

THE CITY OF PALM BEACH GARDENS, FLORIDA



9-11 MEMORIAL PARK, DEDICATED SEPTEMBER 11, 2010

OPERATING AND CAPITAL IMPROVEMENTS BUDGET FISCAL YEAR 2010/2011



City of Palm Beach Gardens

Operating and Capital Improvements Budget

Fiscal Year 2010/2011



Mayor, David Levy



Vice Mayor, Bert Premuroso



Council Member,
Eric Jablin



Council Member,
Marcie Tinsley



Council Member,
Joseph Russo

City Manager, Ronald M. Ferris
City Auditors, Rampell and Rampell, P.A.
Deputy City Manager, Jack Doughney
City Attorney, Corbett & White, P.A.
City Clerk, Patricia Snider
Finance Administrator, Allan Owens
Human Resources Administrator, Sheryl Stewart
City Engineer, Todd Engle
Information Technology Administrator, Eric Holdt
Chief of Police, Stephen Stepp
Fire Chief, Pete Bergel



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Palm Beach Gardens
Florida**

For the Fiscal Year Beginning

October 1, 2009

A handwritten signature in black ink, appearing to be 'H.R.' followed by a flourish.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. Egan' followed by a flourish.

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, 2009.

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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Note of Appreciation

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

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

INTRODUCTION

HOW TO USE THIS DOCUMENT

The fiscal year 2011 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.

INTRODUCTION

HOW TO USE THIS DOCUMENT (CONTINUED)

BUDGET SUMMARIES

The Budget Summaries section provides the reader with a quick overview of the City's fiscal year 2010/2011 Budget. This section includes summaries by category and by department for the total budget and for each of the City's major operating funds: General, Golf Course, Fleet Maintenance, Self Insurance, Gas Tax, Recreation, Impact Fees (Police, Fire, Recreation, and Road), Capital Project Funds (Art in Public Places, 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, Information Technology, Legal, Engineering, Human Resources, Finance, Planning and Zoning, General Services and the Self Insurance Fund. Each of the cost centers, or activities, within each department are included in this section. Each departmental section includes the following:

- Historical and Projected Expenditures
- Organizational Chart
- Departmental Description
- Budget Category Summary
- Position Summary
- Budget Highlights
- FY 2010 Service Level Accomplishments
- FY 2011 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 and Special Revenue Funds.

COMMUNITY SERVICES

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

INTRODUCTION

HOW TO USE THIS DOCUMENT (CONTINUED)

CAPITAL IMPROVEMENT PROGRAM

This section presents detailed descriptions of adopted capital purchases for each operating fund for fiscal year 2011. 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 2011 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.

COMMUNITY PROFILE



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

COMMUNITY PROFILE (CONTINUED)

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.

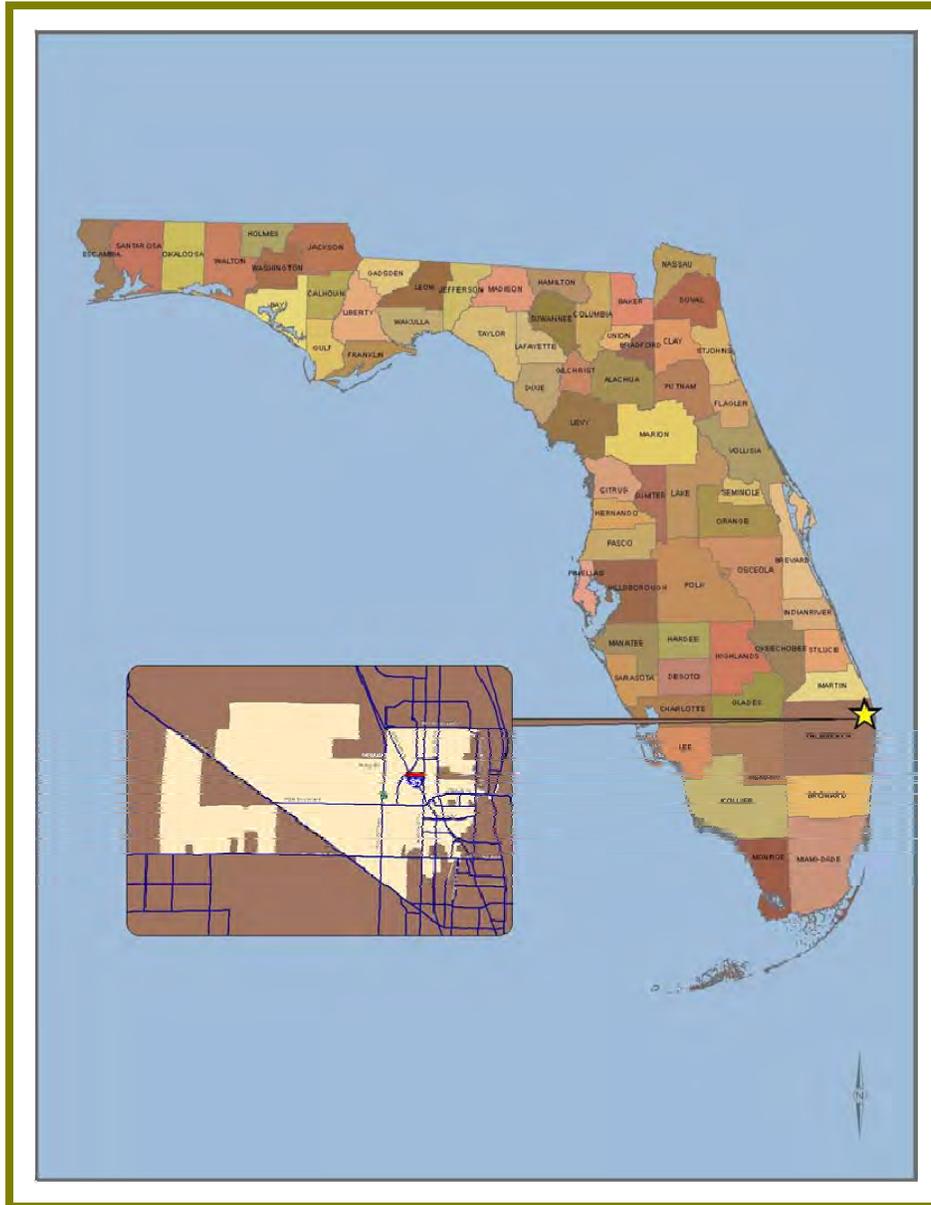
On the morning of April 26, 1961, John D. MacArthur sent two cranes to lift the tree onto two cargo trailers for the move to its new home five miles away. However, an unforeseen problem arose when a feed mill truck burst and spewed 10,000 gallons of molasses onto a roadway that was specially bulldozed 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 applies 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

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 56.14 square miles, making it the largest land area in Palm Beach County.



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

INTRODUCTION

CITY OVERVIEW (CONTINUED)

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

Demographics

Population

1970	6,102
1980	14,407
1990	22,965
2000	35,058
2008	50,282
2009 (estimated)	49,941
2010 (estimated)	50,075

General Characteristics

Male	48%
Female	52%
Median Age	46
Total Housing Units	25,430
Median Value	\$373,800
Persons per household	2.22
Homeownership rate	75.4%

Race/Ethnic Origin

White	88.5%
Hispanic Ethnicity	9.0%
Black or African American	4.7%
Other	1.9%

Education

High school graduate or higher	94.5%
Bachelor's Degree or higher	46.9%

Occupation Composition

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

Economic Characteristics

Median household income	\$71,483
Per capita income (2008 inflation adj)	\$52,725

Source: US Census Bureau, 2006-2008 3 yr. estimates and University of Florida Bureau of Economic and Business Research

Education

Number of Public Schools:		School Accountability Report	
Elementary	6	2009/2010:	
Middle	2	“A”	5
High School	2	“B”	3
Number of students enrolled	10,549	“C”	1
		“D”	1
		Number of Private/Charter	
		Schools	13

Transportation

I-95 & Florida Turnpike easy access

CSX & FEC Rail

Close proximity to Port of Palm Beach & Palm Beach International Airport

INTRODUCTION

CITY OVERVIEW (CONTINUED)

Service Statistics

Police

Sworn Personnel	117
Civilian employees	31
Number of service calls	38,220
Number of 911 calls	35,107
Avg. emergency response time	4.10 min

Fire Rescue

Fulltime employees	118
Number of fire stations	5
Number of service calls	8,000
Avg. response time:	6.15 min

Land Use & Building Activity

Land area 56.14 sq miles

	<u>% of Total Area</u>
Residential	23.5
Commercial	2.5
Professional Office	.3
Industrial	.6
Mixed Use	.5
Conservation	41.5
Recreation & Open Space	1.0
Private Golf	8.2
Public/Institutional	2.4
Agriculture	13.7
Water (Canals & Waterways)	1.1
Developed	95.3%
Undeveloped	<u>4.7%</u>
	100%



Building Department

Permits issued	6,013
Total construction value	\$178,555,009

For FY ending 9/30/10

Public Facilities

Miles of City owned roadway	46.6
Miles of roadway overlay	2.6
Sq. ft. of swales repairs	65,000
Miles of sidewalk repaired	.5
Miles of storm drains cleaned	1.0

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	13
Racquetball/handball courts	6
Skate Park	1
Tennis courts	19
Playgrounds	9
Swimming pools	3



INTRODUCTION

CITY OVERVIEW (CONTINUED)

Other Statistics

Unemployment rate Palm Beach County (Average)	10.8%
Millage Rate	5.9258
Police/Fire	Included above
Stormwater Tax	Included above
Utility Tax	None
State Income Tax	None

Top Employers in the City of Palm Beach Gardens

Company	# of Employees	Product
Palm Beach County School Board (estimated)	1,193	Education
Tenet Healthcare Corp (estimated)	855	Health Care
PGA National Resort & Spa	780	Hotel
BIOMET 3i, Inc	519	Dental Implants
Virtual Bank	497	Banking
Belcan Engineering Group	467	Aerospace Engineering
City of Palm Beach Gardens	437	City Government
Palm Beach Gardens Marriott	277	Hotel
Global Care Solutions	250	Chemical Products
Anspach Companies	242	Surgical Equipment
LRP Publications	215	Multimedia Publishing
Cross Match Technologies	200	Biometric Identity Systems

Source: 2010 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	\$205,000,000	\$4,573,683
GLL US Retail LP	105,147,822	2,365,748
WCI Communities	65,208,300	1,951,611
Downtown at the Gardens Assoc LTD	67,247,126	1,673,004
Grande at Mirasol Inc.	54,206,475	1,289,354
Northlake Boulevard LLC	56,833,511	1,244,680
WFGR Resort Core V LLC	50,000,000	1,177,931
3801 PGA Acquisition Co.	50,622,243	1,115,557
Devonshire at PGA National LLC	54,455,275	1,061,262
GB Investors LLC	44,060,479	990,016

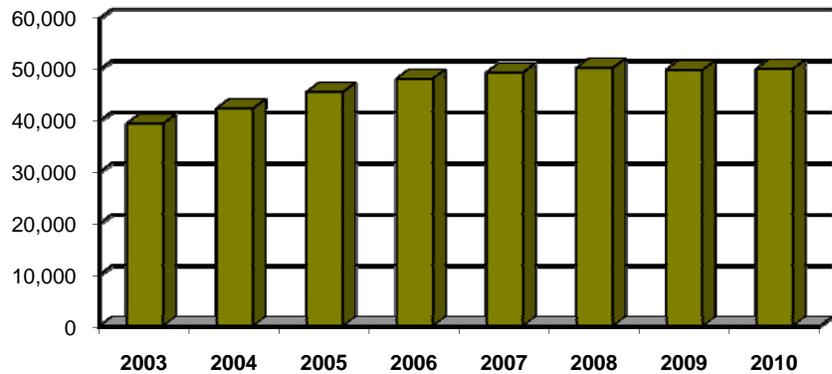
Source: Palm Beach County Property Appraiser as of January 1, 2008

CITY OVERVIEW (CONTINUED)

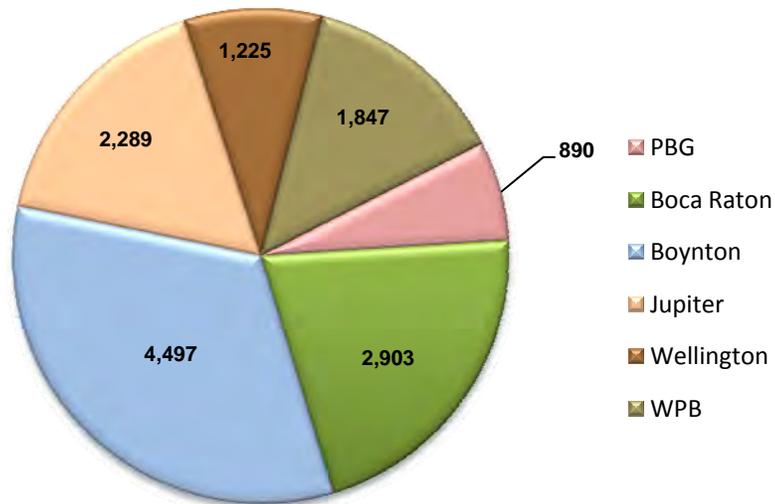
DEMOGRAPHIC COMPARISONS

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 2010 the City of Palm Beach Gardens has grown to an estimated 50,075 residents and is one of several municipalities in Palm Beach County which have recorded record growth. The City's population has increased 42.83% 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)



Population Per Square Mile (1)



(1) Palm Beach County

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

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 77% 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.

INTRODUCTION

ECONOMIC OUTLOOK (CONTINUED)

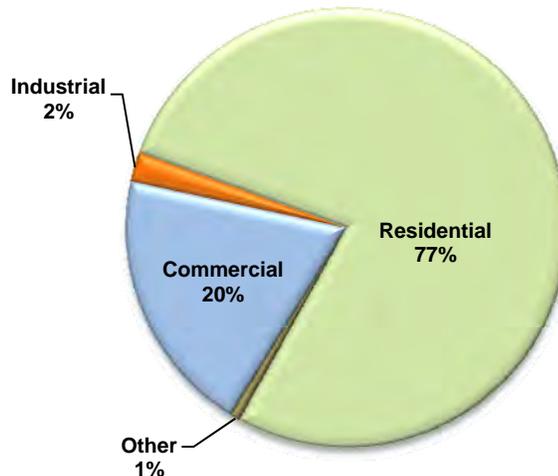
Defining the Biosciences

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.

2010 Ad Valorem Tax Percentages

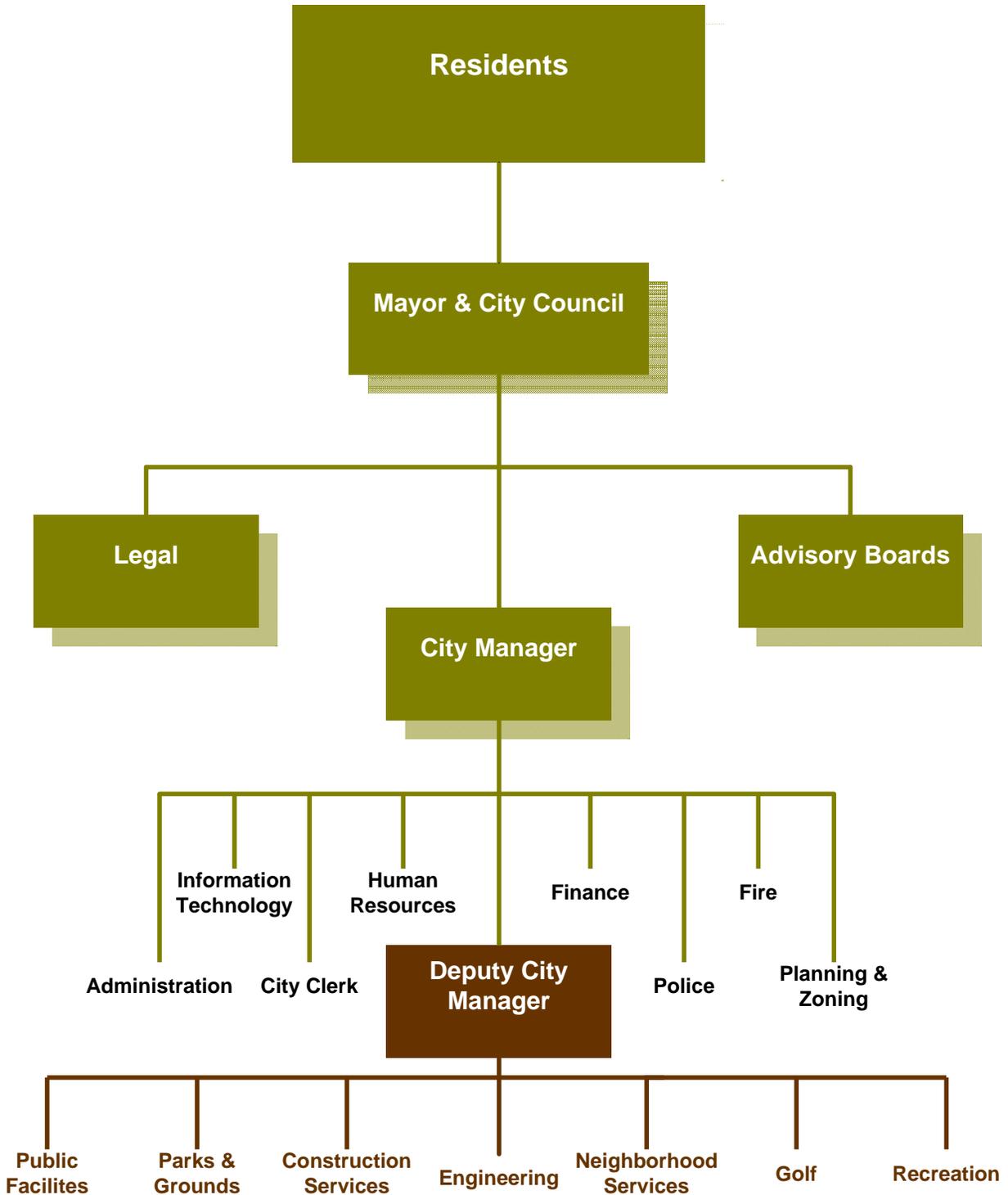


Data Compiled from 2010 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office. The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.

Category	Taxable Value (\$)	# of Parcels
Residential	5,850,536,589	24,499
Commercial	1,478,364,606	500
Industrial	163,623,861	316
Other	46,061,532	995
Total	\$7,538,586,588	26,310

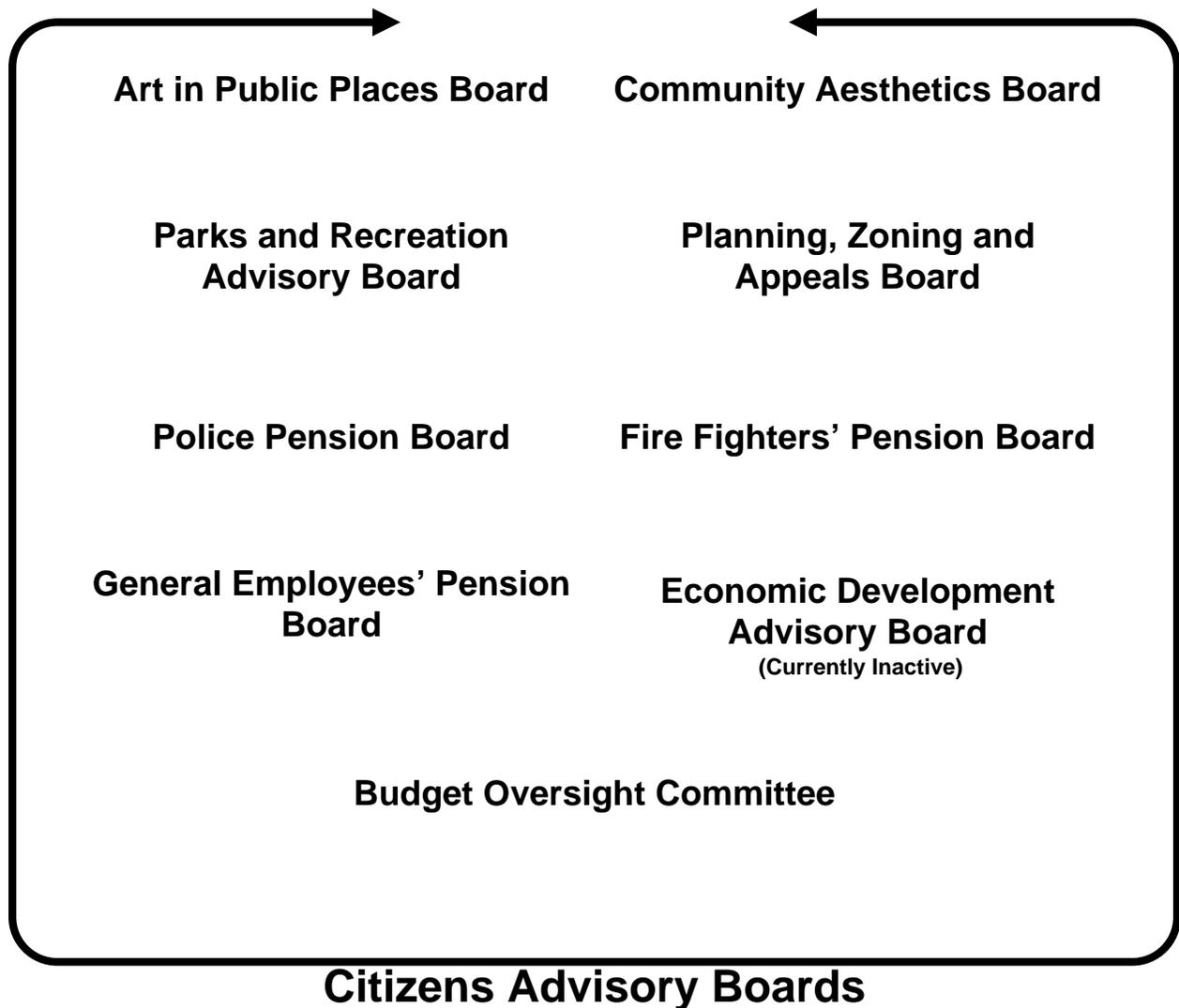
* Not including Personal Property and Centrally Assessed Property

CITY ORGANIZATION CHART



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.



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 30th. The final budget and millage rate are adopted by ordinance at the second public hearing.

BUDGET PREPARATION PROCESS (CONTINUED)

Trim Procedures

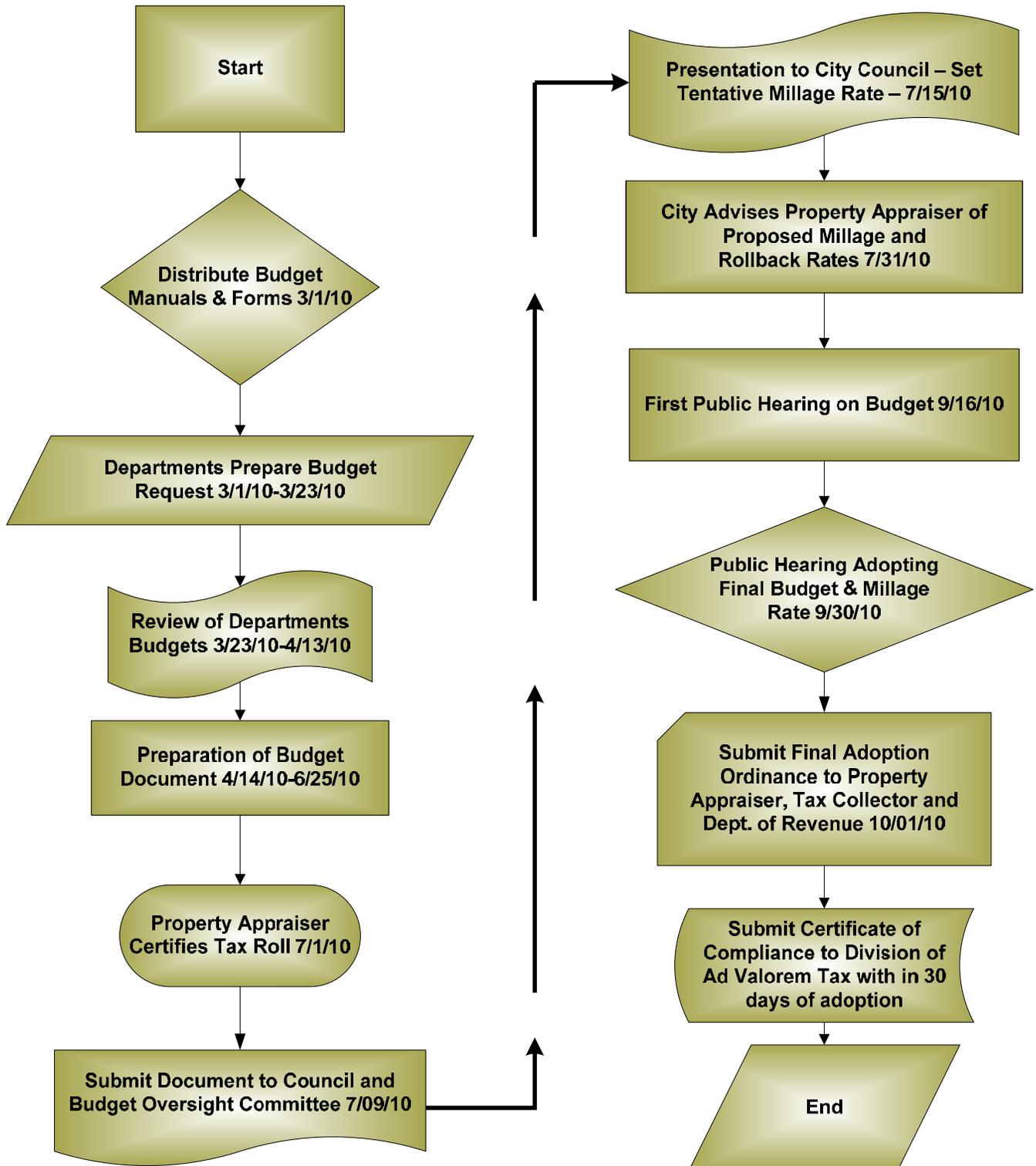
By July 1st each year the Property Appraiser certifies the tax rolls for the City on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

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

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

BUDGET PREPARATION PROCESS (CONTINUED)

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 in Public Places
- 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.

