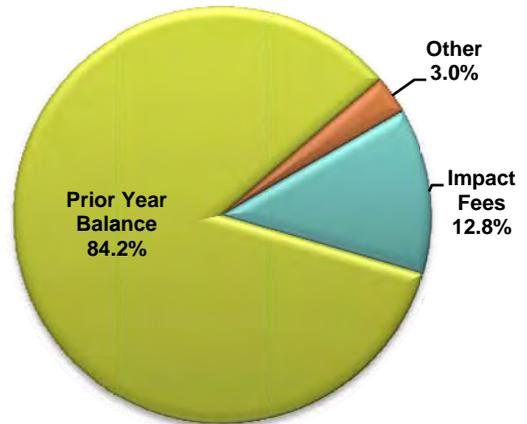
FUND NUMBER 303	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 1,076,845	\$ 789,414	\$ 735,365	\$ 735,365	\$ 798,648
REVENUES/SOURCES					
Interest	54,548	42,207	18,741	18,741	12,786
Impact Fees	425,931	219,112	167,003	167,300	237,179
Loan Proceeds	-	-	-	-	-
TOTAL	\$ 480,479	\$ 261,319	\$ 185,744	\$ 186,041	\$ 249,965
EXPENDITURES/USES					
Fire Operating	17,037	50,609	3,567	-	-
Capital Outlay	664,160	179,976	38,091	26,328	-
Debt Service	86,713	84,783	80,803	80,806	76,735
Operating Transfers	-	-	-	-	600,000
TOTAL	\$ 767,910	\$ 315,368	\$ 122,461	\$ 107,134	\$ 676,735
ENDING BALANCES					
Reserved for Encumbrances	12,250	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	-	-	-	-
Undesignated	777,164	735,365	798,648	814,272	371,878
TOTAL	\$ 789,414	\$ 735,365	\$ 798,648	\$ 814,272	\$ 371,878

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 approximately \$740,647 for fiscal year 2009. Other Revenue consists of estimated Interest Income in the amount of \$170,749. For a more detailed discussion of all revenue sources, please see the section beginning on page 82.

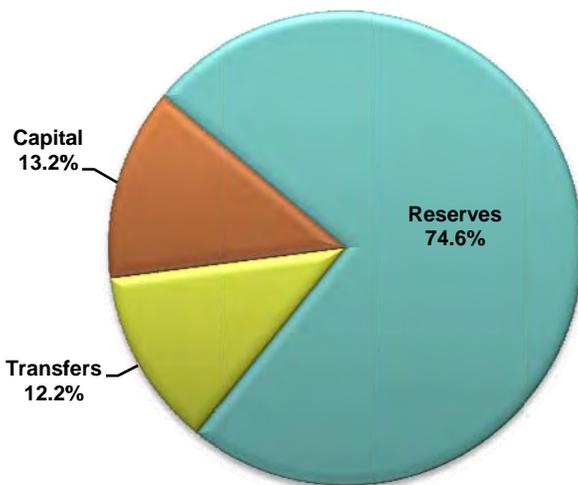
Reserves/ Sources



Total Revenues/Sources \$5,753,965

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2009. The projected total expenditures are \$1,459,373, which consists of the transfer to cover the Series 2003 debt (\$702,373), and installation of traffic signals at Gardens Parkway and Kew Gardens Drive (\$400,000) and Lilac and Military Trail (\$357,000).

Expenditures/ Reserves



As noted previously, Council has designated a significant portion of these funds for repayment of the portion of the Series 2003 Public Improvement and Refunding Bonds used to construct the Burns Road improvements.

Total Expenditures/ Reserves \$5,753,965

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

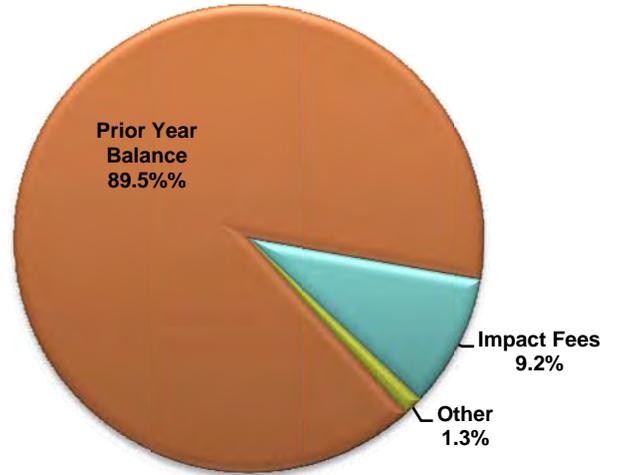
FUND NUMBER 305					
	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 7,105,031	\$ 9,018,734	\$ 7,711,978	\$ 7,711,978	\$ 4,842,569
REVENUES/SOURCES					
Interest	512,479	602,345	259,309	259,155	170,749
Impact Fees	2,400,886	924,325	772,107	771,628	740,647
Miscellaneous	316,613	-	-	451,000	-
TOTAL	\$ 3,229,978	\$ 1,526,670	\$ 1,031,416	\$ 1,481,783	\$ 911,396
EXPENDITURES/USES					
Public Facilities Operating	96,035	36,973	60,127	-	-
Capital Outlay	469,138	2,095,580	1,301,763	3,589,325	757,000
Debt Service	-	-	-	-	-
Operating Transfers	751,102	700,873	702,373	702,373	702,373
TOTAL	\$ 1,316,275	\$ 2,833,426	\$ 2,064,263	\$ 4,291,698	\$ 1,459,373
ENDING BALANCES					
Reserved for Encumbrances	11,308	475,281	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	7,236,697	1,836,562	-	-
Undesignated	9,007,426	-	4,842,569	4,902,063	4,294,592
TOTAL	\$ 9,018,734	\$ 7,711,978	\$ 6,679,131	\$ 4,902,063	\$ 4,294,592

ART IMPACT CAPITAL PROJECT FUND

The Art 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 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 to the right depicts the Art Impact Fund revenues by category. Impact Fees are projected to be \$75,000 for fiscal year 2009. Other Revenue consists of estimated Interest Income in the amount of \$10,609. For a more detailed discussion of all revenue sources, please see the section beginning on page 83.

Revenue/ Sources



Total Revenue/ Sources \$811,203

The graph below depicts the total Art Impact Fund expenditures and uses for fiscal year 2009.

Expenditures/ Reserves



As of the date of preparation of the fiscal year 2009 budget, no specific projects had been identified for appropriation; therefore, the balance of funds held in reserve is available for art projects at the Council's discretion.

Total Expenditures/Reserves \$811,203

**ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES
ART IMPACT FUND**

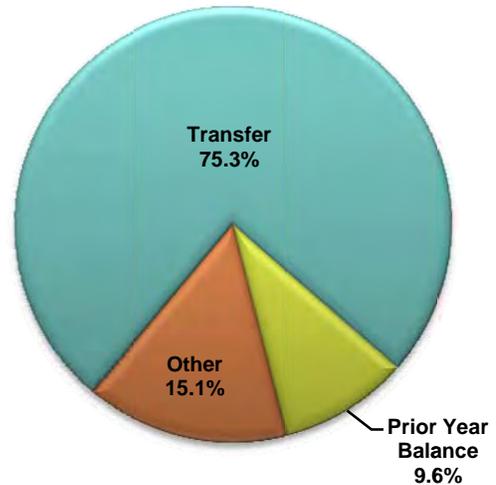
FUND NUMBER 304	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 632,298	\$ 461,720	\$ 638,916	\$ 638,916	\$ 725,594
REVENUES/SOURCES					
Interest	23,851	28,279	16,656	16,515	10,609
Impact Fees	120,250	224,628	318,837	75,000	75,000
TOTAL	\$ 144,101	\$ 252,907	\$ 335,493	\$ 91,515	\$ 85,609
EXPENDITURES/USES					
Recreation Operating	4,810	15,255	95	-	-
Capital Outlay	309,869	60,456	3,158	248,720	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 314,679	\$ 75,711	\$ 3,253	\$ 248,720	\$ -
ENDING BALANCES					
Reserved for Encumbrances	56,282	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	-	245,562	-	-
Undesignated	405,438	638,916	725,594	481,711	811,203
TOTAL	\$ 461,720	\$ 638,916	\$ 971,156	\$ 481,711	\$ 811,203

PGA FLYOVER CAPITAL PROJECT FUND

The PGA Flyover Capital Project Fund is a capital project fund established to account for the activity related to the construction of the PGA Flyover improvement project. In fiscal year 2001, the City issued Capital Revenue Bonds in the amount of \$3,465,000 that were used to fund the cost of additional architectural features and amenities. This debt was subsequently refunded in January 2004, and is being repaid through a combination of assessments on commercial properties along the PGA Boulevard corridor, and the creation of a Tax Increment Financing (TIF) District. The TIF will generate sufficient dollars in fiscal year 2009 to eliminate the need for levying assessments. In addition, fiscal year 2009 includes annual operating and maintenance costs, funded via developer agreements and a transfer from the General Fund

The graph to the right depicts the PGA Flyover Capital Project Fund revenues by category. Other Revenue consists of developer agreements in the amount of \$125,592. The transfer from the General Fund equals \$625,000, and covers the cost of debt service and annual maintenance and operating costs for fiscal year 2009. For a more detailed discussion of all revenue sources, please see the section beginning on page 84.

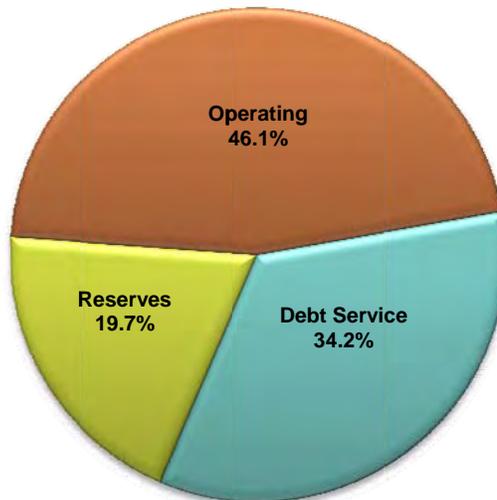
Revenues/ Source



Total Revenues/ Sources \$830,000

The graph below depicts the total PGA Flyover Capital Project Fund expenditures for fiscal year 2009. Debt service is \$284,193 for fiscal year 2009 and operating and maintenance costs total \$382,600.

Expenditures/ Reserves



Total Expenditures/ Reserves \$830,000

**ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES
PGA FLYOVER CAPITAL PROJECT FUND**

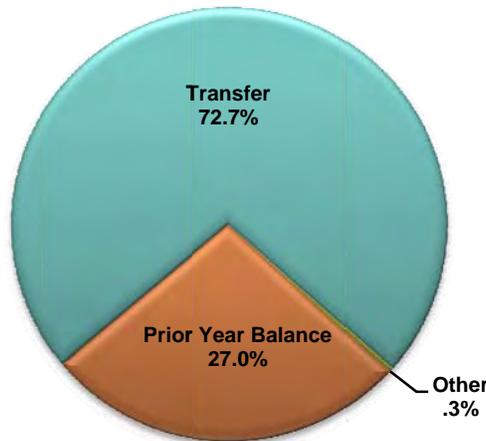
FUND NUMBER 308					
	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 2,210	\$ 1,768	\$ 42,983	\$ 42,983	\$ 79,408
REVENUES/SOURCES					
Interest	-	-	-	-	-
Miscellaneous	88,094	204,776	125,592	133,659	125,592
Transfers In	416,000	629,584	492,642	692,642	625,000
TOTAL	\$ 504,094	\$ 834,360	\$ 618,234	\$ 826,301	\$ 750,592
EXPENDITURES/USES					
Operating	3,750	-	-	417,794	382,600
Transportation	215,943	294,866	298,766	-	-
Capital Outlay	-	16,836	-	-	-
Debt Service	284,843	281,443	283,043	283,042	284,193
Operating Transfers	-	200,000	-	-	-
Other Uses	-	-	-	-	-
TOTAL	\$ 504,536	\$ 793,145	\$ 581,809	\$ 700,836	\$ 666,793
ENDING BALANCES					
Reserved for Encumbrances	-	-	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	-	-	-	-
Undesignated	1,768	42,983	79,408	168,448	163,207
TOTAL	\$ 1,768	\$ 42,983	\$ 79,408	\$ 168,448	\$ 163,207

BURNS ROAD CAPITAL PROJECT FUND

The Burns Road Capital Project Fund is a capital project fund established to account for the activity related to the construction of the Burns Road improvement project. In fiscal year 2001, the City issued a Capital Revenue Bond in the amount of \$8,500,000 that was used to help fund the construction of the improvements, along with State and local grant funds. These bonds were subsequently refunded in January 2004, and are being repaid via a transfer from the Road Impact Fee Fund.

The graph below depicts the Burns Road Capital Project Fund revenues by category. New revenue for fiscal year 2009, which consists primarily of the transfer from the Road Impact Fund, is projected to be \$705,335. For a more detailed discussion of all revenue sources, please see the section beginning on page 85.

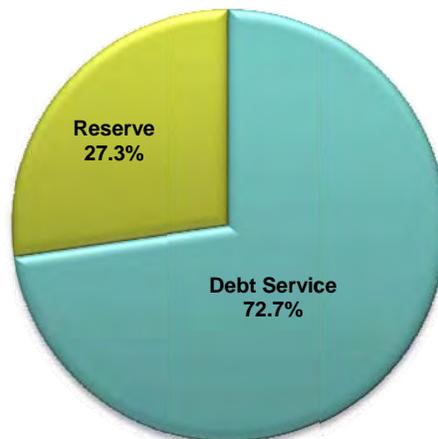
Revenues/ Sources



Total Revenues/ Sources \$966,693

The graph below depicts the total Burns Road Capital Project Fund expenditures for fiscal year 2009. Expenditures, consisting of debt service payments, are projected to be \$702,803 for fiscal year 2008.

Expenditures/ Reserves



Total Expenditures/ Reserves \$966,693

**ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES
BURNS ROAD CAPITAL PROJECT FUND**

FUND NUMBER 309	Actual FY06	Actual FY07	Estimated FY08	Amended Budget FY08	Budget FY09
BEGINNING BALANCE	\$ 562,923	\$ 390,346	\$ 316,554	\$ 316,554	\$ 261,358
REVENUES/SOURCES					
Interest	14,004	16,070	5,452	5,031	2,962
Intergovernmental	-	-	-	-	-
Transfers In	700,873	700,873	700,873	702,373	702,373
TOTAL	\$ 714,877	\$ 716,943	\$ 706,325	\$ 707,404	\$ 705,335
EXPENDITURES/USES					
Transportation	5,957	-	21,071	-	-
Capital Outlay	182,324	89,862	-	38,077	-
Debt Service	699,173	700,873	702,373	702,343	702,803
Operating Transfers	-	-	-	-	-
Other Uses	-	-	-	-	-
TOTAL	\$ 887,454	\$ 790,735	\$ 723,444	\$ 740,420	\$ 702,803
ENDING BALANCES					
Reserved for Encumbrances	57,922	6,450	-	-	-
Reserved for Projects	-	-	-	-	-
Designated for Future CIP	-	-	38,077	-	-
Undesignated	332,424	310,104	261,358	283,538	263,890
TOTAL	\$ 390,346	\$ 316,554	\$ 299,435	\$ 283,538	\$ 263,890

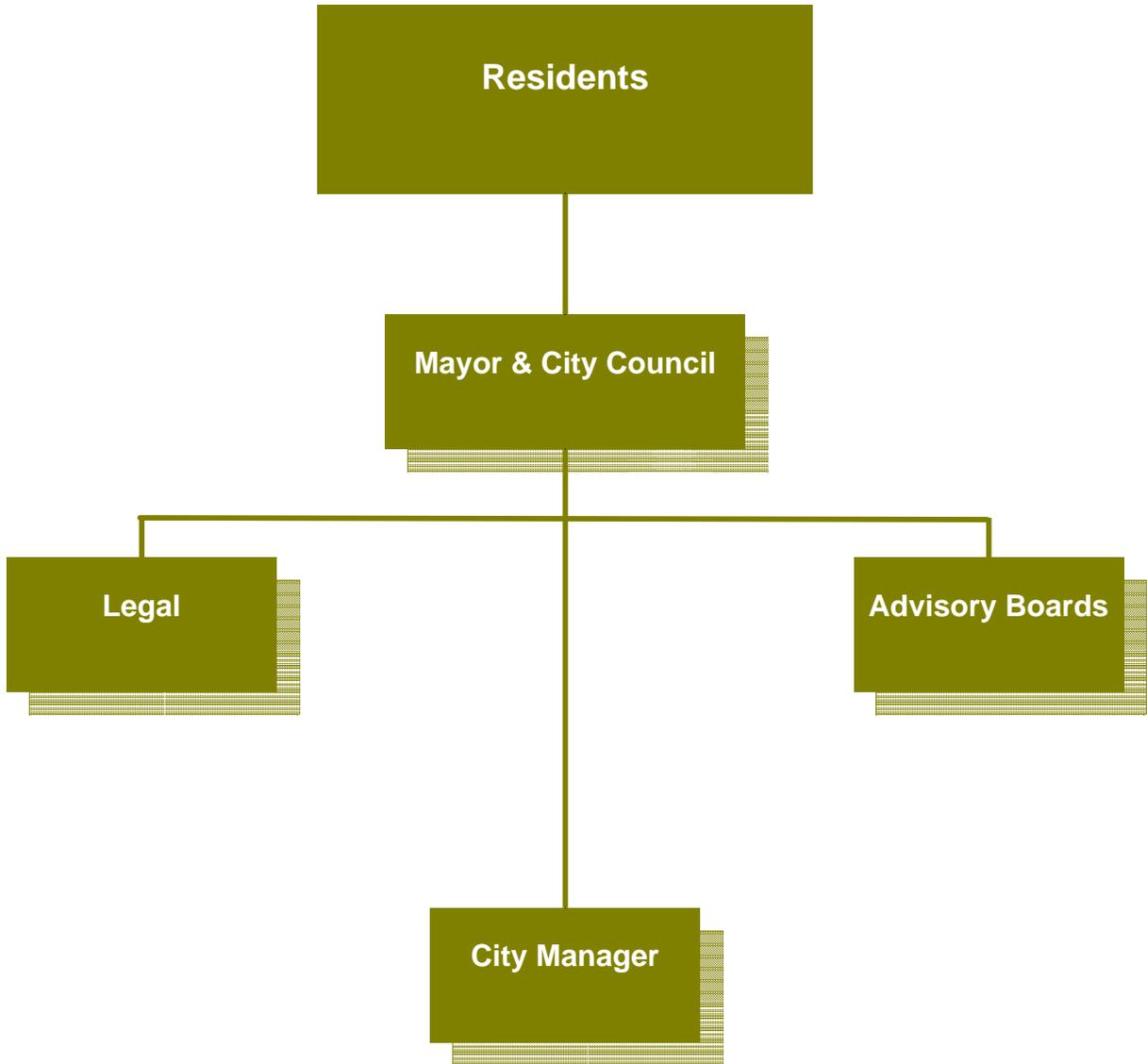


GENERAL GOVERNMENT

DEPARTMENTAL HIGHLIGHTS FOR FY 2009

Department/Division	Personnel	General Fund
City Council	5	\$332,852
Administration Department		
Administration	3	554,337
Public Relations	1	146,086
Information Technology Department	6	1,389,128
City Clerk Department	6	563,232
Legal Department	2	556,504
Engineering Department	3	399,335
Human Resources Department	6	762,524
Finance Department	10	879,980
General Services	0	10,814,037
Growth Management Department		
Administration	3	454,441
Development Compliance and Zoning	3	235,124
Planning	10	882,466
GIS	2	154,802
TOTAL	60	\$18,124,848

CITY COUNCIL



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 at 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 and third Thursdays of each month. In order to encourage resident participation, agendas are posted at City facilities and on the City's website.

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	185,315	211,442	198,032	218,468	209,514
Other Operating	67,915	85,519	97,109	133,541	123,338
Subtotal Operating	\$ 253,230	\$ 296,961	\$ 295,141	\$ 352,009	\$ 332,852
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 253,230	\$ 296,961	\$ 295,141	\$ 352,009	\$ 332,852

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
5	5	0	0	0	0	5

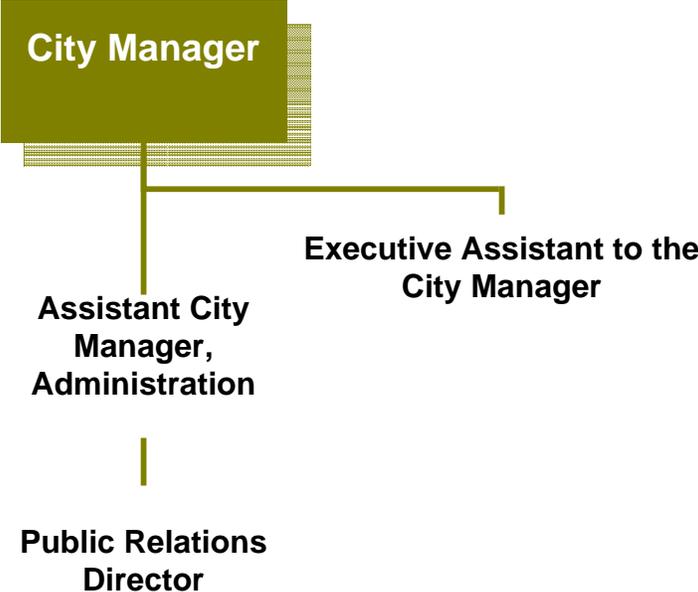
BUDGET HIGHLIGHTS

The City Council budget of \$332,852 reflects a 5% decrease over the fiscal year 2008 adopted budget of \$352,048.

CITY COUNCIL POLICY AGENDA

- ❖ *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.*
- ❖ *To increase the levels of service for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.*
- ❖ *To preserve land use patterns and types that currently characterize the City.*
- ❖ *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.*
- ❖ *To promote economic development in the City through the expansion of existing businesses and the attraction of new industry.*
- ❖ *To protect the natural environment through sustainable methods and practices.*
- ❖ *To provide residents opportunities for recreation and leisure activities and other past time interests.*
- ❖ *To protect the City's character of high quality housing and focus on the maintenance of existing affordable housing.*
- ❖ *To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.*
- ❖ *To promote the logical phasing and timing of new development, consistent with capital improvement plans and budgets.*

ADMINISTRATION DEPARTMENT



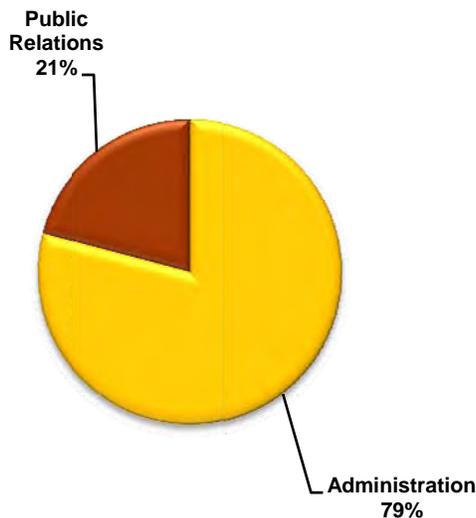
ADMINISTRATION DEPARTMENT

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, Growth Management, 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 council.

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 inquiries on a variety of public interests. It also serves the media as a clearinghouse for public information, including meetings and events.



Division	Approved Budget FY 2009
Administration	\$554,337
Public Relations	146,086
Total	\$700,423

ADMINISTRATION DEPARTMENT

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	614,693	656,286	616,388	703,506	636,208
Other Operating	147,207	48,803	147,777	131,460	64,215
Subtotal Operating	\$ 761,900	\$ 705,090	\$ 764,165	\$ 834,966	\$ 700,423
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 761,900	\$ 705,090	\$ 764,165	\$ 834,966	\$ 700,423

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
5	5	(1)	0	0	0	4

BUDGET HIGHLIGHTS

The Administration budget of \$700,423 reflects a decrease of 14.6% from the fiscal year 2008 adopted budget of \$821,056.

ADMINISTRATION DEPARTMENT

Fiscal 2008 Service Level Accomplishments

- ✓ Created the City's "Wake Up to the Gardens" promotional video
- ✓ Created a North County PIO Association
- ✓ Conducted a Resident Opinion Survey
- ✓ Conducted one (1) Council-Manager Workshop
- ✓ Coordinated one (1) Town Hall Meeting
- ✓ Hosted one (1) "Let Us Vote" informational meeting

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: *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:

Number of direct mailings	1	2	0
Town Hall meetings	0	1	1

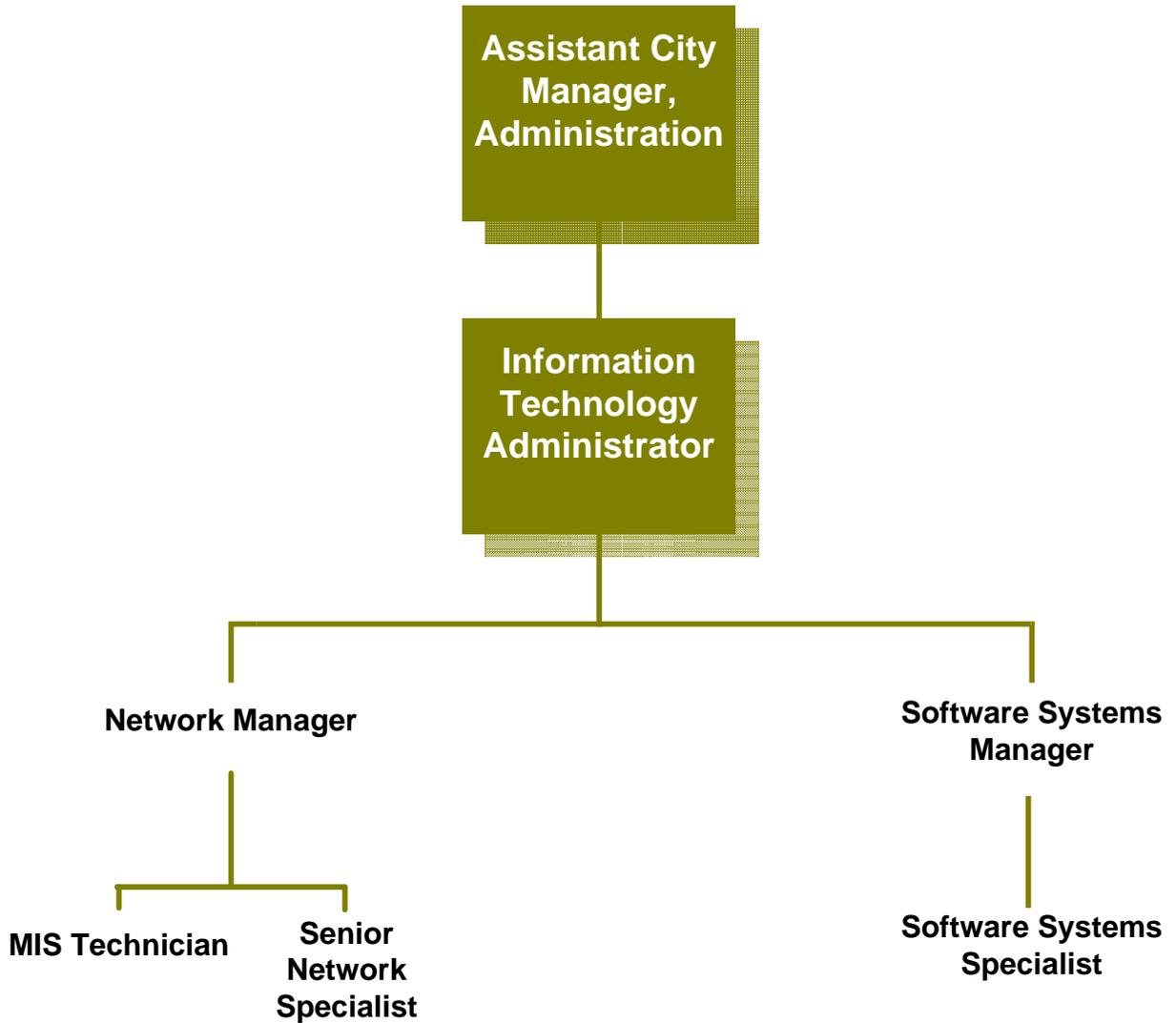
Service Level Objective: To increase communication with the City Council and partnerships with Intergovernmental agencies

Outputs:

Council-Manager workshops	0	1	2
Intergovernmental meetings	2	4	2

For a complete list of the City Council's Goals please refer to pages 54-60.

INFORMATION TECHNOLOGY DEPARTMENT



INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology (IT) Department's mission is to test, procure and maintain all technology assets for the City and provide adequate training for employees to use this equipment. IT oversees all projects relating to data communication in order to coordinate City Department efforts in developing more efficient work processes and retrieval of information. IT maintains the City website and is charged with creating a "virtual" City Hall providing citizens the capability of conducting business with the City 24/7.

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	503,128	536,734	529,990	570,172	593,871
Other Operating	520,527	549,830	616,294	646,570	626,757
Subtotal Operating	\$ 1,023,655	\$ 1,086,564	\$ 1,146,283	\$ 1,216,742	\$ 1,220,628
Capital	199,052	250,181	463,237	463,237	168,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,222,707	\$ 1,336,745	\$ 1,609,520	\$ 1,679,979	\$ 1,389,128

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
6	6	0	0	0	0	6

BUDGET HIGHLIGHTS

The Information Technology budget of \$1,389,128 reflects a 12.5% decrease over the prior year's adopted budget of \$1,589,090.

INFORMATION TECHNOLOGY DEPARTMENT

Fiscal 2008 Service Level Accomplishments

- ✓ Automated and digitized all code compliance paperwork
- ✓ Deployed citywide document imaging system
- ✓ Deployed a virtual server infrastructure reducing server hardware by fifty percent
- ✓ Created Interlocal agreement with Palm Beach County becoming the first municipality to share the county's Internet service
- ✓ Deployed Storage Area network for PBG Police Department centralizing the storage of critical data
- ✓ Cross trained all Information Technology personnel to provide computer support to the Police Department

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: *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	1,300	1,500	1,600
Number of online activity registrations	1,400	2,000	2,500
Number of online inspections scheduled	11,500	10,000	11,000
Number of online business license renewals	0	92	1,000
Number of new online services offered	1	2	1

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

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

Outputs:

Network users supported	500	511	511
Number of physical servers supported	29	19	14
Number of virtual servers supported	0	30	35
Number of workstations supported	274	274	274
Number of laptops supported	168	168	168
Number of PDAs supported	35	36	36
Number of copiers supported	13	13	13

INFORMATION TECHNOLOGY DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009
Number of printers supported	38	38	38
Number of ERP software apps supported	14	19	20
Number of completed work orders	2,288	2,500	2,750
Amount of email received per month	257,500	325,000	400,000
Size of data storage	3.26 TB	7 TB	10TB

Efficiency Measures:

% work orders completed within 1 day	75	75	75
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Service Level Objective: Evaluate and improve security measures and disaster recovery plans.