INTRODUCTION

EXPLANATION OF BUDGETARY BASIS (CONTINUED)

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

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

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

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

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CITY OF PALM BEACH GARDENS

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

October 1, 2010

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 2011. 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 Funds
- 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
- Road Impact
- Art in Public Places
- 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

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 18.

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 the economic downturn and legislative and voter mandated tax cuts for four years.

While the real estate market and economy have shown signs of improvement recently, these issues have once again had a substantial impact on the City’s budget in FY 2010/11. Unfortunately, it appears that FY 2011/12 will also be impacted by the downturn in the economy. Even after the market fully recovers, the City’s ad valorem revenue stream will continue to be constrained by legislatively imposed caps on the growth of property values and tax rates.

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 FY 2007/08. Under these statutory provisions, all cities and counties were required to roll-back taxes to the FY 2006/07 level. Local governments then had to make an additional cut of 3%, 5%, 7% or 9%, based on a formula that analyzed their taxing performance over the previous five 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 adjusted roll-back rate, increased by the growth in the Florida per capita income for the prior year. The adjusted roll-back rate is based on the revenue that could have been raised with a simple majority vote, not the actual millage rate that was levied. When performing this calculation for FY 2010/11, the adjusted roll-back rate is 6.817 mills. This rate can be 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

Analysis of Impacts of Economic Downturn and Tax Reform

At the FY 2010 millage rate of 5.39, the City will have experienced a cumulative revenue loss of approximately \$10.5 million dollars through FY 2011, due to the economic downturn and tax reform. At the same time, the City has had to fund an additional \$3.8 million of contractual obligations in union salary and pension obligations during this period. When combined, this equals a total of \$14.3 million dollars in either alternative revenues, or expenditure cuts that have to be found in order to balance the budget.

In order to meet this challenge for FY 2011, the City implemented a Voluntary Separation Program which was offered to all non-probationary employees in April and early May. A total of 23 employees opted to enter this program, which resulted in a net reduction of 20 employees in next year's budget. The net savings of this program was approximately \$2 million dollars. In addition, a total of seven vacant positions were eliminated, and four additional positions were transferred from the general fund to other funds. The total net reduction in personnel costs from all of these actions is approximately \$3.2 million in FY 2011.

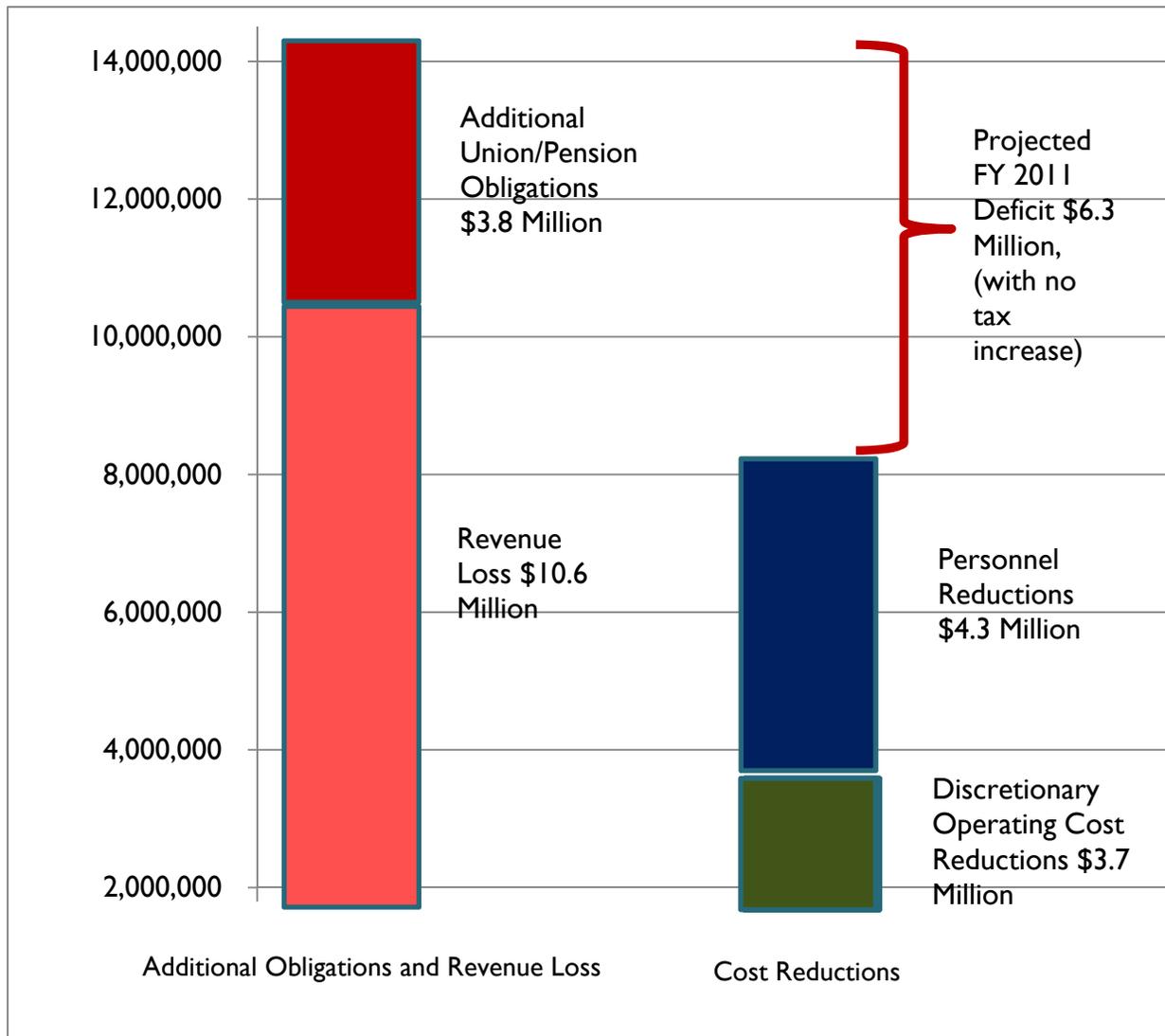
Since FY 2008, a total of 78 full-time positions have been eliminated, bringing total budgeted full-time positions to 436. This is less than the 437 full-time positions budgeted in FY 2003. On a per capita basis, the proposed total in FY 2011 is 8.75 employees per 1,000 of population, while the total was 11.08 per 1,000 of population in FY 2003.

In addition to the above personnel reductions, the City has been able to reduce operating costs by approximately \$3.7 million in areas such as contractual mowing, janitorial, overtime, part-time salaries, travel, tuition reimbursement, and professional services. In part-time costs alone, the City has experienced a reduction of about 27,000 hours of labor.

Despite all of the actions previously mentioned, the City would be faced with a deficit in the proposed FY 2011 budget of approximately \$6.3 million dollars, without further cuts or increased revenues. With the adopted increase in the tax rate, the deficit is approximately \$3.4 million.

The table below depicts the impacts of the actions referenced on page 23, including revenue loss, additional obligations that must be funded, cost reductions, and the deficit that would remain:

Table 1 – Illustration of Cumulative Revenue Losses, Additional Union/Pension Obligations, and Cost Reductions since FY 2008.



Summary of Significant Items

In order to meet the challenges brought about by reductions in revenues due to current economic conditions, the adopted budget includes the following significant items:

- As mentioned previously, a total of 28 positions have been eliminated, reducing total budgeted full-time positions to 436. This represents a reduction of 78 positions from the FY 2006/07 total of 514, or 15%. An additional 4 positions have been transferred to Special Revenue Funds, where they will be funded solely from program revenues.
- No salary increases have been factored in for General Employees and members of the PBA and SEIU bargaining units. There is currently one year remaining on the IAFF contract.
- Continuation of the Longevity Pay program for General, SEIU, PBA and IAFF bargaining units. There is currently one year remaining on the IAFF contract.
- Cap Conversion of Leave at a maximum of 80 hours in a fiscal year.
- Eliminate the accrual of Acute Leave. Freeze Acute Leave balances for employee use until it is gone.
- Continuation of personal leave for General employees, SEIU, PBA and IAFF bargaining units. There is currently one year remaining on the IAFF contract.

Personnel Cost Factors Affecting the Proposed Budget

Personnel costs comprise the majority (approximately 72%) of the City's General Fund operating expenditures. Therefore, the factors that influence personnel costs are by far the most significant drivers of the entire budget. Following is a brief discussion of the factors and assumptions used in formulating the budget for personnel costs next fiscal year:

Salaries

Police

No increases have been provided.

Fire

As per the terms of the current collective bargaining agreement, a flat 3% across-the-board increase has been projected for FY 2010/11 (2% increase in salaries and 1% increase in VEBA).

General Non-bargaining Employees

No increases have been provided.

SEIU

No increases have been provided.

Pensions

Police

Contributions for FY 2010/11 are budgeted at 39.83% of payroll, per the 10/1/09 actuarial report, for a total of \$3,885,572. This represents a decrease of 1.7% from the prior fiscal year.

Fire

Contributions for FY 2010/11 are budgeted at 34.99% of payroll, per the 10/1/09 actuarial report, for a total of \$3,745,497. This represents an increase of 5.4% from the prior fiscal year.

FRS

Contributions to the FRS (Florida Retirement System) are established by the legislature. FRS contributions increased effective 7/1/10, to 10.77% for regular class, 14.57% for senior management, and 18.64% for elected officials. The total projected FRS contribution for the General Fund is \$1,127,800.

Insurance

Health Insurance

An increase of 6.5% in health, life, AD&D, and dental premiums has been projected for FY 2010/11, which is in line with actual renewal rates.

Workers Compensation, Property/Liability

Due to a reduction in the experience modification factor from .82 to .79, as well as the elimination of 27 additional positions next year, workers compensation costs were projected 10% less than last year.

An increase of 7% above the current year's budgeted amount was projected for property and liability insurance in FY 2010/11.

The final numbers from the Request for Proposals for Workers' Compensation and Property/Liability actually came in approximately \$180,000 less than FY 2009/10 total premiums.

Summary

Over the course of four years, the impacts on services, programs, and employees from the previously discussed revenue loss due to tax reform and the downturn in the economy has been significant. To recap, following is a list of some of the more significant actions implemented in FY 2007/08 through FY 2010/11 in order to meet the reductions in revenues:

FY 2007/08:

- (15) Full-time positions were eliminated
- (1) Position was downgraded
- 7,198 hours of Part-time staffing were eliminated
- Employee Recognition Programs were eliminated including the Holiday Party
- Employee contributions for HMO and PPO family coverage were increased an average of 30.4%
- The Economic Development Program was eliminated
- Staff travel, training, and seminars were reduced by 20%
- Janitorial and grounds maintenance services were reduced
- Generally, material and supply line items were decreased in all Departments

FY 2008/09:

- An additional (15) full-time positions were eliminated
- An additional 17,804 hours of Part-time staffing were eliminated
- Staff travel, training, and seminars were reduced by additional 11%
- Eliminated merit adjustments for general employees
- Reduced auto allowances by 50%
- Reduced overtime by approximately \$230,000
- Extended the replacement program for vehicles, desktop and laptop computers

- Eliminated the Military Trail Grant Program
- Eliminated funding for neighborhood outreach programs
- Eliminated all community promotion items, such as the annual open house event, volunteer recognition dinners, volunteer program incentives, and PBG Historical Society archiving and framing supplies
- Eliminated funding for the driveway replacement program in Stormwater Division
- Reduced janitorial frequency and amount of areas cleaned
- Reduced funding for unanticipated repairs to facilities
- Eliminated funding for Swim With Santa, Weather the Storm, Gardens Youth Triathlon, Dive Into the 4th, and Dancing Under the Stars from the General Fund

FY 2009/10:

- An additional (20) full-time positions were eliminated
- Eliminated all raises for General Employees and SEIU employees
- Eliminated \$1.4 million from the Capital Improvement Plan
- Reduced overtime by an additional \$123,000
- Reduced janitorial services by an additional \$111,000
- Reduced contractual mowing by an additional \$215,000
- Eliminated funding for the City lobbyist, saving \$60,000
- Eliminated printing of *Signature City Magazine*, saving \$49,000
- Eliminated contractual labor support for the Honda Classic, saving \$20,000
- An additional 2,000 hours of Part-time staffing were eliminated
- Staff travel, training, and seminars were reduced by an additional \$211,000

FY 2010/11:

- An additional (28) positions were eliminated, reducing total budgeted full-time positions to 436. This represents a reduction of 78 positions from the FY 2006/07 total of 514, or 15%. An additional 4 positions have been transferred to Special Revenue Funds, where they will be funded solely from program revenues.
- No salary increases have been factored in for General Employees and members of the PBA and SEIU bargaining unit
- Continuation of the Longevity Pay program for General, SEIU, PBA and IAFF bargaining units. There is currently one year remaining on the IAFF contract.
- Cap Conversion of Leave at a maximum of 80 hours in a fiscal year.
- Eliminate the accrual of Acute Leave. Freeze Acute Leave balances for employee use until it is gone.
- Continuation of personal leave for General employees, SEIU, PBA and IAFF bargaining units. There is currently one year remaining on the IAFF contract.

The primary effects of the above actions have been, and will continue to be, reduced levels of service. There will continue to be fewer special events for the public to enjoy, and there will be less staffing for events and after-hour activities. Other effects will be further reduction in the aesthetics and appearances of public areas due to reduced funding for mowing and janitorial services. The other main effect from the public's perspective will be a lower and slower level of service. With less staffing and training of existing staff, there will be times when requests for information or assistance from a City department may take longer than normal to complete.

From an internal administrative standpoint, there will certainly be continued legal costs in negotiating with unions as the City attempts to modify contracts as they expire to more fiscally sustainable terms. There will continue to be scheduling difficulties due to the loss of employees. The ability to complete special projects and provide pro-active and effective communication via the media, e.g., newspaper, radio, internet, and other means, will be greatly reduced.

Notwithstanding the above challenges, staff is committed to providing the highest possible quality of services to our citizens, and, even with the reductions we have dealt with, we believe the proposed spending plan for FY 2010/11 will continue to provide quality service to our residents. There will certainly be more challenges in FY 2011/12 and beyond, ranging from possible new tax legislation to continued economic conditions. However, we believe the City is fortunate to be well positioned financially to weather these uncertain times.

Capital Outlay

Capital outlay in the General Fund totals \$1,740,555. Significant capital outlay items contained within the General Fund include:

➤ Fire engine replacement	\$440,000
➤ Gardens Park renovations	260,000
➤ OSSI software upgrade	156,000
➤ Mirasol Park renovations	148,000

A complete summary and discussion of all capital for all funds begins on page 215.

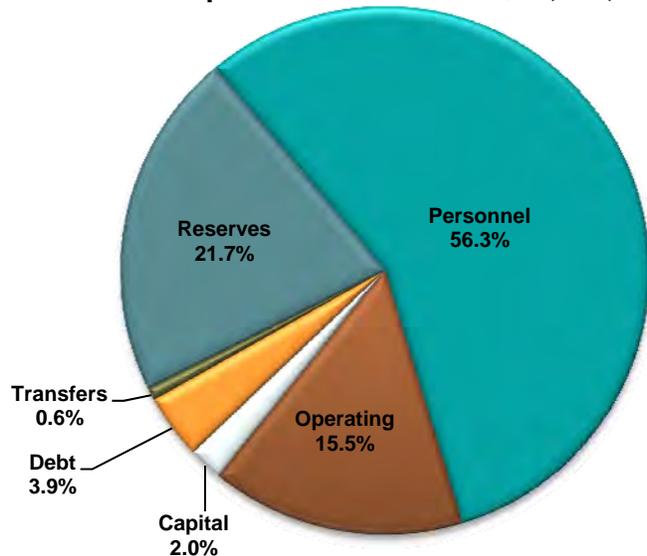
Other highlights of the fiscal year 2011 budget include:

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.**

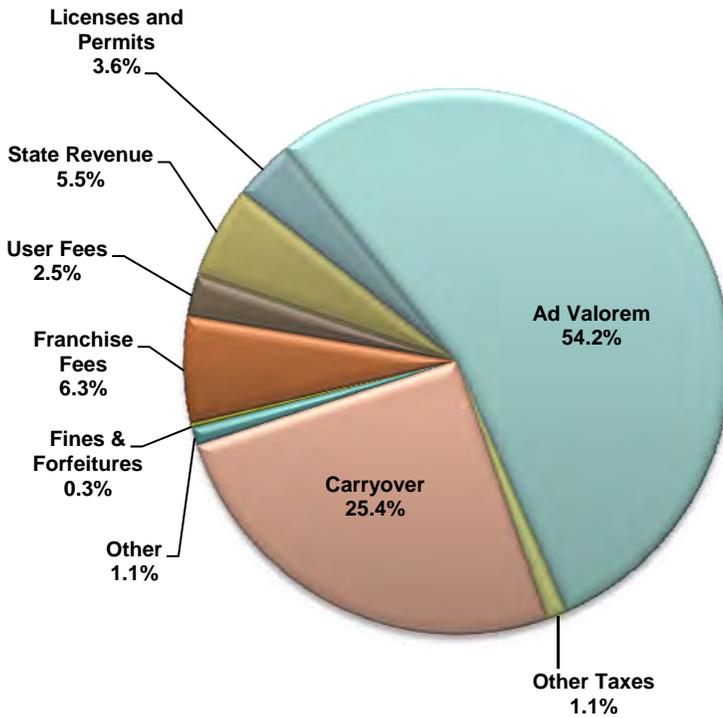
Total Expenditures/Reserves \$82,960,269

GENERAL FUND SUMMARY OF BUDGET

As illustrated in the chart to the right, the General Fund expenditures and reserves total \$82,960,269, including \$59,674,898 in personnel and operating expenditures, \$1,740,555 in capital outlay expenditures, \$3,272,658 in debt service, and \$625,000 in operating transfers. Projected undesignated reserves total \$17,647,158.



Total Revenues/ Sources
\$82,960,269



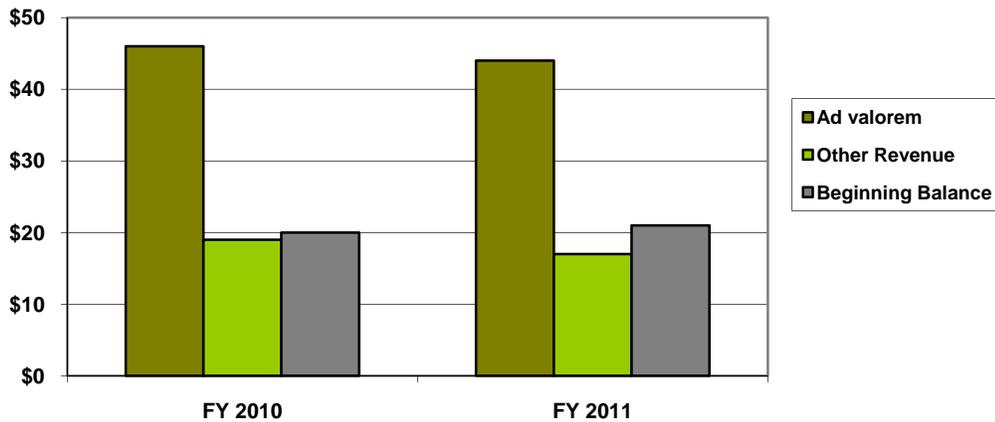
As illustrated in the chart to the left, revenues and non-revenue sources total \$82,960,269. This is inclusive of an estimated beginning balance available of \$21,059,857. For fiscal year 2011, the City adopted an operating millage rate of 5.7404 mills, and a debt service millage rate of .1854 mills, for a total of 5.9258 mills. **The operating rate of 5.7404 represents an increase of 6.5% from last year's operating millage rate of 5.39 mills. However, it represents a decrease of 4.78% from the roll-back rate of 6.0286 mills.**

TOTAL BUDGET – GENERAL FUND

	FY10	FY11	FY09-FY10	%Variance
Revenues/Sources	85,699,353	82,960,269	(2,739,084)	-3.20%
Less: Beginning Balance	(20,255,731)	(21,059,857)	(804,126)	3.97%
Total Operating Revenues	<u>65,443,622</u>	<u>61,900,412</u>	<u>(3,543,210)</u>	<u>-5.41%</u>
Expenditures/Uses	85,699,353	82,960,269	(2,739,084)	-3.20%
Less: Reserves	(18,499,006)	(17,647,158)	851,848	-4.60%
Total Operating Expenditures	<u>67,200,347</u>	<u>65,313,111</u>	<u>(1,887,236)</u>	<u>-2.81%</u>

The chart above and the graphs on the following page compare the original adopted budgets for fiscal years 2010 and 2011 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.

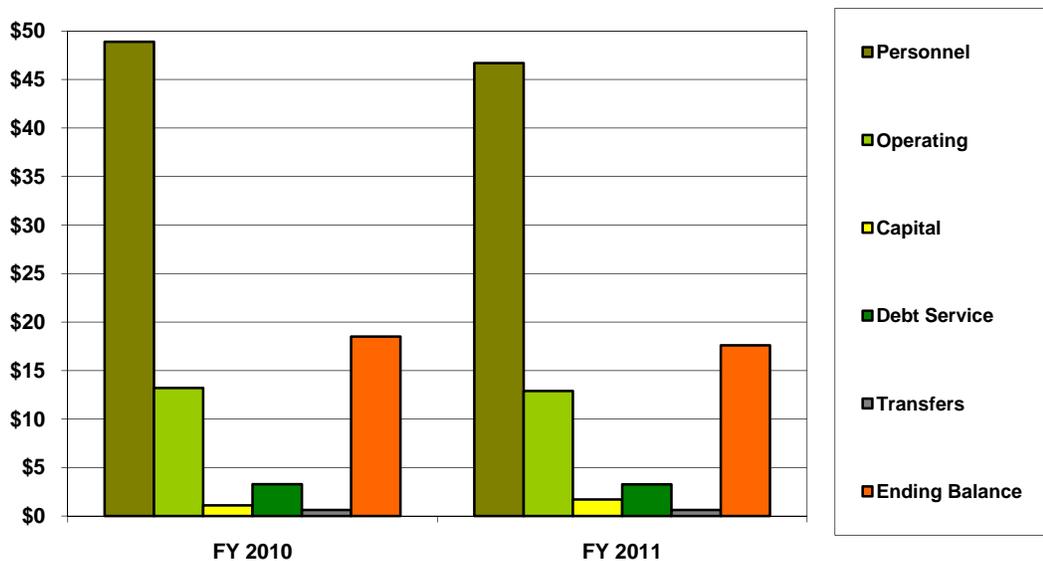
**ANALYSIS OF CHANGES IN GENERAL FUND REVENUES/SOURCES
(Millions)**



As illustrated in the chart above, Ad valorem tax revenue is down, decreasing to \$44,937,512 from \$46,847,492. Other Revenue is projected to decrease to \$16,962,900 from \$18,596,128, and Beginning Balance has increased from \$20,255,731 to \$21,059,857. Overall, excluding beginning balances, revenues have decreased by \$3,543,210, or 5.41%.

The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have decreased from \$48,930,225 to \$46,775,503. Operating costs have decreased from \$13,212,163 to \$12,899,395, and Debt Service decreased by \$3,724. Projected Ending Undesignated Fund Balance is reduced by \$851,848. Excluding reserve balances, expenditures have decreased by 2.8%.

**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 2011 is \$667,200. The total projected undesignated fund balance carried forward is \$796,862. Total expenditures are \$1,015,408, with \$444,496 for various street and sidewalk projects, \$250,000 for street lighting, and \$220,000 for the bridge refurbishment project.

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 \$1,474,500. Operating expenditures total \$1,442,574.

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 \$2,843,625. Operating expenditures total \$3,047,683.

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 \$2,310,660, and Miscellaneous Revenue totals \$40,000.

Total projected expenditures for the Fleet Maintenance Fund are \$2,315,619, and include \$405,000 for vehicle replacements.

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 \$5,780,199, and projected employee contributions total \$580,000.

Total projected expenditures for the Self-Insurance Fund are \$6,411,399, 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: Road, Recreation, Fire, Police, and Art. Total estimated impact collections, based on an analysis of current and projected development, are as follows:

• Road	\$ 569,087
• Fire	228,223
• Recreation	188,340
• Police	<u>75,634</u>
Total	\$1,061,284

Expenditures from these funds include \$500,000 from the Road Impact Fund for Intersection Improvements – PGA Boulevard and Lake Victoria Gardens Drive.