Effectiveness Measures:

Number virus attacks disabling network	0	0	0
AVG number of SPAM email blocked monthly	200,000	250,000	300,000
Number of employees receiving security training	100	440	100

Service Level Objective: Select, implement, and integrate business applications that are aligned with the goals and objectives of the City

Outputs:

Enterprise Software Deployments	2	2	1
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Service Level Objective: Maintain a highly trained, motivated, and professional Information Technology staff in order to provide quality service to residents, businesses, and co-workers

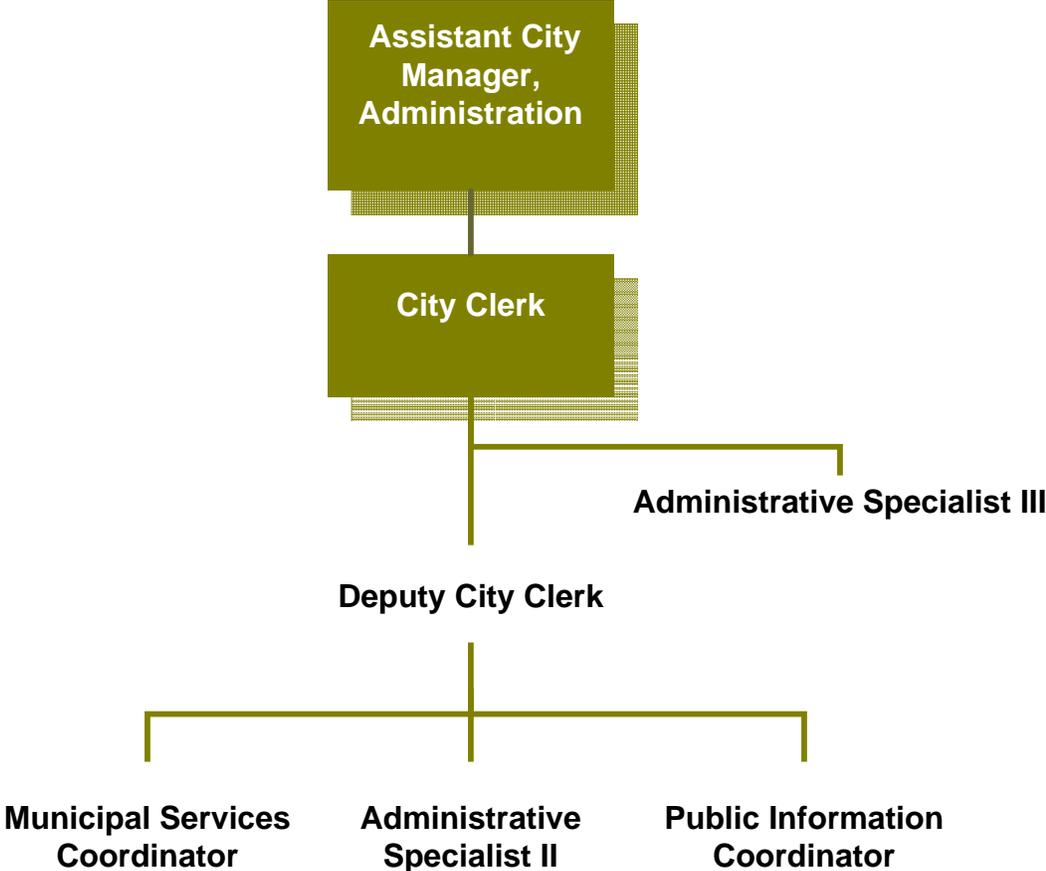
Effectiveness Measures:

Number of CCIO *employees	1	1	2
Number of MCSE *employees	4	4	5
Number of CCNA *employees	3	3	3
Number of MCITP DBA *employees	1	2	2
Employee Satisfaction Survey score (5.0 scale)	4.6	4.6	4.6
Number of employees receiving computer training at PBCC	185	173	200

* CCIO – Certified Chief Information Officer, MCSE - Microsoft Certified Systems Engineer, CCNA - Cisco Certified Network Associate, MCITP DBA- Microsoft Certified Database Administrator

For a complete list of the City Council's Goals please refer to pages 54-60.

CITY CLERK DEPARTMENT



CITY CLERK DEPARTMENT

The City Clerk gives notice of all council meetings, keeps the record of council proceedings, administers the City's Records Management Program and authenticates ordinances and resolutions. This includes preparation and distribution of council meeting agendas; production of council meeting minutes; preservation of permanent records of the City utilizing electronic media; responding to all public record requests and preparation and placement of legal advertisements. The City Clerk is responsible for planning and organizing the election process for all general and special elections held in the City of Palm Beach Gardens. Additionally, the Clerk oversees the City's nine (9) advisory boards and committees.

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	404,452	429,611	390,771	479,828	506,182
Other Operating	47,261	88,698	175,016	101,112	57,050
Subtotal Operating	\$ 451,713	\$ 518,309	\$ 565,788	\$ 580,940	\$ 563,232
Capital	-	1,363	-	1,750	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 451,713	\$ 519,672	\$ 565,788	\$ 582,690	\$ 563,232

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
6	6	0	0	0	0	6

BUDGET HIGHLIGHTS

The City Clerk budget of \$563,232 reflects a 3.3% decrease over the prior year adopted budget of \$582,791.

CITY CLERK DEPARTMENT

Fiscal 2008 Service Level Accomplishments

- ✓ Responded to 95% of all public records requests within five days and provide training to departments on the proper completion and timeliness of public records requests.
- ✓ Implemented the use of the EDEN System to process all public records requests and served on the implementation team for Laserfiche and EDEN.
- ✓ Provided resources and support to properly maintain records in accordance with GS1-SL schedule.
- ✓ Provided the City Council members daily electronic correspondence in addition to weekly paper deliveries.
- ✓ Implemented the use of electronic sign-in procedures for the front desk receptionist.
- ✓ Established an agenda timeline for Fiscal Year 2008-2009. Track Resolution and Ordinance numbers, prepare agenda for review, approval and publication and transmit agenda documents as required.
- ✓ Recruited additional City employees to function as poll workers for both the County and Municipal elections.
- ✓ Continued with the offsite storage of records through Iron Mountain. Worked with other departments to determine the types of documents eligible for offsite storage and implement proper indexing procedures that will ensure easy and timely retrieval.
- ✓ Continued to ensure all advisory boards meeting agendas, recording and minutes are in compliance with the Code of Ordinance. Provided new appointments with orientation, Florida Statutes, Sunshine Laws, Powers and Duties and all necessary materials. Met regularly with staff liaisons for the purpose of updating procedures, duties, special projects and orientation of new members.
- ✓ Maintained primary and backup PRRL (Public Records Request Liaisons) within each department.
- ✓ Maintained and updated citywide HOA/POA list and have it available on the Intranet site.
- ✓ Conducted Municipal Elections in accordance with Florida Statute, Florida Election Laws and the Municipal Charter.
- ✓ Continued to recruit volunteer coverage for the front desk reception area.

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: 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	106	106	106
Number of all other publicly noticed meetings	60	60	60

CITY CLERK DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

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

Outputs:

Secure Precincts for availability for election day	37	37	37
Hire Poll workers.	135	135	145
Recruit City employees to serve as poll workers.	12	12	20

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.	1,940	2,000	2,000
--	-------	-------	-------

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	187	190	200
Number of legal and display ads prepared and advertised	79	80	90

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

Outputs:

Cubic feet of records disposed	249	250	250
Number of pages imaged	50,889	51,000	51,000

CITY CLERK DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Outputs:			
Number of public records requests	601	625	650
 Efficiency Measures:			
Average number of days to fill public records requests	1-2	1-2	1-2

For a complete list of the City Council's Goals please refer to pages 54-60.

LEGAL DEPARTMENT

City Attorney

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graph TD; CA[City Attorney] --- ELA[Executive Legal Assistant];
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**Executive Legal
Assistant**

LEGAL DEPARTMENT

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 City Attorney is the chief legal officer of the City responsible for all legal affairs of the City, and serves as chief legal advisor to the City Council, the City Manager, the City's departments, and such boards and/or committees as are placed in the City Attorney's charge by the City Council or the City Manager.

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

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	265,420	304,854	291,083	337,100	337,587
Other Operating	128,880	191,844	163,039	255,473	218,917
Subtotal Operating	\$ 394,300	\$ 496,699	\$ 454,122	\$ 592,573	\$ 556,504
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 394,300	\$ 496,699	\$ 454,122	\$ 592,573	\$ 556,504

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
2	2	0	0	0	0	2

BUDGET HIGHLIGHTS

The Legal Department budget of \$556,504 reflects a 3.3% decrease over the fiscal year 2008 adopted budget of \$575,622.

LEGAL DEPARTMENT

Fiscal 2008 Service Level Accomplishments

- ✓ Obtained or updated written agreements with all outside counsel currently doing work for the City.
- ✓ Provided City staff with analysis of legislation affecting City operations at the conclusion of the Legislative Session.
- ✓ Provided legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council.
- ✓ Represented the City in all court proceedings required to prosecute and to support the goals of the City Council.
- ✓ Ensured that development approvals are consistent with the City's Comprehensive Plan.
- ✓ Provided litigation updates for the Manager and City Council and schedule attorney-client sessions as advisable.
- ✓ Implemented scanning project to reduce paperwork accumulation and to facilitate record retrieval.

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

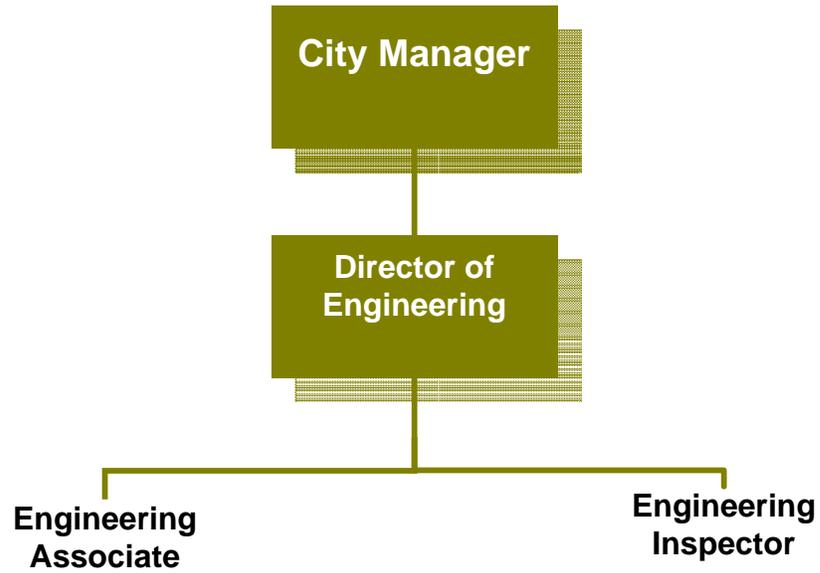
Service Level Objective: Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council.

Outputs:

Council and Board Meetings attended	48	48	48
Ordinances prepared/reviewed	40	30	30
Resolutions prepared/reviewed	150	110	110
Responses to departmental inquiries	250	220	250
Contracts prepared and/or reviewed	100	95	100
Litigation/Claims	2	3	5

For a complete list of the City Council's Goals please refer to pages 54-60.

ENGINEERING DEPARTMENT



ENGINEERING DEPARTMENT

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, and design and construction contract administration. The department also reviews subdivision plans and plats; as well as performs paving, drainage, and utility inspections. The department coordinates with the county and FDOT for roadway projects. The department will also investigate citizens concerns regarding engineering issues: and provide technical assistance to other City Departments.

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	-	-	-	-	325,085
Other Operating	-	-	-	-	74,250
Subtotal Operating	\$ -	\$ -	\$ -	\$ -	\$ 399,335
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 399,335

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
0	0	3	0	0	0	3

BUDGET HIGHLIGHTS

Engineering services were previously provided to the City through a contractual agreement with an outside engineering firm. For fiscal year 2009, this service was brought in-house.

ENGINEERING DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Service Level Objective: To promote the logical phasing and timing of new development

Outputs:

Total new development review	*	*	55
Total number of daily inspections	*	*	9

Service Level Objective: To promote the natural environment through sustainable methods and practices

Outputs:

Average number of National Pollutant Discharge Elimination System (NPDES) weekly reports	*	*	15
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Service Level Objective: To maintain cost recovery plan for Community Development

Effectiveness Measure:

Percentage of cost recovery	*	*	100%
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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 (per week)	*	*	20
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Effectiveness Measure:

Percent of development projects reviewed within 10 days (current level of services is 14 days)	*	*	80%
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For a complete list of the City Council's Goals please refer to pages 54-60.

HUMAN RESOURCES DEPARTMENT



HUMAN RESOURCES DEPARTMENT

The Human Resources Department provides responsible administrative and technical support to all City departments utilizing a variety of professional methods to attract and identify the best candidates for employment. The Department also coordinates training for all employees and ensures both internal and external equity through comprehensive compensation and benefit analysis, while embracing equal employment opportunity standards.

The primary functions of the department include labor and employee relations, recruitment and selection, training and development, employee benefits, compensation, organizational planning and development, and policy and procedure development. In addition, the department ensures compliance with all federal and state laws as well as City-wide rules and regulations.

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	517,981	627,582	304,570	686,715	553,605
Other Operating	335,935	230,212	501,265	252,617	208,919
Subtotal Operating	\$ 853,916	\$ 857,794	\$ 805,835	\$ 939,332	\$ 762,524
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 853,916	\$ 857,794	\$ 805,835	\$ 939,332	\$ 762,524

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
7	7	0	0	(1)	0	6

BUDGET HIGHLIGHTS

The Human Resources budget of \$762,524 reflects a reduction of 18.8% from the 2008 fiscal year adopted budget of \$939,140.

HUMAN RESOURCES DEPARTMENT

Fiscal 2008 Service Level Accomplishments

- ✓ Changed to a self-insured health insurance plan, realizing a 13.5% cost savings.
- ✓ Obtained a new vision care provider offering better benefits at a lower cost.
- ✓ Updated Employee Benefits Summary booklet providing for better understanding of benefits.
- ✓ Provided monthly Wellness newsletters to all employees, and prepared monthly benefits articles for the employee newsletter.
- ✓ Revised policy on retiree medical benefits eligibility to align with pension/retirement plans.
- ✓ Conducted monthly new hire orientations for full time employees.
- ✓ Coordinated two employee workshops regarding the Florida Retirement System (FRS).
- ✓ Conducted training for supervisors and employees on the Employee Assistance Program (EAP), and Management Referral training for supervisors.
- ✓ Implemented updates and training on policies and procedures regarding Domestic Partner Benefits, Equal Employment Opportunity and Anti-Harassment/Discrimination.
- ✓ Coordinated Violence in the Workplace Training for all employees.
- ✓ Updated policies, procedures and employment application to comply with laws on perpetual Veteran's Preference in appointment and retention, and collection of social security numbers.
- ✓ Developed new guidelines and training on City-issued uniforms.
- ✓ Updated the annual employee performance evaluation program, policy and procedure for full time and part time employees by anniversary date.
- ✓ Conducted a compensation and benefits study, and began implementation of results.
- ✓ Partnered with Finance Department to implement paperless COLA increases by utilizing the EDEN system, saving approximately 80 staff hours to complete.
- ✓ Participated in 10 collective bargaining sessions and resolved 90% of 28 open articles during contract negotiations with the Fire union (IAFF Local 2928).

HUMAN RESOURCES DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: *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	3	10	5
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Effectiveness Measures:

Percent of favorable findings by the Equal Opportunity Employment Commission (EEOC) in response to formal complaints filed by employees	*	100%	90%
% reduction in number of grievances received	*	15%	20%
% reduction in number of steps to resolve grievances	*	20%	25%
Reduce number of employee relations cases managed by HR each year	*	5%	10%

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

Outputs:

Advertised positions	78	35	50
Applications reviewed	1,294	800	1,200
Job interviews conducted	169	120	180
Personnel action forms	1,100	800	1,200
# of approved full time and part time employees	640	620	586
# of full time and part time new hires	*	47	40

Efficiency Measures:

HR Operating Cost as a % of City payroll	2.7%	2.7%	2.6%
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HUMAN RESOURCES DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Outputs:

Open Enrollment Meetings	9	5	5
Number of wellness articles & publications written to employees	9	12	48
% of employees attending Benefits Fair	*	*	70%
Benefits orientations conducted	*	12	12
FMLA requests processed	*	87	90

Effectiveness Measures:

% of employee benefit problems resolved within 15 days of notification	95%	95%	95%
Respond to employee inquiries regarding insurance plans within # of business days	1	1	1

Efficiency Measures:

% of full time employees utilizing the Employee Assistance Program (EAP)	*	*	20%
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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	43	55	70
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HUMAN RESOURCES DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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	8	6	10
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Effectiveness Measures

Maintain a Citywide annual turnover rate less than 10%	9%	6.8%	9%
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Service Level Objective: Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents.

Outputs:

% of employees attending training	*	95%	98%
Number of training programs developed and implemented	2	6	4
Number of supervisory training programs developed and implemented	*	2	3

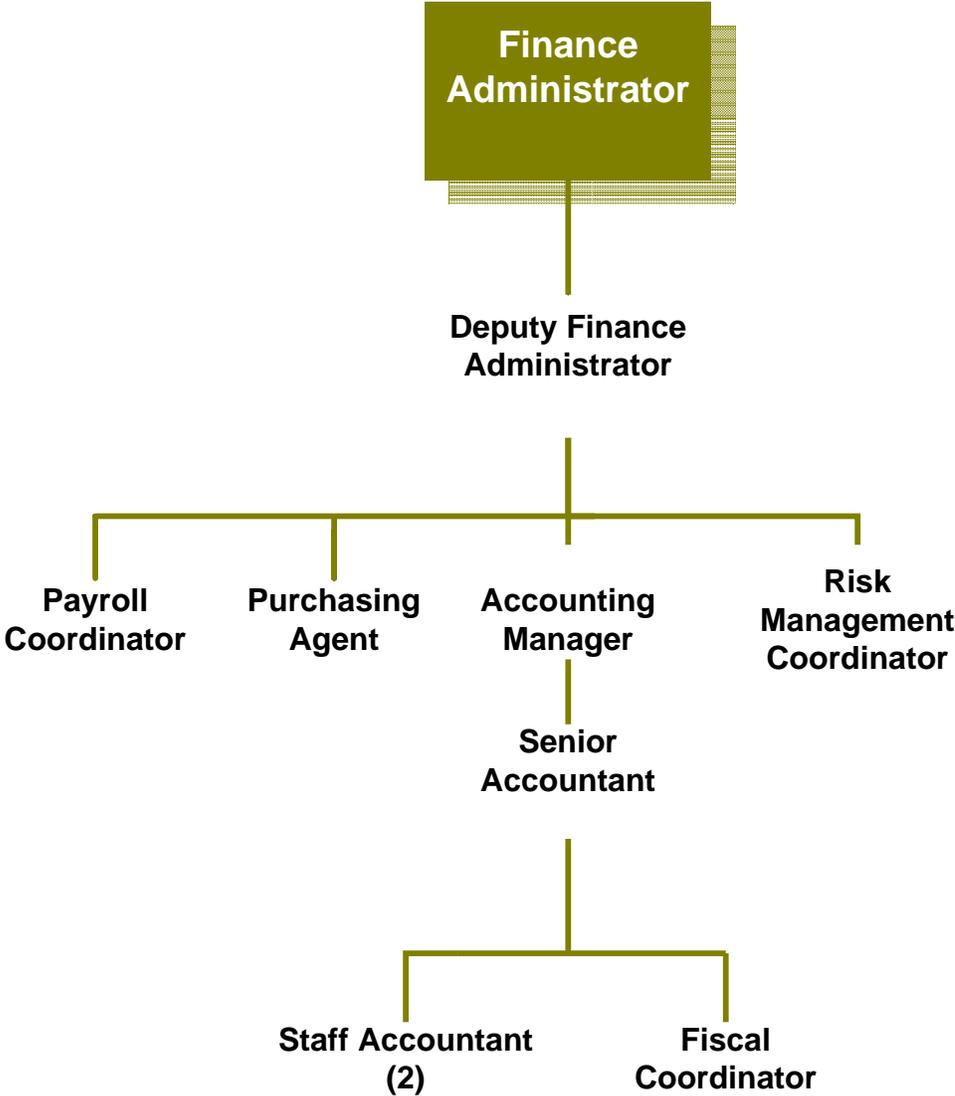
Effectiveness Measures:

Percent of employees satisfied with training courses	*	*	80%
Percent of all new full time employees attending orientation within 30 days of employment	95%	100%	100%

* Not available

For a complete list of the City Council's Goals please refer to pages 54-60.

FINANCE DEPARTMENT



FINANCE DEPARTMENT

The Finance Department manages the City's fiscal affairs and is responsible for budgeting, 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, procurement, 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.

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	711,078	810,281	384,615	888,392	860,895
Other Operating	130,296	72,979	529,611	76,635	19,085
Subtotal Operating	\$ 841,374	\$ 883,259	\$ 914,225	\$ 965,026	\$ 879,980
Capital	5,312	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 846,686	\$ 883,259	\$ 914,225	\$ 965,026	\$ 879,980

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
9	9	1	0	0	0	10

BUDGET HIGHLIGHTS

The Finance Department budget of \$879,980 reflects a .5% increase in operating expenditures from the fiscal year 2008 adopted budget of \$875,253. Effective FY 2009, the Purchasing function was transferred to the Finance Department.

FINANCE DEPARTMENT

Fiscal 2008 Service Level Accomplishments

- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting for the 14th consecutive year by the Government Finance Officer's Association of the United States and Canada
- ✓ Awarded the Distinguished Budget Presentation Award for the 13th year by the Government Finance Officer's Association of the United States and Canada
- ✓ Implemented Eden's Accounts Receivable Module for Cost Recovery Billing and various billing for City services
- ✓ Completed implementation of Stromberg, a time and attendance software, with 100% of City departments online
- ✓ Completed integration of Stromberg software with Eden payroll module
- ✓ Conducted various training sessions for city staff regarding purchase requisitions and new time clock system
- ✓ Monitored tax reform and provided updates
- ✓ Prepared Comprehensive Annual Financial Report (CAFR) in-house for fiscal year 2007
- ✓ Received \$1,121,255 from the Federal Emergency Management Agency (FEMA) for debris removal through an appeals process after being denied twice
- ✓ Received \$229,255 through the FEMA close-out audit process for 2004 and 2005 hurricanes
- ✓ Prepared Request for Proposal (RFP) for the City's Property and Casualty Insurance Package, which saved the City in excess of \$400,000 in premium costs
- ✓ Created a five year macro budget projection schedule allowing staff more meaningful analysis in less time

FINANCE DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: *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 Boards (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	3/20/08	3/31/09	3/31/10
Complete City wide Purchasing and Procurement Manual	0%	0%	100%

Effectiveness Measures:

Number of years awarded the "Certificate of Achievement for Excellence in Financial Reporting" by GFOA	12	13	14
Number of Management Comments in the audit	1	0	0

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

Outputs:

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

Weighted average yield on investments to exceed benchmark of 1 year treasury	Yes	Yes	Yes
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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	11	12	13
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FINANCE DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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	3,523	2,788	2,648
Number of direct deposits processed	11,825	12,245	12,395
Percentage of employees utilizing direct deposit	77%	81%	82%
Number of A/P checks issued	7,193	6,529	6,650
Number of purchase orders processed	933	806	875

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

Efficiency Measures:

Integrate electronic Finance records into Laserfiche document imaging system	*	75%	100%
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Service Level Objective: To assist with the time and billing function of the new in-house Engineering Department for proper costs recovery

Efficiency Measures:

Integrate time and billing functions with Eden software	*	*	100%
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* Not available

For a complete list of the City Council's Goals please refer to pages 54-60.

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 CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	215,341	324,908	176,038	708,717	786,220
Other Operating	2,946,644	4,710,118	5,645,792	4,822,596	5,103,751
Subtotal Operating	\$ 3,161,985	\$ 5,035,026	\$ 5,821,830	\$ 5,531,313	\$ 5,889,971
Capital	2,886,020	559,504	-	-	-
Debt Service	1,745,233	2,491,139	2,413,312	2,413,312	2,408,107
Transfers	626,331	677,830	692,642	692,642	2,625,000
Other Uses	-	3,310,127	-	-	-
Total	\$ 8,419,569	\$ 12,073,627	\$ 8,927,784	\$ 8,637,267	\$ 10,923,078

BUDGET HIGHLIGHTS

The General Services budget of \$10,923,078 reflects an 18.7% increase from the fiscal year 2008 adopted budget of \$9,197,621. This is primarily due to anticipated increases in the cost of garbage collection, recycling services, electric utility costs, and a one time transfer of \$2 million for Emergency Operations Center building.

SELF-INSURED FUND

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

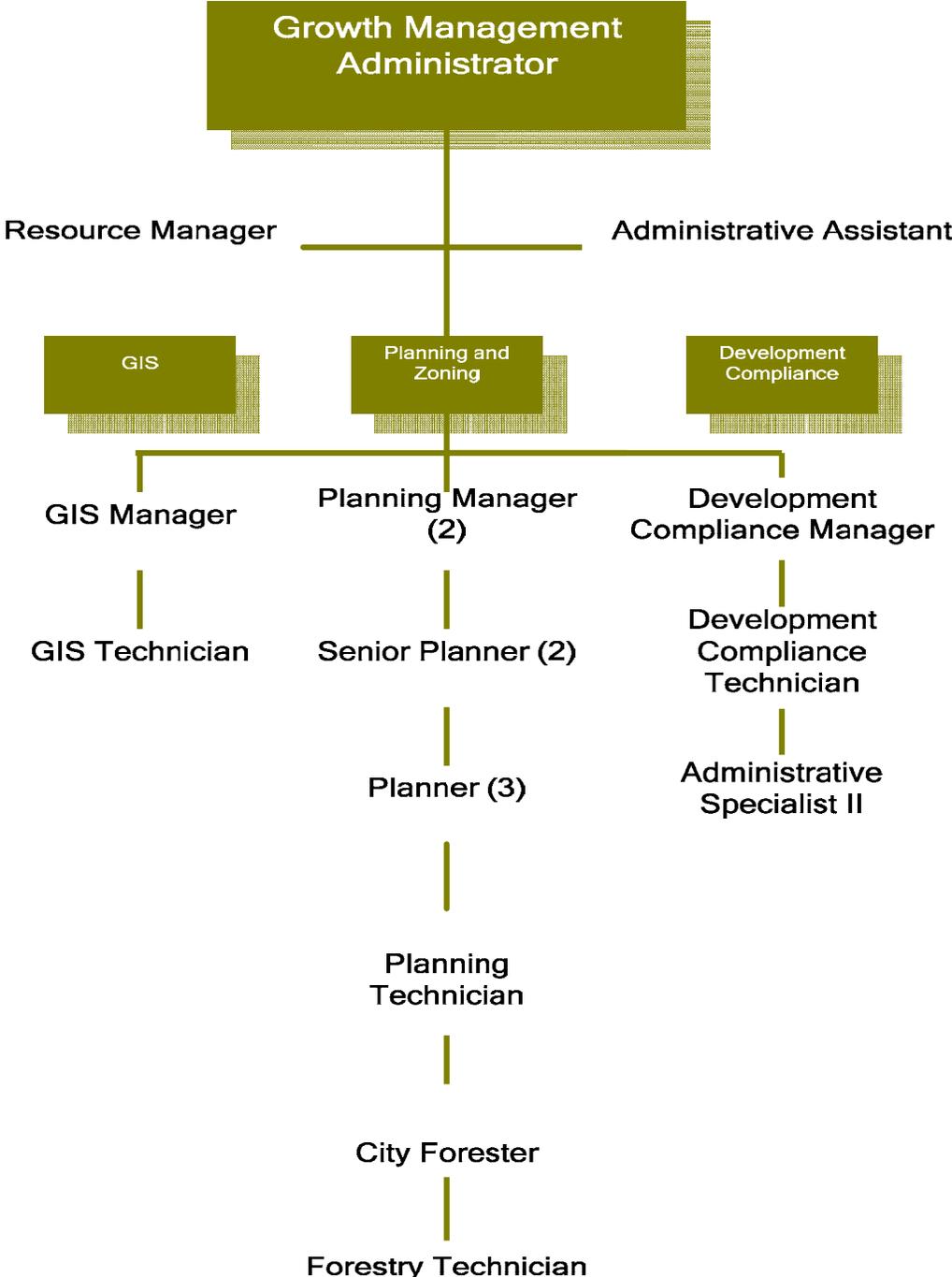
BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	-	-	-	-	4,257,436
Other Operating	-	-	-	-	1,064,407
Subtotal Operating	\$ -	\$ -	\$ -	\$ -	\$ 5,321,843
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 5,321,843

BUDGET HIGHLIGHTS

This is a new fund for fiscal year 2009

GROWTH MANAGEMENT DEPARTMENT



GROWTH MANAGEMENT DEPARTMENT

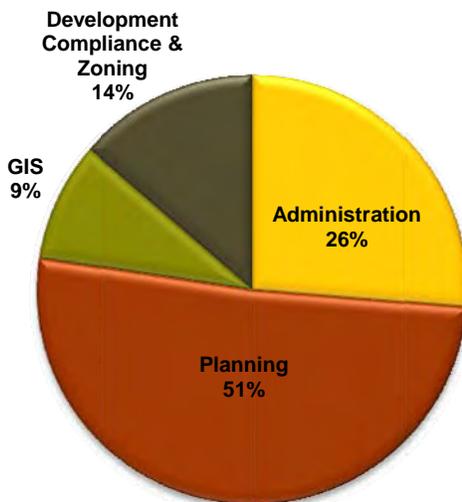
The Growth Management Department provides various services related to the physical development of the City. There are four divisions within the department – Administration, Planning, Development Compliance & Zoning, and GIS.