Road Impact Fees are also earmarked to fund debt service related to Burns Road improvements; accordingly, a transfer from the Road Impact Fee Fund in the amount of \$699,440 to the Burns Road Fund is reflected to pay debt service in fiscal year 2011.

Other expenditures from Impact Funds include \$50,000 from the Fire Impact Fund for furnishings for the new Emergency Operations Communication Center.

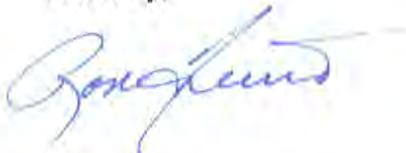
Two Capital Project funds, other than Impact Fees, are also reflected in the adopted fiscal year 2011 budget. These are the Burns Road and PGA Flyover Capital Project Funds.

Expenditures in the Burns Road Fund total \$699,440, which is the projected debt service for fiscal year 2011, and will be paid from a transfer from the Road Impact Fee Fund.

The PGA Flyover Fund was established to account for the State road improvement project to construct a flyover on PGA Boulevard. The City contributed 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 2011 are annual operating costs of \$337,600, and debt service in the amount of \$279,605.

The preparation of the fiscal year 2011 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 PLAN

To provide a framework upon which to guide management in the allocation of resources and to address the needs of our residents, both present and future, the City embarked upon an intensive visioning process several years ago. The process included input from and hard work by many: the City Council, the Blue Ribbon Visioning Committee, City Staff and many citizens of Palm Beach Gardens. The resultant document, "Our Vision – A Strategic Plan," presents a preferred vision of the future of the City of Palm Beach Gardens. It was through this process that goals and objectives were identified and strategies developed to translate that vision into reality. For a complete listing of the 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.

The City is required to maintain consistency between the adopted Future Land Use Plan and Zoning Map. Inconsistent Land Use and Zoning is not permitted by the City's Comprehensive Plan and can cause issues with nonconformities. In 2010, staff conducted a survey of the City and identified five (5) different parcels with inconsistent Future Land Use and Zoning designations. Each parcel (St. Ignatius, Westwood Gardens, Paloma, Oaks East, and Sun Terrace) was evaluated to determine the most appropriate Future Land Use designation for future planning. The land-use changes were approved in October 2010.

Evaluation and Appraisal Report (EAR)

Under the guidelines in Section 163.3191, F.S. local governments shall adopt an Evaluation and Appraisal Report (EAR) 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. On December 18, 2008, the City Council adopted the EAR based amendments via the adoption of Ordinance 14, 2008.

Included within the EAR-based amendments to the Comprehensive Plan, Policy 1.3.7.3 directs staff to conduct an annexation study. Throughout the history of the City of Palm Beach Gardens, annexation has played an important role in increasing corporate boundaries and capturing the growth that has occurred in the community. Annexation is part of the City's sustainable growth strategy. Annexation is a tool to increase the City's revenue, to compact its boundaries, to utilize tax dollars in the most efficient way, and to provide better service for residents. Currently, the City's Planning & Zoning staff is developing a strategic annexation plan, which identifies potential areas within the City's Future Annexation Area Plan to accomplish the following goals:

- Annexation can help reduce the large unincorporated population around the City that imposes negative impacts on City residents (safety, aesthetics and property values).
- Annexation can give to the City a source of additional revenues.
- Annexation can provide a supply of affordable homes, and diversify land uses.

STRATEGIC PLAN (CONTINUED)

- Annexation can increase legislative influence in Palm Beach County by including population that it is not considered in the official census counts.

In addition to the Evaluation Appraisal Report, there are areas of strategic planning that the City has focused on for future planning of the City regarding transit and growth in areas west of the Urban Growth Boundary.

Transit

The City's Comprehensive Plan and Land Development Regulations (LDRs) contain policies and regulations that support and encourage transit usage in the future. The Comprehensive Plan was recently amended to allow density and height bonuses for mixed use developments within one-quarter mile of a planned rail station. The City has designated a potential future Tri-Rail station location in proximity to PGA Boulevard and the FEC railroad track. City Council also approved a resolution in support of the Florida Department of Transportation's (FDOT's) South Florida East Coast (SFEC) Corridor Project, which is intended to extend transit opportunities, including rail transit, from Miami to Jupiter. In the upcoming year, the City also intends to review its LDRs for ways to create transit ready development.

Western Growth

The City has adopted policies in its Comprehensive Plan that set forth requirements for development west of the urban growth boundary (Loxahatchee Slough). Development in the western portions of the City is not permitted to exceed the maximum density permitted under the land use category, be designed to address existing natural resources and environmental concerns, and be consistent with the City's Conceptual Thoroughfare Plan.

On November 5, 1998, the City of Palm Beach Gardens executed Resolution 114, 1998, acknowledging the **Western Northlake Corridor Land Use Study (WNCLUS)** as a policy and growth management guide. The City of Palm Beach Gardens, the City of West Palm Beach, and Palm Beach County entered into an Interlocal Agreement to provide "efficient and orderly development, intergovernmental coordination and cooperation, and heightened review of development proposals" in the western areas along Northlake Boulevard.

In 2008, a team comprised of staff from Palm Beach County, the Indian Trail Improvement District, and the cities of West Palm Beach and Palm Beach Gardens reinstated efforts to evaluate changed conditions since 1999, and to determine need and supply of office and commercial space within the area of study. The team agreed that the recommendations in the original study remain valid and that additional office and commercial space is not needed. On May 6, 2010, the City Council adopted the revised WNCLUS study via Resolution 18, 2010, reaffirming the City's commitment to manage Western Growth.

FINANCIAL STRATEGY

We believe our five (5) year financial strategy should be cautious and conservative, and should be directed by the following guidelines:

- Utilize limited debt financing during these trying economic times only for essential capital projects, and only if the level of Unassigned Reserves is insufficient to fund these capital items.
- Explore alternative revenue sources, such as utility taxes or solid waste cost collection fees.
- Prepare an analysis of the current level of benefits and funding status of public safety pensions, and formulate a comprehensive strategy to address their rapidly escalating costs and unfunded liabilities.
- 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.

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

- Impacts from declining property values and construction activity, stemming from the current financial crisis.
- Growth issues related to the location of the Scripps Research Institute at the Abacoa FAU / Briger Site.

Tax Reform and the Current Economic Impacts

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.

FINANCIAL STRATEGY (CONTINUED)

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%.

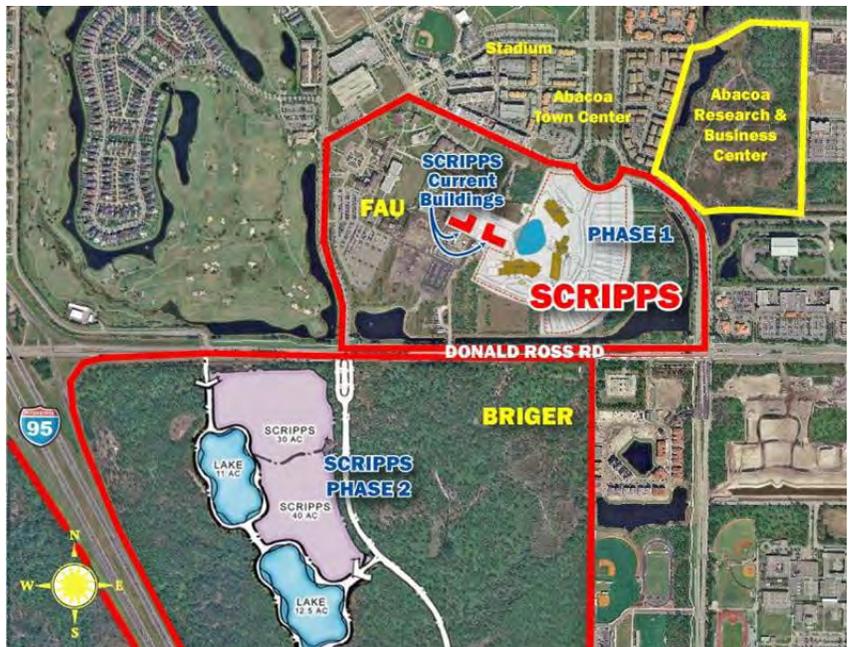
In addition to these recent tax reform mandates, the City has had to face many difficult issues brought about by the recent financial and real estate crisis. Some of these issues include:

- Depreciating residential and commercial property market values
- Significant slowdown in construction
- Significant reductions in investment returns
- Reductions in State shared revenues
- Uncertainty with regards to future fuel costs
- Rapidly escalating public safety pension costs
- Downgrade of municipal bond insurer by rating agencies

All of the above factors resulted in a reduction in General Fund operating costs of approximately \$1.9 million dollars in fiscal year 2011. The financial forecast through 2015 reflects two more years of declining property values in 2012 and 2013, followed by modest growth ranging from 1% to 2% in years 2014 and 2015.

Scripps Research Institute Impacts

The Scripps Phase II project is a result of a five year joint-planning effort made by the Governor's Office and the State of Florida, Palm Beach County, City of Palm Beach Gardens, and surrounding communities to create a regional bioscience and research and development economic cluster in the north county region. 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.



FINANCIAL STRATEGY (CONTINUED)

The Planning and Zoning Department of the City of Palm Beach Gardens hosted a Briger/Scripps Workshop in 2008. 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.

On April 1, 2010, the City Council of the City of Palm Beach Gardens approved the Development of Regional Impact application for the second phase of Scripps on the area of land known as the Briger Tract. The approvals included 2.6 million square feet industrial/research and development/biotech, 1.2 million sq. ft. of office, 300 hotel rooms, 500,000 sq. ft. of commercial/retail and 2,700 residential units to be completed over a timeframe of 20 to 30 years.

Upon project completion, Scripps Phase II is projected to hire 8,652 permanent full time jobs and 9,478 new full time and part time jobs. It is anticipated that 67% of the new jobs created from the Scripps Phase II project will have an average salary of \$40,000 - \$196,000. There is projected to be 6,480 new residents to the north county area, which forecasts up to \$293 million ad valorem tax revenue with \$54 million in impact fees. Currently, the existing Phase I Scripps-Florida has hired 360 full time positions at its Jupiter campus.

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LONG-RANGE PLAN

In order to develop the five (5) year financial plan, the following areas were reviewed:

- The City's current year budget and actual historical data regarding revenues and expenditures.
- An analysis of the City's General Fund revenues, current taxable valuation and projected valuation from future developments. Available alternative revenue options were also considered when formulating the forecast.
- The five-year capital improvement program.
- Constraints imposed by the recently adopted tax reform legislation which placed caps on local governments' future tax revenues. New construction from Scripps beginning in fiscal year 2015 has also been factored into our five-year projections.
- An analysis of financial policies as they relate to desired unassigned fund balance levels. The recommended level, as set forth in the Financial Policies section, is a range of 5-15% of operating expenditures.
- Palm Beach County has experienced a dramatic slowdown in the real estate and housing market. Anticipating this downward trend to continue at least two more years, staff has taken a conservative approach to forecasting the revenues and expenditures through fiscal year 2015. Realizing that the majority of the City's expenditures consist of salaries and benefits, salary increases have been projected from 0% to 2.5% throughout the five-year forecast period, with the exception of the remaining year of the IAFF contract (3% increase in 2011). The City is in the unique position in 2011 to be able to negotiate all three union contracts at the same time. Salary increases are recommended to be phased in, with those groups of employees that have gone the longest with no raises, i.e., non-union General Employees, being the first to receive adjustments.

The assumptions used in formulating the four years beyond fiscal year 2011 in the five-year forecast are as follows:

- Growth from re-evaluations of existing property: 9% reduction in 2012; 4.5% reduction in 2013; 1% and 2% growth in 2014 and 2015, respectively. Although the total market value of most properties in the City has dropped this past year, it is important to note that many property owners will still see a 2.7% 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 the lesser of the Consumer Price Index, which was 2.7% at the end of last year, or 3%. Therefore, many long-time property owners in the City are still currently assessed below their current just value, although this differential continues to shrink as market values decline.
- New construction: average \$87.8 million per year (total for fiscal year 2010/2011 was \$99 million).
- 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 2012 through 2015 is 3.6% per year).

LONG-RANGE PLAN (CONTINUED)

- Average growth of other revenues: 2.6% per year.
- Inflation rate for operating expenditures: 2%.
- Inflation factor for personnel services are projected as follows - General employees: 0%, 1%, 1.5%, 2%, and 2.5% for 2011 through 2015; SEIU members: 0%, 0%, 1%, 1.5%, and 2% for 2011 through 2015; PBA members: 0%, 0%, 0%, 1%, and 1.5% for 2011 through 2015; and IAFF members: 3%, 0%, 0%, 0%, and 1% for 2011 through 2015. A 7% average annual increase in health and workers' compensation costs has been projected through 2015.
- Capital Outlay: as submitted by each department in their five-year Capital projections.

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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

	2011	2012	2013	2014	2015
REVENUES/OTHER FINANCING SOURCES					
Taxes					
Ad Valorem Taxes	44,937,133	41,529,490	42,205,623	42,914,001	44,677,462
Local Business Taxes	1,485,000	1,529,550	1,575,437	1,622,700	1,671,381
Utility Taxes	998,000	5,527,940	5,558,778	5,590,542	5,623,258
Special Assessment	-	-	-	-	-
Franchise Fees	5,245,000	5,402,350	5,564,421	5,731,353	5,903,294
Licenses and Permits	1,526,800	1,572,604	1,619,782	1,668,376	1,718,427
Intergovernmental	4,528,800	4,528,800	4,619,376	4,711,764	4,805,999
Charges for Services	2,061,200	2,123,036	2,186,727	2,252,329	2,319,899
Fines and Forfeitures	223,000	229,690	236,581	243,678	250,988
Investment Income	509,000	509,000	524,270	539,998	556,198
Miscellaneous	386,100	397,683	409,613	421,902	434,559
Other Financing Sources	-	-	-	-	-
Total Revenue and Other Financing Sources	\$ 61,900,033	\$ 63,350,143	\$ 64,500,607	\$ 65,696,642	\$ 67,961,464
EXPENDITURES/OTHER FINANCING USES					
General Government	13,542,154	13,920,659	14,341,307	14,806,074	15,317,430
Public Safety	38,594,862	38,501,882	38,877,170	39,406,985	40,183,065
Physical Environment	3,477,246	3,533,300	3,609,114	3,697,852	3,800,111
Culture/Recreation	4,060,636	4,117,983	4,203,367	4,303,369	4,418,668
Capital Outlay	1,740,555	1,473,150	1,192,188	3,248,800	1,045,700
Debt Service	3,272,658	3,265,161	3,442,106	2,861,937	2,865,624
Operating Transfers	625,000	637,500	650,250	663,255	676,520
Total Expenditures and Other Financing Uses	\$ 65,313,111	\$ 65,449,635	\$ 66,315,503	\$ 68,988,272	\$ 68,307,118
Excess Revenues (Expenditures)	(3,413,078)	(2,099,492)	(1,814,896)	(3,291,630)	(345,654)
Undesignated Fund Balance - Beginning	21,059,857	17,646,779	15,547,287	13,732,391	10,440,761
Undesignated Fund Balance - Ending	17,646,779	15,547,287	13,732,391	10,440,761	10,095,107
Fund Balance % of Expenditures	27.02%	23.75%	20.71%	15.13%	14.78%
Projected Operating Millage	5.7404	5.7404	6.0274	6.0274	6.0274
Projected Debt Millage	0.1854	0.2034	0.1979	0.1907	0.182
Projected Total Millage	5.9258	5.9438	6.2253	6.2181	6.2094

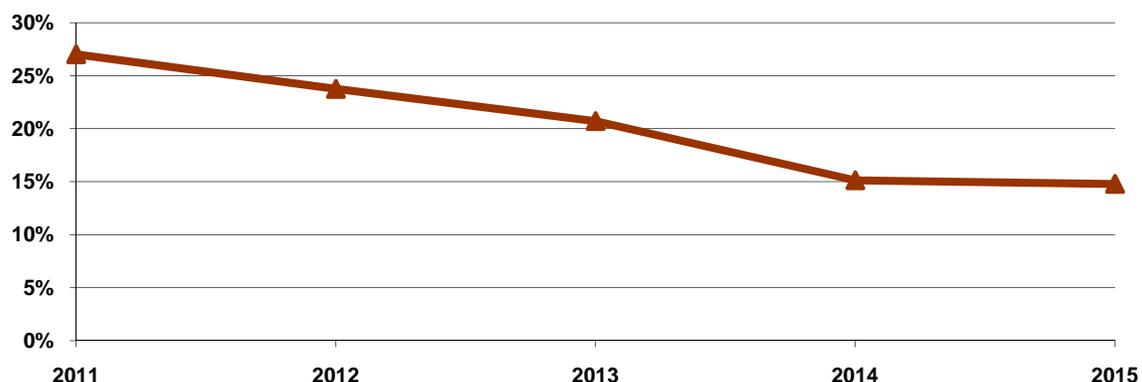
GENERAL FUND RESERVES AND HISTORICAL DATA

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 unassigned fund balance as of September 30, 2011 of \$17,646,779, or 27% of projected expenditures, which exceeds the recommended practice of a range 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 2011 and beyond.

As illustrated in the Five-Year Projection on the previous page, in order to provide a General Fund unassigned fund balance within a range of 15% - 27% of expenditures, our operating tax rate is projected to remain at 5.7404 mills in fiscal year 2012, increasing to 6.0274 mills in fiscal years 2013 through 2015. Maintaining the operating millage rate flat in 2012 is predicated on the assumption of implementation of an alternative revenue source. For purposes of this forecast, a 5% electric utility tax is projected to be implemented in 2012. This rate is half of the 10% rate allowed by State Statutes, which is the rate levied by almost all governmental entities in Palm Beach County.

Assuming our General Obligation Debt Service remains level, our Debt Service millage should increase in fiscal year 2012 to .2034, and decrease to .182 by fiscal year 2015. When combined, our total projected millage rate of 6.2094 by fiscal year 2015 represents an increase of .2836 mills, or 4.8%, over fiscal year 2011. 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.

Fund Balance % of Expenditures





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

POLICY INITIATIVES

CITY COUNCIL POLICY AGENDA

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 service level objectives 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 matrix format has been provided to illustrate the linkage between the City Council’s goals and corresponding service level objectives implemented at the department level. ***A detailed listing of all departmental objectives and performance measurements can be found in the General Government, Public Safety, and Community Services tabs 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		
Department	Service Level Objective	Cross Reference
Administration	<ul style="list-style-type: none"> ☒ Inform the City’s residents of the City Council and Departments ongoing initiatives and activities ☒ Increase communication with the City Council and partnerships with intergovernmental agencies 	Page 123
Information Technology	<ul style="list-style-type: none"> ☒ Improve City website offering additional online services and ensuring a quality visitor experience 	Page 126
City Clerk	<ul style="list-style-type: none"> ☒ Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisements 	Page 130
Police	<ul style="list-style-type: none"> ☒ Strengthen community programs and foster additional community partnerships 	Page 166
Fire	<ul style="list-style-type: none"> ☒ Improve relationships with citizens, City Council and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating 	Page 171
Recreation	<ul style="list-style-type: none"> ☒ Provide individual and group programs that serve a diverse city population and support the sense of community within the City ☒ Provide staff support for the Recreation Advisory Board 	Page 207

City Council Goal #2		
To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Department	Service Level Objective	Cross Reference
Information Technology	<ul style="list-style-type: none"> ❏ Provide highly available technical services empowering City staff to offer first class service to its customers ❏ Maintain a highly trained, motivated, and professional work in order to provide quality service to residents, businesses, and co-workers 	Pages 126:127
City Clerk	<ul style="list-style-type: none"> ❏ Manage municipal elections in accordance with Florida Statutes, Florida Election Laws, and the Municipal Charter 	Page 131
Legal	<ul style="list-style-type: none"> ❏ Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council 	Page 135
Human Resources	<ul style="list-style-type: none"> ❏ 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 	Pages 143:145
Finance	<ul style="list-style-type: none"> ❏ Maintain the City's financial system in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), Standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA) ❏ Manage the City's investment portfolio to provide safety, liquidity, and an appropriate rate of return ❏ Prepare a balanced operating and capital budget which effectively addresses the City Council's goals and complies with all applicable federal, state, and local requirements 	Page 149
Planning & Zoning	<ul style="list-style-type: none"> ❏ 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 	Pages 157, 159

City Council Goal #2 <i>continued</i>		
To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Department	Service Level Objective	Cross Reference
Police	<ul style="list-style-type: none"> ☒ Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community oriented policing concepts ☒ Increase personnel effectiveness and efficiency through improved use of communications and technology ☒ Enhance traffic safety measures and programs 	Pages 166:167
Fire	<ul style="list-style-type: none"> ☒ 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 	Page 172
Public Works	<ul style="list-style-type: none"> ☒ Minimize roadway hazards by quickly responding to street repair issues ☒ Ensure all paved streets and sidewalks are properly maintained ☒ 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 	Pages 182:183
Construction Services	<ul style="list-style-type: none"> ☒ 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 request 	Pages 194:196

POLICY INITIATIVES

City Council Goal #2 *continued*

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

Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> ☒ Ensure compliance of all licensing requirements per the City Code of Ordinances 	Page 199
Golf	<ul style="list-style-type: none"> ☒ Provide a higher level of service through the enhancement of the golf course amenities 	Page 213

City Council Goal #3

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

Department	Service Level Objective	Cross Reference
Planning and Zoning	<ul style="list-style-type: none"> ☒ Advance the City Council's vision for long range development of the City 	Page 160

City Council Goal #4

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

Department	Service Level Objective	Cross Reference
Fire Rescue	<ul style="list-style-type: none"> ☒ Support community partnership between Palm Beach Gardens Fire Rescue and Palm Beach Gardens High School and Jupiter High School Medical Magnet Programs to deliver first responder training to students who seek a career in medicine 	Page 173
Recreation	<ul style="list-style-type: none"> ☒ Support our community partners, through active participation in local high school magnet and/or academy programs ☒ Offer students opportunities to complete required community service hours by assisting with events, programs and activities 	Pages 208:209

City Council Goal #5

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

Department	Service Level Objective	Cross Reference
Planning & Zoning	<ul style="list-style-type: none"> ☒ Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry 	Page 159

POLICY INITIATIVES

City Council Goal #6

To protect the natural environment through sustainable methods and practice.

Department	Service Level Objective	Cross Reference
Public Works	<ul style="list-style-type: none"> ☒ Maintain equipment availability and reduce vehicle down time and continue the program of purchasing or replacing existing vehicles with more fuel efficient models ☒ Reduce greenhouse gases through energy efficiency and Green building 	Page 184
Parks and Grounds	<ul style="list-style-type: none"> ☒ Raise public awareness of efforts to engage community involvement ☒ Implement an irrigation pump inspection program for preventative maintenance on all City maintained irrigation pumps 	Page 190

City Council Goal #7

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

Department	Service Level Objective	Cross Reference
Parks and Grounds	<ul style="list-style-type: none"> ☒ Develop methods that improve surface safety for our customers 	Page 191
Recreation	<ul style="list-style-type: none"> ☒ Manage indoor and outdoor recreational facilities assigned to the stewardship if the Recreation Division 	Page 208
Golf	<ul style="list-style-type: none"> ☒ Increase program offerings at the golf course 	Page 214

City Council Goal #8

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

Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> ☒ Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties 	Page 200

City Council Goal #9

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

Department	Service Level Objective	Cross Reference
Public Works	<ul style="list-style-type: none"> ☒ Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City 	Page 185

POLICY INITIATIVES

City Council Goal #9 *continued*

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

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> ☒ Review of new or retrofit stormwater calculations for flood control for flood control and water quality 	Page 139

City Council Goal #10

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

Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> ☒ To maintain the established level of services standards for development review as required by the City's Land Development Regulations (LDRs) ☒ To provide review and inspection services to new infrastructure development 	Page 139

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FINANCIAL MANAGEMENT POLICES

Operating Budget Policies

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

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

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

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

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

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

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

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

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

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

Capital Improvement Program (CIP) Policies

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

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

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

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

FINANCIAL MANAGEMENT POLICES (CONTINUED)

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

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

Debt Policies

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

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

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

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

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

Revenue Policies

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

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

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

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

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

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.

FINANCIAL MANAGEMENT POLICES (CONTINUED)

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.

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 2011. 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 2011 tax rate is from the rollback rate.