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

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

The Planning Division guides growth and development and protects the quality of life within the City. It 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 2009
Administration	\$454,441
Development Compliance & Zoning	235,124
Planning	882,466
GIS	154,802
Total	\$1,726,833

GROWTH MANAGEMENT DEPARTMENT

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	1,572,164	1,499,803	1,507,249	1,488,233	1,508,493
Other Operating	422,247	3,217,758	76,961	310,771	218,340
Subtotal Operating	\$ 1,994,411	\$ 4,717,562	\$ 1,584,211	\$ 1,799,004	\$ 1,726,833
Capital	10,439	13,917	14,136	15,000	
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 2,004,850	\$ 4,731,479	\$ 1,598,347	\$ 1,814,004	\$ 1,726,833

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
24	18	1	0	(1)	0	18

BUDGET HIGHLIGHTS

The total Growth Management budget of \$1,726,833 reflects a 3.7% reduction over the fiscal year 2008 adopted budget of \$1,794,872.

The City of Palm Beach Gardens received the designation "Tree City USA" by the Arbor Day Foundation for the 20th year. The city was recognized for its tree board/ department, tree care ordinance, comprehensive community forestry program and Arbor Day observance. According to John Rosenow, Chief Executive of the Arbor Day Foundation, "Trees are a vital component of the infrastructure in our cities and towns, and provide environmental and economical benefits."



GROWTH MANAGEMENT DEPARTMENT

Fiscal 2008 Service Level Accomplishments

- ✓ Managed review of approximately 2,000 building permits
- ✓ Reviewed annual reports for five major projects
- ✓ Worked with affected departments to resolve problems pertaining to compliance with the Land Development Regulations (LDRs) and approved development orders
- ✓ Served on the Development Team with other departments to improve the efficiency of the development review process
- ✓ Enhanced the Building Permit and Certificate of Occupancy sign-off process by using the Eden system to document all transactions
- ✓ Created Development Order books, including all development related conditions of approval, from year 2003 to present
- ✓ Integrated 100% of the Computer Aided Design (CAD) files of approved development projects into the GIS database
- ✓ Assisted the Bureau of Economic and Business Research (BEBR) with the 2008 Population Estimate rebuttal
- ✓ Completed Local Update of Census Addresses (LUCA) review for the 2010 US Census – address verification and canvassing. Review allowed staff to incorporate addresses and correct the US Census list for jurisdictional addresses. Review process will continue into FY 2009.

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: *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	2,441	3,700	4,000
Total number of pre-permit meetings held within 7 days of an official request	35	18	20
Maintain a sign-off process of the City's major development projects for close out of project	35	25	30

GROWTH MANAGEMENT DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

Effectiveness Measures:

Monitor compliance of time sensitive development order conditions for major projects to provide a two week notice	75%	85%	95%
Begin plan review within 10 days from routing date for all permit requests	80%	95%	100%
Begin sign-off process within 24 hours and conduct all site inspections within 3 days of a valid and official request	97%	100%	100%

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	5%	15%	30%
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Efficiency Measures:

% of development projects reviewed within 10 days vs. the current service level of 14 days	10%	20%	30%
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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	80	90	110
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Effectiveness Measures:

Number of Growth Management employees trained on all software applications relative to Growth Management	18	17	17
--	----	----	----

Efficiency Measures:

Process all GIS service requests within 5 working days	85%	90%	95%
--	-----	-----	-----

GROWTH MANAGEMENT DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: *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 we expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP)	1	2	3
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Efficiency Measures:

Process Miscellaneous applications to Council within two months of sufficiency	n/a	50%	60%
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City Council Goal: *To promote the logical phasing and timing of new development, consistent with capital improvement plans and budgets.*

Service Level Objective: Manage the administrative process of the Home Improvement Grant applications.

Outputs:

Number of applications	9	13	*
Percentage of applications processed	94%	100%	*
To improve the utilization of the program by increasing the award occurrence each year	93%	100%	*

Service Level Objective: Provide oversight for the construction of major projects to ensure compliance with the City Code and development orders.

Outputs:

Total biweekly status meetings on major development projects	208	115	150
--	-----	-----	-----

GROWTH MANAGEMENT DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

Service Level Objective: Advance the City Council's vision for the long range development of the City.

Outputs:

Process the City's Evaluation and Appraisal Report (EAR) based amendments for approval by the Department of Community Affairs (DCA)	50%	100%	100%
Process studies/tasks/projects as set forth in the EAR-based amendments	0	0	14

* Eliminated from the budget

For a complete list of the City Council's Goals please refer to pages 54-60.



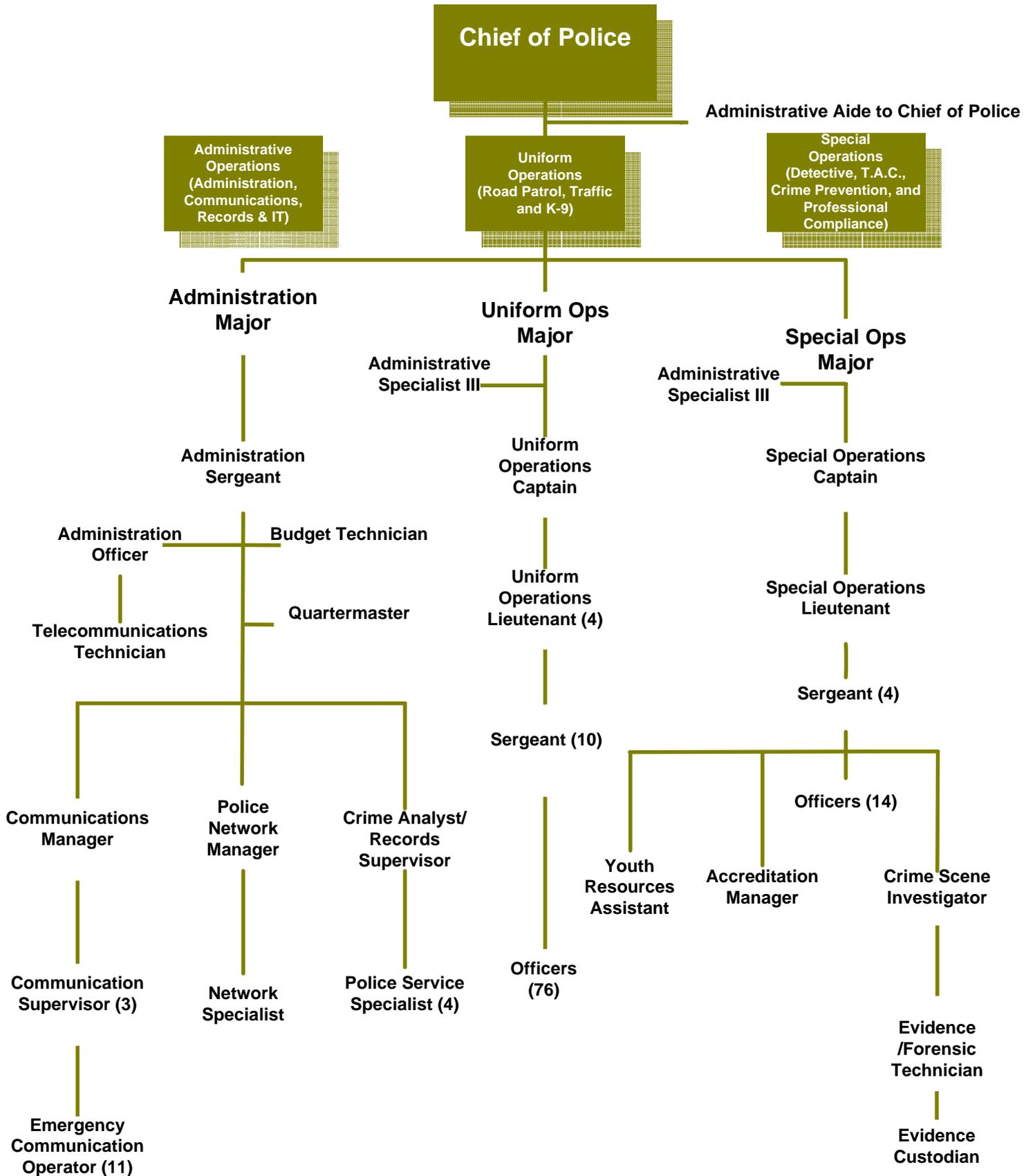


PUBLIC SAFETY

DEPARTMENTAL HIGHLIGHTS FOR FY 2009

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
Police Department				
Administration	30	3,511,672		
Uniform Operations	93	12,814,168		
Special Operations	27	3,655,350		
Training			18,000	
Police Impact				2,600,000
Fire Rescue Department				
Administration	13	2,524,401		
Emergency Services	109	14,948,601		
Fire Impact				676,735
TOTAL	272	\$37,454,192	18,000	\$3,276,735

POLICE DEPARTMENT



POLICE DEPARTMENT

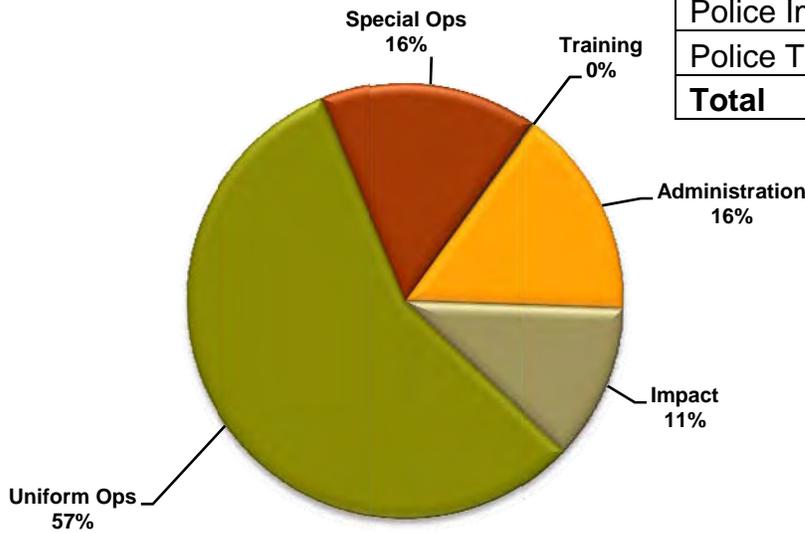
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three bureaus: Administrative Operations, Uniformed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

The primary functions of the Administrative Operations Bureau are to provide administrative support to all Police Department personnel and work in cooperation with other City departments, provide emergency communications dispatching, and provide record keeping and budgetary services for the department.

The primary functions of the Uniformed Operations Bureau are to provide traffic enforcement and road patrol, respond to all calls for service, and enforce the laws of the State of Florida and the City of Palm Beach Gardens.

The primary functions of the Special Operations Bureau are to conduct investigations and crime prevention/youth program activities; provide specialized tactical support with S.W.A.T. and task force units; and maintain the professionalism of the department and its members through recruiting and selection activities, accreditation, training, internal affairs, and planning & research. Also housed within the Special Operations Bureau are personnel and FDLE compliance records, public information functions, including media relations and public outreach programs.

Division/Fund	Approved Budget FY 2009
Administration	\$3,511,672
Uniform Operations	12,814,168
Special Operations	3,655,350
<i>Subtotal</i>	
<i>General Fund</i>	19,981,190
Police Impact	2,600,000
Police Training	18,000
Total	\$22,599,190



POLICE DEPARTMENT

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	14,573,690	16,581,341	15,375,434	17,774,893	17,661,042
Other Operating	2,869,172	2,299,817	4,440,104	3,013,029	2,332,148
Subtotal Operating	\$ 17,442,862	\$ 18,881,158	\$ 19,815,538	\$ 20,787,922	\$ 19,993,190
Capital	522,145	841,571	119,948	1,946,636	2,606,000
Debt Service	-	-	-	-	-
Transfers	13,485	175,000	-	-	-
Other Uses	-	66,368	-	-	-
Total	\$ 17,978,492	\$ 19,964,096	\$ 19,935,486	\$ 22,734,558	\$ 22,599,190

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
158	157	0	0	(7)	0	150

BUDGET HIGHLIGHTS

The Police Department operating budget of \$19,993,190 reflects a 2.0% decrease from the 2008 fiscal year adopted budget of \$20,391,144. This amount excludes capital budget of \$2,606,000 which is for the construction of the City's new Emergency Operations Communications Center. (EOCC)



The Palm Beach Gardens Police Department offers free Cross Match child identification cards for children 2 to 16. The Cross Match child fingerprinting system provides an electronic capture and creation of a comprehensive child ID card, with color photograph, vital demographic and medical information, plus the child's fingerprints. Parents receive the fingerprint card for safe keeping in the event of an emergency.

POLICE DEPARTMENT

Fiscal 2008 Service Level Accomplishments

- ✓ Reduced number of crimes committed from 1,883 in FY 2006/2007 to 1,757 in FY 2007/2008 for a total reduction of approximately 7%
- ✓ Implemented "Car Smart" vehicle burglary prevention program
- ✓ Exceeded industry standard of answering 90% of 911 calls within 10 seconds by answering 97.6% of 911 calls within 10 seconds.
- ✓ Reduced the number of residential false alarms by 9%.
- ✓ Conducted 26 crime prevention meetings with local businesses.
- ✓ Conducted 100 "We're Watching" inspections (inspection of businesses' video surveillance).
- ✓ Implemented HOA crime statistics report which is e-mailed the first of each month to communicate information to the community. 75 reports are mailed each month.
- ✓ Improved efficiency by utilizing Citizen Mobile Patrol volunteers to conduct house checks when residents are away. This frees officers to conduct patrols.
- ✓ Implemented a "Bait Bicycle" program as a means to combat bicycle thefts.
- ✓ Won TOP DUI COP award from MADD, Aggressive Driving Prevention award from the Safety Council, and The Palm Beach Post's Officer of the Year award.
- ✓ Police officers handled 282 incidents while off-duty.
- ✓ Downsized seven vehicles in the fleet this year for fuel efficiency.
- ✓ Activated Police to Community (P2C) software. This allows citizens to interact with the police Department on the internet to get police reports and do crime analysis reports on their neighborhood or Citywide.
- ✓ Implemented Law Enforcement Exchange software program to all police officers. This software database allows officers access to other law enforcement agencies' information on criminal activity and suspects in their cities.
- ✓ Installed 78 child car seats in city residents' vehicles.

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: *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:

Attend community meetings	12	59	36
Total number of foot patrols	7,728	10,759	9,500
Conduct directed patrols	89,995	98,063	90,000

POLICE DEPARTMENT

City Council Goal: 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	6	7	8
Homeland Security checks conducted	6,191	6,226	6,000
Problem oriented projects to address criminal activity within patrol beats	66	76	70
Total police reports and other neighborhood information provided via Internet (P2C)	152	2,000	2,500
Provide 911 education programs to local schools	10	0 ¹	6

Effectiveness Measures:

Stolen vehicle recovery rate (Palm Beach County average: 58 %)	65% ²	58% ²	60%
Persons crimes clearance rate (Palm Beach County: 32 %)	51%	56%	55%
Property crimes clearance rate (Palm Beach County: 13 %)	22%	23%	23%
Crime Prevention Through Environmental Design (CPTED) reviews conducted	60	61	48
Utilize phone notification system to alert neighborhoods of current crime trends	15	20	25
Number of arrests	1,367	1,269	1,270

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

Outputs:

Property and evidence items collected	5,000	4,900	4,000
Number of calls for service	41,181	39,983	39,000
Number of incidents	173,122	179,150	160,000

Efficiency Measures:

Avg. response to emergency calls (min.)	5.0	5.2	5.2
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POLICE DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Outputs:

Items processed in crime lab <i>(2008 Includes 818 items from one case.)</i>	340	1,150	350
Latent fingerprints entered into Automated Fingerprint Information System (AFIS)	250	250	250

Effectiveness Measures:

Conduct Analysis Based Law Enforcement (ABLE) strategy planning meetings	65	60	52
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Efficiency Measures:

SharePoint deployment- software designed to improve document flow	50%	75%	80%
911 calls answered within 10 seconds	*	97.6% ³	90%

Service Level Objective: Enhance traffic safety measures and programs

Outputs:

Traffic safety events conducted	52	31	30
Traffic-Oriented Policing (TOP) projects conducted	26	27	30

* Not available

¹Unable to coordinate with school officials

²Reflects the total number of stolen vehicles from our City divided by the total number of recovered vehicles, stolen both in and out of the City.

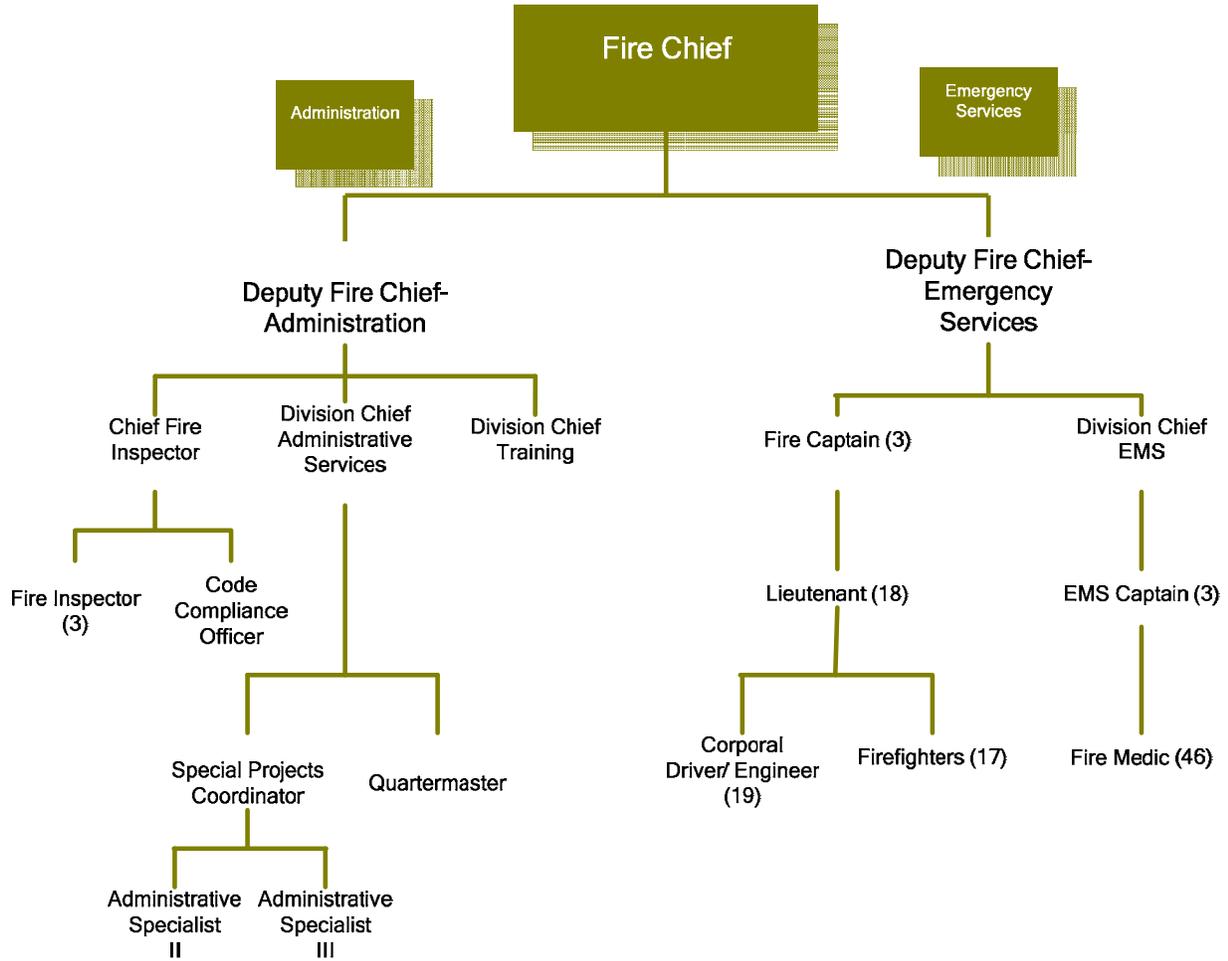
³Palm Beach County's criteria for this measurement is 90%

For a complete list of the City Council's goals, please refer to pages 54-60.

Did You Know?

In May 2008, the Palm Beach Gardens Police department released the Police to Community (P2C) system. Citizens can obtain accident reports, information on criminal activity in their neighborhoods, as well as a sexual predator map and graffiti watch. The system can be accessed through the City's website at www.pbgfl.com

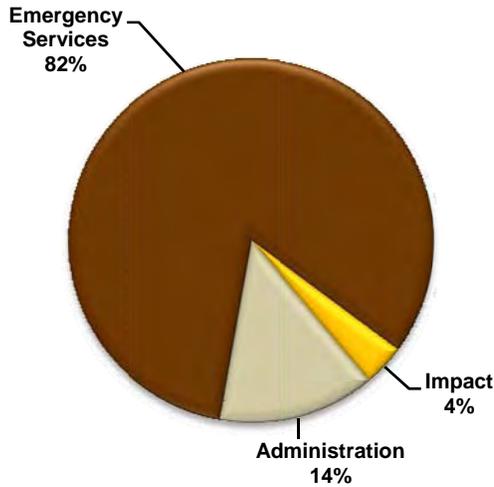
FIRE RESCUE DEPARTMENT



FIRE DEPARTMENT

The Palm Beach Gardens Fire Rescue Department is committed to life safety through the delivery of quality, professional emergency services and community education. The department is an intended combination type of department using the talents of career professionals and highly trained volunteers.

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 fire stations. The department also provides life safety services through its inspection and plans review programs and 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, Community Emergency Response Team (CERT), Drowning Prevention, and the Juvenile Fire setter Intervention program.



Division/Fund	Approved Budget FY 2009
Administration	\$2,524,401
Emergency Services.	14,948,600
<i>Subtotal General Fund</i>	<i>17,473,001</i>
Fire Impact	676,735
Total	\$18,149,736

Palm Beach Gardens Fire Rescue and the Palm Beach Gardens High School Medical Magnet Program deliver First Responder Training to students who seek a career in medicine.



FIRE DEPARTMENT

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	13,354,067	14,551,588	13,935,996	15,952,775	15,488,379
Other Operating	1,511,242	1,604,681	3,494,414	1,554,660	1,439,122
Subtotal Operating	\$ 14,865,309	\$ 16,156,269	\$ 17,430,410	\$ 17,507,435	\$ 16,927,501
Capital	759,820	316,824	38,091	245,222	190,000
Debt Service	367,510	368,267	437,397	442,469	432,235
Transfers	-	-	-	-	600,000
Total	\$ 15,992,639	\$ 16,841,361	\$ 17,905,898	\$ 18,195,126	\$ 18,149,736

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
128	125	0	0	(3)	0	122

BUDGET HIGHLIGHTS

The Fire Rescue Department budget of \$18,149,736 reflects a 1.3% increase from the fiscal year 2008 adopted budget of \$17,912,729.



The Palm Beach Gardens Fire Department has created an Emergency Medical Service (EMS) Learning Lab. The lab will provide educational experiences for EMT and paramedic personnel. The lab includes state of the art manikins and full size ambulance training simulator. This equipment was purchased through a grant from the Palm Beach County EMS Grant Program and a donation from Eastpointe Country Club Charity Fund.

FIRE DEPARTMENT

Fiscal 2008 Service Level Accomplishments

- ✓ Maintained Accredited Agency Status from the Commission on Fire Accreditation International
- ✓ Reorganized Fire Administration to better distribute essential duties
- ✓ Continued City-wide NIMS training for all new employees in compliance with Homeland Security
- ✓ Completed improvements to fire training tower
- ✓ Replaced (2) fire engines
- ✓ Ordered (2) replacement rescue units
- ✓ Instituted a paperless EMS reporting system
- ✓ Instituted wireless laptop computers in the command vehicles
- ✓ Upgraded to power lift stretchers in the rescue units to reduce back injuries
- ✓ Instituted Intubation training for medics in conjunction with Palm Beach Gardens Medical Center
- ✓ Transformed a portion of Fire Station 5 into a fulltime EMS lab
- ✓ Upgraded Engine 63 to an Advanced Life Support (ALS) Engine giving the department ALS capabilities on 4 of the 5 Engines in service

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

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

Outputs:

Provide training to educate city staff to handle emergency situations

Number of participants:

CPR	225	175	250
AED	225	175	250

FIRE DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

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

Efficiency Measures:

Maintain and improve level of service response times to emergency calls in urban service area to a reliability of 85% within 6:30	71%	72%	75%
Maintain and improve level of service response times to emergency calls in rural service area to a reliability of 85% within 8:00	88%	90%	90%

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

Efficiency Measures:

Complete annual inspections within 3 days of request	60%	75%	90%
Decrease number of re-inspections for compliance with fire code	405	1,000	800
Increase number of plan reviews completed within two days by 5%	466	700	700

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	100%	100%	100%
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FIRE DEPARTMENT

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Outputs:

Percent completed of new pre-fire plans and updates of existing buildings	50%	66%	100%
Number of fire hydrants flow tested in conjunction with Seacoast Utilities to ensure emergency water supply ¹ .	250	700	1,400
Provide the necessary life safety personnel to keep pace with the rapidly increasing service demand and ensure compliance			
Number of calls	3,800	4,000	4,100
Number of Inspectors	4	5	5
Ratio: Inspectable properties / Inspector	950	800	820

Efficiency Measures:

Increase % of time first line apparatus is in service by			
Engines	80%	85%	95%
Rescue Units	85%	87%	95%
Other	90%	94%	95%

City Council Goal: *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 our community partnership between Palm Beach Gardens Fire Rescue and the Palm Beach Gardens High School Medical Magnet Program to deliver first responder training to students who seek a career in medicine.

Outputs:

Average class size	40	40	40
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¹Flow testing of fire hydrants has reduced in 2007 and 2008 due to water restrictions.

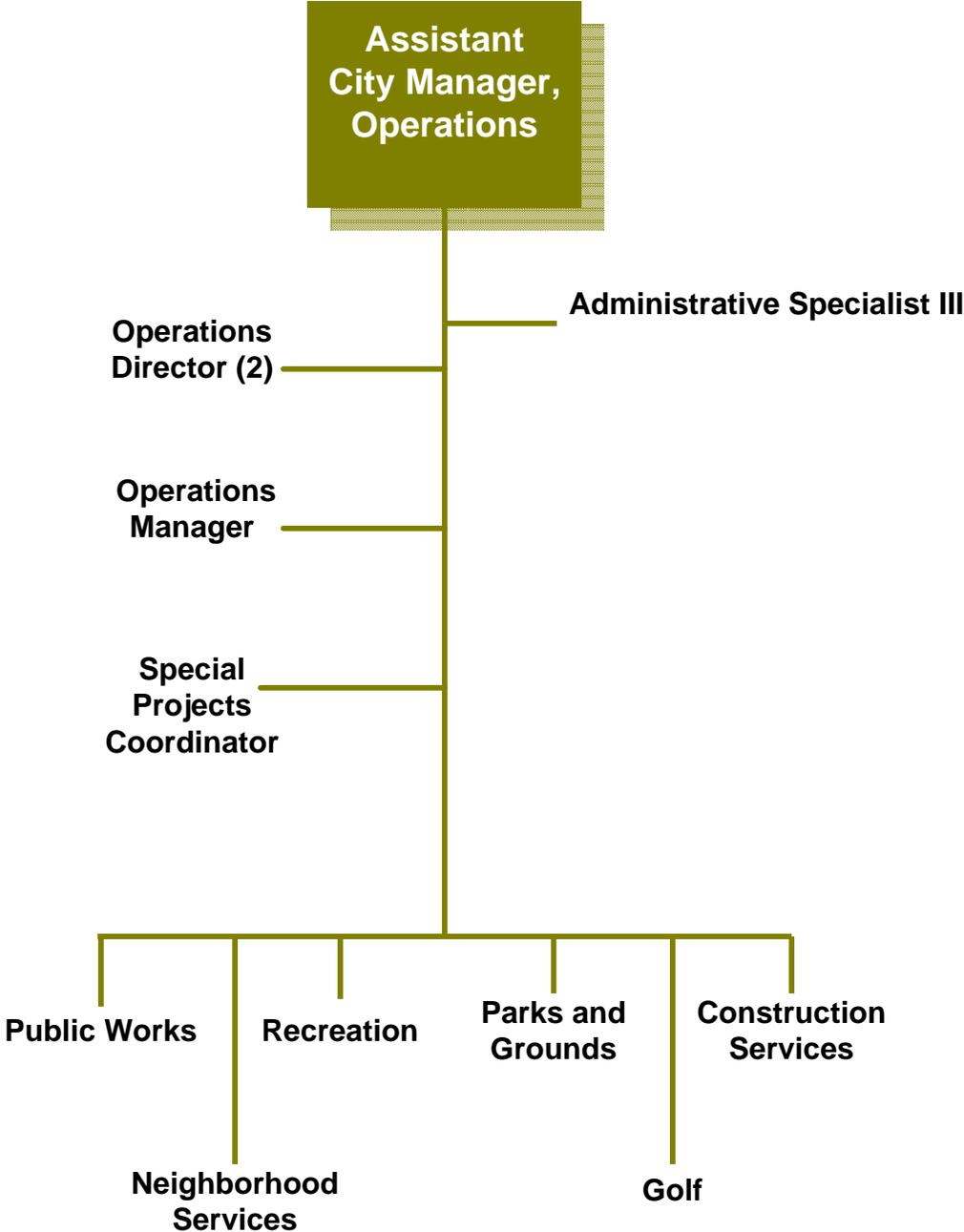
For a complete list of the City Council's Goals please refer to pages 54-60.

COMMUNITY SERVICES

DEPARTMENTAL HIGHLIGHTS FOR FY 2009

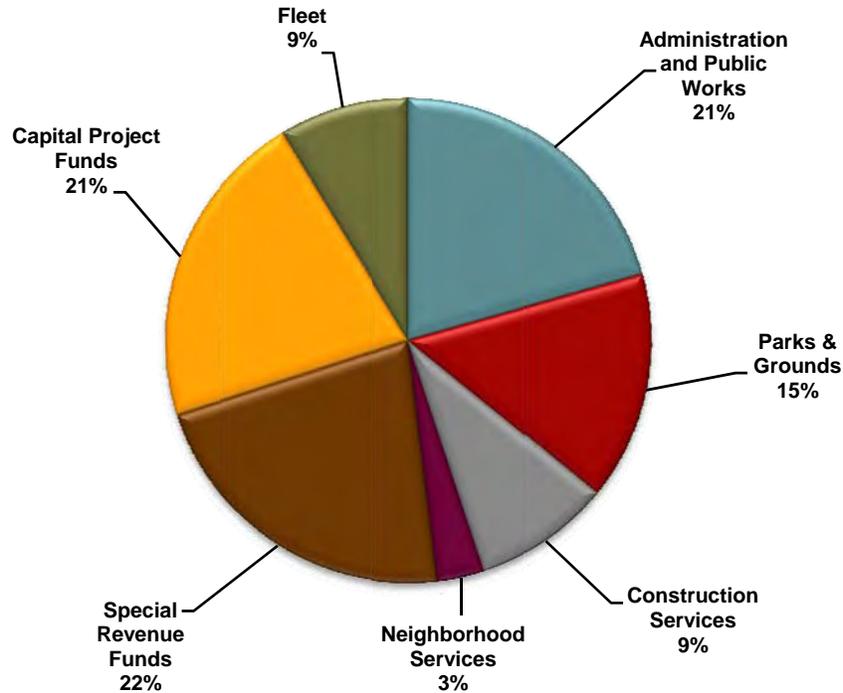
Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
Public Works					
Administration	7	984,361			
Maintenance	11	1,280,574			
Stormwater	7	1,427,020			
Streets	7	712,960			
BRCRC Maintenance	4	319,633			
Riverside Maintenance	2	137,545			
Road Impact					1,459,373
Burns Road					702,803
PGA Flyover					666,793
Gas Tax			905,000		
Fleet Maintenance	11			2,050,011	
Parks & Grounds					
Parks	19	2,309,075			
Grounds	11	1,295,941			
Construction Services					
	20	2,135,136			
Neighborhood Services					
	8	737,901			
Golf					
Administration	2		122,556		
Pro Shop	1		471,038		
Maintenance	10		808,940		
Recreation					
Administration	5	483,201	320,916		
Athletics	2	231,626	231,983		
Seniors		42,273	37,705		
General Programs	3	295,995	616,548		
Aquatics	4	413,579	154,085		
Tennis	5	120,603	556,729		
S & C Events	2	198,306			
Youth Enrich	11		950,686		
Recreation Impact					2,200,000
TOTAL	152	\$13,125,729	\$5,176,186	\$2,050,011	\$5,028,969

COMMUNITY SERVICES



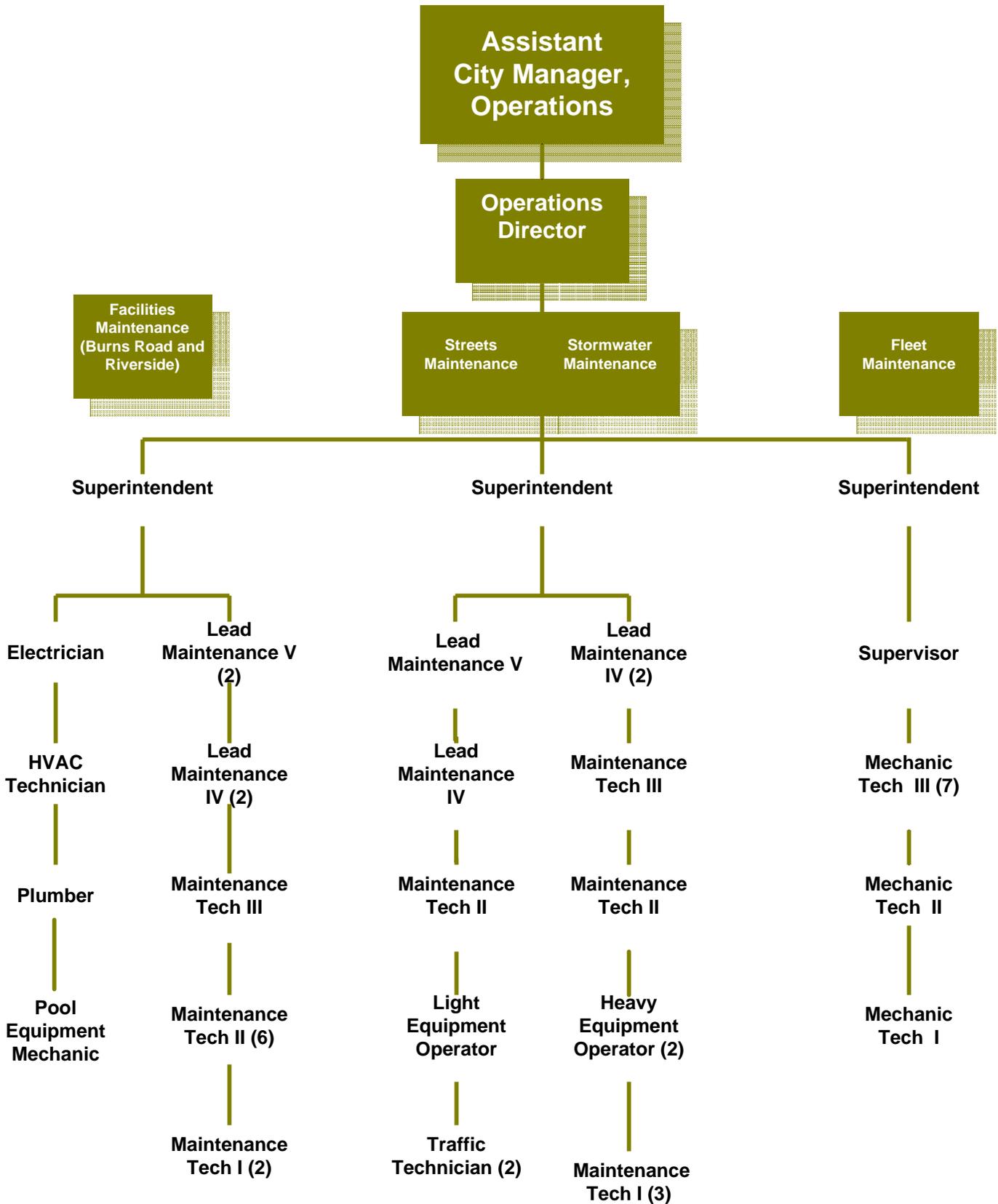
COMMUNITY SERVICES

Community Services encompasses the departments of Administration and Public Works, Parks and Grounds, Construction Services, Neighborhood Services, Recreation, and Golf.



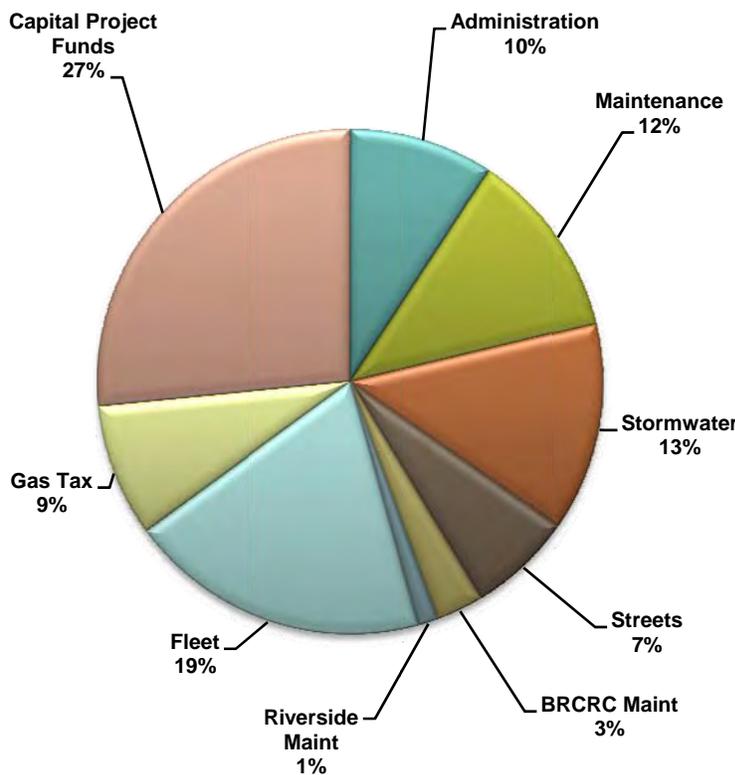
Department/Fund	Approved Budget FY 2009
Administration and Public Works	\$4,862,093
Parks & Grounds	3,605,016
Construction Services	2,135,136
Neighborhood Services	737,901
Recreation	1,785,583
<i>Subtotal General Fund</i>	<i>13,125,729</i>
Gas Tax	905,000
Golf Fund	1,402,534
Recreation Special Revenue Fund	2,868,652
<i>Subtotal Special Revenue Funds</i>	<i>5,176,186</i>
Burns Rd	702,803
PGA Flyover	666,793
Road Impact	1,459,373
Recreation Impact	2,200,000
<i>Subtotal Capital Project Funds</i>	<i>5,028,969</i>
Fleet Maintenance	2,050,011
Total	\$25,380,895

ADMINISTRATION AND PUBLIC WORKS



ADMINISTRATION AND PUBLIC WORKS

The Administration and Public Works Department provides responsive, efficient, high quality services to its customers in order to preserve the healthy and pleasing living environment established in the City of Palm Beach Gardens. This department consists of seven divisions: Community Services Administration, Facilities Maintenance, Stormwater, Street Maintenance, Burns Road Community Recreation Center (BRCRC) Facility Maintenance, Riverside Facility Maintenance and Fleet Maintenance. Administration is responsible for the overall management and direction of the Community Services Department. Its primary functions include administration of procedures, interdivisional coordination and direction, public information and centralized purchasing for the department. Additional responsibilities include implementation and coordination of citywide capital improvements and planning for future improvements to ensure timely delivery of quality projects. The other divisions of Public Facilities are 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 Stormwater Maintenance division provides supervision and maintenance in construction, restoration, and repair of the City's canals and swales for stormwater run-off. The Streets Maintenance division provides supervision and maintenance for the City's roadway system that includes all aspects of traffic signage and striping maintenance, and mosquito spraying. The Fleet Maintenance division provides routine maintenance and repairs to the City's fleet of vehicles and equipment. The BRCRC Facilities division encompasses all minor facility repairs, custodial services, and event setup/breakdown solely for the Burns Road Community Recreation Campus. The Riverside Facility Maintenance division encompasses all minor facility repairs, and custodial services for the Riverside Community Center.



Division/Fund	Approved Budget FY 2009
Administration	\$984,361
Maintenance	1,280,574
Stormwater	1,427,020
Streets	712,960
BRCRC Maint.	319,633
Riverside Maint.	137,545
<i>Subtotal</i>	
<i>General Fund</i>	<i>4,862,093</i>
Fleet Maint.	2,050,011
Gas Tax	905,000
Burns Road	702,803
PGA Flyover	666,793
Road Impact	1,459,373
Total	\$10,646,073

ADMINISTRATION AND PUBLIC WORKS

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	3,305,529	3,564,418	3,339,627	3,578,893	3,757,677
Other Operating	3,716,254	4,529,980	4,344,789	4,050,889	3,720,960
Subtotal Operating	\$ 7,021,783	\$ 8,094,399	\$ 7,684,416	\$ 7,629,782	\$ 7,478,637
Capital	2,811,368	3,847,469	3,343,043	7,476,275	1,056,000
Debt Service	1,360,422	1,349,921	1,185,416	1,354,090	1,356,301
Transfers	803,864	958,677	755,135	755,135	755,135
Total	\$ 11,997,437	\$ 14,250,465	\$ 12,968,008	\$ 17,215,282	\$ 10,646,073

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
54	52	(2)	0	(1)	0	49

BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$10,646,073 reflects a 10.3% decrease from the fiscal year 2008 adopted budget of \$11,875,533.



In 2008, the City of Palm Beach Gardens initiated its Going Green in the Gardens campaign. The goal is to reduce the impact that the city has on the environment, while providing leadership with the community and encouraging staff, residents and businesses to join in. Through a partnership with the Waste Management Authority, the city was able to purchase recycling trash containers for all city buildings and parks.



ADMINISTRATION AND PUBLIC WORKS

Fiscal 2008 Service Level Accomplishments

- ✓ Continued to use Demandstar, a web-based procurement site, in to order access more qualified suppliers, increase staff productivity, and save money.
- ✓ Provided value-added project management for 30 capital improvement projects estimated at 21 million dollars to ensure timely delivery, cost effectiveness, and compliance with all local, state, and federal guidelines.
- ✓ Reviewed and processed approximately 41 City Council agenda items within required timelines.
- ✓ Successfully closed a grant for City Park Phase II receiving a total of \$200,000.
- ✓ Implemented an internal "Going Green Campaign" that addressed recycling and waste reduction, water conservation, energy conservation, alternative transportation/fuel conservation, urban forestry and landscape, and green building.
- ✓ FPL conducted energy audits on three City facilities.
- ✓ Received grant from Waste Management for recycling on municipal grounds
- ✓ Coordinated access control lock systems in use in the Building Division lobby, and Lake Catherine Sports Complex
- ✓ Paved 2.5 linear miles of City streets
- ✓ Repaired and replaced 13,200 linear feet of existing sidewalk
- ✓ Continued graffiti removal truck assistance for rapid response with Police Department coordination
- ✓ Assisted and participated in the construction of Veterans Plaza
- ✓ Provided oversight for construction of the new Fire Fleet Building at Public Works site
- ✓ Removed existing and installed new 10,000 gallon underground storage tank for unleaded gasoline
- ✓ Introduced bio-diesel to Public Works trucks and equipment
- ✓ Tinted windows at City Hall to assist with energy savings
- ✓ Held Citywide auction at Public Works site
- ✓ Purchased and put into service 18 fuel efficient vehicles
- ✓ Achieved ASE Blue Seal of Excellence sponsored by the National Institute for Automotive Service Excellence for the third straight year. This recognizes the Fleet Maintenance section and the City as a fleet with a large percentage of ASE certified professionals compared to others in the automotive repair industry. One of sixteen governmental fleet organizations in Florida has this recognition.
- ✓ Reconstructed 134,000 square feet of swale areas
- ✓ Cleaned 150 catch basins
- ✓ Cleaned 2.5 miles of storm drains

ADMINISTRATION AND PUBLIC WORKS

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Service Level Objective: Procure needed goods and services as efficiently and inexpensively as possible, while assuring fair and equal opportunity to all qualified vendors.

Outputs:

New Contracts/Renewals completed	35	12	30
RFPs/Bids released	12	10	10
Work authorizations via continuing contracts	39	86	45

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

Effectiveness Measures:

Emergency repairs completed in 24 hours	25	30	35
Barricade unsafe conditions within 1-2 hours	14	12	15
Respond to pothole requests within 2 days	20	20	20
Respond to traffic sign repair within 5 days	255	250	260

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

Outputs:

Paving plan for fiscal year linear miles	7	2.5	5
Linear feet sidewalk repair	3,200	13,200	2,500
Square foot for swale sod installation	75,000	134,000	85,000
Linear feet traffic striping installation	25,000	15,000	20,000

ADMINISTRATION AND PUBLIC WORKS

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Outputs:

Number of curbside units	26,600	27,024	27,200
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Effectiveness Measures:

Garbage service requests at less than 3% annually	108	100	100
Recycling service requests at less than 1% annually	92	100	100
Vegetative service requests at less than 2% annually	193	250	250

Efficiency Measures:

Recycle bin monitoring with SWA for delivery from vendor within 5 days	112	145	140
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Service Level Objective: To maintain all City buildings and facilities in a safe environment for public and staff members, in accordance with all City codes, through preventative maintenance and repairs.

Outputs:

Work orders received	443	450	450
Work orders completed	415	420	430
Re-paint areas by square footage	75,000	77,000	80,000
Replacement carpet square footage	18,000	20,000	20,000
Variable speed drive assessments	40	50	50
A/C units serviced annually	70	70	75

Efficiency Measures:

Work orders processed in 2 days	115	130	135
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ADMINISTRATION AND PUBLIC WORKS

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Service Level Objective: Maintain equipment availability and reduce vehicle down time and continue the program of purchasing or replacing existing vehicles with more fuel efficient models.

Outputs:

Purchase or replace vehicles with fuel efficient Vehicles	23	18	10
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Efficiency Measures:

Vehicle down less than 1 day	340	360	350
Vehicle down 1-2 days	15	20	20
Vehicle down 2-3 days	70	69	75
Vehicle down over 3 days	7	5	5

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

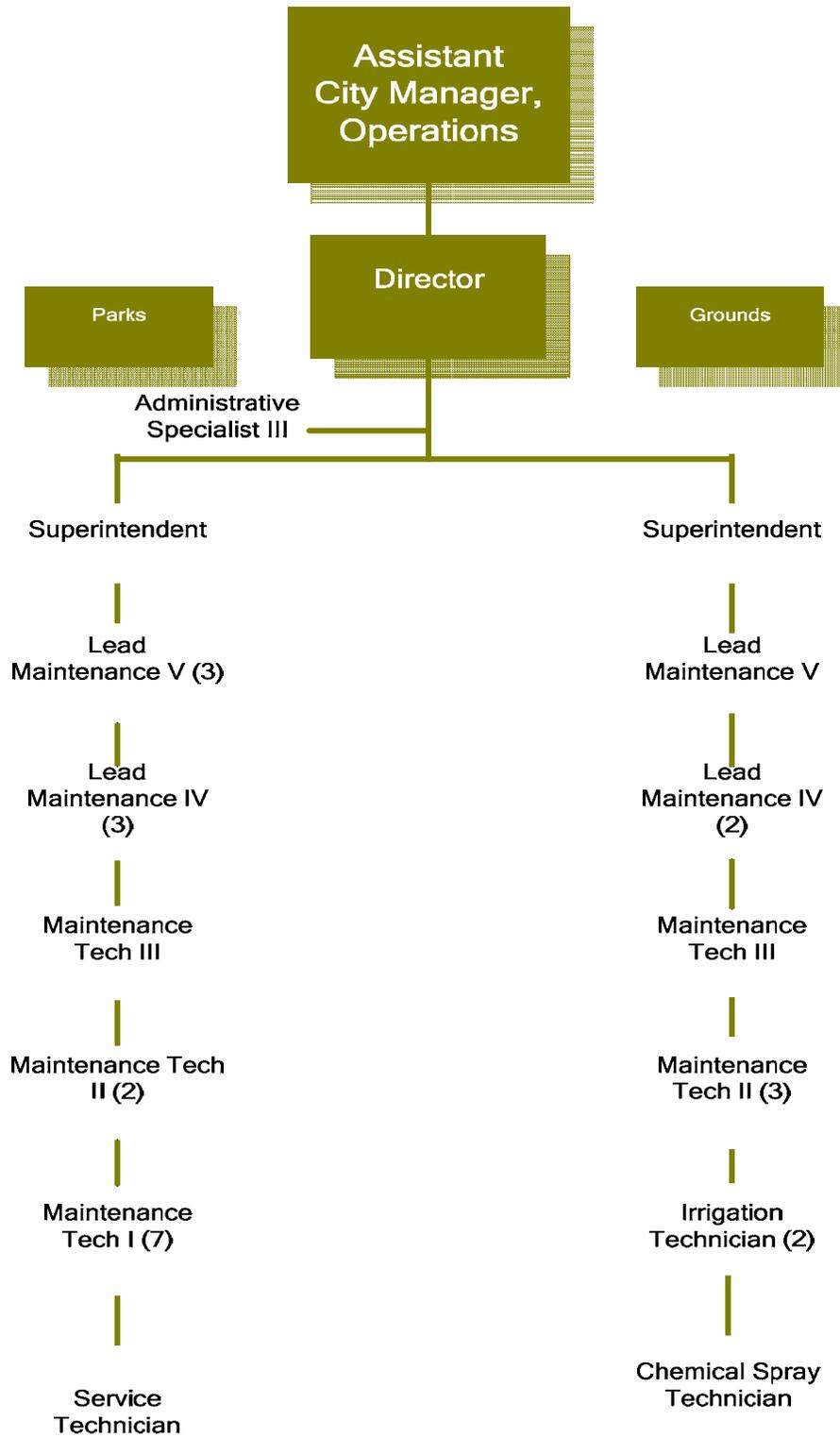
Service Level Objective: Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City

Outputs:

Curb miles swept	2,100	3,500	3,600
Linear feet of storm drains cleaned	1,600	13,000	9,000
Catch Basins cleaned	165	200	200
Canal bank mowing by acres	1,600	1,600	1,600

For a complete list of the City Council's Goals please refer to pages 54-60.

PARKS AND GROUNDS



PARKS AND GROUNDS

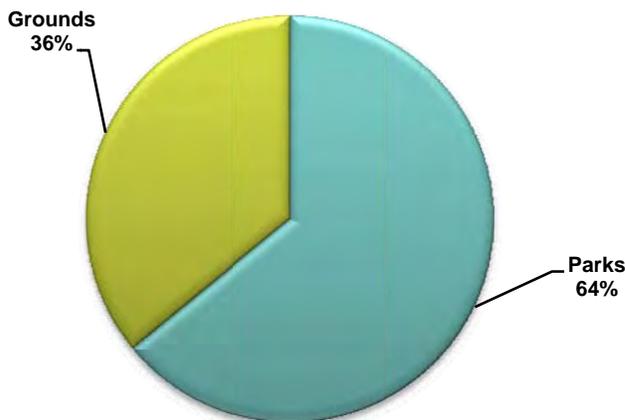
The Parks and Grounds Department consists of two divisions: Parks and Grounds. The Parks division works with all other City divisions and departments to provide proper facilities for the services offered to the public. They work closely with Athletics to establish time periods for play, field renovations, and general rules regarding the fields and overall facilities. Most importantly, they also work as a team in the coordination of the City's special events scheduled at our outdoor facilities.

The Parks division also deals directly with the public in resolving any maintenance or safety issues related to the parks facilities. They coordinate the maintenance for all established user groups, such as the Palm Beach Gardens Youth Athletic Association for Baseball, Girls Basketball, Football, Lacrosse, Roller Hockey and Softball as well as Recreation's sponsored activities such as Soccer, Boys Basketball and Flag Football. Many groups retain a particular park facility specific to their operation which is fully maintained by the parks operation for practice, games and special events such as tournaments, clinics and special events.

The Parks division also provides programs that assist in public awareness of our environment, especially native trees and palms. Our Plant-A-Tree Program is an opportunity for our residents or community groups to plant trees in selected public parks to commemorate people or events as well as supplement the city-wide tree canopy depleted by the 2004/2005 hurricanes. Our Adopt-A-Park program encourages organizations and community groups to enhance the maintenance effort at many of our parks through voluntary service.

The Parks division maintains nine City public parks including: Gardens Park, Plant Drive Park, Lilac Sports Complex, Oaks Park, Lake Catherine Park and Sportsplex, PGA National Park, Mirasol Park, City Park and Sand Hill Crane Park. They provide a wide variety of active and passive areas and include a full array of amenities for all ages to enjoy.

The Grounds division monitors irrigation, tree and landscaping maintenance within medians, common grounds and all pesticide and fertilizer applications for Parks athletic turf.



Division	Approved Budget FY 2009
Parks	\$2,309,075
Grounds	1,295,941
Total	\$3,605,016

PARKS AND GROUNDS

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	1,958,184	2,051,846	1,945,630	2,266,239	2,244,747
Other Operating	1,944,437	1,193,401	1,448,952	1,219,376	1,034,227
Subtotal Operating	\$ 3,902,621	\$ 3,245,247	\$ 3,394,582	\$ 3,485,615	\$ 3,278,974
Capital	265,022	64,584	120,000	130,000	165,000
Debt Service	153,073	152,376	162,275	162,275	161,042
Transfers	-	-	-	-	-
Total	\$ 4,320,716	\$ 3,462,207	\$ 3,676,857	\$ 3,777,890	\$ 3,605,016

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
30	31	(1)	0	0	0	30

BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$3,605,016 reflects a decrease of 3.9% from the fiscal year 2008 adopted budget of \$3,754,173.

PARKS AND GROUNDS

Fiscal 2008 Service Level Accomplishments

- ✓ Monitored and partnered in the construction of the Amanda Buckley Field at Plant Drive Park. Winter 2007.
- ✓ Secured a \$10,000 donation from HSBC Bank for the purchase and installation of a scoreboard at Plant Drive Park. Winter 2007.
- ✓ Planted 2,000 seedlings at City Park as part of the Great American Cleanup with the assistance of 90 volunteers and \$1,000 grant from Keep Palm Beach County Beautiful, Inc. April 2008.
- ✓ Initiated a cooperative program with PBGYAA and the PBG Police Department for crime prevention at youth sports events. Spring 2008.
- ✓ Utilized voluntary funding for the rehabilitation of the batting cages and soft toss areas at the Gardens Park baseball fields. Winter 2007.
- ✓ Developed a recycling program for all youth athletic events which resulted in a reduction of trash pickups. Spring 2008.
- ✓ Initiated Recycling Day at the Greenmarket that provided information and public awareness. April 2008.
- ✓ Hosted the NCCA Women's Softball Nationals at Lake Catherine Sportsplex. April 2008
- ✓ Reestablished the lease agreement with the Palm Beach County School District for temporary parking adjacent to Mirasol Park. Fall 2008
- ✓ Installed the control link satellite based sports lighting access system at Mirasol Park. Winter 2007
- ✓ Renovation of the surfacing of the Mirasol Park Basketball Courts. Spring 2008
- ✓ Installed the energy efficient Musco Light Structure Green sports lighting with the control link system and 25 year warranty at PGA Park.
- ✓ Developed a short and long range Facility Accessibility Study. Summer 2008.
- ✓ Completed accessibility improvements at Gardens Park and the Dog Park. Summer 2008
- ✓ Enhanced irrigation maintenance check system for roadways and pumps city-wide
- ✓ 100% compliance with South Florida Water Management irrigation water use permits
- ✓ 50% reduction in the amount of post-emergent herbicide applications on athletic turf enhancing the effect on the environment
- ✓ Completed Phase I and II of Veteran's Plaza landscape and irrigation

PARKS AND GROUNDS

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Service Level Objective: Respond appropriately and responsibly to grounds service requests.

Effectiveness Measures:

Total Parks service requests completed in 48/72hours	*	249/275	275/300
Total Grounds service requests completed in 72hours	*	75	85

Service Level Objective: To provide staff with the knowledge to utilize resources more efficiently.

Effectiveness Measures:

Increase total number of operations staff with computer training	*	86%	100%
Percentage of staff in attendance for a regional turf equipment training program	*	25%	38%

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

Outputs:

To support the increase of external sports events	100	110	122
To process all parks and outdoor athletic and social events permits	155	290	312

PARKS AND GROUNDS

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Service Level Objective: To raise public awareness of efforts to engage community involvement

Outputs:

Number of economic impact producing events	18	22	24
Number of residents involved in "Plant a Tree"	36	43	51
Number of Keep America Beautiful Programs	3	4	5
Total structured participation at parks facilities	*	257,000	283,000

Service Level Objective: Implement an irrigation pump inspection program for preventative maintenance on all City maintained irrigation pumps

Outputs:

Percent of pump stations inspected quarterly	50%	65%	75%
Percent of major roadways serviced monthly	75%	83%	90%

Service Level Objective: To maintain the landscaping of medians and common grounds in the most efficient manner.

Outputs:

Amount of post emergent herbicide applications	2	1	1
Total acres of landscape contractually maintained in roadways and public facilities	120	124	126
Plant replacement areas per year	9	10	11
Total acres of roadway medians maintained through cost sharing agreements	23	28	30

Effectiveness Measures:

Percentage of parks completed with annual tree trimming	50%	60%	70%
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PARKS AND GROUNDS

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Service Level Objective: Develop methods that improve surface safety for our customers

Outputs

Playground and facility inspections	56	72	84
Sports turf mowing	78	90	100
Field preparations on an annual basis	5,040	5,400	5,670

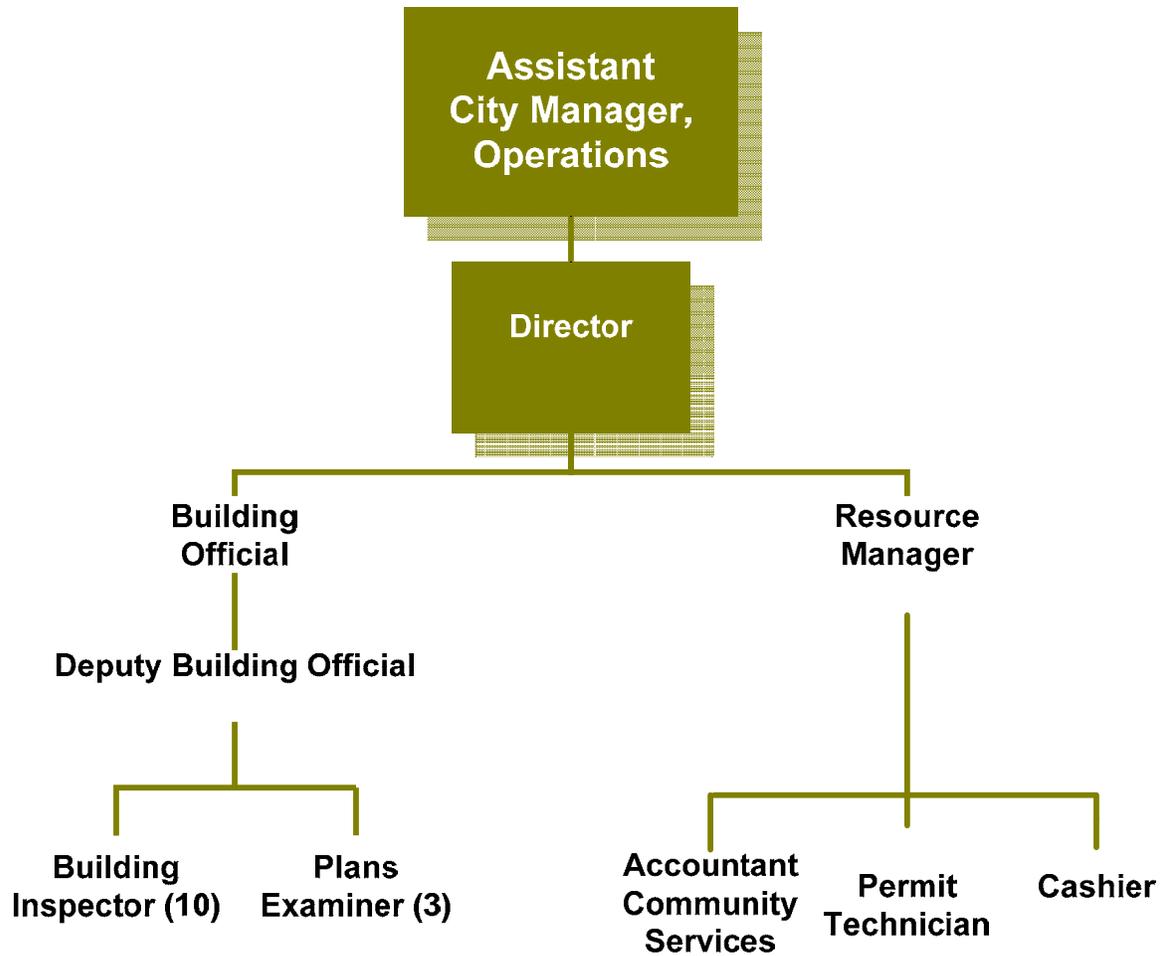
* Not available

For a complete list of the City Council's Goals please refer to pages 54-60.