TRIM (TRUTH-IN-MILLAGE) NOTICE

2010/2011 Values

Current Year Taxable Real Property	7,538,586,588	
Current Year Taxable Personal Property	399,280,135	
Current Year Centrally Assessed	1,530,479	% Decrease From Prior Year
Current Year Gross Taxable	7,939,397,202	-9.46%
Net New Taxable	99,045,111	
Current Year Adjusted Tax Value	7,840,352,091	
Prior Year Final Gross Taxable Value	8,769,238,476	
Prior Year Millage	5.39000	Tax Rate
Prior Year Ad Valorem	47,266,195	% Change From Prior Year
Current Year Rolled Back	6.0286	
Current Year Proposed	5.74040	6.50%
Current Year Aggregate	47,863,297	
Total Ad Valorem	45,575,316	
Current Year Proposed Millage	5.74040	
Percent Change Over Rolled Back	-4.780%	
Debt Service Millage Required	0.1854	
Debt Service Required (Budgeted)	1,413,086	
Debt Service Generated	1,471,964	
Total Taxes Levied - Operating	45,575,316	
Amount Budgeted Operating (95.5%)	43,524,426	
Total Operating and Debt Service Taxes Budgeted	44,937,512	
	95.52%	

REVENUE INFORMATION

GENERAL FUND - 001

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Ad Valorem Taxes	50,362,460	50,314,203	47,081,732	46,847,492	44,937,512
Franchise Fee Electric	5,259,924	5,353,322	5,377,119	5,564,557	4,975,000
Franchise Fee Solid Waste	256,167	349,642	269,492	311,442	270,000
Communication Services Tax	956,919	1,278,766	1,105,341	1,069,216	998,000
Taxes	56,835,470	57,295,933	53,833,684	53,792,707	51,180,512
City Occupational Licenses	1,531,977	1,540,700	1,483,713	1,569,469	1,485,000
Building Permits	2,552,603	1,743,615	1,934,603	1,400,000	1,400,000
Training Surcharge	23,376	16,269	23,750	10,000	14,000
Right of Way Permits	9,650	-	-	8,920	-
Special Event Permits	1,726	5,459	4,835	6,000	4,800
Application Filing Fees	244,764	142,653	108,903	186,187	108,000
County Occupational Licenses	108,940	112,340	139,345	164,072	139,000
Juno Beach Building Permits	-	-	1	2	3
Licenses and Permits	4,473,036	3,561,036	3,695,150	3,344,650	3,150,803
Grants Federal	1,265,977	190,063	866	-	-
State Grants General Govt	-	-	-	-	-
State Grants Police	90,033	-	67,262	-	-
State Grants Fire/EMS	-	1,101,086	-	-	-
Grants from other local units	74,659	138,793	45,291	-	-
State Revenue Sharing	1,109,004	995,725	915,902	1,025,410	1,000,000
Mobile Home Licenses	17,839	17,481	16,376	17,061	16,300
Alcoholic Beverage License	57,793	54,021	41,888	41,888	42,000
Local Govt. Half-cent Sales Tax	3,352,934	3,052,952	3,002,658	3,013,598	3,251,000
Firefighters' supplementary comp	48,854	49,156	49,758	49,831	49,800
Fuel Tax rebate	27,172	27,232	30,762	29,240	30,700
Intergovernmental	6,044,265	5,626,509	4,170,763	4,177,028	4,389,800
Public Safety Fingerprinting	8,115	7,385	6,705	8,113	6,700
Engineering Cost Recovery Fees	-	66,296	157,302	229,030	150,000
Inspection Fees Fire	326,026	318,435	466,519	332,255	355,800
EMS Transport	1,310,633	1,529,537	1,530,000	1,389,534	1,530,000
Public Safety Emergency Safety Plan Review	-	-	-	-	-
Public Safety Civil Plans Review	-	-	-	-	-
Public Safety Unscheduled/Spec Ins Fees	100	-	-	-	-
Interim Service Fees	42,130	13,993	18,958	11,154	18,000
Swimming Pool Fees	119,967	-	-	-	-
Web Site Link Fees	900	625	775	682	700
Tennis Fees	18,520	-	-	-	-
Charges for Services	1,826,391	1,936,271	2,180,259	1,970,768	2,061,200
Court Fines	193,904	118,913	76,356	218,771	76,000
Parking Fines	16,129	18,713	15,398	27,284	15,000
Code Enforcement Fines	97,900	204,583	136,298	136,298	50,000
\$12.50 Traffic Fines	-	82,049	82,049	60,928	82,000
Fines and Forfeitures	307,933	424,258	310,101	443,281	223,000
Interest Earnings	1,276,214	1,205,569	563,962	900,000	500,000
Interest Earnings Tax Collector	86,662	19,684	9,474	22,394	9,000
Unrealized gain/loss	(30,527)	60,366	-	-	-
Interest	1,332,349	1,285,619	573,436	922,394	509,000

REVENUE INFORMATION

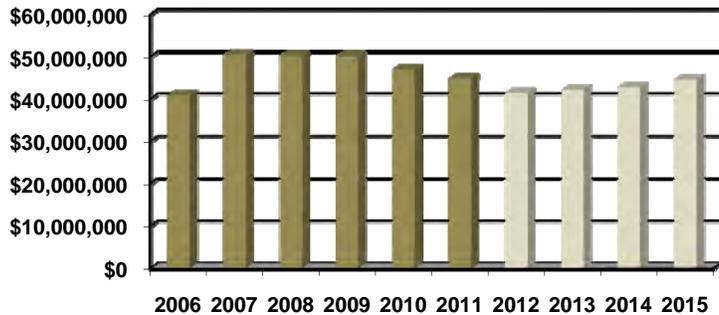
GENERAL FUND – 001 (CONTINUED)

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Estimated FY 2010	Budget FY 2011
Contributions/Donations	92,773	52,890	214,500	91,000	-
Other Misc Revenue	378,513	454,889	180,216	298,394	150,000
Miscellaneous Revenue-Police	1,592	-	-	3,184	-
Reimbursement of City Services	70,686	139,251	151,937	260,282	100,000
Administrative Fee - Business Tax	7,433	44,645	46,482	32,613	46,000
Insurance Proceeds	22,645	61,665	50,000	29,487	25,000
Tax Search	22,790	38,280	39,055	39,055	39,000
Fire Response Reimbursement	-	-	-	-	-
Miscellaneous Revenue-Nextel Tower	22,536	22,536	24,007	26,292	24,000
Boat/RV Decals	650	675	550	675	500
Zoning Confirmation Letters	4,050	-	-	4,530	-
Copies	6,483	3,034	1,684	7,282	1,600
Miscellaneous	630,151	817,865	708,431	792,794	386,100
Transfers In	178,762	362,758	-	-	-
Other Sources	918,418	7,278	-	-	-
Defined Contribution Plan	-	-	-	-	-
Other Financing Sources	1,097,180	370,036	-	-	-
TOTAL REVENUES	\$ 72,546,775	\$ 71,317,527	\$ 65,471,824	\$ 65,443,622	\$ 61,900,415
Beginning Fund Balance	21,144,202	25,128,354	27,250,097	27,250,098	21,059,857
TOTAL REVENUES/SOURCES	\$ 93,690,977	\$ 96,445,881	\$ 92,721,921	\$ 92,693,720	\$ 82,960,272

HISTORICAL & PROJECTED REVENUE

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 5.9258 mills, approximately \$1,900,000 less revenue will be generated from property taxes in fiscal year 2011.



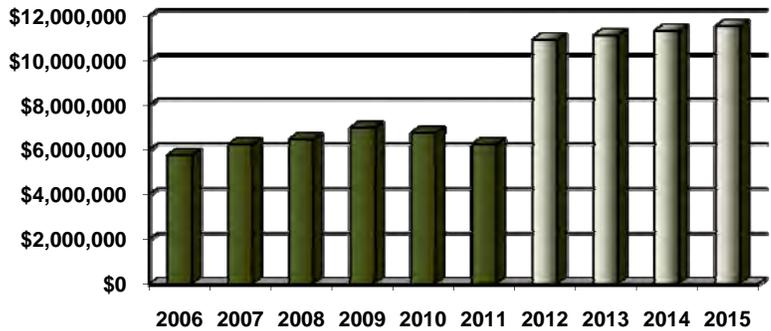
REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)

Other Locally Levied Taxes

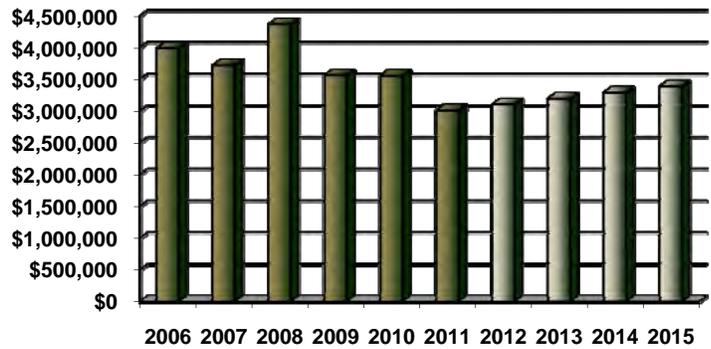
Other locally levied taxes (communication services tax and franchise fees) comprise 10% of the General Fund operating revenue of the City for fiscal year 2011 and are projected at \$6,243,000, a 7% decrease over the fiscal year 2010 estimated actual amount. This decrease is due to a recent reduction in the fuel adjustment charges levied by Florida Power & Light.

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. The increase in revenue forecast beginning in fiscal year 2012 is due to the projected implementation of a 5% electric utility tax.



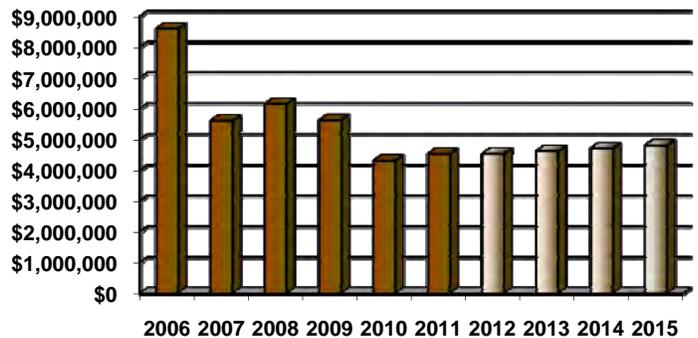
Licenses and Permits

Licenses and permits account for 5% of General Fund revenues. Included in this category are City occupational licenses and building permits. The overall trend from Fiscal year 2006 through 2010 reflects the slowdown in the real estate market, with 2011 conservatively estimated approximately \$500,000 below the estimated actual amount for 2010. Years 2012 through 2015 are projected at a modest average annual growth of approximately 3%, in hopes of a gradual recovery of the construction and real estate market.



Intergovernmental Revenue

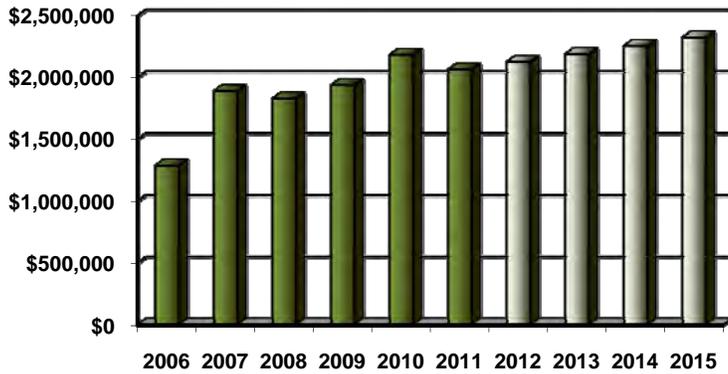
Included in this category are state sales tax, revenue sharing, federal and state grants, mobile home licenses, alcoholic beverage licenses, and county occupational licenses. Fiscal year 2006 shows a substantial increase due to the inclusion of FEMA reimbursements. Fiscal year 2008 reflects the receipt 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 2011 is conservatively budgeted approximately the same as fiscal year 2010, and reflects small increases per the State’s most recent projections.



REVENUE INFORMATION

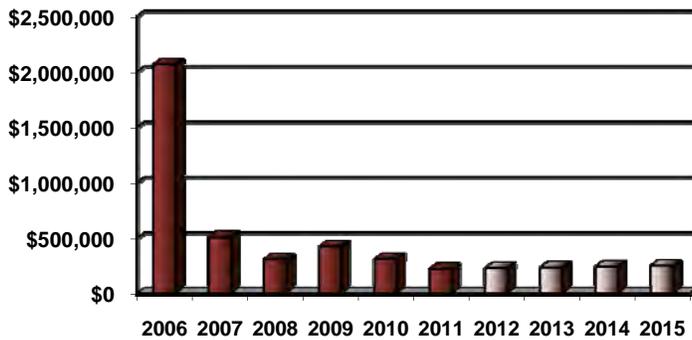
GENERAL FUND – 001 (CONTINUED)

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. Fiscal year 2011 reflects a reduction of approximately \$100,000, due to forecast continued weak new construction activity.

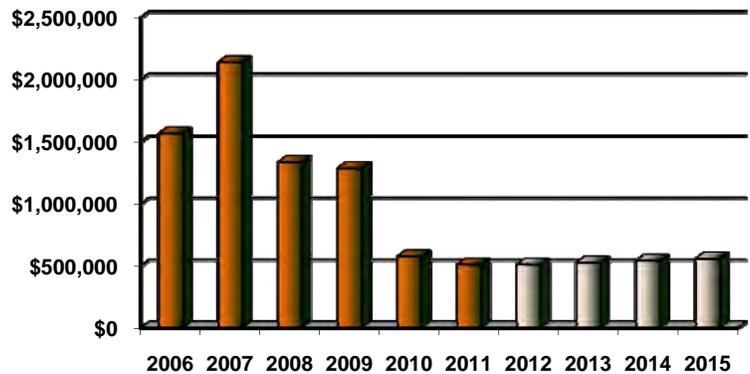
Fines and Forfeitures



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 due to the inclusion of the collection of \$1,808,500 from the Vavrus property for collection of code fine violations.

Interest Income

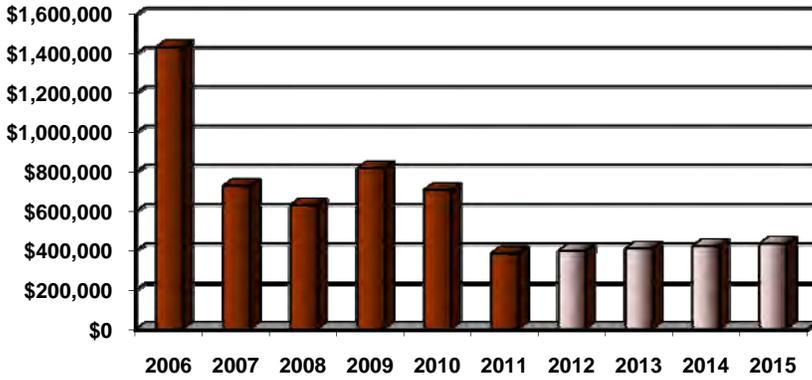
Interest income accounts for 1% of the total revenue of the General Fund. Reductions since fiscal year 2007 reflect the substantial recent reductions in interest rates. Fiscal year 2009, however, was boosted considerably by the receipt of approximately \$650,000 of interest earnings from the State from the PGA Flyover construction account. Future years are budgeted conservatively at approximately the same as the fiscal year 2010 estimated actual amount.



REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)

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 2006 reflect insurance reimbursements from hurricane claims. Fiscal year 2011 is projected at approximately \$400,000.

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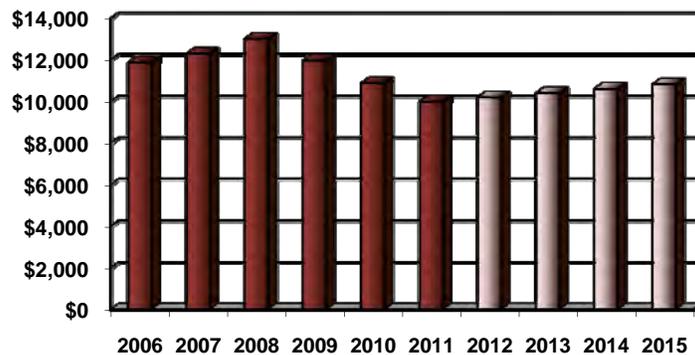
**POLICE TRAINING
SPECIAL REVENUE FUND – 002**

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Court Fines	13,011	11,970	10,882	15,000	10,000
Fines and Forfeitures	13,011	11,970	10,882	15,000	10,000
Interest Earnings	-	-	-	-	-
Interest	-	-	-	-	-
TOTAL REVENUES	\$ 13,011	\$ 11,970	\$ 10,882	\$ 15,000	\$ 10,000
Beginning Fund Balance	19,056	19,448	15,107	15,107	12,988
TOTAL REVENUES/SOURCES	\$ 32,067	\$ 31,418	\$ 25,989	\$ 30,107	\$ 22,988

HISTORICAL & PROJECTED REVENUE

Fines and Forfeitures

Fines and forfeitures consist 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, \$10,000 is projected for fiscal year 2011. Future years are forecast to increase 2% annually.



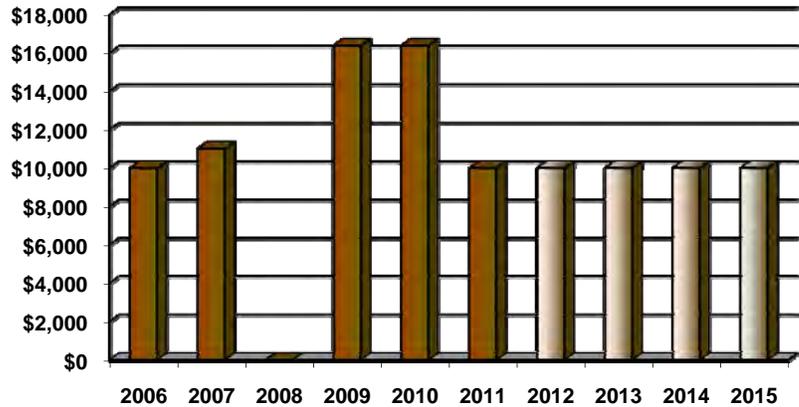
**POLICE GRANTS
SPECIAL REVENUE FUND - 101**

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Federal Police Grants	-	16,381	16,381	10,000	10,000
Intergovernmental	-	16,381	16,381	10,000	10,000
Other Miscellaneous Revenue	-	-	-	-	-
Transfers In	-	943	-	-	-
Other Financing Sources	-	943	-	-	-
TOTAL REVENUES \$	-	\$ 17,324	\$ 16,381	\$ 10,000	\$ 10,000
Beginning Fund Balance	-	-	-	-	16,381
TOTAL REVENUES/SOURCES \$	-	\$ 17,324	\$ 16,381	\$ 10,000	\$ 26,381

HISTORICAL & PROJECTED REVENUE

Intergovernmental Revenue

This revenue consists of Federal Local Law Enforcement Block Grants. Based on expected levels of activity, \$10,000 is projected for fiscal year 2011. Future years are estimated the same as fiscal year 2011.

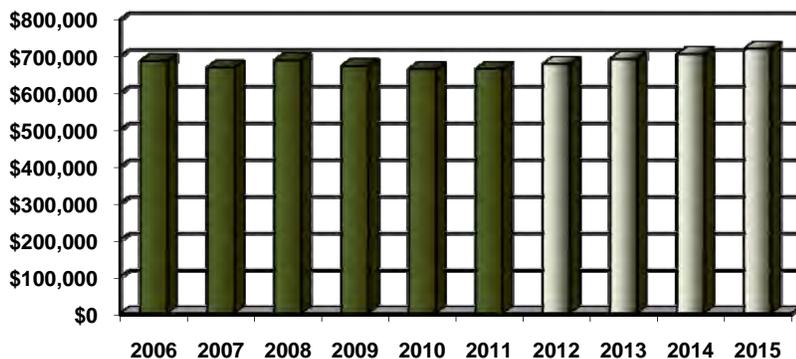


GAS TAX SPECIAL REVENUE FUND - 103

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Local Option Gas Tax	686,664	673,439	664,555	656,305	665,000
Taxes	686,664	673,439	664,555	656,305	665,000
Palm Beach County Grant	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Earnings	21,222	7,646	2,213	4,886	2,200
Interest	21,222	7,646	2,213	4,886	2,200
Miscellaneous Revenue	93,753	93,753	-	-	-
PBC Reimbursement Bus Shelter	-	-	-	-	-
PBC Reimbursement Palm Tran	-	-	-	-	-
Miscellaneous	93,753	93,753	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 801,639	\$ 774,838	\$ 666,768	\$ 661,191	\$ 667,200
Beginning Fund Balance	998,309	1,284,525	1,526,015	1,526,015	796,862
TOTAL REVENUES/SOURCES	\$ 1,799,948	\$ 2,059,363	\$ 2,192,783	\$ 2,187,206	\$ 1,464,062

HISTORICAL & PROJECTED REVENUE

Other Locally Levied Taxes



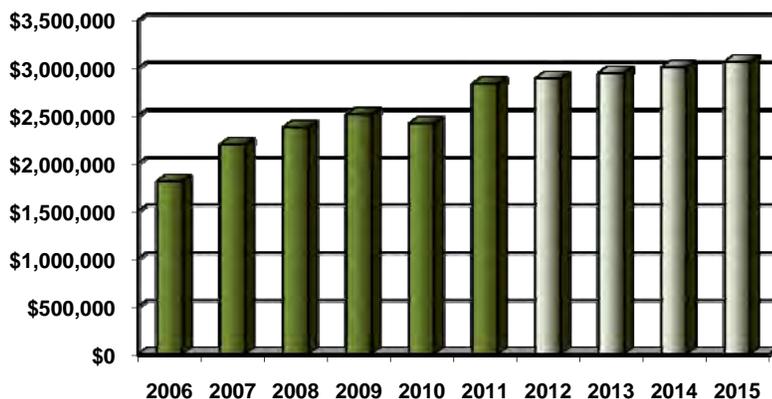
This revenue is administered by the Department of Revenue and distributed to each municipality in accordance with interlocal agreements between counties and municipalities. Currently, Palm Beach County and its municipalities have separate distribution factors for the “new” 5-cent local option tax. Based on State estimates, \$656,305 is forecast for fiscal year 2011. A 2% growth factor has been forecast for fiscal years 2012-2015.

**RECREATION
SPECIAL REVENUE FUND - 104**

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Seniors	13,895	9,979	604	-	-
Aquatics	108,759	239,799	256,007	269,265	310,981
Resources	62,941	62,702	57,987	47,965	15,000
Rentals	57,258	70,252	118,830	73,900	30,439
Programs	582,815	615,028	660,280	803,070	806,167
Tennis Programming	302,639	354,912	349,373	434,112	534,870
Tennis Memberships	114,847	113,266	119,591	130,325	-
Athletics & Special Facilities	296,320	281,736	313,485	292,232	287,794
Youth Enrichment	838,127	764,763	542,613	852,704	846,874
Charges for Services	2,377,601	2,512,437	2,418,770	2,903,573	2,832,125
Interest Earnings	6,989	4,586	1,500	2,909	1,500
Interest	6,989	4,586	1,500	2,909	1,500
Contributions and Donations	-	-	-	-	-
Other Miscellaneous Revenue	892	9,352	20,425	6,279	10,000
Overage/Shortage	41	98	44	-	-
Miscellaneous	933	9,450	20,469	6,279	10,000
TOTAL REVENUES	\$ 2,385,523	\$ 2,526,473	\$ 2,440,739	\$ 2,912,761	\$ 2,843,625
Beginning Fund Balance	222,695	478,786	703,361	703,361	634,279
TOTAL REVENUES/SOURCES	\$ 2,608,218	\$ 3,005,259	\$ 3,144,100	\$ 3,616,122	\$ 3,477,904

HISTORICAL & PROJECTED REVENUE

User Charges



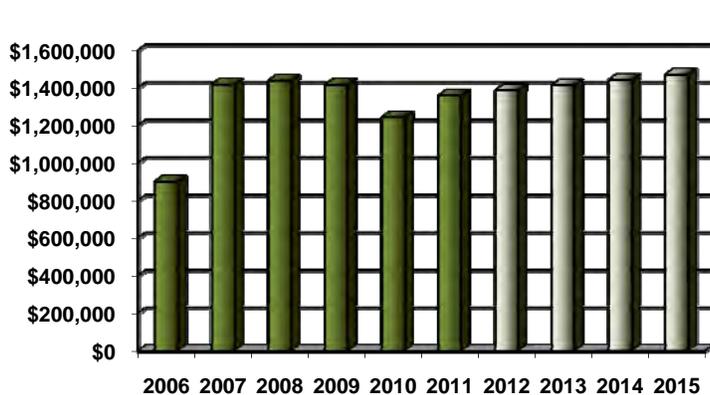
Charges for services consist of the following program areas: Seniors, Aquatics, Resources, Rentals, General Programs, Tennis Programming and Memberships, Athletics and Special Facilities, and Youth Enrichment. Based on estimated levels of participation, \$2,832,125 is projected for fiscal year 2011. Fiscal years 2012-2015 are projected to increase 2% annually.

REVENUE INFORMATION

**GOLF COURSE
SPECIAL REVENUE FUND - 106**

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Green Fees	471,628	450,878	401,697	471,390	450,000
Cart Fees	587,282	607,602	547,265	591,110	592,000
Driving Range	62,138	69,045	73,658	66,960	72,000
GPS Fees	102,674	104,766	93,970	101,597	102,000
Pro Shop Sales	71,442	73,915	62,036	71,017	70,000
Prepaid Permits	82,314	52,758	46,685	52,758	55,000
Concessionaire License Fee	17,806	17,800	17,708	17,716	18,000
Charges for Services	1,395,284	1,376,764	1,243,019	1,372,548	1,359,000
Interest Earnings	2,947	1,062	461	678	1,000
Interest	2,947	1,062	461	678	1,000
Communication Tower Lease	66,382	67,250	68,907	59,423	67,000
Other Misc Revenue	12,899	16,343	6,330	28,568	7,500
Other Misc Revenue - Lessons	42,828	39,659	38,841	42,543	40,000
Overage/Shortage	-	417	287	-	-
Miscellaneous	122,109	123,669	114,365	130,534	114,500
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 1,520,340	\$ 1,501,495	\$ 1,357,845	\$ 1,503,760	\$ 1,474,500
Beginning Fund Balance	134,070	227,715	266,347	266,347	260,889
TOTAL REVENUES/SOURCES	\$ 1,654,410	\$ 1,729,210	\$ 1,624,192	\$ 1,770,107	\$ 1,735,389

HISTORICAL & PROJECTED REVENUE



User Charges

Charges for services consist of the following program areas: Green Fees, Cart Fees, Driving Range, GPS Fees, Pro Shop Sales, and Prepaid Permits. Fiscal year 2006 reflects a significant reduction in revenue due to closure of the course for greens renovations. Based on estimated levels of participation, \$1,359,000 is projected for fiscal year 2011. Future years are forecast to increase 2% annually.

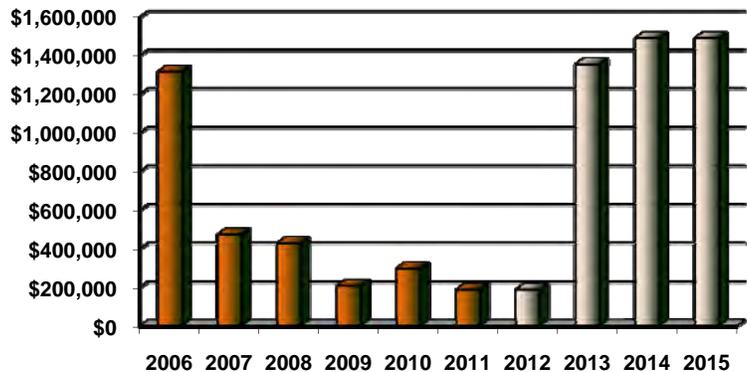
**RECREATION IMPACT
CAPITAL PROJECT FUND - 301**

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Federal Grant	-	-	-	-	-
Recreation Grants	66,772	138,401	670,398	670,398	-
Intergovernmental	66,772	138,401	670,398	670,398	-
Interest Earnings	65,959	13,936	1,368	2,000	2,000
Interest	65,959	13,936	1,368	2,000	2,000
Recreation Impact Fees	428,693	208,258	297,798	40,807	188,340
Impact Fees	428,693	208,258	297,798	40,807	188,340
Other Miscellaneous Revenue	20,000	10,000	-	-	-
Miscellaneous	20,000	10,000	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$581,424	\$370,595	\$969,564	\$713,205	\$190,340
Beginning Fund Balance	2,997,687	2,501,160	1,862,326	1,862,326	257,610
TOTAL REVENUES/SOURCES	\$3,579,111	\$2,871,755	\$2,831,890	\$2,575,531	\$447,950

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$188,340 is projected for fiscal year 2011. Future years are based on projected start dates for known projects. The large increase in fiscal year 2013 is predicated on construction beginning on the Briger parcel.



REVENUE INFORMATION

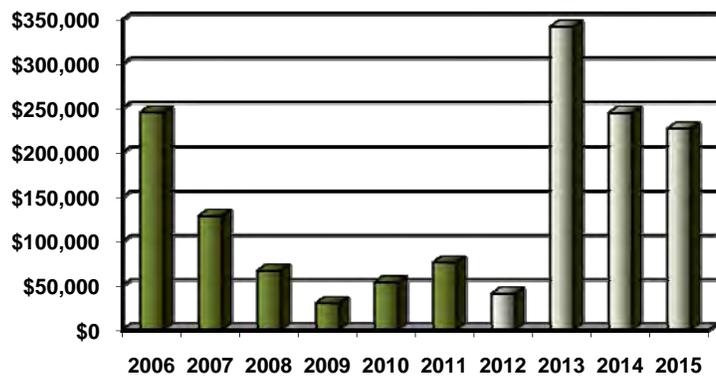
**POLICE IMPACT
CAPITAL PROJECT FUND - 302**

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Grants	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Earnings	42,140	15,179	3,588	4,000	2,000
Interest	42,140	15,179	3,588	4,000	2,000
Police Impact Fees	66,364	29,796	53,315	35,698	75,634
Impact Fees	66,364	29,796	53,315	35,698	75,634
Transfers In	-	2,600,000	137,510	137,510	-
Other Financing Sources	-	2,600,000	137,510	137,510	-
TOTAL REVENUES	\$108,504	\$2,644,975	\$194,413	\$177,208	\$77,634
Beginning Fund Balance	1,773,199	1,523,065	3,849,799	3,849,799	44,546
TOTAL REVENUES/SOURCES	\$1,881,703	\$4,168,040	\$4,044,212	\$4,027,007	\$122,180

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$75,634 is projected for fiscal year 2011. Future years are based on projected start dates for known projects. The large increase in fiscal year 2013 is predicated on construction beginning on the Briger parcel.



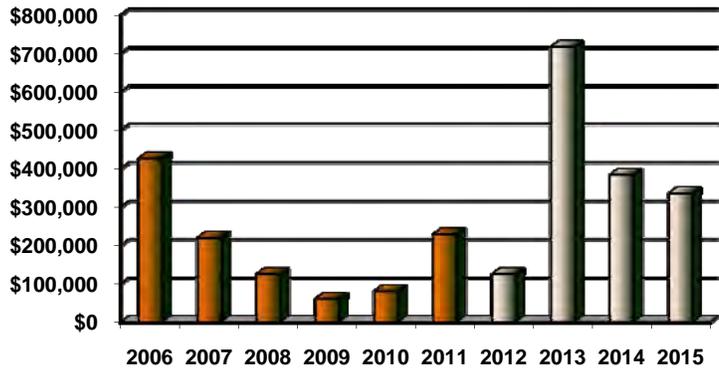
FIRE IMPACT CAPITAL PROJECT FUND - 303

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Interest Earnings	16,980	3,121	970	2,000	1,000
Interest	16,980	3,121	970	2,000	1,000
Fire Impact Fees	124,473	60,341	80,149	113,746	228,223
Impact Fees	124,473	60,341	80,149	113,746	228,223
TOTAL REVENUES	\$141,453	\$63,462	\$81,119	\$115,746	\$229,223
Beginning Fund Balance	735,365	754,921	141,764	141,764	-
TOTAL REVENUES/SOURCES	\$876,818	\$818,383	\$222,883	\$257,510	\$229,223

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$228,223 is projected for fiscal year 2011. Future years are based on projected start dates for known projects. The large increase in fiscal year 2013 is predicated on construction beginning on the Briger parcel.



REVENUE INFORMATION

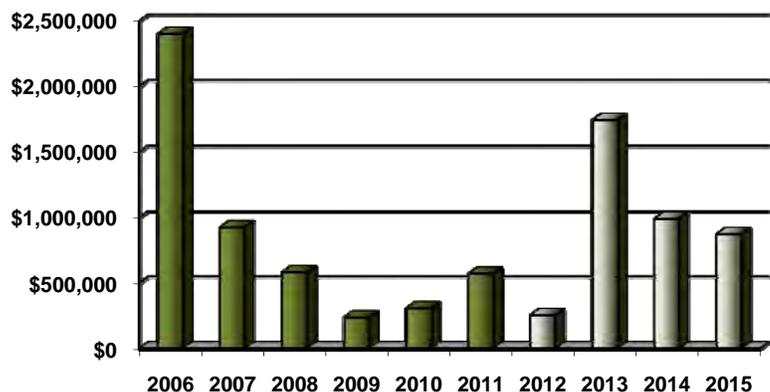
**ROAD IMPACT
CAPITAL PROJECT FUND - 305**

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Interest Earnings	232,724	76,047	15,490	20,000	20,000
Interest	232,724	76,047	15,490	20,000	20,000
Road Impact Fees	580,406	237,674	306,523	310,349	569,087
Impact Fees	580,406	237,674	306,523	310,349	569,087
Contributions & Donations	451,000	-	-	-	-
Other Miscellaneous Revenue	-	439,091	-	-	-
Miscellaneous	451,000	439,091	-	-	-
TOTAL REVENUES	\$1,264,130	\$752,812	\$322,013	\$330,349	\$589,087
Beginning Fund Balance	7,711,978	6,749,507	4,052,134	4,052,134	1,200,999
TOTAL REVENUES/SOURCES	\$8,976,108	\$7,502,319	\$4,374,147	\$4,382,483	\$1,790,086

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$569,087 is projected for fiscal year 2011. Future years are based on projected start dates for known projects. The large increase in fiscal year 2013 is predicated on construction beginning on the Briger parcel.



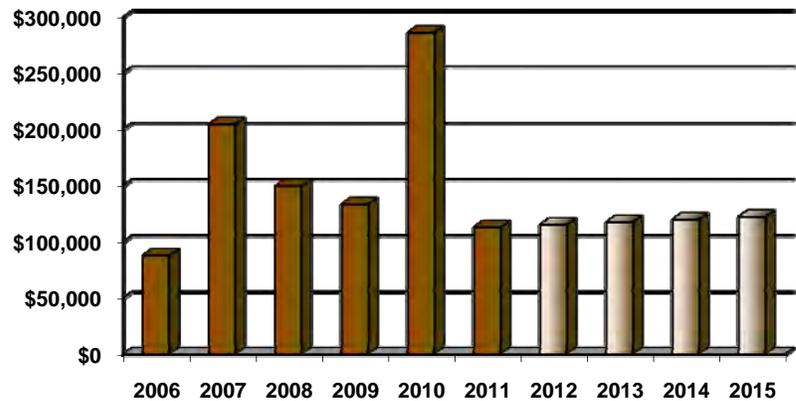
**PGA FLYOVER
CAPITAL PROJECT FUND - 308**

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Interest Earnings	-	-	-	-	-
Tax Collector Investment Earning	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous Revenue	149,639	133,480	286,187	286,187	113,000
Miscellaneous	149,639	133,480	286,187	286,187	113,000
Transfers In	492,642	625,000	625,000	625,000	625,000
Other Financing Sources	492,642	625,000	625,000	625,000	625,000
TOTAL REVENUES	\$642,281	\$758,480	\$911,187	\$911,187	\$738,000
Beginning Fund Balance	42,983	117,430	130,253	130,253	533,944
TOTAL REVENUES/SOURCES	\$685,264	\$875,910	\$1,041,440	\$1,041,440	\$1,271,944

HISTORICAL & PROJECTED REVENUE

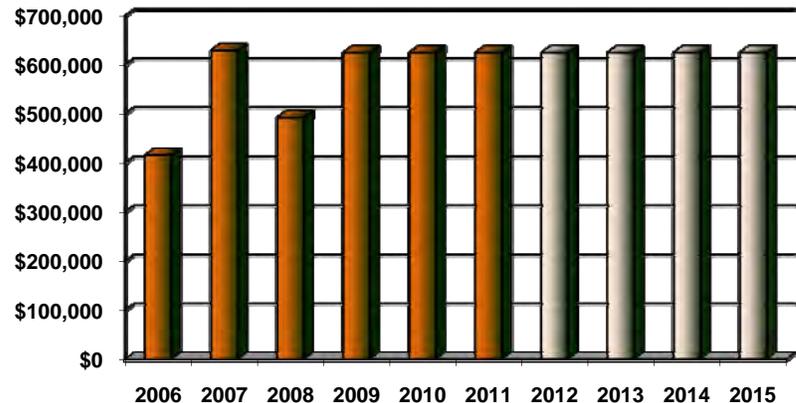
Miscellaneous

This amount is derived from cost-sharing agreements with developers for maintenance of the flyover. Based on these agreements, \$113,000 is anticipated for fiscal year 2011. Future years reflect a projected 2% annual increase.



Other Financing Sources

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 fiscal year 2011 is \$625,000.



REVENUE INFORMATION

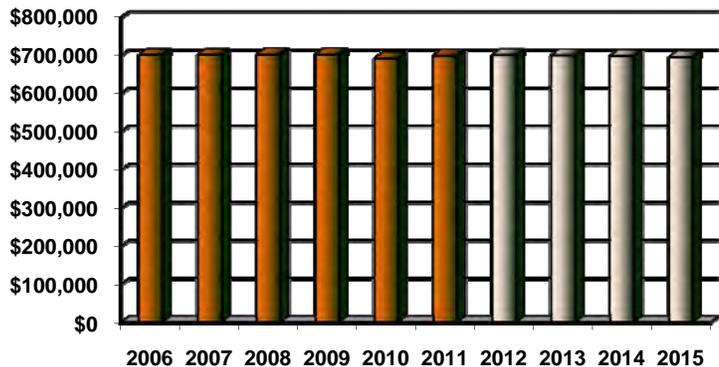
**BURNS ROAD
CAPITAL PROJECT FUND - 309**

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Grants	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Earnings	4,092	1	178	-	-
Interest	4,092	1	178	-	-
Transfers In	702,373	702,373	691,675	691,678	699,440
Other Financing Sources	702,373	702,373	691,675	691,678	699,440
TOTAL REVENUES	\$706,465	\$702,374	\$691,853	\$691,678	\$699,440
Beginning Fund Balance	316,553	319,813	282,272	282,272	282,446
TOTAL REVENUES/SOURCES	\$1,023,018	\$1,022,187	\$974,125	\$973,950	\$981,886

HISTORICAL & PROJECTED REVENUE

Other Financing Sources

This amount is received from the Road Impact Fund to cover the annual required debt service on the Burns Road Improvement Loan. The total required transfer for fiscal year 2011 is \$699,440. Future years are based on the amortization schedule.



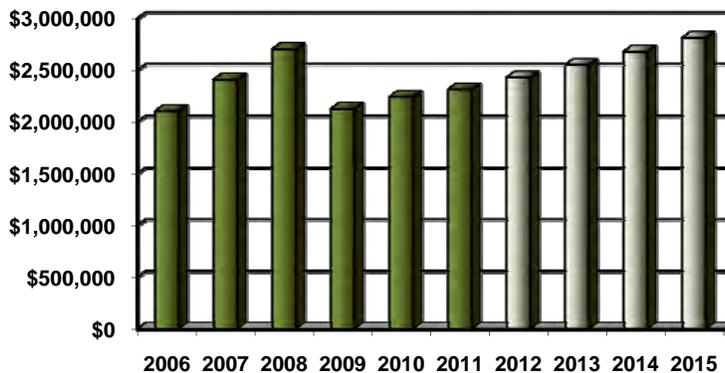
REVENUE INFORMATION

**FLEET MAINTENANCE
INTERNAL SERVICE FUND - 501**

Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Internal Charges for Services	2,698,583	2,123,202	2,238,898	2,240,138	2,310,660
Charges for Service	2,698,583	2,123,202	2,238,898	2,240,138	2,310,660
Interest Earnings	911	-	-	-	-
Interest	911	-	-	-	-
Disposition of Fixed Assets	35,223	-	-	35,000	35,000
Miscellaneous	127	15,879	-	-	-
Insurance Proceeds	6,747	-	7,311	5,000	5,000
CNG Fuel	-	-	-	-	-
Miscellaneous	42,097	15,879	7,311	40,000	40,000
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 2,741,591	\$ 2,139,081	\$ 2,246,209	\$ 2,280,138	\$ 2,350,660
Beginning Fund Balance	1,865,199	2,039,751	1,874,564	1,874,564	669,864
TOTAL REVENUES/SOURCES	\$ 4,606,790	\$ 4,178,832	\$ 4,120,773	\$ 4,154,702	\$ 3,020,524

HISTORICAL & PROJECTED REVENUE

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 \$2,310,660 for fiscal year 2011. Future years reflect an annual increase of 5%.

**SELF-INSURANCE
INTERNAL SERVICE FUND - 505**

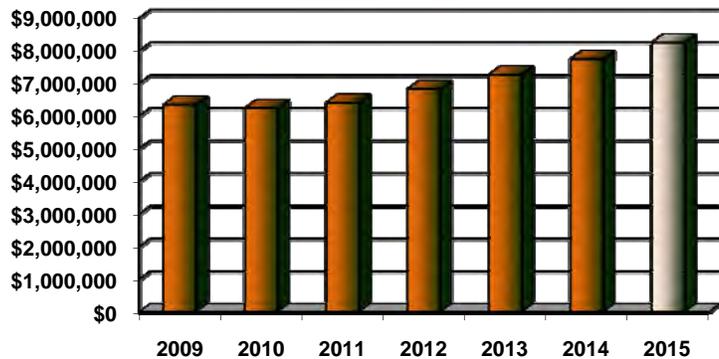
Revenues/Sources Account	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
Internal Charges for Services	-	6,263,867	6,146,714	6,256,277	6,360,199
Charges for Service	-	6,263,867	6,146,714	6,256,277	6,360,199
Interest Earnings	-	578	1,464	-	1,200
Interest	-	578	1,464	-	1,200
Miscellaneous	-	83,052	93,110	-	50,000
Miscellaneous	-	83,052	93,110	-	50,000
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES \$	-	\$ 6,347,497	\$ 6,241,288	\$ 6,256,277	\$ 6,411,399
Beginning Fund Balance	-	464,896	1,281,050	1,018,151	1,281,050
TOTAL REVENUES/SOURCES \$	-	\$ 6,812,393	\$ 7,522,338	\$ 7,274,428	\$ 7,692,449

HISTORICAL & PROJECTED REVENUE

Charges for Services

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

The Self-Insurance Fund was implemented beginning in fiscal year 2009; accordingly, data are not presented for prior years. Based on the fixed administrative costs and the maximum aggregate exposure for claims liability, \$6,360,199 is budgeted for fiscal year 2011. Costs in future years are projected to increase at an average rate of 6.5%. This is predicated on the assumption that an onsite health clinic will be operational midway through fiscal year 2010.





BUDGET SUMMARIES

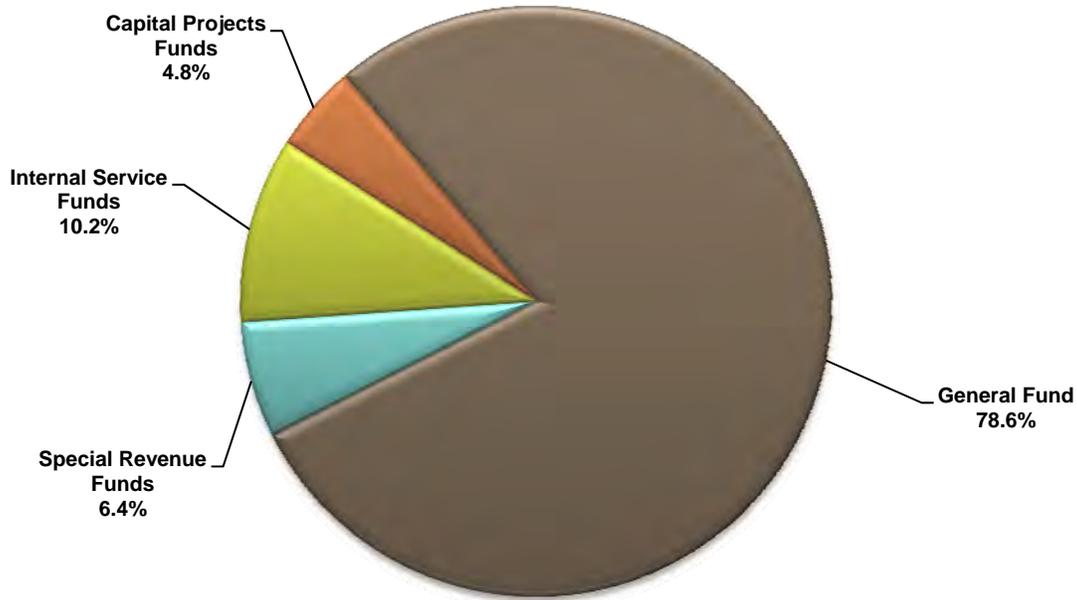
This section consists of summaries of the FY2011 Budget by category and by department for the total budget and for each of the City's major operating funds: General, Golf Course, Gas Tax, Recreation, Fleet Maintenance, Self-Insurance, Impact Fees (Police, Fire, Recreation and Road), Capital Project Funds (Burns Road, Art in Public Places 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 actual for FY2008 and 2009, and estimated actual for FY2010, are presented, as well as the amended budget for FY2010, and adopted budget for FY2011. The bottom line in this schedule is the ending fund balance for each of the fiscal years. The summaries reflect the carry forward resources from prior year revenues, which 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.

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

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
GENERAL FUND	\$ 21,059,857	\$ 61,900,412	\$ 65,313,111	\$ 17,647,158
SPECIAL REVENUE FUNDS				
Gas Tax	796,862	667,200	1,015,408	448,654
Recreation	634,279	2,843,625	3,047,683	430,221
Golf	260,889	1,474,500	1,442,574	292,815
Police Training/Grants	29,369	20,000	10,000	39,369
TOTAL	\$ 1,721,399	\$ 5,005,325	\$ 5,515,665	\$ 1,211,059
INTERNAL SERVICE FUNDS				
Fleet Maintenance	669,864	2,350,660	2,315,619	704,905
Self-Insurance Fund	1,281,050	6,411,399	6,411,399	1,281,050
TOTAL	\$ 1,950,914	\$ 8,762,059	\$ 8,727,018	\$ 1,985,955
CAPITAL PROJECT FUNDS				
Recreation Impact Fee	257,610	190,340	-	447,950
Police Impact Fee	44,546	77,634	-	122,180
Fire Impact Fee	-	229,223	85,000	144,223
Art Impact Fee	195,833	1,000	-	196,833
Road Impact Fee	1,200,999	589,087	1,199,440	590,646
PGA Flyover Capital Project	533,944	738,000	617,205	654,739
Burns Road Capital Project	282,446	699,440	699,440	282,446
TOTAL	\$ 2,515,378	\$ 2,524,724	\$ 2,601,085	\$ 2,439,017
GRAND TOTAL	\$ 27,247,548	\$ 78,192,520	\$ 82,156,879	\$ 23,283,189



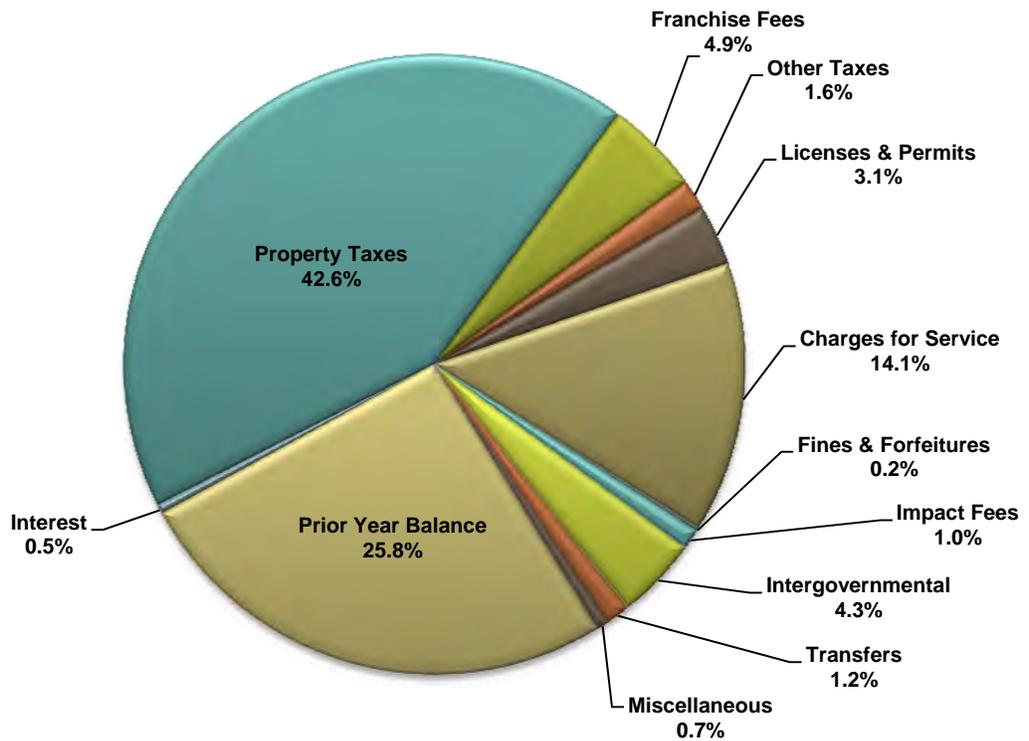
**All Funds
Total Revenue/Sources and Expenditures/Uses
\$105,440,068**

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 78.6 percent of the City’s annual budget.

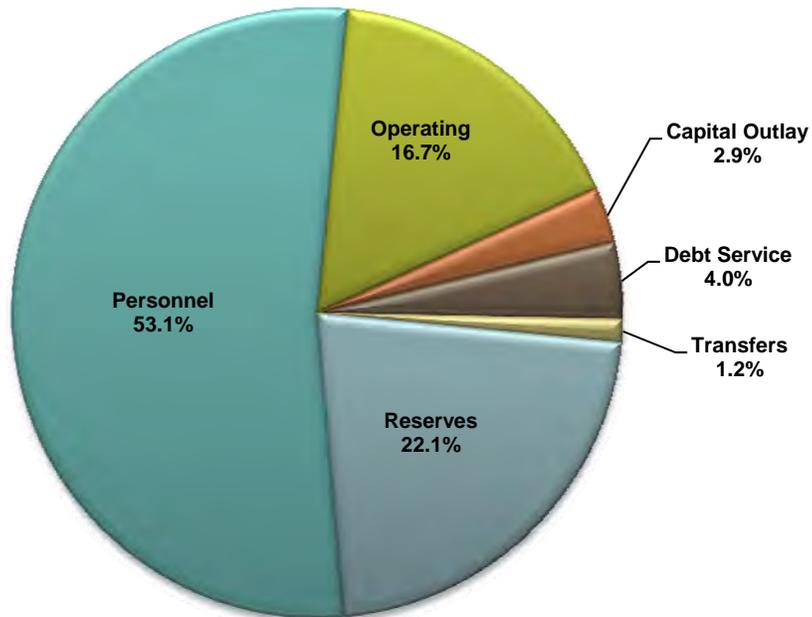
Special Revenue Funds are established to account for revenues that are legally restricted by statute or Council action for a specific purpose. The City operates five Special Revenue Funds. The *Recreation Fund* is used to account for revenues to be used for recreational and athletic programs throughout the City. The *Golf Course Fund* is used to account for revenues and expenditures related to the municipal golf operation provided by the City. The *Gas Tax Fund* is used to account for the receipt and disbursement of Local Option Gas Tax revenue. The *Police Training Fund* is used to account for fees collected from traffic citations to be used for training and education, and the *Police Grants Fund* is used to account for federal block grants. The Special Revenue Funds comprise 6.4 percent of the total operating budget.