On February 11, 2008, the ribbon cutting ceremony was held for the new Amanda Buckley Field of Dreams at Plant Park. This softball field was dedicated to the memory of local softball star Amanda J. Buckley. The field was reconfigured into a girl's softball field which included renovations to the dugouts, improvements to the turf, clay and fencing, installation of new bleachers, and scoreboard.



CONSTRUCTION SERVICES



CONSTRUCTION SERVICES

The Construction Services Department 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 State and Federal regulations. The department 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 department seeks to achieve these standards through recruitment, training, growth and retention of highly-skilled staff and technological innovation. Additionally, the department seeks to promote building safety to our customers and citizens through interaction, education and outreach.

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	1,458,889	1,899,748	1,681,172	2,174,250	1,931,239
Other Operating	255,757	170,695	505,794	235,389	203,897
Subtotal Operating	\$ 1,714,646	\$ 2,070,442	\$ 2,186,965	\$ 2,409,639	\$ 2,135,136
Capital	115,268	35,509	-	135,000	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,829,914	\$ 2,105,951	\$ 2,186,965	\$ 2,544,639	\$ 2,135,136

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
27	24	0	0	(4)	0	20

BUDGET HIGHLIGHTS

The Construction Services budget of \$2,135,136 represents a 10.8% decrease from the 2008 adopted budget of \$2,395,483 and includes the elimination of four staff positions.

CONSTRUCTION SERVICES

Fiscal 2008 Service Level Accomplishments

- ✓ Implementation of revised fee structure.
- ✓ Improved turn around time to two business days for shutters, minor electrical and similar permits
- ✓ Improved turn around time to five business days for pools, screen enclosures and similar permits
- ✓ Improved turn around time on single family residential homes and additions and commercial tenant improvements to ten business days
- ✓ Improved turn around time on commercial, multi-family and multi-use building plan review to twenty business days
- ✓ Initiated procedures for identifying and processing permits never picked up
- ✓ Initiated procedures to report to Code Enforcement Division permitted work never finalized
- ✓ Initiated cross-training program for inspectors and plan reviewers
- ✓ Indexed thirty percent of residential files into database for quick retrieval
- ✓ Provided informational checklists and brochures for customers.

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: 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 the customers in order to inform them of the necessary requirements for a permit as well as any changes to the process that may have occurred.

Outputs:

Total informational pieces to the public	22	16	18
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CONSTRUCTION SERVICES

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Outputs:

Number of Building Permits Issued	10,591	9,700	10,000
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Efficiency Measures:

Percentage of permits issued online	*	*	5
Percentage of permits issued over the counter	15	10	5
Percentage of permits issued in 2 business days	15	20	20
Percentage of permits issued in 5 business days	10	15	25
Percentage of permits issued in 10 business days	20	15	10
Percentage of permits issued in 20 business days	15	20	20
Percentage of permits issued > 20 business days	25	20	15

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

Outputs:

Total number of Inspections	30,000	25,000	27,000
Total number of next day inspections requested	29,500	24,000	26,000
Total number of inspections scheduled online	12,000	10,500	12,150

Efficiency Measures:

Average number of inspections per inspector per day	8-12	10-14	10-14
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CONSTRUCTION SERVICES

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Efficiency Measures:

Continuing education hours attended by personnel	364	367	400
Avg. number of certifications per personnel (max 5)	2.47	3.87	4.20

Service Level Objective: Index residential files into database for quick retrieval of public records requests

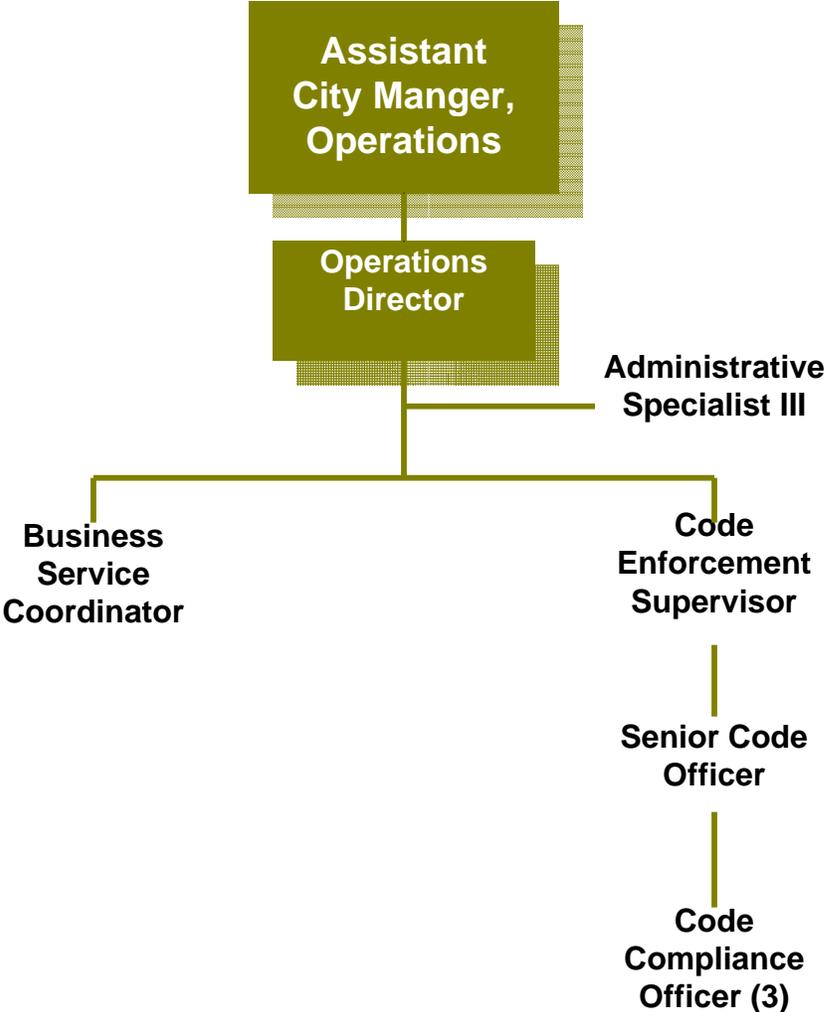
Outputs:

Percent indexed	25%	30%	45%
Total number of public records requests	699	620	650

* Not available: functionality of software prohibited involvement; anticipated product enhancement to allow for online permitting FY 2009

For a complete list of the City Council's Goals please refer to pages 54-60.

NEIGHBORHOOD SERVICES



NEIGHBORHOOD SERVICES

Building upon the City's philosophy of community-oriented code enforcement, the Neighborhood Services Department has refocused its energy towards neighborhood preservation in partnership with our citizens and businesses by seeking and developing compliance solutions as opposed to relying on enforcement methods. Additionally, code compliance staff works with City departments and divisions and other government agencies, as well as neighborhood coalitions and business owners to assist and empower individuals to resolve outstanding code violations and other challenges.

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	479,183	426,587	482,383	642,392	618,130
Other Operating	127,335	103,442	167,186	129,939	119,771
Subtotal Operating	\$ 606,518	\$ 530,029	\$ 649,570	\$ 772,331	\$ 737,901
Capital	27,798	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 634,316	\$ 530,029	\$ 649,570	\$ 772,331	\$ 737,901

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
9	8	0	0	0	0	8

BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$737,901 reflects a decrease of 4.6% from the fiscal year 2008 adopted budget of \$773,571.

NEIGHBORHOOD SERVICES

Fiscal 2008 Service Level Accomplishments

- ✓ Continued distribution of informational brochures – Check your Property, Top 10 Code Violations, Property Maintenance Standards brochure, Water Restrictions brochure, and Business Tax Receipt Informational brochure.
- ✓ Continuously updated website for information disbursed to residents. (Water Restrictions and Illegal Signs)
- ✓ Continued awareness of the Workers on Watch (WOW) program.
- ✓ Digitized and automated Code Enforcement paperwork.
- ✓ Established communication system via the Task Force with the business community in order to obtain compliance.
- ✓ Continued to inspect and maintain abandoned properties. (Currently maintaining 27 Properties).
- ✓ Implemented a Neighborhood Preservation program that provides resources to low income homeowners.

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Service Level Objective: To provide better service to commercial properties and increase turnaround time of violation cases.

Efficiency Measures:

Increase number of Special Magistrate hearings to process cases in a timely manner	13	26	28
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Service Level Objective: Establish a level system that prioritizes violations by level of importance. Level I – Safety Related, Level II – Major Maintenance and Appearance, Level III –Minor Appearance

Efficiency Measures:

Respond to all Level I complaints	*	*	109
Respond to Level II and Level III complaints	*	*	150

NEIGHBORHOOD SERVICES

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

Efficiency Measures:

Mail all late notices no later than October 20 th	*	80%	100%
Report Occupational License violations to Code Compliance within 24 hours	*	85%	90%

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

Service Level Objective: Ensure clean and safe properties by inspecting those properties and working with property owners to ensure compliance with City Ordinances.

Outputs:

Process a minimum of 30 inspections per week	1,389	750	1,500
Process a minimum of 15 commercial inspections per month	*	170	180

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

Service Level Objective: Amend City Ordinances, as necessary, to maintain and enhance City properties.

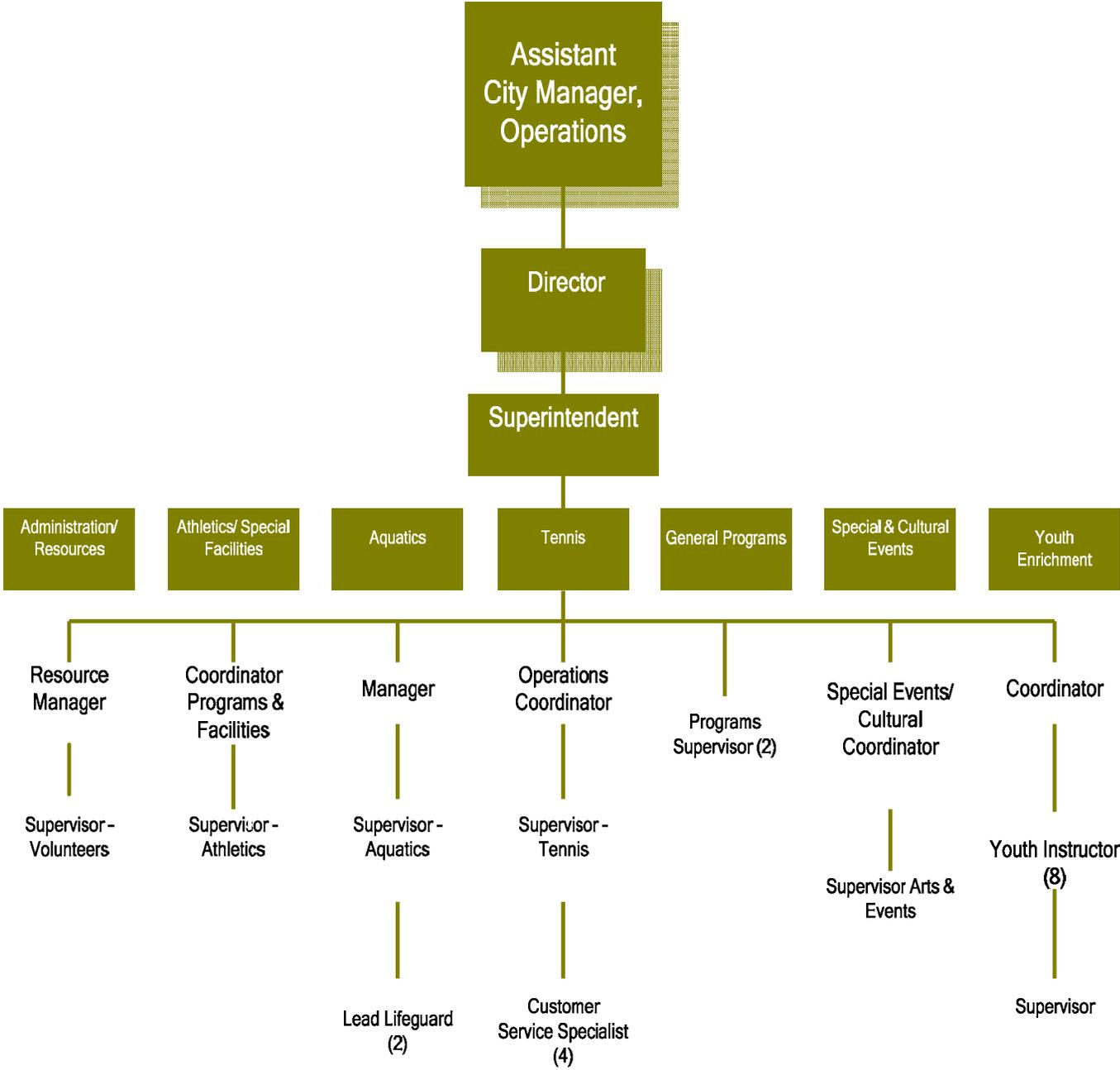
Outputs:

New Ordinance	0	1	0
Amended Ordinance	0	2	1

*Not available

For a complete list of the City Council's Goals please refer to pages 54-60.

RECREATION



RECREATION

The City of Palm Beach Gardens Recreation Department offers a wide variety of leisure activities for all age groups ranging from toddlers to senior citizens. The department's divisions are as follow: Administration/Resources, Aquatics, Athletics, Tennis, General Programs, Special and Cultural Events, Youth Enrichment, and Wellness/Senior Programs.

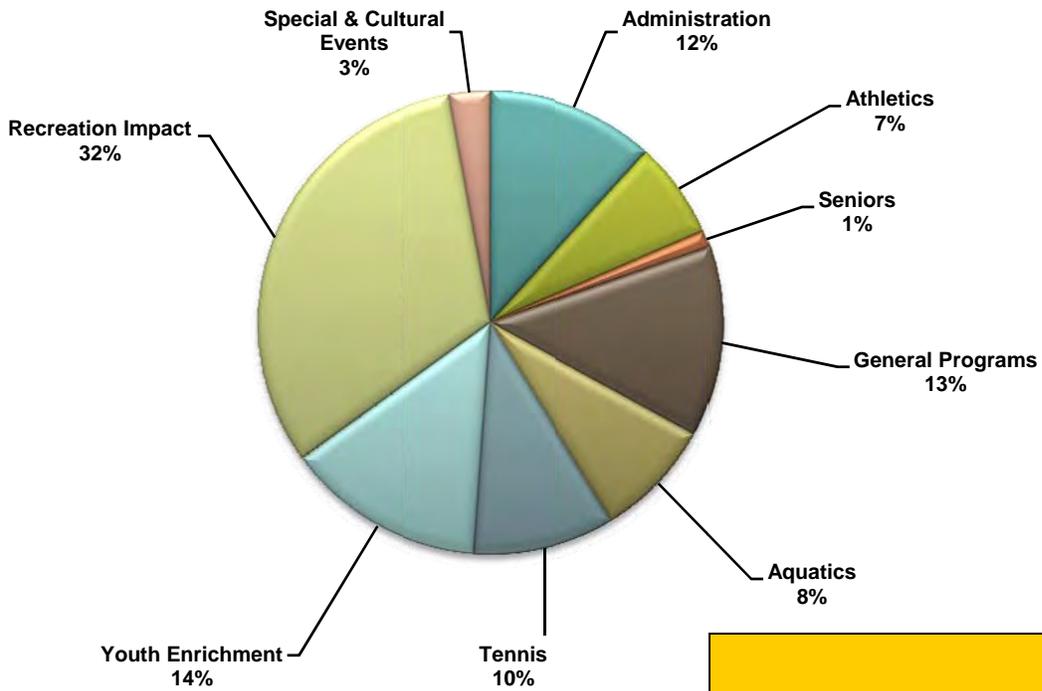
The Administration/Resources division is responsible for the business operation of the department. The division is responsible for the service desk operations at all facilities; in order to serve the residents of the City, this section works 360 days a year. Guided by strict financial and cash handling polices, this division prides itself on offering exemplary customer service to the community. In addition, the department oversees and administers the City volunteers and marketing for the department.

The Aquatics division is responsible for the year round operation and maintenance of the main pool, splash playground and competition pool. This area is operated in an efficient, user friendly manner always in compliance with Palm Beach County Health Department standards.

The City of Palm Beach Gardens Tennis Complex is a premier community public tennis facility with thirteen hydro-grid clay courts. Year-round programming is offered for all ages and abilities. The complex hosts many USTA 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, our city tennis complex is growing the game of tennis for participants of all ages

The remainder of the divisions encompasses all of Recreation programming. Areas included are Athletics, Art, Dance, Seniors, Wellness, Special Events, Adult and Youth programs, and the Riverside Youth Enrichment Center. These divisions offer diverse programming in response to the community's needs and desires. The Special Events division oversees the ever-popular Green Market six months of the year. The Riverside Youth Enrichment Center is proud to offer the finest in licensed child care to City infants and toddlers and after school care to children in the community. Palm Beach Gardens Recreation stands behind their programs and offers 100% money back guarantee to anyone dissatisfied.

RECREATION



Division/Fund	Approved Budget FY 2009
Administration	\$483,201
Athletics	231,626
Seniors	42,273
General Programs	295,995
Aquatics	413,579
Tennis	120,603
S & C Events	198,306
<i>Subtotal General Fund</i>	<i>1,785,583</i>
Administration	320,916
Athletics	231,983
Seniors	37,705
General Programs	616,548
Aquatics	154,085
Tennis	556,729
Youth Enrichment	950,686
<i>Subtotal Special Revenue Fund</i>	<i>2,868,652</i>
Recreation Impact	2,200,000
Total	\$6,854,235

RECREATION

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	2,906,783	2,865,944	2,884,910	3,288,691	3,222,602
Other Operating	1,535,328	1,265,624	1,455,615	1,348,677	1,376,634
Subtotal Operating	\$ 4,442,111	\$ 4,131,568	\$ 4,340,526	\$ 4,637,368	\$ 4,599,235
Capital	5,490,856	3,083,046	2,275,796	5,369,718	2,205,000
Debt Service	-	-	-	-	-
Transfers	234,700	30,478	-	26,000	50,000
Total	\$ 10,167,667	\$ 7,245,092	\$ 6,616,322	\$ 10,033,086	\$ 6,854,235

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
32	32	0	0	0	0	32

BUDGET HIGHLIGHTS

The Recreation budget of \$6,854,235 reflects an overall increase of 10.5% from the fiscal year 2008 adopted budget of \$6,198,094. This is due primarily to the increase of major construction projects in the Recreation Impact fund for fiscal 2009.

RECREATION

Fiscal 2008 Service Level Accomplishments

- ✓ Initiated a recycling program of cell phones and electronics to fund a library at the Riverside Youth Enrichment Center
- ✓ Held a successful book fair at Riverside Youth Enrichment Center with all profits going to their library fund
- ✓ Two Riverside Youth Enrichment Center staff members received scholarship to attend the Florida Afterschool Alliance State Conference
- ✓ Began the process of getting the Riverside Youth Enrichment Center recognized as an Eco Healthy Child Care Center
- ✓ All full time teachers at the Riverside Youth Enrichment Center are Child Development Associates (CDA) certified
- ✓ Initiated a tennis fitness pass to include hitting frenzy and cardio tennis
- ✓ Certified all tennis pro's in addition to 4 tennis staff as United States Tennis Association (USTA) Recreational Coaches
- ✓ Began a program of providing tennis lessons to autistic students from Duncan Middle School
- ✓ Hosted the Palm Beach Gardens High School Tennis Team practices and home matches
- ✓ Partnered with Rally for the Cure by hosting 2 special tennis round robin events to benefit the "Cure", an organization that supports breast cancer awareness and prevention
- ✓ Offered 14 new summer camp programs for full day and half day campers including digital photography, fishing, and adventure camps targeted for middle school age children
- ✓ Began an enrichment program for children 5 years and under at Burns Road Recreation Center
- ✓ Offered Dodge ball as a new adult athletic league
- ✓ Produced the 2nd Annual Gardens Youth Triathlon, a sell out event with 225 children participating
- ✓ Added Saturday youth tennis programs
- ✓ Opened City Park Phase II and began programming with tennis classes and outdoor fitness for women
- ✓ Tripled the attendance in Little Pro's summer ½ day camp targeting youth 4-6 years of age
- ✓ Improved efficiencies for both patrons and staff by remodeling the Tennis Center desk and service area
- ✓ Expanded the welcoming environment at the Tennis Center by adding 2 shade structures, new tables and chairs, benches, and a television
- ✓ Created a summer competitive clinic for Jr. Tennis Team participants
- ✓ Hosted 2 men's USTA leagues, for the first time in Tennis Center history
- ✓ Established Childhood wellness initiative to encourage educational institutions to utilize our facilities
- ✓ Invited 27 educational institutions to participate in our Childhood Wellness Initiative
- ✓ Designed and provided graphic production for our Summer Camp brochure in-house

RECREATION

Fiscal 2008 Service Level Accomplishments

- ✓ Added one additional Certified Parks and Recreational Professional to our staff bringing our total of certified staff to 9 out of 15
- ✓ Introduced 7 birthday party packages to provide alternative ways for our patrons to celebrate
- ✓ Assigned a full-time staff member to serve as Manager on Duty after normal business hours and on weekends
- ✓ Offered Frenchman's Creek Charities, Inc. Concert Series for the 4th consecutive year
- ✓ Provided 1,302 hours of Senior activities
- ✓ Offered adult dances on Friday evenings
- ✓ Increased Senior trip offerings
- ✓ Achieved fiscal efficiency by Combining Art and Music in the Gardens with Dancing Under the Stars to better promote the art reception and exhibit
- ✓ Partnered with the North Palm Beach Cultural Alliance to increase awareness and attendance at City cultural events
- ✓ Continued partnership with the RAM Computer Club to offer adult computer classes
- ✓ Increased partnership with Northern Palm Beach County Chamber of Commerce by providing them meeting space
- ✓ Partnered with Fire-Rescue and the Gardens Medical Center to offer the first Chili Cook-off benefiting Big Heart Brigade
- ✓ Partnered with local high schools to provide gym time for open basketball
- ✓ Partnered with the Drowning Prevention Coalition of Palm Beach county to offer free swim lessons to children in need
- ✓ Hosted the Annual Palm Beach County Lifeguard Competition with the American Red Cross and secured sponsorship
- ✓ Increased participation for the recreational swim team from 10 members to 50 members
- ✓ Offered special admission pricing at the Aquatic Complex to increase attendance during off-peak hours
- ✓ Certified all lifeguards to be water safety instructors in order to teach swim lessons
- ✓ Offered 2 synchronized swimming camps during the summer with a 100% participation level
- ✓ Provided internship opportunities to 2 college students
- ✓ Reduced part-time service desk staffing hours at all facilities without compromising our high standards of customer service
- ✓ Established a monthly roundtable of facility managers and lead desk staff to increase communication and cooperation
- ✓ Introduced new marketing efforts to increase program awareness and participation. Efforts included television advertising in the Burns Road Recreation Center lobby, racks for flier accessibility at all locations, and weather resistant sign boards in all parks
- ✓ Increased program awareness and events by securing advertising in local family publications

RECREATION

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: *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:

Operate youth camps that meet the needs of the community through a diverse offering of programs (Total # of camp registrations)	3,503	3,636	3,686
Offer wellness programs that target all age groups with wide range of scheduled times (Total # of hours)	453	483	550
Manage Community Services Volunteer program (# of volunteers)	306	341	150
Continue volunteer background check screening program for City sponsored and PBG Youth Athletic Association sports	520	607	650

Effectiveness Measures:

Increase the number of adult computer education classes held at Lakeside Center	4	4	6
Expand program hours for activities that target adults aged 55+	1,039	1,302	1,400
Increase partnerships with local business and community groups	11	15	18

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

Outputs:

Attend Advisory Board Meetings	8	8	8
Develop residential survey on Parks and Recreation services	0%	0%	100%

RECREATION

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

City Council Goal: *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 facility rental program that creates an alternate revenue stream.

Effectiveness Measures:

Target local businesses, civic groups, and not-for-profit entities to promote use of rental facilities during non-peak operating hours	14	47	60
Increase private party rentals	30	98	120
Complete a comprehensive operational analysis to prepare for a reduction in General Fund allocation in FY 08/09	0%	100%	100%

Efficiency Measures:

Maintain the quality while reducing the cost of publication of the Signature City magazine by altering the delivery method thus reducing the number of magazines mailed	0	-35%	-20%
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City Council Goal: *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)	3,013	2,800	2,980
Maintain license for the Youth Enrichment Center through compliance with all local and State laws	4 yrs	5 yrs	6 yrs
Provide community events targeting all age groups with a focus on families and wellness programs	51	56	60
Support the Gardens Art program with art exhibits in the City Hall Lobby	7	8	8

RECREATION

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

Effectiveness Measures:

Number of general pool admissions	45,490	36,401	32,000
Increase the utilization rate of the Lakeside Facility (# of programs/activities)	490	521	550
Increase the utilization rate of the Burns Road Recreation Center(# of programs/activities)	2,977	3,757	3,875
Number of drop in and event participants at the City's skate park	9,234	7,737	5,000
Increase tennis programs offered to the public	50	57	67

Efficiency Measures:

Restructure allocated maintenance resources to increase coverage at the Burns Road Recreation Campus through cross training of staff	80%	90%	90%
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City Council Goal: 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 our community partners, through active participation in the Palm Beach Gardens High School Global Business Magnet monthly meetings.

Outputs:

Number of monthly meetings attended	5	5	5
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Service Level Objective: Offer students opportunities to complete required community service hours by assisting with events, programs and activities.

Outputs:

Number of student volunteers	60	117	130
Number of opportunities to perform community services hours	13	15	20

For a complete list of the City Council's Goals please refer to pages 54-60.



Hole #3 – Highway to Heaven



Hole #6 – Alligator Alley

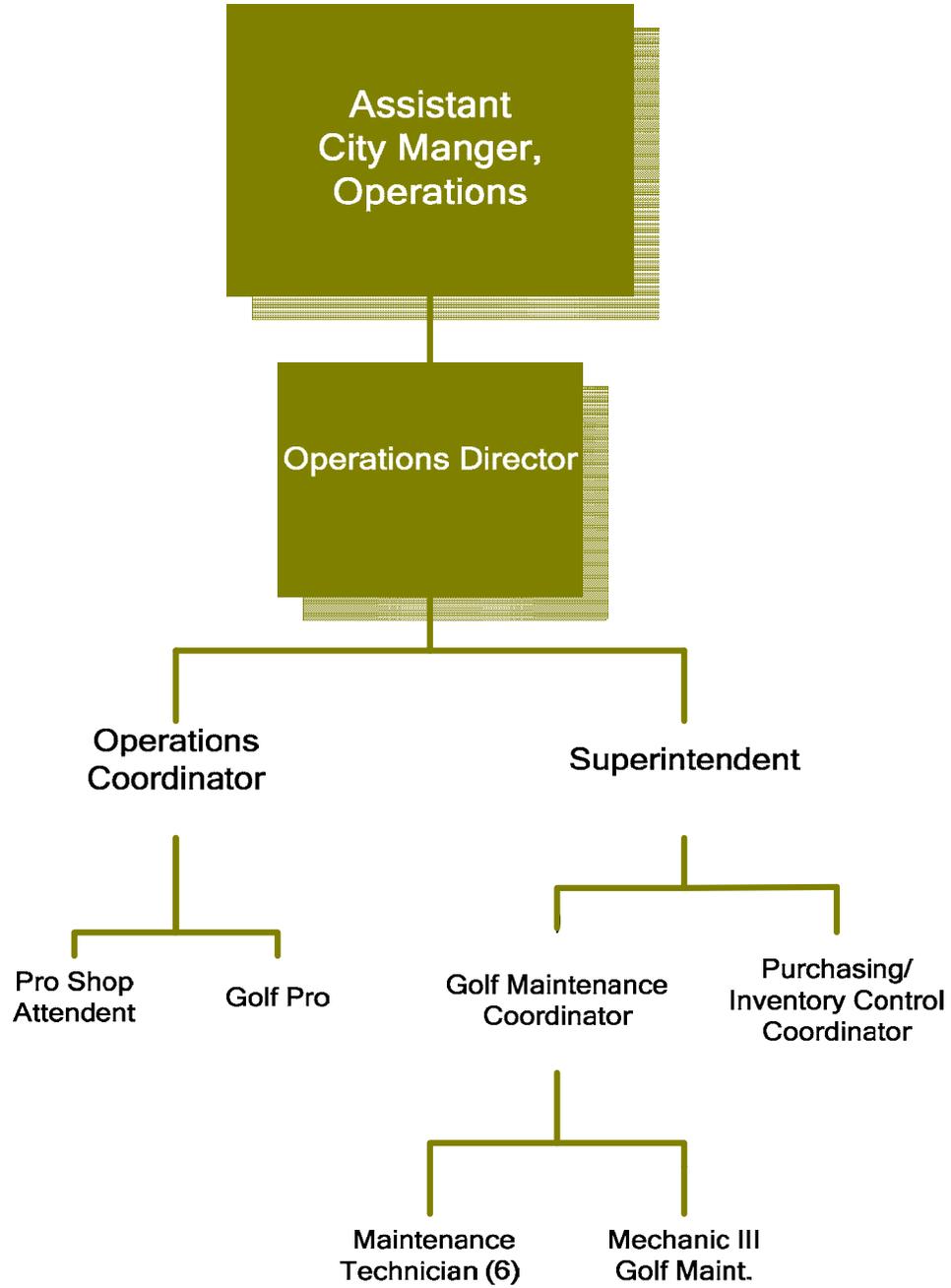


Hole #14 – Cypress Trail



Hole #15 – Mounds Abound

GOLF



GOLF

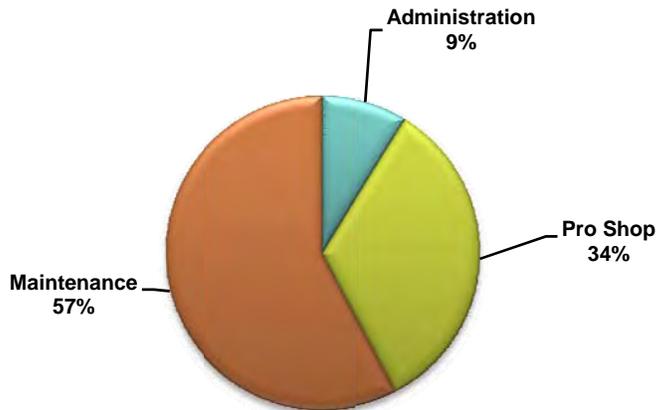
The Palm Beach Gardens Golf Course offers a beautiful natural setting, in a Florida Nature Sanctuary, for wildlife and golfers to enjoy. The friendly staff is committed to providing exceptional customer service to its patrons. The Golf Course, along with the Athletics Division, provides a number of special events throughout the year. The Palm Beach Gardens Golf Course contains three amenities: an 18-hole championship course, a putting and chipping area, and the only driving range where you hit into the water.