Capital Project Funds are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Road Impact Fee*, *Art in Public Places Fund*, *PGA Flyover Fund*, and *Burns Road Improvement Fund*. The Capital Project Funds comprise 4.8 percent of the City’s total budget.

Internal Service Funds are self-supporting entities that derive their revenues from charges levied on other City departments that use its services, much like a private business. The City operates two Internal Service Funds: *Vehicle Maintenance* and *Self-Insurance*. The Internal Service Funds comprise 10.2 percent of the total operating budget.



Total Revenues/ Sources \$105,440,068



Total Expenditures/ Uses \$105,440,068

COMBINED FUNDS BUDGET

REVENUES

Property Taxes	\$	44,937,512
Utility Taxes		998,000
Franchise Fees		5,245,000
Other Taxes		665,000
Licenses & Permits		\$3,011,800
Intergovernmental		\$4,538,800
Charges for Service		14,923,184
Impact Fees		1,061,284
Fines & Forfeitures		233,000
Interest		540,900
Miscellaneous		713,600

TOTAL REVENUES **76,868,080**

EXPENDITURES

Salaries		32,327,351
Retirement		9,038,770
FICA		2,435,833
Health Insurance		5,839,164
Workers Compensation		737,540
Trash Collection		2,756,598
Other Operating Expenditures		20,350,845
Capital Outlay		3,094,635
Debt Service		4,251,703

TOTAL EXPENDITURES **80,832,439**

TRANSFERS

Transfers to other funds		1,324,440
Transfers from other funds		1,324,440

REVENUE OVER (UNDER) EXPENDITURES **(3,964,359)**

BEGINNING FUND BALANCE **27,247,548**

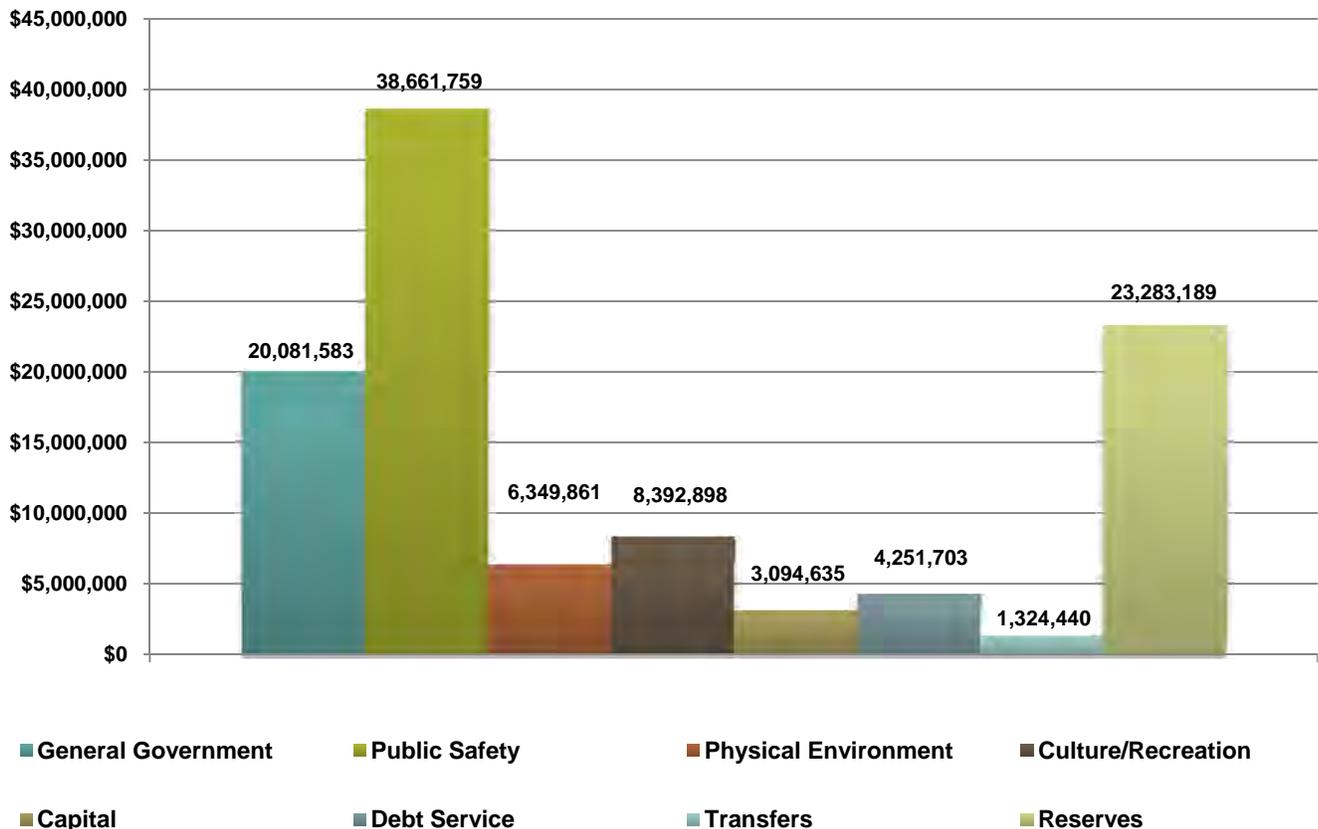
ENDING FUND BALANCE **\$ 23,283,189**

EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED

Excluding beginning balances, internal service fund charges, transfers and loan proceeds, newly generated revenues for all funds decreased \$2,144,533 from the 2010 adopted budgeted revenues. The decrease is attributed primarily to reductions in Ad valorem Taxes of \$1,909,980, \$630,999 in Franchise Fees, and \$417,967 in Interest Income. Ad valorem Taxes have decreased due to declining property values, while Franchise Fees are down due to reduced electric consumption and recent reductions in fuel surcharges by Florida Power and Light. Interest Income is down due to the continued drop in investment returns on the City’s portfolio. 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 43 percent of the total budgeted revenues and sources for all funds.

As illustrated in the chart below, Public Safety expenditures represent the largest portion of the budget, at approximately \$39 million. Total expenditures for all funds, excluding reserves, have decreased approximately 1% from the adopted fiscal year 2010 budget. Non-discretionary cost increases, including contractual salary adjustments per collective bargaining agreements, increased public safety retirement costs, fuel and utility costs, have been offset by reductions in personnel.

Expenditures by Function



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

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 38,600,211	\$ 42,052,163	\$ 43,310,200	\$ 43,310,200	\$ 27,247,548
REVENUES/SOURCES					
Property Taxes	50,362,460	50,314,203	47,081,732	46,847,492	44,937,512
Franchise Fees	5,516,091	5,702,964	5,646,611	5,875,999	5,245,000
Other Taxes	1,643,583	1,952,205	1,769,896	1,725,521	1,663,000
Licenses & Permits	4,364,096	3,448,696	3,555,804	3,180,576	3,011,800
Intergovernmental	6,219,977	5,893,631	4,996,887	5,021,498	4,538,800
Charges for Services	8,297,859	14,212,541	14,227,660	14,743,304	14,923,184
Fines & Forfeitures	320,944	436,228	320,983	458,281	233,000
Impact Fees	1,467,357	567,498	782,785	500,600	1,061,284
Interest	1,741,515	1,415,324	602,439	958,867	540,900
Miscellaneous	2,418,100	1,733,517	1,229,873	1,255,794	713,600
Transfers In	1,383,777	4,291,074	1,454,185	1,454,188	1,324,440
Other Sources	-	-	-	-	-
TOTAL	\$ 83,735,759	\$ 89,967,881	\$ 81,668,855	\$ 82,022,120	\$ 78,192,520
EXPENDITURES/USES					
City Council	287,088	290,166	257,322	274,835	278,415
City Clerk	579,471	569,894	468,755	486,190	463,552
Administration	625,022	542,862	543,579	551,868	504,042
Engineering	-	164,258	218,487	381,719	320,715
Public Relations	117,103	109,683	112,183	121,425	-
Information Technology	1,128,874	1,116,127	1,059,284	1,124,705	1,121,039
Legal	564,493	457,514	301,615	333,359	331,566
Human Resources	803,279	738,906	578,219	697,615	605,564
Finance	893,579	984,974	917,397	987,941	894,977
General Services	5,378,072	5,546,190	6,039,054	6,054,074	5,804,071
Police	19,730,502	20,468,117	22,520,113	21,534,179	20,625,349
Fire	17,431,189	18,063,981	17,153,514	17,353,032	17,995,000
Planning and Zoning	1,467,177	1,533,721	1,328,887	1,524,713	1,290,617
Parks/ Grounds	3,352,921	3,270,035	2,775,461	3,132,437	2,817,778
Recreation/Golf	5,328,186	5,398,930	5,136,278	5,847,161	5,575,120
Community Services Admin/ Public Works	7,847,756	7,124,322	5,901,306	6,416,037	6,349,861
Construction Services	2,089,084	1,860,025	1,464,879	1,537,147	1,397,738
Neighborhood Services	680,023	677,694	673,983	752,978	657,888
Self Insurance	-	5,882,601	5,425,134	5,703,022	6,411,399
Debt Service	4,336,642	4,327,401	4,260,433	4,253,023	4,251,703
Capital Outlay	6,312,124	5,246,639	3,890,988	13,609,113	3,094,635
Other Uses	57,446	144,726	-	137,472	41,410
Operating Transfers	1,273,777	4,191,078	1,454,187	1,454,187	1,324,440
TOTAL	\$ 80,283,808	\$ 88,709,844	\$ 82,481,058	\$ 94,268,232	\$ 82,156,879
ENDING BALANCES					
Committed for Encumbrances	2,246,389	954,617	2,011,997	-	-
Committed for Projects	4,141,344	3,292,042	2,159,510	-	-
Committed for Projects - Impact Funds	11,883,720	5,412,240	5,913,889	-	-
Committed for Econ. Dev. - General Fund	-	1,332,247	1,332,247	1,332,247	-
Restricted For Debt Service - General Fund	-	2,395,707	2,395,707	2,395,707	-
Non Spendable Assets	1,943,851	1,644,876	1,437,090	1,437,090	-
Assigned	2,086,567	8,428,052	6,187,696	5,628,869	5,636,036
Unassigned	19,750,291	19,850,419	21,059,861	20,270,175	17,647,162
TOTAL	\$ 42,052,162	\$ 43,310,200	\$ 42,497,997	\$ 31,064,088	\$ 23,283,198

**BUDGET COMPARISON BY FUND FOR
FISCAL YEARS 2009 – 2011
(MAJOR FUNDS)**

	GENERAL FUND			RECREATION IMPACT			ROAD IMPACT		
	ACTUAL FY 08/09	ESTIMATED FY 09/10	BUDGET FY 10/11	ACTUAL FY 08/09	ESTIMATED FY 09/10	BUDGET FY 10/11	ACTUAL FY 08/09	ESTIMATED FY 09/10	BUDGET FY 10/11
Revenues									
Ad Valorem Taxes	50,314,207	47,081,732	44,937,512	-	-	-	-	-	-
Utility Taxes	1,278,766	1,105,341	998,000	-	-	-	-	-	-
Franchise Fees	5,702,964	5,646,611	5,245,000	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	3,561,036	3,695,150	3,150,800	-	-	-	-	-	-
Intergovernmental Revenue	5,626,551	4,170,763	4,389,800	138,401	670,398	-	-	-	-
Charges for Services	1,936,315	2,180,259	2,061,200	-	-	-	-	-	-
Impact Fees	-	-	-	208,258	297,798	188,340	237,673	306,523	569,087
Fines and Forfeitures	424,257	310,101	223,000	-	-	-	-	-	-
Miscellaneous Revenue	817,773	708,431	386,100	10,000	-	-	439,091	-	-
Interest	1,285,619	573,436	509,000	13,936	1,368	2,000	76,047	15,490	20,000
Transfers In	362,762	-	-	-	-	-	-	-	-
Other Sources	7,278	-	-	-	-	-	-	-	-
Fund Balances & Reserves	25,128,354	27,250,098	21,059,861	2,501,160	1,862,326	257,610	6,749,507	4,052,134	1,200,999
TOTAL	96,445,882	92,721,922	82,960,273	2,871,755	2,831,890	447,950	7,502,318	4,374,147	1,790,086
Expenditures									
General Government	14,592,013	13,963,644	13,670,184	-	-	-	-	-	-
Public Safety	38,645,716	39,327,627	38,637,841	-	-	-	-	-	-
Physical Environment	5,375,753	3,580,933	3,306,232	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	9,507	-	-
Culture and Recreation	3,585,246	4,028,716	4,060,641	8,330	-	-	-	-	-
Capital Outlay	1,104,914	1,322,885	1,740,555	1,001,099	108,467	-	2,738,305	577,363	500,000
Debt Service	3,266,200	3,283,792	3,272,658	-	-	-	-	-	-
Transfers Out	2,625,943	625,000	625,000	-	-	-	702,373	691,677	699,440
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	27,250,097	26,589,325	17,647,162	1,862,326	2,723,423	447,950	4,052,133	3,105,107	590,646
TOTAL	96,445,882	92,721,922	82,960,273	2,871,755	2,831,890	447,950	7,502,318	4,374,147	1,790,086

**BUDGET COMPARISON BY FUND FOR
FISCAL YEARS 2009 – 2011
(NON-MAJOR FUNDS)**

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 08/09	ESTIMATED FY 09/10	BUDGET FY 10/11	ACTUAL FY 08/09	ESTIMATED FY 09/10	BUDGET FY 10/11	(1) ACTUAL FY 08/09	(1) ESTIMATED FY 09/10	(1) BUDGET FY 10/11
Revenues									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	673,438	664,552	665,000	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	16,381	16,381	10,000	-	-	-	-	-	-
Charges for Services	3,928,860	3,661,789	4,191,125	-	-	-	8,387,069	8,385,612	8,670,859
Impact Fees	-	-	-	121,567	178,464	303,857	-	-	-
Fines and Forfeitures	11,970	10,882	10,000	-	-	-	-	-	-
Miscellaneous Revenue	187,214	134,834	124,500	133,481	286,187	113,000	64,594	100,421	90,000
Interest	13,294	4,174	4,700	25,849	6,507	4,000	578	1,464	1,200
Transfers In	943	-	-	3,927,373	1,454,185	1,324,440	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	2,010,473	2,510,830	1,721,399	3,622,913	5,295,347	1,056,769	2,039,752	2,339,465	1,950,919
TOTAL	6,842,573	7,003,442	6,726,724	7,831,183	7,220,690	2,802,066	10,491,993	10,826,962	10,712,978
Expenditures									
General Government	-	-	-	-	-	-	5,882,600	5,425,134	6,411,399
Public Safety	16,311	13,000	10,000	14,797	333,000	13,920	-	-	-
Physical Environment	-	-	-	-	-	-	2,217,169	1,563,819	1,910,619
Transportation	498,248	534,020	795,408	301,465	222,532	337,600	-	-	-
Culture and Recreation	3,714,762	3,873,123	4,332,257	55,400	9,900	-	-	-	-
Capital Outlay	52,424	3,900	378,000	342,970	1,428,373	71,080	-	450,000	405,000
Debt Service	-	-	-	1,061,201	976,641	979,045	-	-	-
Transfers Out	50,000	-	-	760,000	137,510	-	52,762	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	2,510,828	2,579,399	1,211,059	5,295,350	4,112,734	1,400,421	2,339,462	3,388,009	1,985,960
TOTAL	6,842,573	7,003,442	6,726,724	7,831,183	7,220,690	2,802,066	10,491,993	10,826,962	10,712,978

(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 2009 includes Depreciation and the Interest Expense component only of Debt Service.

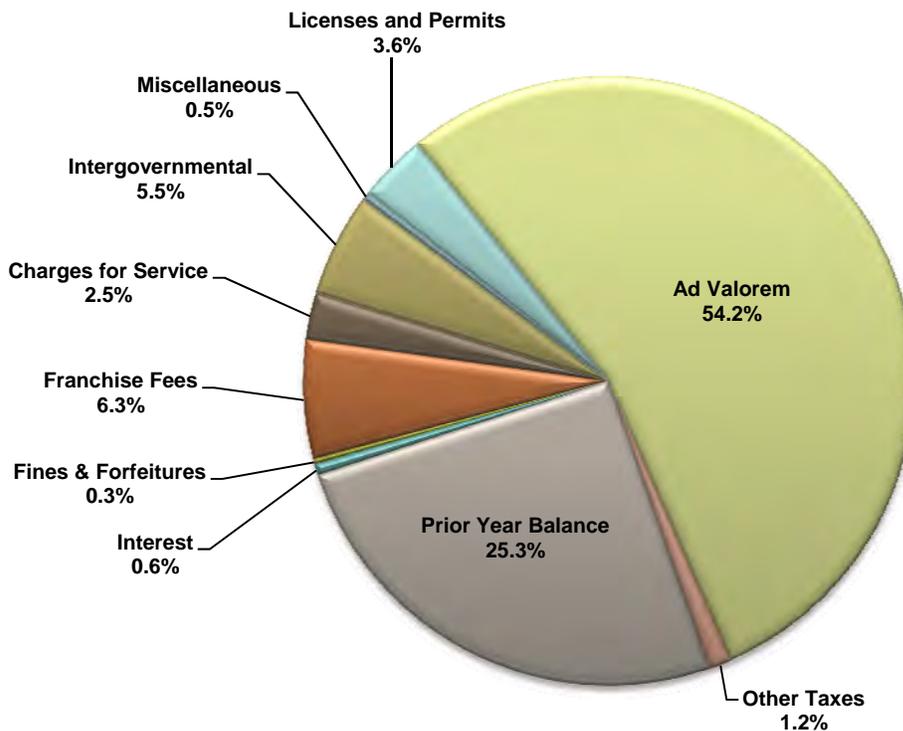
**RELATIONSHIP BETWEEN THE CITY'S BUDGETING UNITS &
FUND STRUCTURE FOR FINANCIAL REPORTING**

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	◆			
Self Insurance			◆	
Planning and Zoning	◆			
Police				
Administration	◆			
Uniformed Operations	◆			
Special Operations	◆			
Training		◆		
Grants		◆		
Police Impact				◆
Fire Rescue				
Administration	◆			
Emergency Services	◆			
Fire Impact				◆
Public Works				
Administration	◆			
Facilities Maintenance	◆			
Stormwater/ Streets Maintenance	◆			
Road Impact				◆
Burns Road				◆
PGA Flyover				◆
Gas Tax		◆		
Fleet Maintenance			◆	
Parks and Grounds	◆			
Construction Services	◆			
Neighborhood Services	◆			
Golf Course		◆		
Recreation				
Administration	◆	◆		
Athletics	◆	◆		
Seniors	◆			
General Programs	◆	◆		
Aquatics	◆	◆		
Tennis	◆	◆		
Youth Enrichment		◆		
Recreation Impact				◆
Art in Public Places				◆

GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 79% of all City expenditures. Included in this fund are all general governmental activities such as Police, Fire, Public Facilities, Construction Services, Planning and Zoning, and Culture/Recreation. Also included are the various administrative programs such as Council, Administration, Legal, Clerk, Engineering, 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 5.4% from the fiscal year 2010 adopted budget. As a result of declining real estate values, property tax revenue is expected to decrease 4% at the adopted tax rate of 5.9258 mills, while all other revenues are expected to decrease 8.7%. For a more detailed discussion of General Fund revenue sources, please see the separate section beginning on page 54.



Total Revenues/ Sources \$82,960,273

BUDGET SUMMARIES

GENERAL FUND (CONTINUED)

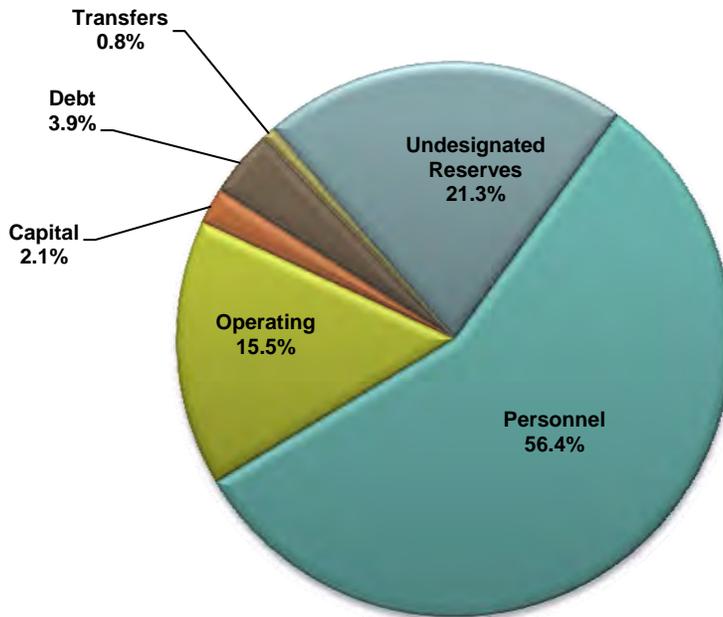
The graph below depicts the General Fund expenditures by category. Excluding reserves, expenditures have decreased \$1,887,234 over the fiscal year 2010 adopted budget. Expenditure levels have been impacted by the following significant factors relating to personnel, operating and capital costs:

- An additional (27) positions were eliminated, reducing total budgeted full-time positions to 436. This represents a reduction of 78 positions from the FY 2006/07 total of 514, or 15%. An additional 4 positions have been transferred to Special Revenue Funds, where they will be funded solely from program revenues.
- No salary increases have been factored in for General Employees and members of the PBA and SEIU bargaining unit
- Continuation of the Longevity Pay program for General, SEIU, PBA and IAFF bargaining units. There is currently one year remaining on the IAFF contract.
- Cap Conversion of Leave at a maximum of 80 hours in a fiscal year.
- Eliminate the accrual of Acute Leave. Freeze Acute Leave balances for employee use until it is gone.
- Continuation of personal leave for General employees, SEIU, PBA and IAFF bargaining units. There is currently one year remaining on the IAFF contract.

Significant capital outlay items contained within the General Fund include:

- | | |
|----------------------------|-----------|
| ➤ Fire engine replacement | \$440,000 |
| ➤ Gardens Park renovations | 260,000 |
| ➤ OSSI software upgrade | 156,000 |
| ➤ Mirasol Park renovations | 148,000 |

A complete summary and discussion of all capital for all funds begins on page 215.