The Golf Course strives to ensure:

- G**enuine commitment to excellence
- O**pportunities for players of all ages and skill levels
- L**eading edge industry knowledge
- F**inest in customer service

The City of Palm Beach Gardens Golf Course has undergone major renovations. A groundbreaking ceremony was held May 1, 2006. The renovations included 20 new greens and associated bunkers and drainage, reconstructed bridges, a new master irrigation pump station, several small drainage improvements and re-shaping of contoured areas, and a new sewer system. In addition, four floating greens have been added to the aqua driving range as targets and visual enhancement. New tee box signage has been installed on each tee giving yardage information and a picture of the layout of the hole. The greens have been restored to their original Roy Chase design and built to United States Golf Association (USGA) specifications with Tifdwarf Bermuda.

The Golf department has three divisions: Administration, Pro Shop, and Maintenance. Administration is responsible for the overall management of the golf course's day-to-day operations, marketing, personnel, budgeting and long-term planning. The Pro Shop's functions include providing for tee times and retail sales for golf related items; starter and player assistance; cart & bag assistance; clinics and private lessons; and organization of leagues and tournaments. The Maintenance division is responsible for all grounds and turf maintenance, equipment maintenance and repair, irrigation and all chemical applications.



Division	Approved Budget FY 2009
Administration	\$122,556
Pro Shop	471,038
Maintenance	808,940
Total	\$1,402,534

GOLF

BUDGET CATEGORY SUMMARY

Expenditure Category	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Amended Budget FY 2008	Adopted Budget FY 2009
Personnel	688,354	907,007	852,087	1,035,092	926,611
Other Operating	560,096	491,460	751,857	503,413	475,923
Subtotal Operating	\$ 1,248,450	\$ 1,398,466	\$ 1,603,943	\$ 1,538,505	\$ 1,402,534
Capital	738,215	23,040	-	-	-
Debt Service	33,342	-	-	-	-
Transfers	-	3,347	-	-	-
Total	\$ 2,020,007	\$ 1,424,853	\$ 1,603,943	\$ 1,538,505	\$ 1,402,534

PERSONNEL SUMMARY

FY 2007	FY 2008	Transfers	Reclass	Positions Eliminated	New Request	Adopted FY 2009
13	14	(1)	0	0	0	13

BUDGET HIGHLIGHTS

The Golf budget of \$1,402,534 reflects an overall decrease of 8.8% over the fiscal year 2008 adopted budget of \$1,538,505.



Hole #12 – Marsh Island

Palm Beach Gardens Golf Course is Florida's only course that is carved out of a natural preserve and wetlands area; the Loxahatchee Nature Preserve.

GOLF

Fiscal 2008 Service Level Accomplishments

- ✓ Organized the City's 2nd Annual Veteran's Golf Tournament raising \$23,000 for the local Veteran's Medical Affairs Center
- ✓ Implemented a recycling program throughout the facility
- ✓ Scored 99% on a customer survey when asked if patrons would visit the course again
- ✓ Updated the policy and Procedure manual for all employees and volunteers
- ✓ Transitioned to a new food and beverage provider via Requests For Proposal (RFP)

FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2007	Estimated FY 2008	Projected FY 2009

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

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

Outputs:

Total green aerations	1	1	2
Installation of newly landscaped areas	2	4	1

City Council Goal: *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	44	50	54
Total youth clinics offered	36	40	46
Total tournaments offered	6	10	12

Service Level Objective: Increase participation at the golf course

Effectiveness Measures:

Total rounds played	44,977	46,000	47,000
Total participants in clinics	372	400	450

For a complete list of the City Council's Goals please refer to pages 54-60.

CAPITAL BUDGET/ PROGRAMS SUMMARY

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. The total amount allocated for the capital budget for FY 2009 is **\$6,390,500**. This consists of \$534,500 in General Fund capital, \$5,557,000 in Capital Projects capital, and \$299,000 in Special Revenue capital.

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. 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.

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. Capital expenditures are further categorized as "routine" and "non routine". Routine 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. (*Routine expenditures are listed by service type on the following pages*) Non routine capital expenditures represent the cost(s) of items that are not purchased on a regular basis. This category usually consists of expenditures related to capital improvement projects. (*Non routine expenditures are highlighted on pages 244 – 249*)

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 by at least five years or adds capacity/ square footage to an existing facility.

The purpose of the Capital Budget 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. During the budget preparation process, departments 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 on 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 or not 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.

Funding Sources

The Capital budget is divided into five major funding sources (where the money is derived from) used to finance capital expenditures: General Fund, Capital Project Funds (Recreation, Police, Fire, Art and Road Impact), Special Revenue Funds (Gas Tax, Recreation and Golf), and Internal Service Fund (Fleet Maintenance). The following is a brief 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.

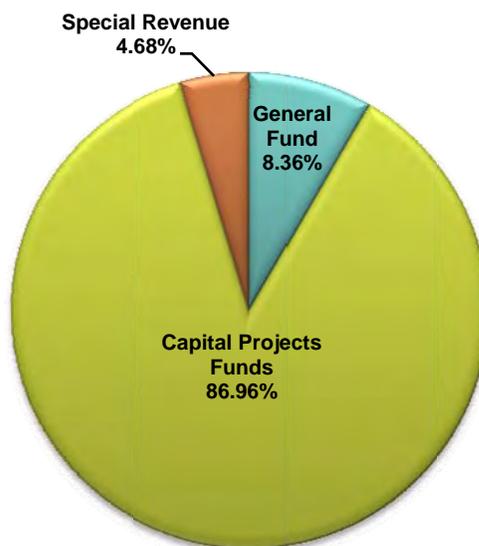
➤ **Capital Project Funds**

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

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

Capital Budget by Funding Sources



Total Capital Project Budget \$6,390,500

Capital Budget Uses

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 and Physical Environment.

➤ **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 as a whole. The majority of the \$168,500 capital budget for this type of service is used to purchase routine 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 \$2,370,000 budget in FY 2009 will be used for non routine improvement projects that will expand existing facilities. Several of these projects are highlighted in this section.

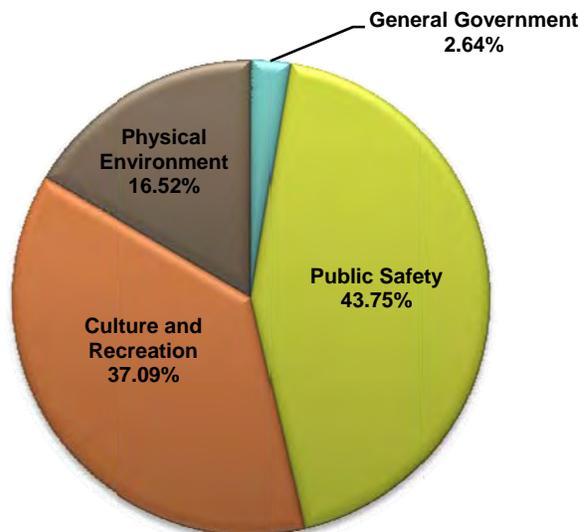
➤ **Physical Environment**

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. The budget for this category is \$1,056,000. The projects that make up this amount are (2) traffic signal installations and a bridge refurbishment. (These projects are highlighted later in this section)

➤ **Public Safety**

Public Safety provides services for the security of persons and property. The capital budget of \$2,796,000 is used to purchase routine and non routine equipment needed by the police and fire departments. For FY 2009, \$2,600,000 will be used to build an Emergency Operations Center. More information can be found regarding this project and others later in this section.

Capital Budget by Service Type



**Current Year Capital Budget
Service Type and Funding Source Summary**

Service Type	FY 2009 Capital Budget
General Government	\$ 168,500
Culture & Recreation	2,370,000
Physical Environment	1,056,000
Public Safety	2,796,000
Total Capital Appropriations	\$ 6,390,500
Funding Source	
General Fund	\$ 534,500
Impact Fees	4,957,000
Special Revenue	299,000
Internal Service Fees	-
Grant(s)	600,000
Total All Funding Sources	\$ 6,390,500

Five Year Capital Budget Summary All Service Types & Funding Sources

Service Type	FY 2009 Capital Budget	FY 2010	FY 2011	FY 2012	FY 2013
General Government	\$ 168,500	\$ 318,891	\$ 355,454	\$ 266,541	\$ 201,800
Culture & Recreation	2,370,000	2,252,000	428,000	972,000	1,665,000
Physical Environment	1,056,000	1,199,000	1,648,500	1,999,000	1,604,000
Public Safety	2,796,000	1,259,955	801,900	608,638	1,019,500
Total Capital Appropriations	\$ 6,390,500	\$ 5,029,846	\$ 3,233,854	\$ 3,846,179	\$ 4,490,300
Funding Source					
General Fund	\$ 534,500	\$ 2,170,846	\$ 1,439,854	\$ 1,497,179	\$ 2,896,300
Impact Fees	4,957,000	2,110,000	750,000	1,000,000	500,000
Special Revenue	299,000	299,000	399,000	899,000	449,000
Internal Service Fees	-	450,000	645,000	450,000	645,000
Grant(s)	600,000	-	-	-	-
Total All Funding Sources	\$ 6,390,500	\$ 5,029,846	\$ 3,233,854	\$ 3,846,179	\$ 4,490,300

Five Year Summary General Government

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Information Technology					
Printer Replacement	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
ID Card Printer Replacement	3,200	3,200	3,200	3,200	3,200
Laptop Replacement	40,000	45,000	45,000	45,000	45,000
New Laptops	-	-	-	12,000	12,000
Network Switching Equipment Replacement	12,000	13,371	14,039	14,741	100,000
Kodak Scanner Replacement	5,000	5,000	5,000	-	-
Video Projector Replacement	5,000	5,000	2,500	5,000	5,000
BioMetric Timeclocks	2,800	2,600	2,600	2,600	2,600
Server Replacement	10,000	10,000	10,000	10,000	10,000
Large Format Printer Replacement	-	-	15,000	-	-
Council Chambers AV Equipment Upgrade	-	100,000	100,000	100,000	-
Backup NAS Server Replacement	-	-	8,395	-	-
SANS Network Backup and Storage Solution	44,000	20,000	20,000	30,000	10,000
Video Security System for All Fire Stations	-	25,000	-	-	-
KVM Switch	-	3,720	3,720	-	-
Website Content Management Software	-	-	-	30,000	-
Performance Measuring Software/ Executive Dashboards	-	40,000	50,000	-	-
Additional Eden Modules - Contracts	-	30,000	30,000	-	-
Data Center Racks	2,500	2,000	2,000	-	-
Council Agenda Text and Audio Website Integration	30,000	-	-	-	-
GIS Web Portal	-	-	30,000	-	-
Total Information Technology	\$ 168,500	\$ 318,891	\$ 355,454	\$ 266,541	\$ 201,800
Total General Government	\$ 168,500	\$ 318,891	\$ 355,454	\$ 266,541	\$ 201,800

Funding Source					
General Fund	\$ 168,500	\$ 318,891	\$ 355,454	\$ 266,541	\$ 201,800
Capital Projects (Impact Fees)	- (1)	- (1)	- (1)	- (1)	- (1)
Special Revenue	- (2)	- (2)	- (2)	- (2)	- (2)
Internal Service Fees	- (3)	- (3)	- (3)	- (3)	- (3)
Grant(s)	- (4)	- (4)	- (4)	- (4)	- (4)
Total All Funding Sources	\$ 168,500	\$ 318,891	\$ 355,454	\$ 266,541	\$ 201,800

Annual Operating Budget Impact

Below is an estimated impact on the operating budget for the FY 2009 Capital Budget. Amounts represent an addition to or reduction of costs.

DEPARTMENT/ DIVISION	FY 2009	PERSONNEL	OTHER	
PROJECT/ DESCRIPTION	BUDGET	OPERATING	OPERATING	TOTAL
		COSTS	COSTS	
Information Technology				
Printer Replacement	14,000	\$ -	\$ -	\$ 14,000
ID Card Printer Replacement	3,200	-	-	3,200
Laptop Replacement	40,000	-	-	40,000
Network Switching Equipment Replacement	12,000	-	-	12,000
Kodak Scanner Replacement	5,000	-	-	5,000
Video Projector Replacement	5,000	-	-	5,000
BioMetric Timeclocks	2,800	-	-	2,800
Server Replacement	10,000	-	-	10,000
SANS Network Backup and Storage Solution	44,000	-	-	44,000
Data Center Racks	2,500	-	-	2,500
Council Agenda Text and Audio Website Integration	30,000	-	-	30,000
Total Information Technology	\$ 168,500	\$ -	\$ -	\$ 168,500
Total General Government	\$ 168,500	\$ -	\$ -	\$ 168,500

Five Year Summary Culture & Recreation

DEPARTMENT/ DIVISION	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
PROJECT/ DESCRIPTION					
Community Services/ Recreation Administration					
Lilac Park (LWCF Grant)	\$ 200,000 ⁽⁴⁾	\$ -	\$ -	\$ -	\$ -
Lilac Park (City Match)	200,000 ⁽¹⁾				
PGA Park Phase IV (FRDAP Grant)	200,000 ⁽⁴⁾	-	-	-	-
PGA Park Phase IV (City Match)	200,000 ⁽¹⁾				
City Park Phase III (FRDAP Grant)	200,000 ⁽⁴⁾	-	-	-	-
City Park Phase III (City Match)	200,000 ⁽¹⁾				
PGA Park Expansion	1,000,000 ⁽¹⁾	-	-	-	-
Plant/Lilac Expansion	-	500,000 ⁽¹⁾	-	-	-
BRRC Gym Stage Lighting	-	-	5,000	-	-
BRRC Gym Replacement Padding	-	-	3,000	-	-
BRRC Display Case	-	-	-	2,000	-
Skate Park Shade Structure	-	15,000	-	-	-
Video Monitor System for Dance Rooms	-	-	-	10,000	-
Marquee for BRRC	-	-	-	5,000	-
BRRC Lobby Window Replacement	-	-	-	30,000	-
RYEC Impact Resistant Storm Windows	5,000	-	-	-	-
Playground Replacement Program	-	-	150,000	-	-
Skate Park Ramp Replacement	-	100,000	-	-	-
Gardens Park Sound System	-	100,000	-	-	-
Stage Equipment Replacement	-	75,000	-	-	-
Lakeside Pavillion	-	-	-	125,000	-
BRRC Dance Floor Replacment	-	-	-	-	30,000
RYEC Room 10 Floor Replacment	-	-	-	-	50,000
Recreation Program Bus Purchase	-	-	-	-	225,000
Total Recreation Administration	\$ 2,205,000	\$ 790,000	\$ 158,000	\$ 172,000	\$ 305,000
Community Services/ Recreation/ Aquatics					
Aquatic Complex - Pool Filter Replacement	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Spray Playground Refurbishment	-	100,000	-	-	-
Resurfacing of Competition Pool	-	-	-	200,000	-
Aquatic Complex Shade Structure	-	-	75,000	-	-
Total Aquatics	\$ -	\$ 115,000	\$ 75,000	\$ 200,000	\$ -
Community Services/ Recreation/ Tennis					
Carry-All Vehicle/ Court Groomer	\$ -	\$ 12,000	\$ -	\$ -	\$ -
Windscreen Replacement	-	10,000	-	-	-
Tennis Maintenance Shed	-	75,000	-	-	-
Tennis Center Clubhouse Expansion	-	1,000,000 ⁽¹⁾	-	-	-
Total Tennis	\$ -	\$ 1,097,000	\$ -	\$ -	\$ -
Community Services/ Parks					
Klock Field Renovation	\$ 165,000	\$ -	\$ -	\$ -	\$ -
Gardens Park Renovations	-	250,000	-	-	-
Mirasol Park Renovations	-	-	195,000	-	-
Plant Drive Roller Rink Replacement	-	-	-	150,000	-
Gardens Park Sports Lighting	-	-	-	-	1,360,000
Total Parks	\$ 165,000	\$ 250,000	\$ 195,000	\$ 150,000	\$ 1,360,000
Community Services/ Recreation/ Golf Course					
Cart Barn Replacement	\$ -	\$ -	\$ -	\$ 150,000 ⁽²⁾	\$ -
On Course Restrooms	-	-	-	300,000 ⁽²⁾	-
Total Golf Course	\$ -	\$ -	\$ -	\$ 450,000	\$ -
Total Culture and Recreation	\$ 2,370,000	\$ 2,252,000	\$ 428,000	\$ 972,000	\$ 1,665,000

Culture & Recreation (Continued)

Funding Source					
General Fund	\$ 170,000	\$ 752,000	\$ 428,000	\$ 522,000	\$ 1,665,000
Capital Projects (Impact Fees)	1,600,000 ⁽¹⁾	1,500,000 ⁽¹⁾	- ⁽¹⁾	- ⁽¹⁾	- ⁽¹⁾
Special Revenue	- ⁽²⁾	- ⁽²⁾	- ⁽²⁾	450,000 ⁽²⁾	- ⁽²⁾
Internal Service Fees	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾
Grant(s)	600,000 ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾
Total All Funding Sources	\$ 2,370,000	\$ 2,252,000	\$ 428,000	\$ 972,000	\$ 1,665,000

Annual Operating Budget Impact

Below is an estimated impact on the operating budget for the FY 2009 Capital Budget. Amounts represent an addition to or reduction of costs.

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	FY 2009 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Community Services/ Recreation Administration				
Lilac Park/ LWCF Grant	\$ 400,000	\$ -	\$ -	\$ 400,000
PGA Park Phase IV/ FRDAP Grant	400,000	-	-	400,000
City Park Phase III/ FRDAP Grant	400,000	-	-	400,000
PGA Park Expansion	1,000,000	-	-	1,000,000
RYEC Impact Resistant Storm Windows	5,000	-	-	5,000
Total Recreation Administration	\$ 2,205,000	\$ -	\$ -	\$ 2,205,000
Community Services/ Parks				
Klock Field Renovation	\$ 165,000	\$ -	\$ -	\$ 165,000
Total Parks	\$ 165,000	\$ -	\$ -	\$ 165,000
Total Culture and Recreation	\$ 2,370,000	\$ -	\$ -	\$ 2,370,000

Five Year Summary Physical Environment

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2008/2009	2009/2010	2010/2011	2011/2012	2012/ 2013
Community Services/ Grounds Maintenance					
Irrigation Controllers - Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 10,000 ⁽¹⁾
Fertilizer Spreader/Hopper	-	-	4,500	-	-
Spray Rig	-	-	30,000	-	-
Stump Grinder	-	-	20,000	-	-
Self-loading Grapple Truck	-	150,000	-	-	-
Irrigation Pump Station - Burns Road	-	-	-	100,000	-
Total Grounds Maintenance	\$ -	\$ 150,000	\$ 54,500	\$ 100,000	\$ 10,000
Community Services/ Public Works/ Facilities Maintenance					
Lakeside Building - Paint	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Lakeside Building - Flooring	-	-	25,000	-	-
City Hall Chiller Replacement	-	300,000	-	-	-
Total Facilities Maintenance	\$ -	\$ 300,000	\$ 50,000	\$ -	\$ -
Community Services/ Public Works/ Street Maintenance					
Traffic Signal - Gardens Prkwy & Kew Gardens	\$ 400,000 ⁽¹⁾	\$ -	\$ -	\$ -	\$ -
Traffic Signal - PBGHS Lilac & Military Trail	357,000 ⁽¹⁾	-	-	-	-
Traffic Signal - Kew Gardens @ Minsk Gardens	-	-	-	500,000 ⁽¹⁾	-
Traffic Signal - Fairchild Gardens Drive @	-	-	-	500,000 ⁽¹⁾	-
Traffic Signal - Military Trail @ Johnson Dairy	-	-	-	-	500,000 ⁽¹⁾
Intersection Improvement - PGA Blvd. @ Lake	-	-	500,000 ⁽¹⁾	-	-
Victoria Gardens Drive (Turn Lanes)	-	-	500,000 ⁽¹⁾	-	-
Bridge Refurbishment Program	299,000 ⁽²⁾	299,000 ⁽²⁾	399,000 ⁽²⁾	449,000 ⁽²⁾	449,000 ⁽²⁾
Total Street Maintenance	\$ 1,056,000	\$ 299,000	\$ 899,000	\$ 1,449,000	\$ 949,000
Community Services/ Fleet Maintenance					
Replacement Vehicles > \$50,000	\$ -	\$ 450,000 ⁽³⁾	\$ 450,000 ⁽³⁾	\$ 450,000 ⁽³⁾	\$ 450,000 ⁽³⁾
Fire Rescue Unit - Replacements	-	-	195,000 ⁽³⁾	-	195,000 ⁽³⁾
Total Fleet Maintenance	\$ -	\$ 450,000	\$ 645,000	\$ 450,000	\$ 645,000
Total Physical Environment	\$ 1,056,000	\$ 1,199,000	\$ 1,648,500	\$ 1,999,000	\$ 1,604,000
Funding Source					
General Fund	\$ -	\$ 450,000	\$ 104,500	\$ 100,000	\$ 10,000
Capital Projects (Impact Fees)	757,000 ⁽¹⁾	- ⁽¹⁾	500,000 ⁽¹⁾	1,000,000 ⁽¹⁾	500,000 ⁽¹⁾
Special Revenue	299,000 ⁽²⁾	299,000 ⁽²⁾	399,000 ⁽²⁾	449,000 ⁽²⁾	449,000 ⁽²⁾
Internal Service Fees	- ⁽³⁾	450,000 ⁽³⁾	645,000 ⁽³⁾	450,000 ⁽³⁾	645,000 ⁽³⁾
Grant(s)	- ⁽⁴⁾				
Total All Funding Sources	\$ 1,056,000	\$ 1,199,000	\$ 1,648,500	\$ 1,999,000	\$ 1,604,000

Physical Environment (Continued)

Annual Operating Budget Impact

Below is an estimated impact on the operating budget for the FY 2009 Capital Budget. Amounts represent an addition to or reduction of costs.

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	FY 2009 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Community Services/ Public Works/ Street Maintenance				
Traffic Signal - Gardens Prkwy & Kew Gardens Drive	\$ 400,000	\$ -	\$ -	\$ 400,000
Traffic Signal - PBGHS Lilac & Military Trail	357,000	-	-	357,000
Bridge Refurbishment Program	299,000	-	-	299,000
Total Street Maintenance	\$ 1,056,000	\$ -	\$ -	\$ 1,056,000
Total Physical Environment	\$ 1,056,000	\$ -	\$ -	\$ 1,056,000

Five Year Summary Public Safety

DEPARTMENT/ DIVISION	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
PROJECT/ DESCRIPTION					
Police/ Administrative Operations					
Training Facilities/ Shooting Range	\$ -	\$ 500,000 ⁽¹⁾	\$ 250,000 ⁽¹⁾	\$ -	\$ -
Emergency Operations Center	2,600,000 ⁽¹⁾	-	-	-	-
Digital Video Recorder for Security	-	12,455	-	-	-
Telephone Line Cards	-	2,200	-	-	-
Microwave Hop for Radio System	-	5,000	-	-	-
Card Readers	-	5,000	-	-	-
Security Expansion	-	-	45,000	-	-
Radio Receiver/ Transmitter	-	-	-	-	450,000.00
Mobile Radios	-	40,000	40,000	-	-
Multimedia Service Card for IP Phones	-	-	10,000	-	-
Telephone Equipment Upgrade	-	-	-	40,000	35,000.00
New Console Workstation for Dispatch Calltaker	-	-	15,000	-	-
New Console Workstation for Dispatch Radio	-	-	47,000	47,000	-
Mobile Data Terminals for Motorcycle Officers	-	8,000	8,000	8,000	8,000.00
High Speed Deluxe Scanner	-	2,000	-	-	-
OSSI (Notification, Ops Center, Forms, Upgrade)	-	15,000	15,000	15,000	-
OSSI Software Upgrades (Radio & Calltaker)	-	-	40,000	-	-
Auto Vehicle Locator (AVL)	-	-	-	60,000	-
Wireless Access Points	-	-	10,000	5,000	-
SQL Reporting Addons	-	8,000	5,000	-	-
6509 Sup Mod Upgrades 720	-	49,000	-	-	-
6509 Mtrj Mod Upgrades	-	20,000	20,000	-	-
NetMotion Policy Software	-	8,500	-	-	-
Total Administrative Operations	\$ 2,600,000	\$ 675,155	\$ 505,000	\$ 175,000	\$ 493,000
Police/ Uniformed Operations					
Light Bars for Vehicles	\$ 6,000	\$ 45,000	\$ 28,000	\$ 35,000	\$ 31,000
Moving Radar Units	-	5,000	5,000	-	7,000
Segway Transporters	-	13,000	-	20,000	-
Laser Speed Monitors	-	7,000	-	8,000	8,000
In-Car DUI Video Camera	-	-	-	14,000	18,000
In-Car Video Camera	-	45,000	45,000	45,000	45,000
K-9 Kennel for New Vehicle	-	-	-	1,500	2,000
K-9 Hot-n-Pop	-	1,050	-	1,050	1,500
New Vehicles	-	100,000	-	60,000	110,000
GEM Car for Special Events	-	-	-	26,000	-
Radar Speed Monitoring Trailer	-	13,000	-	15,000	-
Tasers	-	-	-	25,000	-
Digital Camera (Traffic Investigations)	-	1,000	-	-	3,000
Police Mountain Bikes	-	-	2,400	2,400	-
Traffic Computer/ Counter	-	-	4,000	-	4,000
Expandable Weapons Rack	-	-	-	2,888	-
Bite Suit	-	1,200	-	-	-
Portable Traffic Control Lights	-	-	-	-	125,000
SIDNE Trailer	-	2,250	-	-	-
Explosive Storage Magazine	-	2,500	-	-	-
Color Laser Printer - Road Patrol	-	-	3,000	-	-
Total Uniformed Operations	\$ 6,000	\$ 236,000	\$ 87,400	\$ 255,838	\$ 354,500

Public Safety (Continued)

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Police/ Special Operations					
Digital Ultraviolet Camera with Accessories	\$ -	\$ 1,500	\$ 2,500	\$ -	\$ -
SWAT Ballistic Entry Vests	-	-	6,000	6,000	-
Ballistic Shield	-	-	-	2,500	5,000
Firearms Simulator	-	-	-	-	15,000
Event Display Board for Community Events and Recruiting	-	-	-	3,500	-
Strikeman Training Dummy	-	2,000	-	-	-
Cuffman Training Dummy	-	-	-	2,500	-
Chevrolet Impalas	-	35,000	-	-	70,000
Crime Scene Van	-	-	35,000	-	35,000
Promotional Vehicle for CIU	-	-	-	-	20,000
UVA Arial Drone	-	-	-	25,000	-
Fingerprint File Cabinet	-	-	-	3,000	-
Colt M4 A2 Entry Guns	-	3,800	-	-	4,000
Simrad Optronic Nightvision Scopes	-	-	-	20,300	-
Shoot-back System for PRISM	-	16,500	-	-	-
Hostage Rescue Video Phone	-	-	8,000	-	-
Driving Simulator	-	45,000	-	-	-
Generator for Crime Scenes	-	-	-	-	3,000
Marksman Scopes	-	-	-	3,000	-
Total Special Operations	\$ -	\$ 103,800	\$ 51,500	\$ 65,800	\$ 152,000
Fire/ Administration					
SCBA Equipment	\$ -	\$ 50,000 ⁽¹⁾	\$ -	\$ -	\$ -
Air Compressor	-	50,000 ⁽¹⁾	-	-	-
Rescue Vehicle Lift	-	-	-	-	-
Thermal Imaging Cameras	-	10,000 ⁽¹⁾	-	-	-
Total Fire Administration	\$ -	\$ 110,000	\$ -	\$ -	\$ -
Fire/ Emergency Services					
Extrication Equipment	\$ 20,000	\$ 100,000	\$ -	\$ 20,000	\$ -
Life Pak Upgrade	150,000	-	90,000	-	-
Stretcher	-	-	-	9,000	-
Replacement Medical Equipment	20,000	20,000	20,000	20,000	20,000
Auto Pulses	-	15,000	-	15,000	-
Replacement Generator	-	-	48,000	48,000	-
Total Emergency Services	\$ 190,000	135,000	158,000	\$ 112,000	\$ 20,000
Total Public Safety	\$ 2,796,000	\$ 1,259,955	\$ 801,900	\$ 608,638	\$ 1,019,500
Funding Source					
General Fund	\$ 196,000	\$ 649,955	\$ 551,900	\$ 608,638	\$ 1,019,500
Capital Projects (Impact Fees)	2,600,000 ⁽¹⁾	610,000 ⁽¹⁾	250,000 ⁽¹⁾	- ⁽¹⁾	- ⁽¹⁾
Special Revenue	- ⁽²⁾	- ⁽²⁾	- ⁽²⁾	- ⁽²⁾	- ⁽²⁾
Internal Service Fees	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾
Grant(s)	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾
Total All Funding Sources	\$ 2,796,000	\$ 1,259,955	\$ 801,900	\$ 608,638	\$ 1,019,500

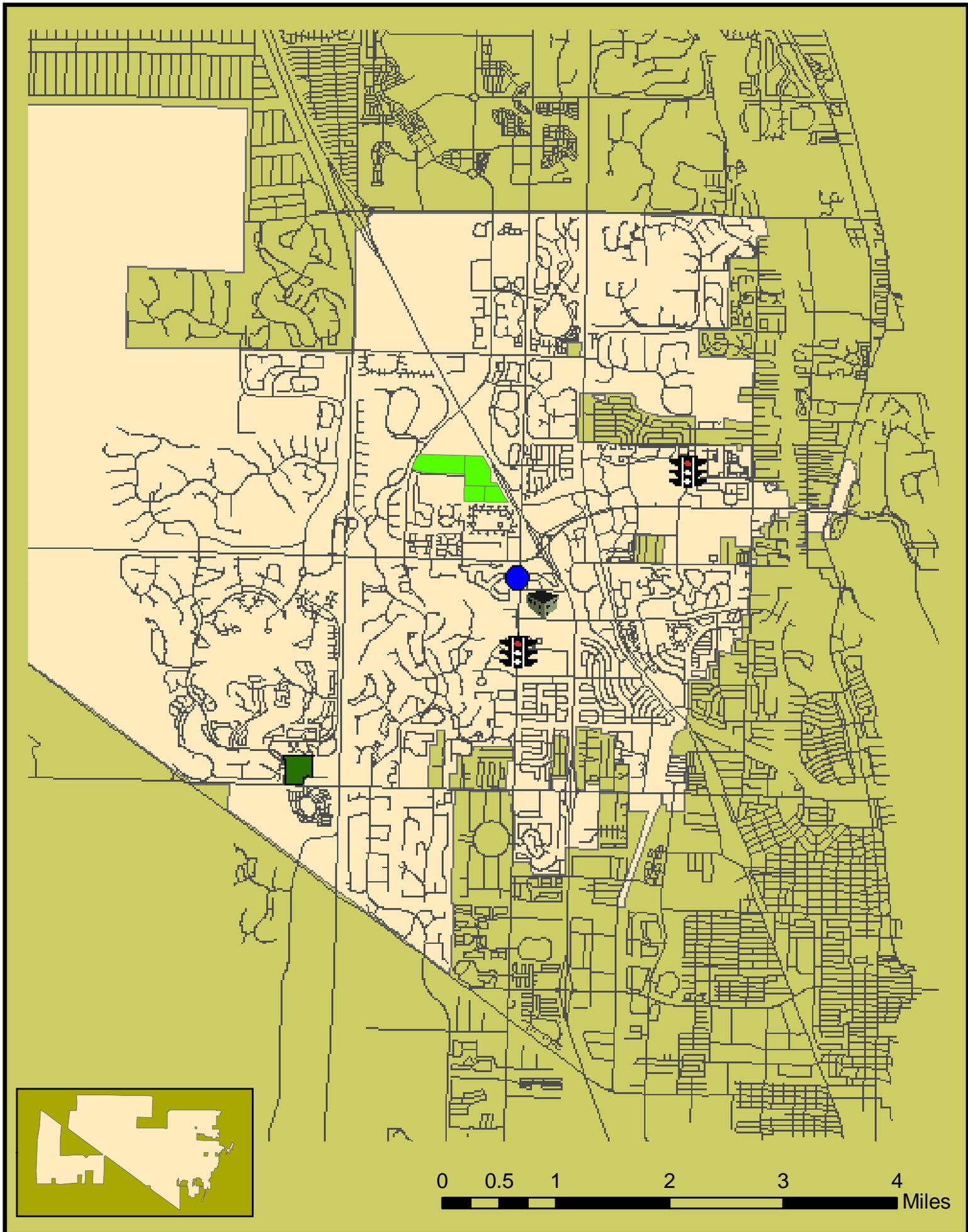
Annual Operating Budget Impact

Below is an estimated impact on the operating budget for the FY 2009 Capital Budget. Amounts represent an addition to or reduction of costs.

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	FY 2009 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
<u>Police/ Administrative Operations</u>				
Emergency Operations Center	\$ 2,600,000	-	\$ 168,000	\$ 2,768,000
Total Administrative Operations	\$ 2,600,000	\$ -	\$ 168,000	\$ 2,768,000
<u>Police/ Uniformed Operations</u>				
Light Bars for Vehicles	\$ 6,000	-	-	\$ 6,000
Total Uniformed Operations	\$ 6,000	\$ -	\$ -	\$ 6,000
<u>Fire/ Emergency Services</u>				
Extrication Equipment	\$ 20,000	-	-	\$ 20,000
Life Pak Upgrade	150,000	-	-	150,000
Replacement Medical Equipment	20,000	-	-	20,000
Total Emergency Services	\$ 190,000	\$ -	\$ -	\$ 190,000
Total Public Safety	\$ 2,796,000	\$ -	\$ -	\$ 2,964,000

In 2007, the City of Palm Beach Gardens set out to design an area to honor those who have served in our country's armed forces. The premise of the ideal was to continue with city tradition and have a gathering space for celebration and remembrance. The result is Veterans Plaza, a scenic garden for the gathering of visitors and residents to enjoy the fresh air and warm breezes. The dedication of the plaza was held on Veteran's Day, November 11, 2007.







Legend

-  Bridge Refurbishment pg 244
-  City Park pg 245
-  Emergency Operations Center pg 246
-  PGA National Park pg 247
-  Traffic Signal Installation pg 248
 - 1) Gardens Parkway and Kew Gardens Ave
 - 2) Lilac and Military Trail

Capital Improvement Projects

Capital Improvement Project

Bridge Refurbishment

Priority	High						
Department	Community Services						
Division	Public Works/ Street Maintenance						
Project Manager	City Engineer						
Project Location	City Wide						
Funding Source	Special Revenue Fund Local Option Gas Tax						
	Prior Years	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	Five Year Total
Design (Engineering/Architecture)	47,000	47,000	47,000	47,000	47,000	47,000	235,000
Land/ Right of Way Acquisition	-	-	-	-	-	-	-
Construction	252,000	252,000	252,000	352,000	402,000	402,000	1,660,000
Equipment	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Public Art	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-
Total	\$ 299,000	\$ 299,000	\$ 299,000	\$ 399,000	\$ 449,000	\$ 449,000	\$ 1,895,000
Description (Justification and Explanation)							
<p>After the bridge collapse in the state of Minnesota in August 2007, a great deal of emphasis is being placed on safety of bridges. The city has completed a bridge condition assessment that has revealed several of the bridges have reached the end of their useful lives and need to be replaced. The plan for replacement is based on the severity of the bridge's condition.</p> <p>This is year (2) of a seven year project. The useful service life levels will improve by refurbishing the existing bridges and improving their structural conditions, where needed. The existing average bridge design life is over forty (40) years.</p>							
Impact on Annual Operating Budget							
Personnel	\$	-	There are no significant financial impacts on the operating budget. This project is being budgeted for the safety of residents and visitors who travel through the city.				
Operating	\$	-					
Capital Outlay	\$	-					
Other	\$	-					
Total	\$	-					

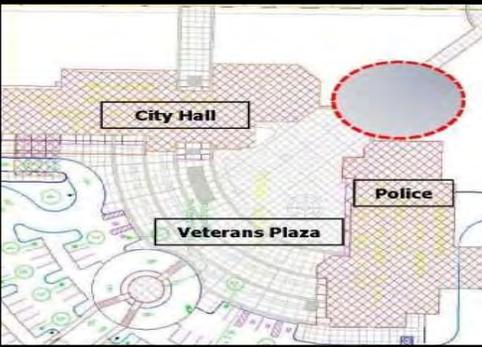
Capital Improvement Project

City Park Phase III

Priority	High						
Department	Community Services						
Division	Recreation						
Project Manager	Recreation Director						
Project Location	City Park						
Funding Source	Capital Project Fund/ FRDAP Grant						
	Prior Years	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	Five Year Total
Design (Engineering/Architecture)	22,369	-	-	-	-	-	22,369
Land/ Right of Way Acquisition	-	-	-	-	-	-	-
Construction	984,768	400,000	-	-	-	-	1,384,768
Equipment	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Public Art	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-
Total	\$ 1,007,137	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 1,407,137
Description (Justification and Explanation)							
<p>Phase I of this project was the original construction of the park that was completed in 2004. This included the planning and design, the construction of the roadway, parking, playground, restroom facility, basketball courts and handball courts, as well as the installation of playground equipment. This phase of the project was partially funded by a grant awarded from the Florida Recreation Development Assistance Program (FRDAP).(\$522,137)</p> <p>Phase II of this project included the construction of hard surface tennis courts, picnic shelter, hard surface exercise trail and installation of related equipment, sports lighting and a playground shade structure. This phase of the project was partially funded by a grant awarded from the Florida Recreation Development Assistance Program (FRDAP).(\$485,000)</p> <p>Phase III of the project will include the construction of a 2 to 5 year old playground, a shuffle board court, a bike trail to extend to an already existing trail, additional tennis court, picnic shelter, parking, lighting and landscaping.</p>							
Impact on Annual Operating Budget							
Personnel	\$	-	This project will have no material impact on operating costs for the current year budget. However, in future year budgets additional park staff would be necessary along with part time recreation staff. It is anticipated that additional revenues will help off-set the increase in personnel costs.				
Operating	\$	-					
Capital Outlay	\$	-					
Other	\$	-					
Total	\$	-					

Capital Improvement Project

Emergency Operations Center

Priority	High						
Department	Police						
Division	Administrative Operations						
Project Manager	City Engineer						
Project Location	City Hall						
Funding Source	Capital Projects Fund Impact Fees						
	Prior Years	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Land/ Right of Way Acquisition	-	-	-	-	-	-	-
Construction	974,037	2,600,000	-	-	-	-	3,574,037
Equipment	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Public Art	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-
Total	\$ 974,037	\$ 2,600,000	\$ -	\$ -	\$ -	\$ -	\$ 3,574,037
Description (Justification and Explanation)							
<p>Currently, the police training room is used as the city's Emergency Operations Center during major storms. A careful evaluation of the Police building revealed the building has structural limitations that could be breached in a storm with sustained winds of 110 mph. A new facility is needed with the ability to maintain vital operational services such as police dispatch and IT services as well as house and protect certain public records.</p> <p>City staff has put together a Request for Quotation (RFQ) for professional design services. Staff will begin review of the bids submitted on November 3, 2008. Recommendations for awarding a contract will be presented to city council on December 18, 2008.</p>							
Impact on Annual Operating Budget							
Personnel	\$	-	This project is currently in the planning stage, however operating costs are anticipated at approximately \$168,000 per year based on proposed plans. This includes utility costs, maintenance costs and supply costs.				
Operating	\$	168,000					
Capital Outlay	\$	-					
Other	\$	-					
Total	\$	168,000					

Capital Improvement Project

PGA National Park

Priority	High		 <p>PGA National Park Conceptual Master Plan City of Palm Beach Gardens, Florida</p> <p>Parking: Total Spaces: 282 Existing Spaces: 72 Total New Spaces: 210</p>				
Department	Community Services						
Division	Recreation						
Project Manager	Recreation Director						
Project Location	PGA National Park						
Funding Source	General Fund/ Capital Projects-Impact Fees/ LWCF Grant/ FRDAP Grants						
	Prior Years	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	Five Year Total
Design (Engineering/Architecture)	25,000	100,000	-	-	-	-	125,000
Land/ Right of Way Acquisition	-	-	-	-	-	-	-
Construction	2,778,000	1,300,000	-	-	-	-	4,078,000
Equipment	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Public Art	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-
Total	\$ 2,803,000	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ 4,203,000
Description (Justification and Explanation)							
<p>Built in 1984, PGA National Park is the oldest park in the city's park system that has not undergone renovations. During 2004, the park sustained heavy damage due to hurricanes Frances and Jeanne and in 2005 by hurricane Wilma.</p> <p>Phase I of the project focused on repairs and renovations to the park for damage that was sustained during the storms.(General Fund)</p> <p>Phase II of the project includes elements relevant to the LWCF grant that was awarded. These elements include: drainage, earthwork, irrigation and sports turf for the multi-purpose fields, expanded playground area and equipment, picnic pavilion, security lighting and additional parking. (Impact Fund/ LWCF Grant)</p> <p>Phase III of the project will include the addition of basketball courts, a football field, additional picnic facility, playground, restroom and soccer field. The existing baseball and softball fields will also be renovated. (Impact Fund/ FRDAP Grant)</p> <p>Phase IV of the project will include the construction of a concession stand, expanded parking, bleachers, park furniture and mini shelters. (Impact Fund/ FRDAP Grant)</p>							
Impact on Annual Operating Budget							
Personnel	\$	-	This project will have no material impact on operating costs for the current year budget. However, in future year budgets additional park staff would be necessary along with part time recreation staff. It is anticipated that additional revenues will help off-set the increase in personnel costs.				
Operating	\$	-					
Capital Outlay	\$	-					
Other	\$	-					
Total	\$	-					

Capital Improvement Project
Traffic Installation - Gardens Pkwy and Kew Gardens Ave.

Priority	High						
Department	Community Services						
Division	Public Works/ Street Maintenance						
Project Manager	Construction Services Director						
Project Location	Gardens Parkway & Kew Gardens Drive						
Funding Source	Capital Projects Fund Impact Fees						
	Prior Years	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	Five Year Total
Design (Engineering/Architecture)	-	60,000	-	-	-	-	60,000
Land/ Right of Way Acquisition	-	-	-	-	-	-	-
Construction	-	340,000	-	-	-	-	340,000
Equipment	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Public Art	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-
Total	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Description (Justification and Explanation)							
<p>Traffic studies conducted in this area revealed the need for a traffic signal at this intersection. Commercial and residential development in this area has increased the traffic volume.</p>							
Impact on Annual Operating Budget							
Personnel	\$	-	There are no additional impacts on the operating budget				
Operating	\$	-					
Capital Outlay	\$	-					
Other	\$	-					
Total	\$	-					

Capital Improvement Project

Traffic Signal Installation - Lilac Drive and Military Trail

Priority	High						
Department	Community Services						
Division	Public Works/ Street Maintenance						
Project Manager	Construction Services Director						
Project Location	Palm Beach Gardens High School Lilac Drive & Military Trail						
Funding Source	Capital Projects Fund Impact Fees						
	Prior Years	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	Five Year Total
Design (Engineering/Architecture)	-	40,000	-	-	-	-	40,000
Land/ Right of Way Acquisition	-	-	-	-	-	-	-
Construction	-	317,000	-	-	-	-	317,000
Equipment	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-
Public Art	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-
Total	\$ -	\$ 357,000	\$ -	\$ -	\$ -	\$ -	\$ 357,000
Description (Justification and Explanation)							
<p>This traffic signal is an agreement between the City of Palm Beach Gardens, Palm Beach County and the Palm Beach County School Board. Reconstruction of Palm Beach Gardens High School will realign traffic patterns so that all faculty and students will be routed by way of Lilac Drive. The city will be responsible for reconstructing the intersection to allow for new turn lanes. The school board will be purchasing the traffic signal and Palm Beach County will be handling the installation.</p>							
Impact on Annual Operating Budget							
Personnel	\$	-	There are no additional impacts on the operating budget				
Operating	\$	-					
Capital Outlay	\$	-					
Other	\$	-					
Total	\$	-					



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. Some of the projects the City has financed the last several years include the construction of a new City Hall and Police Station and improvements to recreation facilities, the golf course, parks and stormwater drainage. In order to keep the City's level of indebtedness within its available resources while holding down costs, the City carefully analyzes each new borrowing. The amount to be borrowed, interest rate, term, and the existing debt service structure are evaluated in order to achieve a balance between the need for a capital project and the City's ability to finance it.

The majority of the City's debt requirements are met through the issuance of general obligation bonds, public improvement bonds, bank notes, and capital leases. General obligation bonds are voter approved and backed by the full faith, credit, and taxing power of the City. They are payable out of ad valorem taxes. Public improvement bonds and notes are pledged with non-ad valorem revenues.

One measure of the City's financial condition is its bond rating. The rating agencies evaluate the City's management, economic conditions, financial performance and flexibility, and debt. All of the City's general obligation debt are rated AA by Standard & Poor's and Fitch and Aa1 by Moody's. These ratings reflect the strong investment quality of the City's bonds.

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

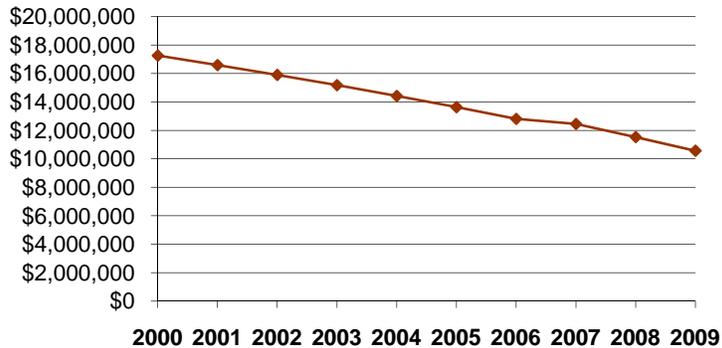
Fiscal Year 2009 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$77,674,127
Debt service limitation - 20%	\$15,534,825
Debt service payments for FY 2009	\$ 4,357,685
Debt payments as % of revenues	5.6%
Gross taxable value of property	\$9,668,226,206
Debt limitation – 10%	\$ 966,822,621
Outstanding Debt as of September 30, 2008	\$ 35,398,426
Debt as % of taxable value	.37%

The other debt policies of the City are included with the Financial Management Policies on pages 61-63.

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

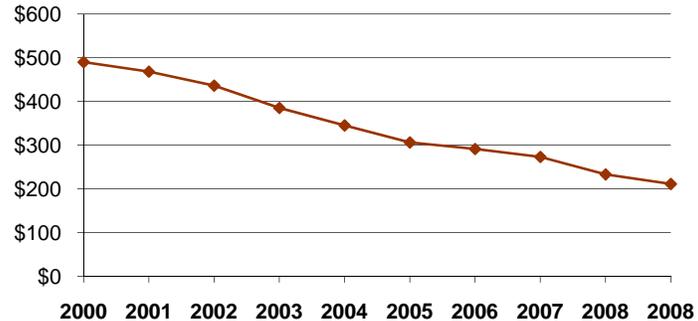
GENERAL OBLIGATION DEBT ANALYSIS

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. After fiscal year 2000, outstanding general obligation debt shows a gradual decline as the debt is amortized.

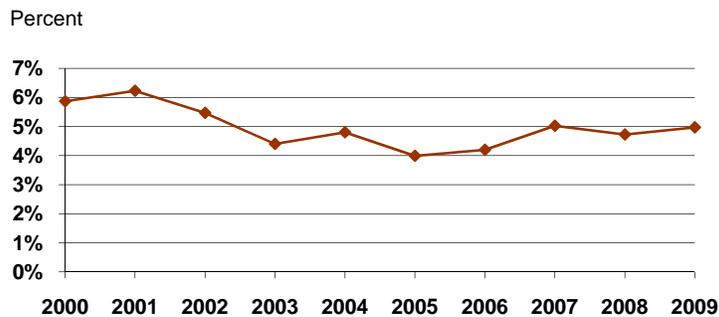


GENERAL OBLIGATION DEBT PER CAPITA

The graph to the right represents general obligation debt per City resident. Subsequent to the issuance of bonded debt through fiscal year 2000, the per capita debt shows a gradual decrease due to the amortization of the debt, coupled with an increase in population.



DEBT SERVICE TO EXPENDITURES



The graph to the left depicts the ratio of debt principal and interest to total actual or estimated General Fund Operating expenditures. Debt service on the \$5 million bond issue in fiscal year 2004 for storm water improvements causes a slight upturn in that year. Debt service on the \$1.15 million 2005 Public Improvement

Note issued for golf course improvements and the \$2.6 million 2006 Public Improvement Note issued for park improvements and public safety radio communication equipment issued in fiscal year 2006 cause the increase from 2005 through 2007. Debt service, as a percentage of total operating expenditures, reflects a slight upturn in fiscal year 2009. This is due to reductions in operating expenditures in fiscal year 2009 stemming from tax reform and the slowing economy.

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 eight outstanding bonds or notes and two capital lease agreements. These debts are being repaid with non-ad valorem and ad valorem revenues, and transportation impact fees. The City's total debt includes general obligation debt in the amount of \$11,526,704 as of October 1, 2008, 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. These bonds were issued in the following series:

- *Series 1998* – The City issued \$4,400,000 General Obligation Bonds, Series 1998 on July 1, 1998. Interest at the rate of 4.50% is payable semi-annually on January 1 and July 1, with principal payments due July 1 each year, through 2018.

Outstanding Principal at 9/30/08 \$ 2,680,000
 Final payment: July 1, 2018
 Budgeted: General Fund

- *Series 1999* – Series 1999 bonds in the amount of \$3,700,000 are dated July 1, 1998. Interest at the rate of 4.85% is payable semi-annually on January 1 and July 1, with principal payments due July 1 each year, through 2019.

Outstanding Principal at 9/30/08: \$ 2,430,000
 Final payment: July 1, 2019
 Budgeted: General Fund

- *Series 2000* – Series 2000 bonds in the amount of \$1,200,000 are dated July 28, 2000. Interest at the rate of 5.23% is payable semi-annually on January 1 and July 1, with principal payments due July 1 each year, through 2015.

Outstanding Principal at 9/30/08: \$ 672,624
 Final payment: July 1, 2015
 Budgeted: General Fund

- *Series 2005* – On May 20, 2005, the City approved the issuance of \$6,901,176 of General Obligation Refunding Bonds, Series 2005 to retire the 1996 and 1997 Series. Interest at the rate of 3.32% is payable semi-annually on December 1 and June 1 each year, with principal payments due December 1 each year, through 2017.

Outstanding Principal at 9/30/08: \$ 5,744,080
 Final payment: December 1, 2017
 Budgeted: General Fund

Public Improvement Bonds

- *Series 2003 Public Improvement and Refunding Bonds* – On January 22, 2004, the City issued \$27,220,000 of non-ad valorem debt to refund the 2001 FIFC Capital Revenue Bonds, 1999 Fidelity Note, 2000 Wachovia Note, and provide \$5,000,000 for stormwater improvements. The 1999 Fidelity Note was satisfied May 1, 2006. Interest at rates ranging from 2.00% to 5.00% is payable semi-annually on May 1st and November 1st, with principal payments due each May 1 each year. The principal and interest payments by fund are shown below:

Funding Source	Outstanding 9/30/2008	2009	2010	2011	2012	2013	2014 & Beyond
General Fund	10,720,000	1,278,038	1,286,538	1,282,063	1,279,763	1,275,575	7,582,190
Burns Road	6,410,000	702,803	691,678	699,440	700,490	699,890	4,887,823
PGA Flyover	2,590,000	284,193	284,693	279,605	279,055	282,880	1,976,867

Outstanding Principal at 9/30/08: \$ 19,720,000

Final payments:

2000 Wachovia Note Refunding	May 1, 2013
2001 FIFC refunding	May 1, 2020
2003 new money	May 1, 2023

Budgeted: General Fund and Capital Projects Funds

- *Series 2005 Public Improvement Bond* - On December 15, 2005, the City issued \$1,155,200 of non-ad valorem debt to finance the cost of improvements to the golf course. Interest at the rate of 3.78% is payable semi-annually on June 1st and December 1st, with principal payments due each December 1 each year, through 2015.

Outstanding Principal at 9/30/08 \$ 955,666

Final payment: December 1, 2015

Budgeted: General Fund

- *Series 2006 Public Improvement Bond*– On April 6, 2006, the City issued \$2,600,000 of non-ad valorem debt to finance the cost of various park improvements, and the purchase of public safety radio communication equipment. Interest at the rate of 3.78% is payable semi-annually on June 1st and December 1st, with principal payments due each December 1 each year, through 2015.

Outstanding Principal at 9/30/08 \$2,126,718

Final payment: December 1, 2015

Budgeted: General Fund

Bank Notes

- *Series 2004 Public Safety Equipment Note* – On August 20, 2004, the City issued a variable rate note in the amount of \$364,401 to finance the acquisition of fire-rescue equipment. This obligation is payable from non-ad valorem revenue. The note bears interest at .90% of the LIBOR Rate, plus .50%. Interest is payable on February 20 and August 20 each year. Principal is payable in five installments of \$72,880, beginning August 20, 2005.

Outstanding Principal at 9/30/08 \$ 72,880
Final payment: August 20, 2009
Budgeted: Fire Impact Fund

Capital Leases

- *Oshkosh Capital Lease* – On October 23, 2003, the City entered into a capital lease agreement to finance the acquisition of a Pierce Quantum Ladder Truck. The total amount financed was \$498,570. Principal and interest payments of \$52,044 are due each October 23, through 2012.

Outstanding Principal at 9/30/08 \$ 356,902
Final payment: October 23, 2012
Budgeted: General Fund

- *Oshkosh Capital Lease* – On December 21, 2006, the City entered into a capital lease agreement to finance the acquisition of two (2) Pierce Arrow XT Rescue Engines. The total amount financed was \$678,758. Principal and interest payments of \$73,748 are due each December 21, through 2016.

Outstanding Principal at 9/30/08 \$ 639,556
Final payment: December 21, 2016
Budgeted: General Fund

OUTSTANDING DEBT REPAYMENT SCHEDULE

Fund	Debt Outstanding as of 9/30/08	Principal Portion Due Each Year						
		2009	2010	2011	2012	2013	2014 & Beyond	
GENERAL OBLIGATION BONDS								
Series 1998	General Fund	2,680,000	215,000	225,000	235,000	245,000	260,000	1,500,000
Series 1999	General Fund	2,430,000	170,000	180,000	190,000	195,000	205,000	1,490,000
Series 2000	General Fund	672,624	81,865	86,202	90,770	95,579	100,643	217,565
Series 2005	General Fund	5,744,080	493,093	509,599	526,659	544,289	562,510	3,107,930
		<u>11,526,704</u>	<u>959,958</u>	<u>1,000,801</u>	<u>1,042,429</u>	<u>1,079,868</u>	<u>1,128,153</u>	<u>6,315,495</u>
PUBLIC IMPROVEMENT BONDS								
Series 2003	Various Funds ¹	19,720,000	1,485,000	1,520,000	1,560,000	1,605,000	1,660,000	11,890,000
Series 2005	General Fund	955,666	104,532	108,484	112,584	116,840	121,256	391,970
Series 2006	General Fund	2,126,718	232,624	241,417	250,542	260,013	269,841	872,281
		<u>22,802,384</u>	<u>1,822,156</u>	<u>1,869,901</u>	<u>1,923,126</u>	<u>1,981,853</u>	<u>2,051,097</u>	<u>13,154,251</u>
BANK NOTES								
Series 2004 Public Safety Note	Fire Impact Fund	72,880	72,880	-	-	-	-	-
		<u>72,880</u>	<u>72,880</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL LEASES								
Oshkosh Capital	General Fund	639,556	41,198	43,295	45,498	47,814	50,247	411,504
Oshkosh Capital	General Fund	356,902	33,021	34,781	36,634	38,587	213,879	-
		<u>996,458</u>	<u>74,219</u>	<u>78,076</u>	<u>82,132</u>	<u>86,401</u>	<u>264,126</u>	<u>411,504</u>
Total All Principal		<u>35,398,426</u>	<u>2,929,213</u>	<u>2,948,778</u>	<u>3,047,687</u>	<u>3,148,122</u>	<u>3,443,376</u>	<u>19,881,250</u>

Fund	Debt Outstanding as of 9/30/08	Interest Portion Due Each Year						
		2009	2010	2011	2012	2013	2014 & Beyond	
GENERAL OBLIGATION BONDS								
Series 1998	General Fund	2,680,000	120,600	110,925	100,800	90,225	79,200	209,250
Series 1999	General Fund	2,430,000	117,855	109,610	100,880	91,665	82,208	263,113
Series 2000	General Fund	672,624	34,122	29,785	25,217	20,408	15,344	14,409
Series 2005	General Fund	5,744,080	178,459	161,679	144,336	126,413	107,891	239,167
		<u>11,526,704</u>	<u>451,036</u>	<u>411,999</u>	<u>371,233</u>	<u>328,711</u>	<u>284,643</u>	<u>725,939</u>
PUBLIC IMPROVEMENT BONDS								
Series 2003	Various Funds ¹	19,720,000	780,033	742,907	701,108	654,307	598,345	2,556,880
Series 2005	General Fund	955,666	34,149	30,123	25,944	21,608	17,108	22,591
Series 2006	General Fund	2,126,718	75,993	67,034	57,736	48,086	38,072	50,274
		<u>22,802,384</u>	<u>890,175</u>	<u>840,064</u>	<u>784,788</u>	<u>724,002</u>	<u>653,525</u>	<u>2,629,745</u>
BANK NOTES								
Series 2004 Public Safety Note	Fire Impact Fund	72,880	3,855	-	-	-	-	-
		<u>72,880</u>	<u>3,855</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL LEASES								
Oshkosh Capital	General Fund	639,556	32,551	30,454	28,250	25,935	23,501	67,890
Oshkosh Capital	General Fund	356,902	19,023	17,263	15,409	13,456	11,400	-
		<u>996,458</u>	<u>51,574</u>	<u>47,717</u>	<u>43,659</u>	<u>39,391</u>	<u>34,901</u>	<u>67,890</u>
Total Interest Portion		<u>35,398,426</u>	<u>1,396,640</u>	<u>1,299,779</u>	<u>1,199,681</u>	<u>1,092,104</u>	<u>973,069</u>	<u>3,423,574</u>

Fund	Debt Outstanding as of 9/30/08	Total Principal & Interest/ Lease Payments Due Each Year						
		2009	2010	2011	2012	2013	2013 & Beyond	
GENERAL OBLIGATION BONDS								
Series 1998	General Fund	2,680,000	335,600	335,925	335,800	335,225	339,200	1,709,250
Series 1999	General Fund	2,430,000	287,855	289,610	290,880	286,665	287,208	1,753,113
Series 2000	General Fund	672,624	115,987	115,987	115,987	115,987	115,987	231,974
Series 2005	General Fund	5,744,080	671,552	671,278	670,995	670,702	670,401	3,347,097
		<u>11,526,704</u>	<u>1,410,994</u>	<u>1,412,800</u>	<u>1,413,662</u>	<u>1,408,579</u>	<u>1,412,796</u>	<u>7,041,434</u>
PUBLIC IMPROVEMENT BONDS								
Series 2003	Various Funds ¹	19,720,000	2,265,033	2,262,907	2,261,108	2,259,307	2,258,345	14,446,880
Series 2005	General Fund	955,666	138,681	138,607	138,528	138,448	138,364	414,561
Series 2006	General Fund	2,126,718	308,617	308,451	308,278	308,099	307,913	922,555
		<u>22,802,384</u>	<u>2,712,331</u>	<u>2,709,965</u>	<u>2,707,914</u>	<u>2,705,855</u>	<u>2,704,622</u>	<u>15,783,996</u>
BANK NOTES								
Series 2004 Public Safety Note	Fire Impact Fund	72,880	76,735	-	-	-	-	-
		<u>72,880</u>	<u>76,735</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CAPITAL LEASES								
Oshkosh Capital	General Fund	639,556	73,749	73,749	73,748	73,749	73,748	479,394
Oshkosh Capital	General Fund	356,902	52,044	52,044	52,043	52,043	225,279	-
		<u>996,458</u>	<u>125,793</u>	<u>125,793</u>	<u>125,791</u>	<u>125,792</u>	<u>299,027</u>	<u>479,394</u>
Total Principal & Interest		<u>35,398,426</u>	<u>4,325,853</u>	<u>4,248,557</u>	<u>4,247,368</u>	<u>4,240,226</u>	<u>4,416,445</u>	<u>23,304,824</u>

¹ Series 2003 Bond payments are payable from the General Fund, Burns Road and PGA Flyover Capital Project Funds. Principal and Interest payments by fund can be found on pages 252-255.