Total Expenditures/ Uses \$82,960,273

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

FUND NUMBER 001

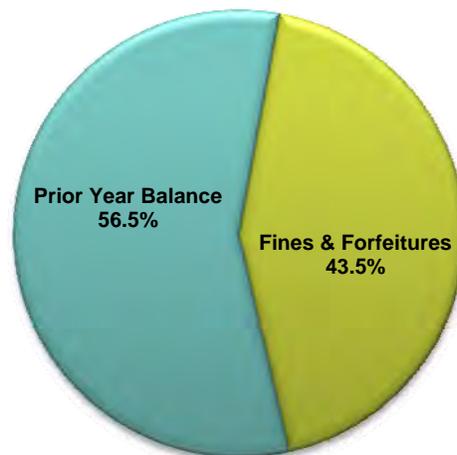
	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 21,144,202	\$ 25,128,359	\$ 27,250,101	\$ 27,250,101	\$ 21,059,861
REVENUES/SOURCES					
Property Taxes	50,362,460	50,314,203	47,081,732	46,847,492	44,937,512
Franchise Fees	5,516,091	5,702,964	5,646,611	5,875,999	5,245,000
Other Taxes	956,919	1,278,766	1,105,341	1,069,216	998,000
Licenses & Permits	4,364,096	3,448,696	3,555,804	3,180,576	3,011,800
Intergovernmental	6,153,205	5,738,849	4,310,108	4,341,100	4,528,800
Charges for Services	1,826,391	1,936,271	2,180,259	1,970,768	2,061,200
Fines & Forfeitures	307,933	424,258	310,101	443,281	223,000
Interest	1,332,349	1,285,619	573,436	922,394	509,000
Miscellaneous	1,548,569	825,143	708,431	792,794	386,100
Transfers In	178,762	362,758	-	-	-
Loan Proceeds	-	-	-	-	-
Proceeds from Defined Contribution Plan	-	-	-	-	-
TOTAL	\$ 72,546,775	\$ 71,317,527	\$ 65,471,823	\$ 65,443,620	\$ 61,900,412
EXPENDITURES/USES					
City Council	287,088	290,166	257,322	274,835	278,415
City Clerk	579,471	569,894	468,755	486,190	463,552
Administration	625,022	542,862	543,579	551,868	504,042
Engineering	-	164,258	218,487	381,719	320,715
Public Relations	117,103	109,683	112,183	121,425	-
Information Technology	1,128,874	1,116,127	1,059,284	1,124,705	1,121,039
Legal	564,493	457,514	301,615	333,359	331,566
Human Resources	803,279	738,906	578,219	697,615	605,564
Finance	893,579	984,974	917,397	987,941	894,977
General Services	5,378,072	5,546,190	6,039,054	6,054,074	5,804,071
Police	19,689,249	20,439,423	22,174,113	21,520,179	20,615,349
Fire	17,426,210	18,061,567	17,153,514	17,353,032	17,981,080
Planning and Zoning	1,467,177	1,533,721	1,328,887	1,524,713	1,290,617
Parks/Grounds	3,316,990	3,206,305	2,765,561	3,132,437	2,817,778
Recreation	1,798,059	1,684,168	1,263,155	1,421,087	1,242,863
Community Services Admin/ Public Works	4,521,712	4,070,525	3,580,935	3,884,637	3,306,234
Construction Services	2,089,084	1,860,025	1,464,879	1,537,147	1,397,738
Neighborhood Services	680,023	677,694	673,983	752,978	657,888
Debt Service	3,272,400	3,266,200	3,283,792	3,276,382	3,272,658
Capital Outlay	3,374,645	1,104,914	1,322,885	2,516,797	1,740,555
Operating Transfers	492,642	2,625,943	625,000	625,000	625,000
Other Uses	57,446	144,726	-	137,472	41,410
Payment to Defined Benefit Plan	-	-	-	-	-
TOTAL	\$ 68,562,618	\$ 69,195,785	\$ 66,132,599	\$ 68,695,592	\$ 65,313,111
ENDING BALANCES					
Committed for Encumbrances	1,623,020	379,686	500,000	-	-
Committed for Projects	3,755,048	3,292,042	1,301,510	-	-
Committed for Economic Development	-	1,332,247	1,332,247	1,332,247	-
Restricted for Debt Service	-	2,395,707	2,395,707	2,395,707	-
Assigned	-	-	-	-	-
Unassigned	19,750,291	19,850,419	21,059,861	20,270,175	17,647,162
TOTAL	\$ 25,128,359	\$ 27,250,101	\$ 26,589,325	\$ 23,998,129	\$ 17,647,162



POLICE TRAINING SPECIAL REVENUE FUND

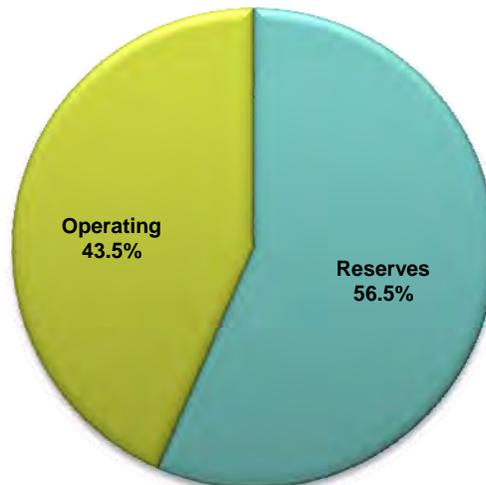
The Police Training Fund is a special revenue fund established to supplement funding for training in the areas of crime reduction, crime control, and professional development. This fund will be utilized as a supplement to the department's current training budget and according to Florida State Statute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

The graph below depicts the Police Training Special Revenue Fund revenues by category. Fines and Forfeitures are projected to be \$10,000 for FY 2011. For a more detailed discussion of Police Training revenue sources, please see the section beginning on page 59.



Total Revenue/ Sources \$22,988

The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2011. Expenditures/reserves are projected to be \$22,988 for FY 2011, a decrease of \$4,000 from the FY 2010 budget.



Total Expenditures/ Reserves \$22,988

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

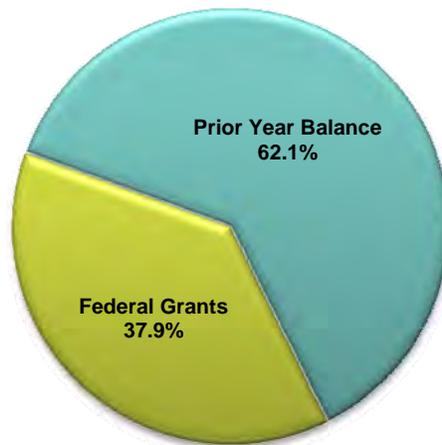
FUND NUMBER 002

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 19,056	\$ 19,447	\$ 15,106	\$ 15,106	\$ 12,988
REVENUES/SOURCES					
Fines & Forfeitures	13,011	11,970	10,882	15,000	10,000
Interest	-	-	-	-	-
TOTAL	\$ 13,011	\$ 11,970	\$ 10,882	\$ 15,000	\$ 10,000
EXPENDITURES/USES					
Police Operating	12,620	16,311	13,000	14,000	10,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 12,620	\$ 16,311	\$ 13,000	\$ 14,000	\$ 10,000
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	19,447	15,106	12,988	16,106	12,988
TOTAL	19,447	\$ 15,106	\$ 12,988	\$ 16,106	\$ 12,988

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 2010. For a more detailed discussion of Police Grant revenue sources, please see the section beginning on page 60.



Total Revenues/ Sources \$26,381

The graph below depicts the total Police Grants Special Revenue Fund expenditures for FY 2011. Expenditures/reserves are projected to be \$26,381.



Total Expenditures/ Reserves \$26,381

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

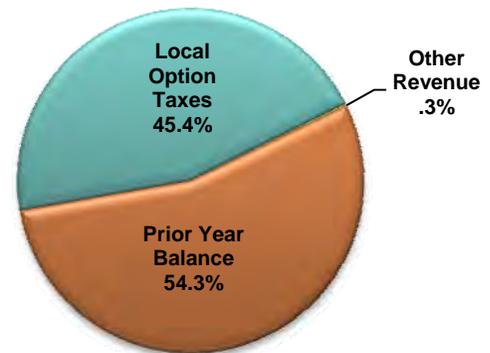
FUND NUMBER 101

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 16,381
REVENUES/SOURCES					
Intergovernmental	-	16,381	16,381	10,000	10,000
Transfers In	-	943	-	-	-
TOTAL	\$ -	\$ 17,324	\$ 16,381	\$ 10,000	\$ 10,000
EXPENDITURES/USES					
Police Operating	-	-	-	-	-
Capital Outlay	-	17,324	-	-	-
TOTAL	\$ -	\$ 17,324	\$ -	\$ -	\$ -
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	-	-	16,381	10,000	26,381
TOTAL	\$ -	\$ -	\$ 16,381	\$ 10,000	\$ 26,381

GAS TAX SPECIAL REVENUE FUND

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

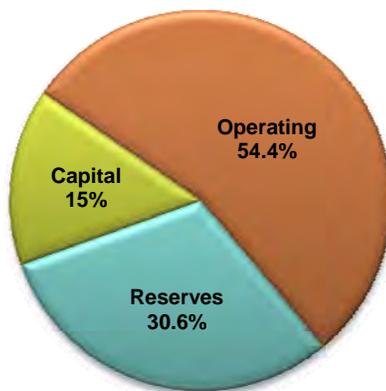
- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Street lighting
- Traffic signs, traffic engineering, signalization and pavement markings
- Bridge maintenance and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



Total Revenues/ Sources \$1,464,062

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$665,000 for fiscal year 2011. Other revenue consists of estimated interest income of \$2,200, while prior year balance carried forward is estimated at \$796,862. For a more detailed discussion of Gas Tax revenue sources, please see the section beginning on page 61.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2011. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.



Projected expenditures include the following significant item:

- | | |
|------------------------|-----------|
| • Bridge replacement | \$220,000 |
| • Street lighting | \$250,000 |
| • Pavement resurfacing | \$444,496 |
| • Swale restoration | \$ 45,000 |

Total Expenditures/Reserves \$1,464,062

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

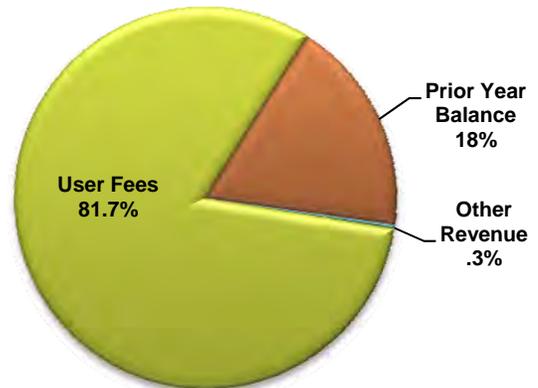
FUND NUMBER 103

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 998,309	\$ 1,284,525	\$ 1,526,014	\$ 1,526,014	\$ 796,862
REVENUES/SOURCES					
Other Taxes	686,664	673,439	664,555	656,305	665,000
Intergovernmental	-	-	-	-	-
Interest	21,222	7,646	2,213	4,886	2,200
Miscellaneous	93,753	93,753	-	-	-
Transfers In	-	-	-	-	-
TOTAL	\$ 801,639	\$ 774,838	\$ 666,768	\$ 661,191	\$ 667,200
EXPENDITURES/USES					
Public Facilities Operating	510,830	498,249	534,020	474,822	795,408
Capital Outlay	4,593	35,100	3,900	861,900	220,000
Operating Transfers	-	-	-	-	-
TOTAL	\$ 515,423	\$ 533,349	\$ 537,920	\$ 1,336,722	\$ 1,015,408
ENDING BALANCES					
Committed for Encumbrances	-	8,722	-	-	-
Committed for Projects	-	-	858,000	-	-
Assigned	1,284,525	1,517,292	796,862	850,483	448,654
TOTAL	\$ 1,284,525	\$ 1,526,014	\$ 1,654,862	\$ 850,483	\$ 448,654

RECREATION SPECIAL REVENUE FUND

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

The graph to the right depicts the Recreation Special Revenue Fund revenues by category. Charges for services are projected to be approximately \$2,832,125 for FY 2011, other revenues are estimated at \$11,500, and prior year balance carried forward is projected at \$634,279. For a more detailed discussion of Recreation revenue sources, please see the section beginning on page 62.

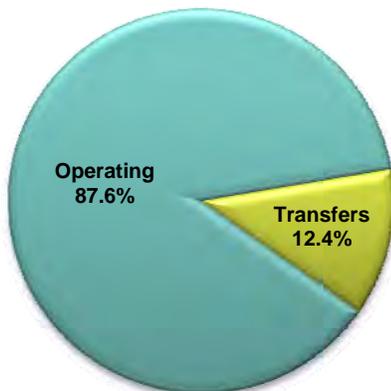


Some of the more significant user fees consist of the following:

- General Programs \$806,167
- Athletics & Special Facilities 287,794
- Youth Enrichment 846,874
- Tennis 534,870
- Aquatics 310,981

Total Revenue/ Sources \$3,477,904

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2011. Excluding reserves, operating expenditures are anticipated to be \$3,047,683, an increase of 5.4% from the FY 2011 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$827,870
- Programs 901,930
- Resources 368,911
- Tennis 413,387
- Athletics 258,424
- Aquatics 277,161

Total Expenditures/Reserves \$3,477,904

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

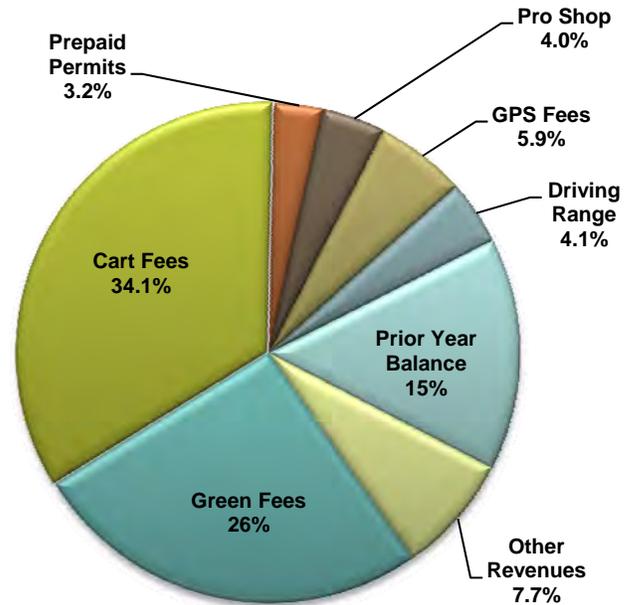
FUND NUMBER 104

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 222,695	\$ 478,787	\$ 703,361	\$ 703,361	\$ 634,279
REVENUES/SOURCES					
Charges for Services	2,377,601	2,512,437	2,418,770	2,903,573	2,832,125
Interest	6,989	4,586	1,500	2,909	1,500
Miscellaneous	933	9,450	20,469	6,279	10,000
Transfers In	-	-	-	-	-
TOTAL	\$ 2,385,523	\$ 2,526,473	\$ 2,440,739	\$ 2,912,761	\$ 2,843,625
EXPENDITURES/USES					
Recreation Operating	2,103,431	2,251,899	2,509,821	2,933,440	2,889,683
Capital Outlay	-	-	-	-	158,000
Debt Service	-	-	-	-	-
Operating Transfers	26,000	50,000	-	-	-
TOTAL	\$ 2,129,431	\$ 2,301,899	\$ 2,509,821	\$ 2,933,440	\$ 3,047,683
ENDING BALANCES					
Committed for Encumbrances	3,644	10,140	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	475,143	693,221	634,279	682,682	430,221
TOTAL	\$ 478,787	\$ 703,361	\$ 634,279	\$ 682,682	\$ 430,221

GOLF COURSE SPECIAL REVENUE FUND

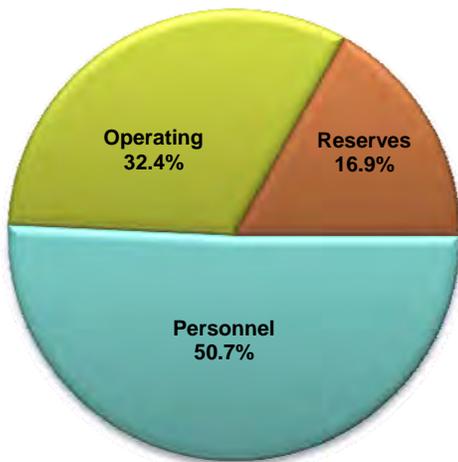
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2011 Golf Course revenues by category. Overall, excluding beginning balance, revenues are projected to decrease by about 1% from the fiscal year 2010 adopted budget amount. This is based on estimated actual revenues for fiscal year 2010, which are slightly below budget projections. For a more detailed summary of Golf Course revenue sources, please see the separate section on page 63.



Total Revenue/ Sources \$1,735,389

The graph below depicts the fiscal year 2011 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have decreased by 8.8% from the fiscal year 2010 adopted budget.



Included within the Golf Course operation are the divisions of Pro Shop, \$460,545, Administration, \$228,858, Maintenance, \$753,171, and a projected Reserve Balance of \$292,815, for a total of \$1,735,389.

Total Expenditures/ Reserves \$1,735,389

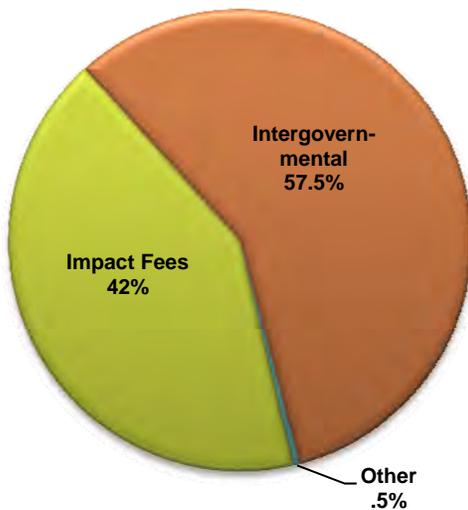
**ANALYSIS OF REVENUE/ SOURCES AND EXPENDITURES/ USES
GOLF COURSE FUND**

FUND NUMBER 106

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 134,070	\$ 227,714	\$ 266,346	\$ 266,346	\$ 260,889
REVENUES/SOURCES					
Charges for Services	1,395,284	1,376,764	1,243,019	1,372,548	1,359,000
Interest	2,947	1,062	461	678	1,000
Miscellaneous	122,109	123,669	114,365	130,534	114,500
Transfers In					
Other Financing Sources	-	-	-	-	-
TOTAL	\$ 1,520,340	\$ 1,501,495	\$ 1,357,845	\$ 1,503,760	\$ 1,474,500
EXPENDITURES/USES					
Golf Operating	1,426,696	1,462,863	1,363,302	1,492,634	1,442,574
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 1,426,696	\$ 1,462,863	\$ 1,363,302	\$ 1,492,634	\$ 1,442,574
ENDING BALANCES					
Committed for Encumbrances	16,162	21,802	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	211,552	244,544	260,889	277,472	292,815
TOTAL	\$ 227,714	\$ 266,346	\$ 260,889	\$ 277,472	\$ 292,815

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 \$188,340 for fiscal year 2011. Other Revenue consists of estimated Interest Income in the amount of \$2,000. For a more detailed discussion of Recreation Impact revenue sources, please see the section beginning on page 64.

Total Revenues/ Sources \$447,950

The graph below depicts the total Recreation Impact Fund expenditures for fiscal year 2011. With no new capital being budgeted, the balance of \$447,950 is being held in reserves.



Total Expenditures/ Reserves \$447,950

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

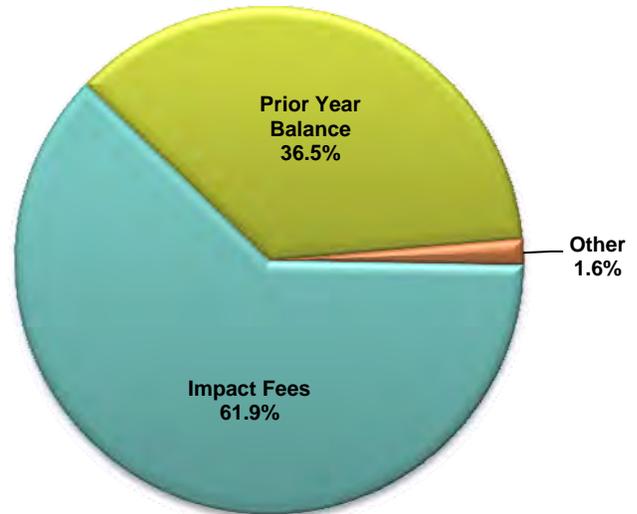
FUND NUMBER 301

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 2,997,687	\$ 2,501,160	\$ 1,862,326	\$ 1,862,326	\$ 257,610
REVENUES/SOURCES					
Intergovernmental	66,772	138,401	670,398	670,398	-
Interest	65,959	13,936	1,368	2,000	2,000
Impact Fees	428,693	208,258	297,798	40,807	188,340
Miscellaneous	20,000	10,000	-	-	-
Transfers In	-	-	-	-	-
TOTAL	\$ 581,424	\$ 370,595	\$ 969,564	\$ 713,205	\$ 190,340
EXPENDITURES/USES					
Recreation Operating	25,234	8,330	-	-	-
Capital Outlay	1,052,717	1,001,099	108,467	2,574,280	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 1,077,951	\$ 1,009,429	\$ 108,467	\$ 2,574,280	\$ -
ENDING BALANCES					
Committed for Encumbrances	76,555	64,636	-	-	-
Committed for Projects	2,424,605	1,797,690	2,465,813	-	-
Assigned	-	-	257,610	1,251	447,950
TOTAL	\$ 2,501,160	\$ 1,862,326	\$ 2,723,423	\$ 1,251	\$ 447,950

POLICE IMPACT CAPITAL PROJECT FUND

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

The graph to the right depicts the Police Impact Fund revenues by category. Impact Fees are projected to be approximately \$75,634 for fiscal year 2011. Other Revenue consists of estimated Interest Income in the amount of \$2,000. For a more detailed discussion of Police Impact revenue sources, please see the section beginning on page 65.



Total Revenues/ Sources \$122,180

The graph below depicts the total Police Impact Fund expenditures/reserves for fiscal year 2011. With no new capital budgeted, the balance of \$122,180 is being held in reserves.



Total Expenditures/ Reserves \$122,180

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

FUND NUMBER 302

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 1,773,199	\$ 1,523,065	\$ 3,849,798	\$ 3,849,798	\$ 44,546
REVENUES/SOURCES					
Intergovernmental	-	-	-	-	-
Interest	42,140	15,179	3,588	4,000	2,000
Impact Fees	66,364	29,796	53,315	35,698	75,634
Transfer In	-	2,600,000	137,510	137,510	-
TOTAL	\$ 108,504	\$ 2,644,975	\$ 194,413	\$ 177,208	\$ 77,634
EXPENDITURES/USES					
Police Operating	28,633	12,383	333,000	-	-
Capital Outlay	330,005	305,859	1,333,000	3,999,665	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 358,638	\$ 318,242	\$ 1,666,000	\$ 3,999,665	\$ -
ENDING BALANCES					
Committed for Encumbrances	-	32,047	1,511,997	-	-
Committed for Projects	1,523,065	-	821,668	-	-
Assigned	-	3,817,751	44,546	27,341	122,180
TOTAL	\$ 1,523,065	\$ 3,849,798	\$ 2,378,211	\$ 27,341	\$ 122,180

FIRE IMPACT CAPITAL PROJECT FUND

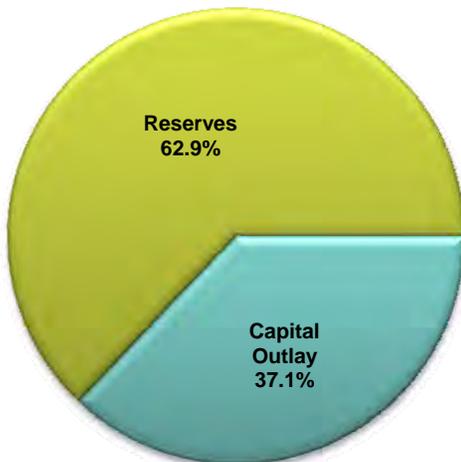
The Fire Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of fire/rescue services in the City. By law, these funds may only be used for specific items related to the impact of 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 \$228,223 for fiscal year 2011. Other Revenue consists of estimated Interest Income in the amount of \$1,000. For a more detailed discussion of Fire Impact revenue sources, please see the section beginning on page 66.



Total Revenue/ Sources \$229,223

The graph below depicts the total projected Fire Impact Fund expenditures of \$85,000 for fiscal year 2011.



Expenditures consist of the following:

• EOCC Furniture	\$ 50,000
• Shop equipment for vehicles	25,000
• Skid Unit for brush truck	<u>10,000</u>
Total	\$ 85,000

Total Expenditures/ Reserves \$229,223

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

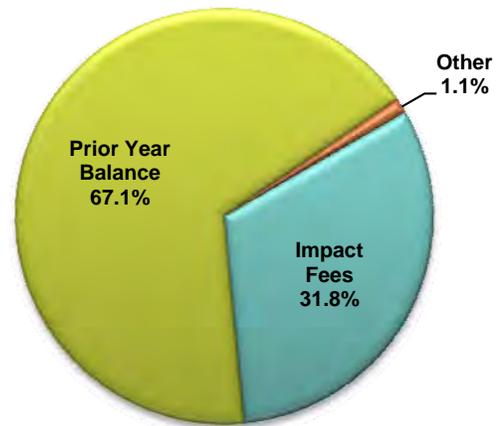
FUND NUMBER 303

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 735,365	\$ 754,921	\$ 141,764	\$ 141,764	\$ -
REVENUES/SOURCES					
Interest	16,980	3,121	970	2,000	1,000
Impact Fees	124,473	60,341	80,149	113,746	228,223
Loan Proceeds	-	-	-	-	-
TOTAL	\$ 141,453	\$ 63,462	\$ 81,119	\$ 115,746	\$ 229,223
EXPENDITURES/USES					
Fire Operating	4,979	2,414	-	-	13,920
Capital Outlay	38,092	-	85,373	120,000	71,080
Debt Service	78,826	74,205	-	-	-
Operating Transfers	-	600,000	137,510	137,510	-
TOTAL	\$ 121,897	\$ 676,619	\$ 222,883	\$ 257,510	\$ 85,000
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	754,921	-	-	-	-
Assigned	-	141,764	-	-	144,223
TOTAL	\$ 754,921	\$ 141,764	\$ -	\$ -	\$ 144,223

ROAD IMPACT CAPITAL PROJECT FUND

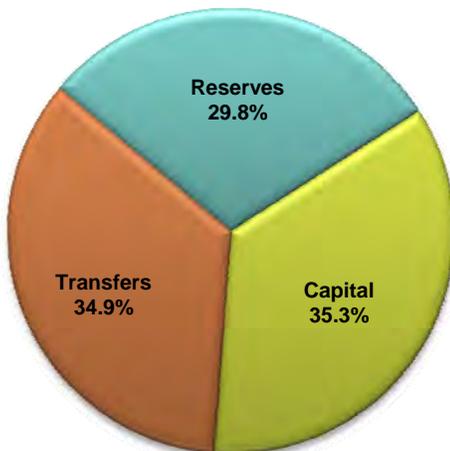
The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development 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 \$569,087 for fiscal year 2011. Other Revenue consists of estimated Interest Income in the amount of \$20,000. For a more detailed discussion of Road Impact revenue sources, please see the section beginning on page 67.



Total Revenues/Sources \$1,790,086

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2011. The projected total expenditures are \$1,199,440, which consists of \$500,000 for intersection improvements at PGA Blvd. and Lake Victoria Gardens Drive, and a transfer of \$699,440 to cover the Series 2003 debt service.