PERSONNEL FY 2009 BUDGET

Comparison of Staffing

Department	Budget FY 2007	Budget FY 2008	Adopted Budget FY 2009	Inc/ (Decr)
GENERAL GOVERNMENT				
Council	5	5	5	
Administration	5	5	5	
City Clerk	6	6	6	
Finance	9	9	10	1
Human Resources	7	7	6	(1)
Information Technology	6	6	6	
Legal	2	2	2	
Growth Management	24	18	17	(1)
PUBLIC SAFETY				
Fire Rescue	128	125	122	(3)
Police	158	157	150	(7)
COMMUNITY SERVICES				
Public Facilities	54	52	51	(1)
Parks and Grounds	30	31	31	
Construction Services	26	24	20	(4)
Neighborhood Services	9	8	8	
Recreation	32	32	32	
Golf	13	14	13	(1)
TOTAL	514	501	484	(17)

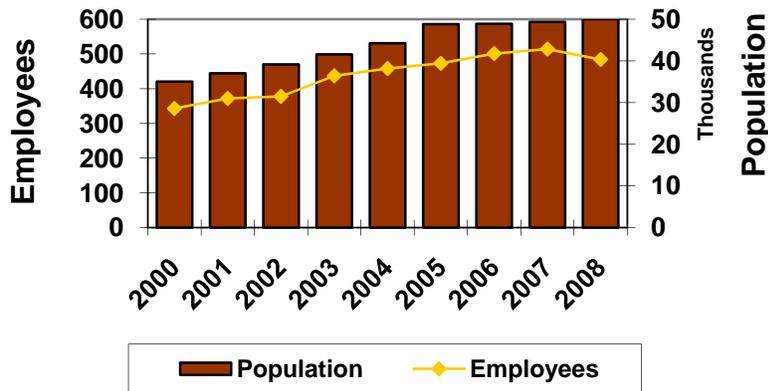
Growth Management	Planning Specialist	(1)
Fire Rescue	Firefighter	(3)
Police	Police Service Specialist	(1)
	Emergency Communication Supervisor	(1)
	Administrative Specialist II	(1)
	Police Officers	(4)
Human Resources	Assistant Human Resources	
	Administrator	(1)
Public Facilities	Maintenance Tech 1	(1)
Construction Services	Permit Technician	(1)
	Plans Examiner	(2)
	Building Inspector II	(1)
	Total	(17)

Additional positions listed were transfers between departments as there were no new positions added in FY 2009. Details of these transfers including any reclassifications can be found in the Master Position List beginning on page 259.

As depicted in the charts below, the City of Palm Beach Gardens has shown a steady increase in population from 2000 thru 2008. Employees per 1,000 residents has dropped the last 2 years due to impacts of tax reform legislation and declining property values and construction activity, stemming from the current financial crisis.

Department	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government	126	148	158	179	199	206	224	228	220	212
Public Safety	217	224	220	258	259	267	277	286	281	272
Total City Staff	343	372	378	437	458	473	501	514	501	484

Employees Compared To Total Population



	2000	2001	2002	2003	2004	2005	2006	2007	2008
Population	35,058	37,050	39,187	41,607	44,246	48,846	48,914	49,387	50,067
Employees	343	372	378	437	458	473	501	514	501
Employees per 1,000 population	9.78	10.04	9.65	10.50	10.35	9.68	10.24	10.40	10.00

The population numbers shown above are the most recent numbers reported by the US Census Bureau through 2007. The 2008 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 2008 population is the number reported by BEBR as of April, 2008, while the number of employees is taken from the fiscal year 2008 budget. Therefore, no comparison of population versus employee count will be possible for 2009 until the April 2009 BEBR estimate is published. **However, even if the population remained constant in 2009, employees per 1,000 population would decrease to 9.66, due to the elimination of 17 positions in the fiscal year 2009 budget.**

**CITY OF PALM BEACH GARDENS
MASTER POSITION LIST
FY 2008 and 2009**

<i>City Council</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
Mayor	1	0	0	0	0	0	1
Council Members	4	0	0	0	0	0	4
Total City Council	5	0	0	0	0	0	5

<i>Administration</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
City Manager	1	0	0	0	0	0	1
Assistant to the City Manager	1	0	0	(1)	0	0	0
Executive Assistant to the City Manager	1	0	0	0	0	0	1
Administrative Projects Coordinator	1	0	(1)	0	0	0	0
Assistant City Manager-Administration	0	0	0	1	0	0	1
Total Administration	4	0	(1)	0	0	0	3

Note: Administrative Projects Coordinator transferred out to Growth Management and reclassified to a Resource Manager. October 2008 Assistant to the City Manager was retitled to Assistant City Manager-Administration

<i>Public Relations</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
Public Relations Director	1	0	0	0	0	0	1
Total Public Relations	1	0	0	0	0	0	1

<i>Information Technology</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
Information Systems Administrator	1	0	0	0	0	0	1
Network Manager	1	0	0	0	0	0	1
Network Specialist	1	0	(1)	0	0	0	0
Senior Network Specialist	0	1	0	0	0	0	1
MIS Technician	1	0	0	0	0	0	1
Software System Specialist	1	0	0	0	0	0	1
Software System Manager	1	0	0	0	0	0	1
Total Information Technology	6	1	(1)	0	0	0	6

Note: Network Specialist transferred to Police Administration, Sr. Network Specialist transferred in from Police Administration

<i>City Clerk</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
City Clerk	1	0	0	0	0	0	1
Deputy City Clerk	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1
Administrative Specialist II	1	0	0	0	0	0	1
Public Information Coordinator	1	0	0	0	0	0	1
Municipal Services Coordinator	1	0	0	0	0	0	1
Total City Clerk	6	0	0	0	0	0	6

**CITY OF PALM BEACH GARDENS
MASTER POSITION LIST
FY 2008 and 2009**

<i>Legal</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
City Attorney	1	0	0	0	0	0	1
Legal Assistant	1	0	0	0	0	0	1
Total Legal	2	0	0	0	0	0	2

<i>Engineering</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
Engineering Inspector	0	1	0	0	0	0	1
Director of Engineering	0	1	0	0	0	0	1
Engineering Associate	0	1	0	0	0	0	1
Total Engineering	0	3	0	0	0	0	3

Note: 2008/2009 budget includes an in-house Engineering department

<i>Human Resources</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
Human Resources Administrator	1	0	0	0	0	0	1
Assistant Human Resources Administrator	1	0	0	0	(1)	0	0
Generalist	2	0	0	1	0	0	3
Human Resources Technician	1	0	0	0	0	0	1
Risk/Training Coordinator	1	0	0	(1)	0	0	0
Special Projects Coordinator	1	0	0	0	0	0	1
Total Human Resources	7	0	0	0	(1)	0	6

Note: Position eliminated August 2008

<i>Finance</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
Finance Administrator	1	0	0	0	0	0	1
Deputy Finance Administrator	1	0	0	0	0	0	1
Accounting Manager	1	0	0	0	0	0	1
Senior Accountant	1	0	0	0	0	0	1
Staff Accountant	2	0	0	0	0	0	2
Payroll Coordinator	1	0	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	(1)	0	0	0
Purchasing Agent	0	1	0	0	0	0	1
Risk Management Coordinator	0	0	0	1	0	0	1
Total Finance	9	1	0	0	0	0	10

Note: Purchasing Agent transferred from Community Services (PW) Administration. October 2008, Administrative Specialist III retitled to Risk Management Coordinator.

**CITY OF PALM BEACH GARDENS
MASTER POSITION LIST
FY 2008 and 2009**

<i>Police Administration</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Chief of Police	1	0	0	0	0	0	1
Major	1	0	0	0	0	0	1
Administrative Aide to the Police Chief	1	0	0	0	0	0	1
Lieutenant	1	0	(1)	0	0	0	0
Sergeant	0	1	0	0	0	0	1
Police Officer	1	0	0	0	0	0	1
Budget Technician	1	0	0	0	0	0	1
Police Network Manager	1	0	0	0	0	0	1
Senior Network Specialist	1	0	(1)	0	0	0	0
Network Specialist	0	1	0	0	0	0	1
Quartermaster	1	0	0	0	0	0	1
Crime Analyst/Records Supervisor	1	0	0	0	0	0	1
Police Service Specialist	5	0	0	0	(1)	0	4
Communications Manager	1	0	0	0	0	0	1
Lead Dispatcher	3	0	0	(3)	0	0	0
Communications Supervisor	0	0	0	3	0	0	3
Dispatcher	12	0	0	(12)	0	0	0
Emergency Communications Operator	0	0	0	12	(1)	0	11
Administrative Specialist II	1	0	0	0	(1)	0	0
Telecommunications Technician	1	0	0	0	0	0	1
Total Police Administration	33	2	(2)	0	(3)	0	30

Note: Network Specialist transferred from IT, Sr. Network Specialist transferred to IT, Lead Dispatcher reclassified to Communications Supervisor
Dispatcher reclassified to Emergency Communications Operator. Lt. transferred to Special Operations; Sgt. transferred from Uniform.

<i>Police Uniform Operations</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Major	1	0	0	0	0	0	1
Captain	1	0	0	0	0	0	1
Lieutenant	4	2	0	(2)	0	0	4
Sergeant	10	1	(1)	0	0	0	10
Police Officer	77	1	0	2	(4)	0	76
Administrative Specialist III	1	0	0	0	0	0	1
Total Police Uniform Operations	94	4	(1)	0	(4)	0	93

Note: Transfer of 2 Lt. & 1 Police Officer from Special Operations; 1 Sgt. transferred to Admin.; Reclass Lt. to Sgt. & Lt. to Police Officer
Retired Sergeant position transferred in from Special Operations and reclassified to police officer

<i>Police Special Operations</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Major	1	0	0	0	0	0	1
Captain	2	0	0	(1)	0	0	1
Lieutenant	2	1	(2)	0	0	0	1
Sergeant	4	0	(1)	1	0	0	4
Police Officer	15	0	(1)	0	0	0	14
Crime Scene Investigator	1	0	0	0	0	0	1
Evidence/Forensics Technician	1	0	0	0	0	0	1
Evidence Custodian	1	0	0	0	0	0	1
Youth Resources Assistant	1	0	0	0	0	0	1
Accreditation Manager	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1
Total Police Special Operations	30	1	(4)	0	0	0	27

Note: Transfer of 2 Lt. & 1 Police Officer to Uniform Operations; transfer Lt. from Admin. Reclass Captain to Sgt. Retired Sergeant position transferred to Uniform Operations and reclassified to a Police Officer position

**CITY OF PALM BEACH GARDENS
MASTER POSITION LIST
FY 2008 and 2009**

<i>Fire Administration</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated		FY 2009
Fire Chief	1	0	0	0	0	0	1
Deputy Chief Operations	1	0	0	(1)	0	0	0
Deputy Chief Administration	1	0	0	0	0	0	1
Deputy Chief EMS Support Services	1	0	0	(1)	0	0	0
Deputy Chief Emergency Services	0	0	0	1	0	0	1
Division Chief Administrative Services	1	0	0	0	0	0	1
Division Chief Emergency Medical Services	0	0	0	1	0	0	1
Chief Fire Inspector	1	0	0	0	0	0	1
Administrative Specialist II	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1
Special Projects Coordinator	1	0	0	0	0	0	1
Fire Inspector (Life Safety Lieutenant)	3	0	0	0	0	0	3
Code Compliance Officer	1	0	0	0	0	0	1
Total Fire Administration	13	0	0	0	0	0	13

Note: Deputy Chief EMS title change to Deputy Chief Emergency Services, Deputy Chief Operations reclass to Division Chief Emergency Medical Services

<i>Fire Emergency Services</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated		FY 2009
Division Chief Training and Professional	1	0	0	0	0	0	1
Fire Captain	3	0	0	0	0	0	3
EMS Captain	3	0	0	0	0	0	3
Fire Lieutenant	18	0	0	1	0	0	19
Driver/Engineer	19	0	0	0	0	0	19
Fire Medic	48	0	0	(1)	0	0	47
Firefighter	18	0	0	1	(3)	0	16
Lieutenant Training	1	0	0	(1)	0	0	0
Quartermaster	1	0	0	0	0	0	1
Total Fire Emergency Services	112	0	0	0	(3)	0	109

Note: Reclass of Lt. in Training to Lt. and reclass of 1 Medic to Firefighter.

<i>Growth Management Administration</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated		FY 2009
Growth Management Administrator	1	0	0	0	0	0	1
Administrative Assistant	1	0	0	0	0	0	1
Development Compliance Manager	1	0	(1)	0	0	0	0
Development Compliance Technician	1	0	(1)	0	0	0	0
Administrative Specialist II	1	0	(1)	0	0	0	0
Resource Manager	0	1	0	0	0	0	1
Total Growth Management Administration	5	1	(3)	0	0	0	3

Note: Administrative Projects Coordinator transferred in from Administration and reclassified to Resource Manager. 3 Development Compliance positions transferred out to newly created Development Compliance Division

<i>Development Compliance & Zoning</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated		FY 2009
Development Compliance Manager	0	1	0	0	0	0	1
Development Compliance Technician	0	1	0	0	0	0	1
Administrative Specialist II	0	1	0	0	0	0	1
Total Development Compliance & Zoning	0	3	0	0	0	0	3

Note: 3 Development Compliance positions transferred in from Growth Management to newly created division

**CITY OF PALM BEACH GARDENS
MASTER POSITION LIST
FY 2008 and 2009**

<i>Planning</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated		
Planning Manager	2	0	0	0	0	0	2
Senior Planner	2	0	0	0	0	0	2
Planner	2	0	0	1	0	0	3
Planning Specialist	2	0	0	(1)	(1)	0	0
Planning Technician	1	0	0	0	0	0	1
City Forester	1	0	0	0	0	0	1
Forestry Technician	1	0	0	0	0	0	1
Total Planning	11	0	0	0	(1)	0	10

Note: 1 Planning Specialist position eliminated and 1 Planning Specialist reclassified to a Planner position

<i>GIS</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated		
GIS Manager	1	0	0	0	0	0	1
GIS Technician	1	0	0	0	0	0	1
Total GIS	2	0	0	0	0	0	2

<i>Neighborhood Services (Code)</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated		
Operations Director	1	0	0	0	0	0	1
Code Enforcement Supervisor	1	0	0	0	0	0	1
Senior Code Compliance Officer	1	0	0	0	0	0	1
Code Compliance Officer	3	0	0	0	0	0	3
Business Services Coordinator	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1
Total Neighborhood Services (Code)	8	0	0	0	0	0	8

<i>Construction Services/Building</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated		
Director of Construction Services	1	0	0	0	0	0	1
Resource Manager	1	0	0	0	0	0	1
Building Official	1	0	0	0	0	0	1
Deputy Building Official	1	0	0	0	0	0	1
Chief Building Inspector	1	0	0	0	0	0	1
Chief Plans Examiner	1	0	0	0	0	0	1
Building Inspector II	3	0	0	0	0	0	3
Building Inspector II	7	0	0	0	(1)	0	6
Plans Examiner	4	0	0	0	(2)	0	2
Permit Technician	2	0	0	0	(1)	0	1
Cashier	1	0	0	0	0	0	1
Accountant	1	0	0	0	0	0	1
Total Construction Services/Building	24	0	0	0	(4)	0	20

**CITY OF PALM BEACH GARDENS
MASTER POSITION LIST
FY 2008 and 2009**

<i>Recreation Administration/Resources</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Director	1	0	0	0	0	0	1
Resource Manager **	1	0	0	0	0	0	1
Registration Supervisor	1	0	(1)	0	0	0	0
Registration Specialist	1	0	0	(1)	0	0	0
Recreation Supervisor/Volunteers **	1	0	0	0	0	0	1
Customer Service Specialist	1	0	0	1	0	0	2
Total Recreation Admin/Resources	6	0	(1)	0	0	0	5

Note: Retitled Registration Specialist to Customer Svc. Specialist. Reg. Supervisor transferred to Tennis & reclassified to Recreation/Tennis Supervisor
** Positions funded out of Recreation Special Revenue Fund

<i>Recreation Athletics and Spec Facilities</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Recreation Coordinator/Prog & Facilities	1	0	0	0	0	0	1
Recreation Supervisor	1	0	0	0	0	0	1
Total Athletics and Spec Facilities	2	0	0	0	0	0	2

<i>Recreation Aquatics</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Aquatics Complex Manager	1	0	0	0	0	0	1
Recreation Supervisor/Sr. Lifeguard	1	0	0	0	0	0	1
Lead Lifeguard	2	0	0	0	0	0	2
Total Recreation Aquatics	4	0	0	0	0	0	4

<i>Tennis</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Tennis Manager **	1	0	0	(1)	0	0	0
Recreation Operations Coordinator **	0	0	0	1	0	0	1
Recreation/Tennis Supervisor **	0	1	0	0	0	0	1
Customer Services Specialist **	1	0	0	0	0	0	1
Maintenance III	1	0	0	0	0	0	1
Maintenance I	1	0	0	0	0	0	1
Total Tennis	4	1	0	0	0	0	5

Note: Tennis Manager reclassified to Recreation Operations Coordinator. Recreation/Tennis Supervisor transferred from Rec. Admin/Resources
** Position funded out of Tennis Special Revenue Fund

<i>Recreation General Programs</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Recreation Superintendent	1	0	0	0	0	0	1
Recreation Supervisor	2	0	0	0	0	0	2
Total General Programs	3	0	0	0	0	0	3

**CITY OF PALM BEACH GARDENS
MASTER POSITION LIST
FY 2008 and 2009**

<i>Recreation Special and Cultural Events</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated	Request	FY 2009
Special and Cultural Events Coordinator	1	0	0	0	0	0	1
Recreation Supervisor Arts and Events	1	0	0	0	0	0	1
Total Special and Cultural Events	2	0	0	0	0	0	2

<i>Recreation Youth Enrichment **</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated	Request	FY 2009
Recreation Coordinator	1	0	0	0	0	0	1
Recreation Youth Instructor	8	0	0	0	0	0	8
Registration Specialist	1	0	0	(1)	0	0	0
Customer Service Specialist	0	0	0	1	0	0	1
Recreation Supervisor	1	0	0	0	0	0	1
Total Youth Enrichment	11	0	0	0	0	0	11

Note: Retitled Registration Specialist to Customer Svc. Specialist.
** All positions funded out of Recreation Special Revenue Fund

<i>Parks</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated	Request	FY 2009
Director	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1
Superintendent	1	0	0	0	0	0	1
Maintenance V	3	0	0	0	0	0	3
Maintenance IV	2	0	0	1	0	0	3
Service Technician	2	0	0	(1)	0	0	1
Maintenance III	1	0	0	0	0	0	1
Maintenance II	2	0	0	0	0	0	2
Maintenance I	7	0	(1)	0	0	0	6
Total Parks	20	0	(1)	0	0	0	19

Note: One Service Technician reclassified to Maintenance IV. Transferred funding for 1 Maintenance Tech to the Engineering division

<i>Grounds</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New	Adopted
	FY 2008				Eliminated	Request	FY 2009
Superintendent	1	0	0	0	0	0	1
Maintenance IV	2	0	0	0	0	0	2
Maintenance III	1	0	0	0	0	0	1
Maintenance II	3	0	0	0	0	0	3
Irrigation Technician	2	0	0	0	0	0	2
Spray Technician	1	0	0	0	0	0	1
Maintenance V	1	0	0	0	0	0	1
Total Grounds	11	0	0	0	0	0	11

**CITY OF PALM BEACH GARDENS
MASTER POSITION LIST
FY 2008 and 2009**

<i>Community Services (PW) Administration</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
Community Services Administrator	1	0	0	(1)	0	0	0
Administrative Specialist III	2	0	0	0	0	0	2
Operations Director	1	1	0	0	0	0	2
Special Projects Coordinator	1	0	0	0	0	0	1
Operations Manager	1	0	0	0	0	0	1
Purchasing Agent	1	0	(1)	0	0	0	0
Assistant City Manager-Operations	0	0	0	1	0	0	1
Total CS (PW) Administration	7	1	(1)	0	0	0	7

Note: Purchasing Agent transferred to Finance, Operations Director transferred in from Golf Special Revenue Fund. October 2008 Community Services Administrator was retitled to Assistant City Manager-Operations

<i>Facilities Maintenance</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
Superintendent	1	0	0	0	0	0	1
Electrician	1	0	0	0	0	0	1
Maintenance V	1	0	0	0	0	0	1
Maintenance IV	1	0	0	0	0	0	1
Maintenance III	1	0	0	0	0	0	1
Maintenance II	3	1	0	0	0	0	4
Maintenance I	1	0	(1)	0	0	0	0
HVAC Technician	1	0	0	0	0	0	1
Plumber	1	0	0	0	0	0	1
Total Facilities Maintenance	11	1	(1)	0	0	0	11

Note: Transfer Maint. II from BRCC. Transferred funding for 1 Maintenance Tech to Engineering division

<i>Stormwater</i>	Adopted FY 2008	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
Maintenance IV	2	0	0	0	0	0	2
Maintenance III	1	0	0	0	0	0	1
Maintenance II	1	0	0	0	0	0	1
Maintenance I	1	0	(1)	2	(1)	0	1
Heavy Equipment Operator	2	0	0	0	0	0	2
General Maintenance	2	0	0	(2)	0	0	0
Total Stormwater	9	0	(1)	0	(1)	0	7

Note: Retitled General Maintenance to Maintenance I. Transferred funding for 1 Maintenance Tech to the Engineering division

<i>Street Maintenance</i>	Adopted FY 2007	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2009
Superintendent	1	0	0	0	0	0	1
Maintenance V	1	0	0	0	0	0	1
Maintenance IV	1	0	0	0	0	0	1
Maintenance II	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
Total Street Maintenance	7	0	0	0	0	0	7

**CITY OF PALM BEACH GARDENS
MASTER POSITION LIST
FY 2008 and 2009**

<i>BRCRC Maintenance</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Pool Technician	1	0	0	(1)	0	0	0
Pool Equipment Mechanic Maintenance V	0	0	0	1	0	0	1
Maintenance II	1	0	0	0	0	0	1
Maintenance I	2	0	(1)	0	0	0	1
Maintenance I	1	0	0	0	0	0	1
Total BRCRC Maintenance	5	0	(1)	0	0	0	4

Note: Note: Transfer Maint. II to Public Facilities. Retitle Pool Technician to Pool Equipment Mechanic

<i>Riverside Maintenance</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Maintenance II	1	0	0	0	0	0	1
Lead Maintenance IV	1	0	0	0	0	0	1
Total Riverside Maintenance	2	0	0	0	0	0	2

<i>Golf **</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Operations Director	1	0	(1)	0	0	0	0
Golf Pro	1	0	0	0	0	0	1
Pro Shop Specialist	1	0	0	0	0	0	1
Operations Coordinator	1	0	0	0	0	0	1
Golf Course Superintendent	1	0	0	0	0	0	1
Golf Course Maintenance Coordinator	1	0	0	0	0	0	1
General Maintenance Technician	6	0	0	(6)	0	0	0
Maintenance I	0	0	0	6	0	0	6
Mechanic III	1	0	0	0	0	0	1
Purchasing/Inventory Control Coordinator	1	0	0	0	0	0	1
Total Golf	14	0	(1)	0	0	0	13

Note: Retitled General Maintenance to Maintenance I, Operations Director transferred to Community Services Administration
** All positions funded out of Golf Special Revenue Fund

<i>Fleet Maintenance **</i>	Adopted	Transfer In	Transfer Out	Reclass	Position	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Superintendent	1	0	0	0	0	0	1
Supervisor	1	0	0	0	0	0	1
Mechanic III	7	0	0	0	0	0	7
Mechanic II	1	0	0	0	0	0	1
Maintenance I	0	0	0	1	0	0	1
Mechanic I	1	0	0	(1)	0	0	0
Total Fleet Maintenance	11	0	0	0	0	0	11

Note: Retitled Mechanic I to Maintenance I
** All positions funded out of the Fleet Maintenance Fund

	Adopted	Transfer In	Transfer Out	Reclass	Positions	New Request	Adopted
	FY 2008				Eliminated		FY 2009
Department Totals	501	19	(19)	0	(17)	0	484

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.

Amortization:

The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appraise:

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted.

Appropriation:

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assessed Valuation:

A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Asset:

Resources owned or held by a government which has monetary value.

Authorized Positions:

Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance:

This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

BRPO:

Acronym for Bioscience Research Protection Overlay, which protects the lands which have been identified for the bioscience research/biotechnology industry.

Balanced Budget:

A budget in which planned funds available equal planned expenditures.

Bond:

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

Bonded Debt:

That portion of indebtedness represented by outstanding bonds.

Bond Refinancing:

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budgetary Basis:

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control:

The control or management of a governmental enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Calendar:

The schedule of key dates which a government follows in 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.

Communications Service Tax:

A tax that is imposed on the retail sales of communication services including telecommunications, cable, and related services. Effective October 1, 2001, the Communications Service Tax Simplification Law replaced certain franchise and utility fees.

Comprehensive Plan:

A State mandated plan which requires all units of local government to address their five year planning and development needs, including capital and infrastructure requirements.

Consumer Price Index:

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.

EDE:

Acronym for Economic Development Element.

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.

FAU:

Acronym for Florida Atlantic University. Florida Atlantic University 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

FLUE:

Acronym for Future Land Use Element.

FLUM:

Acronym for Future Land Use Map.

FRS:

Acronym for the Florida Retirement System.

Fiscal Policy:

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year:

A twelve-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

Forecast:

To estimate or calculate in advance; to serve as advance indication of.

The Forbearance Agreement:

A legally binding agreement between the City and certain parties owning land within the City that originated as a result of the sale of the massive MacArthur Foundation landholdings within the City circa 1998. At the time, a temporary building moratorium was contemplated that would have allowed City staff time to address various issues resulting from the anticipated acceleration of development within the City. In an effort to avoid such a moratorium, the Forbearance Agreement was created and adopted establishing a means by which the City could address the anticipated acceleration of development, including but not limited to, forbearing the application to the City for development permits for a specified period of time and limiting the density and intensity of the former MacArthur Foundation land.

Franchise Fee:

A fee paid for a special privilege granted by a government permitting the right to use public property, such as city streets and rights of way, for the placing and maintaining of equipment and property.

Fund:

An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts:

All accounts necessary to set forth the financial operations and financial condition of a fund.

Fund Balance:

The excess of a fund's assets over its liabilities.

GAAP:

Acronym for Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund:

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

General Obligation Debt:

Bonds backed by the full faith and credit of government, which provides a pledge of the general taxing power for the payment of debt obligations.

Goal:

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Governmental Funds:

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant:

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Homestead Exemption:

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

HOA:

Acronym for Homeowners Association.

ICE:

Acronym for Intergovernmental Coordination Element.

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.

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.

Levy:

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.

(Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities:

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Liquidate:

To pay off a debt, claim, or obligation. To convert assets into cash.

Long-Term Debt:

Debt with a maturity of more than one year after the date of issuance.

Millage:

A computation in a unit referred to as a mill. A mill is equal to 1/1000 of a US dollar or 1/10 of a cent.

Modified Accrual Basis:

The accrual basis of accounting adopted 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.

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.

POA:

Acronym for Property Owners Association.

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.

Proprietary Funds:

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order:

A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their costs, and creates a commitment on both the provider and receiver of the product or services.

Reserve:

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution:

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

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.

SEIU:

Acronym for Service Employee's International Union, a union which serves to assist, guide, and protect the community services employees.

Service Level:

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Special Assessment:

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund:

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Surplus:

An excess of the assets of a fund over its liabilities and reserved equity.

Tax Increment Financing:

A method of financing whereby increased tax revenue generated from a project is used to help pay for the construction of the project.

Taxable Value:

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

Taxes:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Tax Rate:

The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Tax Rate Limit:

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll:

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Tipping Fees:

A charge established by the Solid Waste Authority on each ton of garbage and trash disposed of in the Palm Beach County landfill.

Transfer:

Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

TRIM:

Acronym for Truth in Millage – see Truth in Millage Law.

Truth-in-Millage Law:

Also called 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.

Undesignated/Unreserved Fund Balance:

Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., designations).

User Charge:

The payment of a fee for direct receipt of a public service by the party who benefits from the service.