As noted previously, Council has earmarked a significant portion of Road Impact 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 \$1,790,086

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

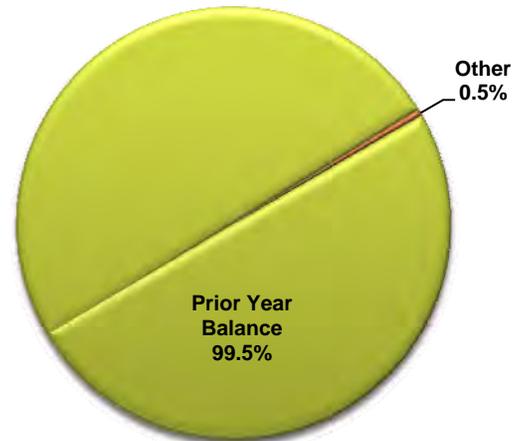
FUND NUMBER 305

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 7,711,978	\$ 6,749,507	\$ 4,052,134	\$ 4,052,134	\$ 1,200,999
REVENUES/SOURCES					
Interest	232,724	76,047	15,490	20,000	20,000
Impact Fees	580,406	237,674	306,523	310,349	569,087
Miscellaneous	451,000	439,091	-	-	-
TOTAL	\$ 1,264,130	\$ 752,812	\$ 322,013	\$ 330,349	\$ 589,087
EXPENDITURES/USES					
Public Facilities Operating	23,216	9,507	-	-	-
Capital Outlay	1,501,011	2,738,305	577,363	2,481,471	500,000
Debt Service	-	-	-	-	-
Operating Transfers	702,373	702,373	691,677	691,677	699,440
TOTAL	\$ 2,226,600	\$ 3,450,185	\$ 1,269,040	\$ 3,173,148	\$ 1,199,440
ENDING BALANCES					
Committed for Encumbrances	476,061	437,584	-	-	-
Committed for Projects	6,273,446	3,614,550	1,904,108	-	-
Assigned	-	-	1,200,999	1,209,335	590,646
TOTAL	\$ 6,749,507	\$ 4,052,134	\$ 3,105,107	\$ 1,209,335	\$ 590,646

ART IN PUBLIC PLACES CAPITAL PROJECT FUND

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

The graph depicts the Art In Public Places Fund revenues by category. No Impact Fees are projected for fiscal year 2011. Other Revenue consists of estimated Interest Income in the amount of \$1,000. The estimated Prior Year Balance carried forward is \$195,833.



Total Revenues/Sources \$196,833

The graph below depicts the total Art In Public Places Fund expenditures and uses for fiscal year 2011.



As of the date of preparation of the fiscal year 2011 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 \$196,833

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

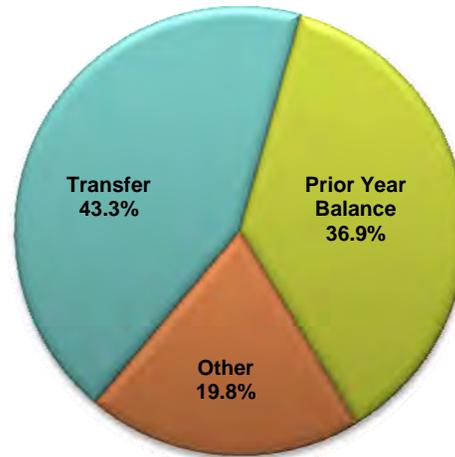
FUND NUMBER 304

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 638,915	\$ 907,684	\$ 891,262	\$ 891,262	\$ 195,833
REVENUES/SOURCES					
Interest	15,202	7,549	1,771	-	1,000
Impact Fees	267,421	31,429	45,000	-	-
TOTAL	\$ 282,623	\$ 38,978	\$ 46,771	\$ -	\$ 1,000
EXPENDITURES/USES					
Recreation Operating	10,697	55,400	9,900	-	-
Capital Outlay	3,158	-	10,000	605,000	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 13,855	\$ 55,400	\$ 19,900	\$ 605,000	\$ -
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	907,683	-	722,300	-	-
Assigned	-	891,262	195,833	286,262	196,833
TOTAL	\$ 907,683	\$ 891,262	\$ 918,133	\$ 286,262	\$ 196,833

PGA FLYOVER CAPITAL PROJECT FUND

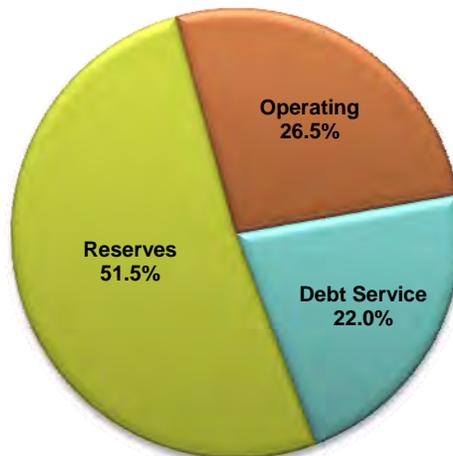
The PGA Flyover Capital Project Fund is a capital project fund established to account for the activity related to the construction of the PGA Flyover improvement project. In fiscal year 2001, the City issued Capital Revenue Bonds in the amount of \$3,465,000 that was used to fund the cost of additional 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 2011 to eliminate the need for levying assessments. In addition, fiscal year 2011 includes annual operating and maintenance costs, partially 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 \$113,000. 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 2011. For a more detailed discussion of PGA Flyover Capital Project revenue sources, please see the section beginning on page 68.



Total Revenues/ Sources \$1,271,944

The graph below depicts the total PGA Flyover Capital Project Fund expenditures for fiscal year 2011. Debt service is \$279,605 for fiscal year 2011 and operating and maintenance costs total \$337,600.



Total Expenditures/ Reserves \$1,271,944

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

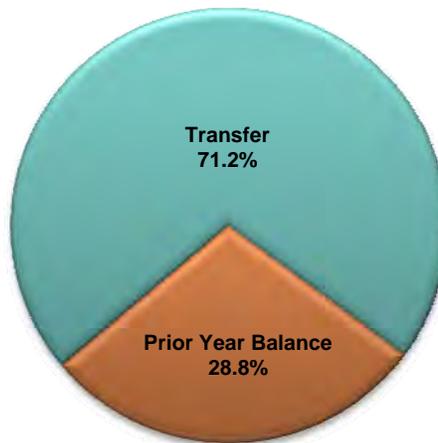
FUND NUMBER 308

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 42,983	\$ 117,430	\$ 130,252	\$ 130,252	\$ 533,944
REVENUES/SOURCES					
Interest	-	-	-	-	-
Miscellaneous	139,639	133,480	286,187	286,187	113,000
Transfers In	502,642	625,000	625,000	625,000	625,000
TOTAL	\$ 642,281	\$ 758,480	\$ 911,187	\$ 911,187	\$ 738,000
EXPENDITURES/USES					
Operating	-	-	-	-	-
Transportation	284,791	301,465	222,532	337,600	337,600
Capital Outlay	-	-	-	-	-
Debt Service	283,043	284,193	284,963	284,963	279,605
Operating Transfers	-	160,000	-	-	-
Other Uses	-	-	-	-	-
TOTAL	\$ 567,834	\$ 745,658	\$ 507,495	\$ 622,563	\$ 617,205
ENDING BALANCES					
Committed for Encumbrances	20,221	-	-	-	-
Committed for Projects	97,209	-	-	-	-
Assigned	-	\$ 130,252	\$ 533,944	\$ 418,876	654,739
TOTAL	\$ 117,430	\$ 130,252	\$ 533,944	\$ 418,876	\$ 654,739

BURNS ROAD CAPITAL PROJECT FUND

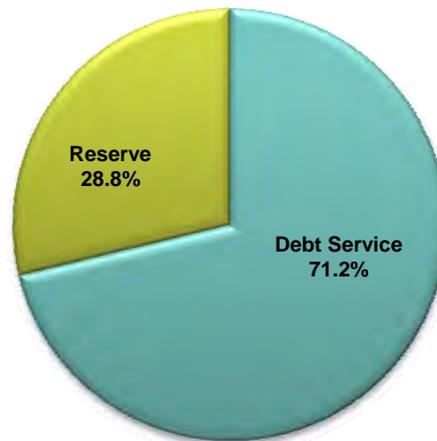
The Burns Road Capital Project Fund is a capital project fund established to account for the activity related to the construction of the Burns Road improvement project. In fiscal year 2001, the City issued a Capital Revenue Bond in the amount of \$8,500,000 that was used to help fund the construction 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 2011, which consists of the transfer from the Road Impact Fund, is projected to be \$699,440. For a more detailed discussion of Burns Road Capital Project revenue sources, please see the section beginning on page 69.



Total Revenues/ Sources \$981,886

The graph below depicts the total Burns Road Capital Project Fund expenditures for fiscal year 2011. Expenditures, consisting of debt service payments, are projected to be \$699,440 for fiscal year 2011.



Total Expenditures/ Reserves \$981,886

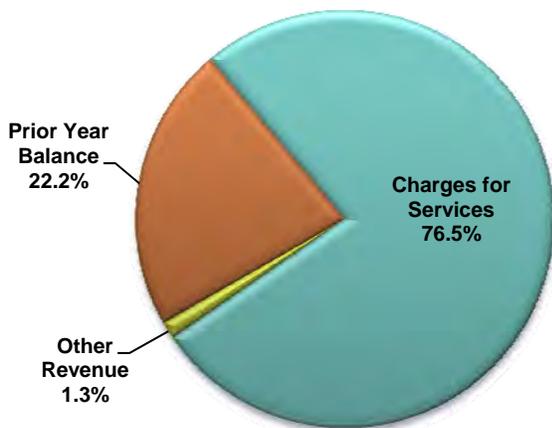
**ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES
BURNS ROAD CAPITAL PROJECT FUND**

FUND NUMBER 309

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 316,553	\$ 319,813	\$ 282,271	\$ 282,271	\$ 282,446
REVENUES/SOURCES					
Interest	4,092	1	178	-	-
Intergovernmental	-	-	-	-	-
Transfers In	702,373	702,373	691,675	691,678	699,440
TOTAL	\$ 706,465	\$ 702,374	\$ 691,853	\$ 691,678	\$ 699,440
EXPENDITURES/USES					
Transportation	-	-	-	-	-
Capital Outlay	833	37,113	-	-	-
Debt Service	702,373	702,803	691,678	691,678	699,440
Operating Transfers	-	-	-	-	-
Other Uses	-	-	-	-	-
TOTAL	\$ 703,206	\$ 739,916	\$ 691,678	\$ 691,678	\$ 699,440
ENDING BALANCES					
Committed for Encumbrances	30,726	-	-	-	-
Committed for Projects	289,087	-	-	-	-
Assigned	-	282,271	282,446	282,271	282,446
TOTAL	\$ 319,813	\$ 282,271	\$ 282,446	\$ 282,271	\$ 282,446

FLEET MAINTENANCE INTERNAL SERVICE FUND

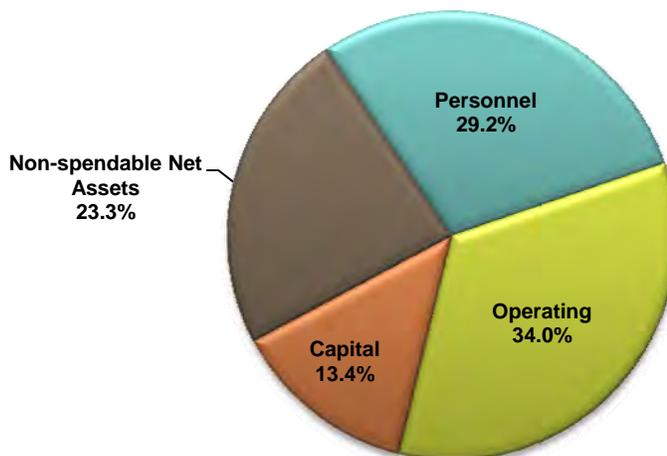
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City's central garage facility. This fund is totally self-supporting by the levying of charges upon those departments that use its services. For budgeting purposes, capital purchases and 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.



The graph to the left depicts the Fleet Fund revenues by category. Revenues for fiscal year 2011 are projected to increase from the fiscal year 2010 adopted budget by 2 percent. Charges for Services consist of the amounts charged to each using department, for a total of \$2,310,660, which is an increase of 3 percent from the FY 2010 adopted budget.

Total Revenues/ Sources \$3,020,529

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2011 by category. Expenditures, excluding capital, are projected to decrease from the fiscal year 2010 adopted budget by 13 percent, due to recent staff reductions. This reduction is offset by an increase of 29% in capital.



Total Expenditures/ Reserves \$3,020,529

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

FUND NUMBER 501

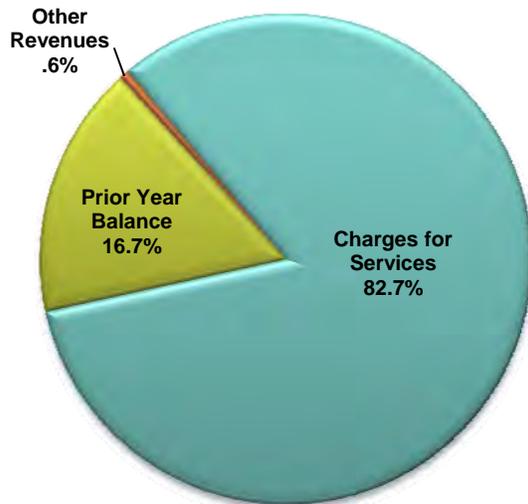
	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ 1,865,199	\$ 2,039,751	\$ 1,874,569	\$ 1,874,569	\$ 669,869
REVENUES/SOURCES					
Charges for Services	2,698,583	2,123,202	2,238,898	2,240,138	2,310,660
Interest	911	-	-	-	-
Miscellaneous	42,097	15,879	7,311	40,000	40,000
Transfers In	-	-	-	-	-
TOTAL	\$ 2,741,591	\$ 2,139,081	\$ 2,246,209	\$ 2,280,138	\$ 2,350,660
EXPENDITURES/USES⁽¹⁾					
Public Facilities Operating	2,507,207	2,244,576	1,563,819	1,718,978	1,910,619
Capital Outlay	7,070	6,925	450,000	450,000	405,000
Debt Service	-	-	-	-	-
Operating Transfers	52,762	52,762	-	-	-
TOTAL	\$ 2,567,039	\$ 2,304,263	\$ 2,013,819	\$ 2,168,978	\$ 2,315,619
ENDING BALANCES					
Non-Spendable	1,943,851	1,644,876	1,437,090	1,437,090	
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	95,900	229,693	669,869	548,639	704,910
TOTAL	\$ 2,039,751	\$ 1,874,569	\$ 2,106,959	\$ 1,985,729	\$ 704,910

(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 08 and FY 09 include Depreciation and the Interest Expense component only of Debt Service.

(2) Non-Spendable amounts represent historical and estimated net assets invested in capital, and, therefore, are not available for appropriation.

SELF INSURANCE INTERNAL SERVICE FUND

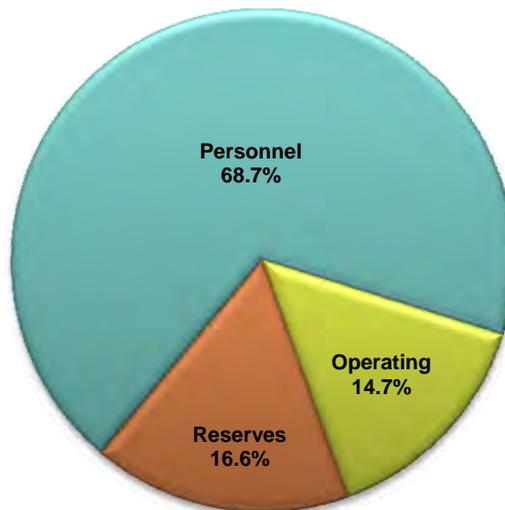
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City's health benefit program. This fund is totally self-supporting by the levying of charges upon all City departments. Through this fund, the City provides medical, dental,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



The graph depicts the Self-Insurance Fund revenues by category. Revenues for fiscal year 2011 consist of employer and employee contributions for a total of \$6,360,199. Other revenues consist of excess claims and pharmacy rebates of \$50,000, and interest income of \$1,200. Other sources consist of an estimated carry forward balance of \$1,281,050.

Total Revenues/ Sources \$7,692,449

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2011 by category. Expenditures, excluding reserves, total \$6,411,399, and consist of medical and dental claims, administrative fees, and premium payments.



Total Expenditures/ Uses \$7,692,449

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

FUND NUMBER 505

	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Amended Budget FY 2010	Budget FY 2011
BEGINNING BALANCE	\$ -	\$ -	\$ 464,896	\$ 464,896	\$ 1,281,050
REVENUES/SOURCES					
Charges for Services	-	6,263,867	6,146,714	6,256,277	6,360,199
Interest	-	578	1,464	-	1,200
Miscellaneous	-	83,052	93,110	-	50,000
Transfers In	-	-	-	-	-
TOTAL	\$ -	\$ 6,347,497	\$ 6,241,288	\$ 6,256,277	\$ 6,411,399
EXPENDITURES/USES					
Operating	-	5,882,601	5,425,134	5,703,022	6,411,399
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ -	\$ 5,882,601	\$ 5,425,134	\$ 5,703,022	\$ 6,411,399
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	-	464,896	1,281,050	1,018,151	1,281,050
TOTAL	\$ -	\$ 464,896	\$ 1,281,050	\$ 1,018,151	\$ 1,281,050



GENERAL GOVERNMENT

DEPARTMENTAL HIGHLIGHTS FOR FY 2011

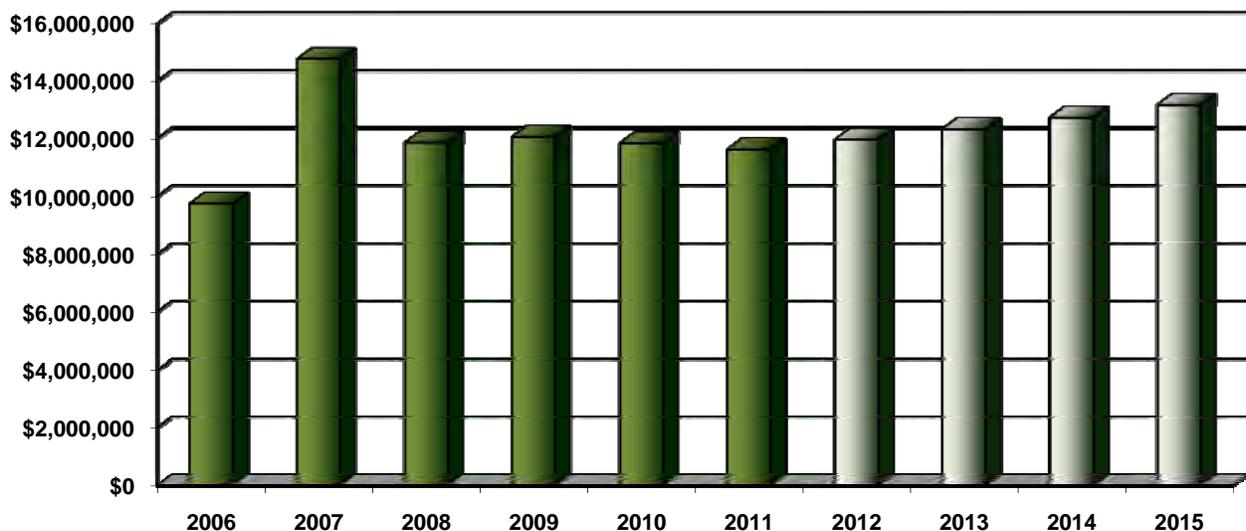
Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$278,415	
Administration	2	504,042	
Information Technology	5	1,333,494	
City Clerk	4	463,552	
Legal	1	331,566	
Engineering	2	320,715	
Human Resources	4	605,564	
Finance	9	894,977	
General Services		8,850,163	
Self Insurance			6,411,399
Planning and Zoning			
Administration	3	448,862	
Development Compliance and Zoning	5	421,939	
Planning	3	262,901	
GIS	2	156,915	
TOTAL	45	\$14,873,105	\$6,411,399

HISTORICAL & PROJECTED EXPENDITURES

One of the first steps that must be taken in order to formulate a financial plan is to analyze historical trends. This analysis enables management to identify trends upon which to base future projections. The City's fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures in the fiscal year 2011 budget reflect the spending priorities proposed by staff in order to accomplish the Vision Plan established by Council, and the priorities addressed in the Strategic Planning Retreat.

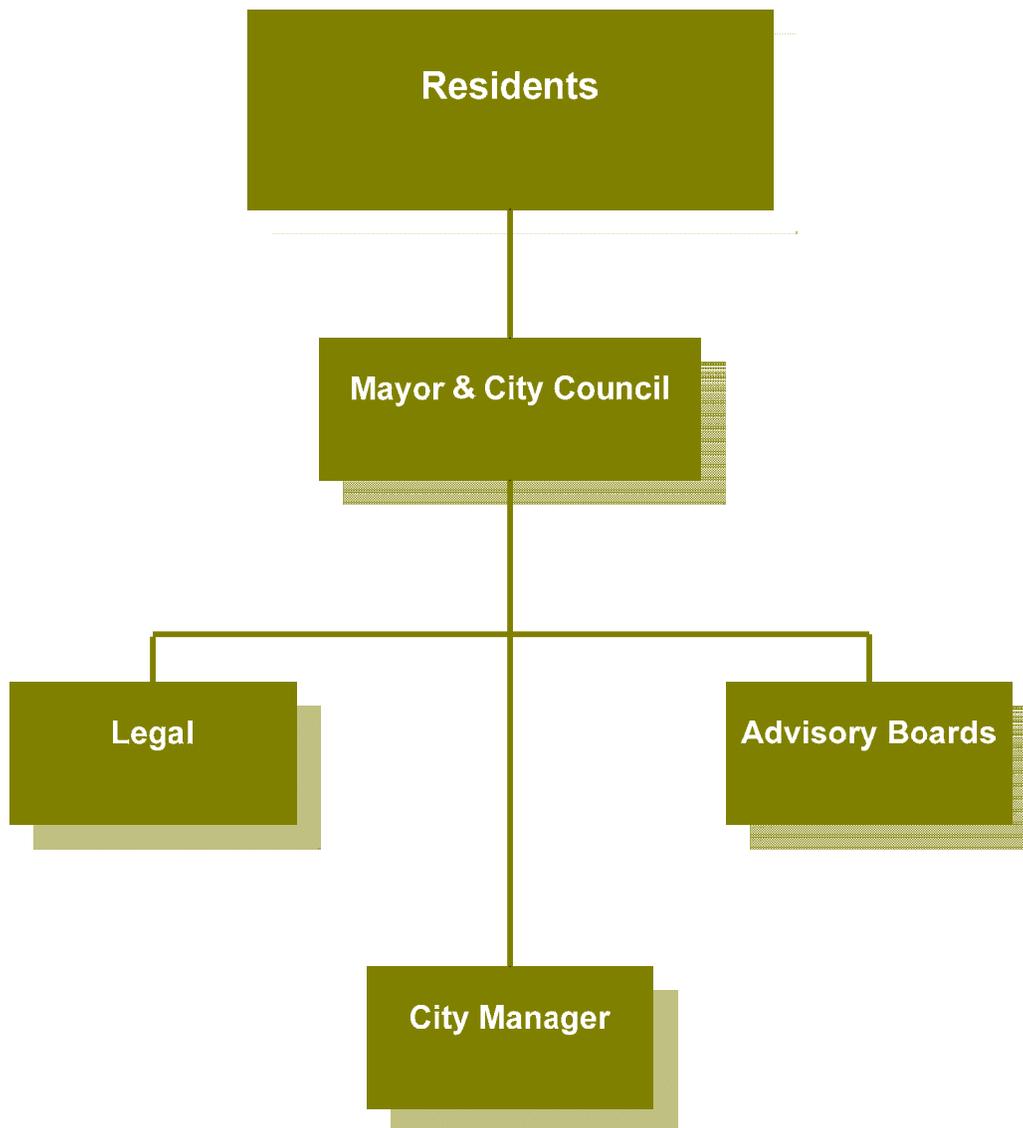
The following graph illustrates actual expenditures for years 2006 through 2009, estimated actual amounts for fiscal year 2010, adopted budget for fiscal year 2011, and projected amounts for years 2012 through 2015 for the General Fund.

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



The graph above represents General Government divisions which include: City Council, Administration, Information Technology, City Clerk, Legal, Engineering, Human Resources, Finance, General Services, Self-Insurance, and Planning and Zoning. 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 self-insured dental program in the General Services cost center.

CITY COUNCIL



GENERAL GOVERNMENT

CITY COUNCIL (CONTINUED)

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 SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	199,399	208,986	205,980	211,497	221,276
Other Operating	87,689	81,180	51,342	63,338	57,139
Subtotal Operating	\$ 287,088	\$ 290,166	\$ 257,322	\$ 274,835	\$ 278,415
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 287,088	\$ 290,166	\$ 257,322	\$ 274,835	\$ 278,415

BUDGET HIGHLIGHTS

The City Council budget of \$278,415 reflects a 1% increase over the fiscal year 2010 adopted budget of \$274,835.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
5	5	0	0	0	0	5

CITY COUNCIL (CONTINUED)

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 characterizes 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



GENERAL GOVERNMENT

ADMINISTRATION (CONTINUED)

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

Appointed by the City Council as the chief administrative officer, the City Manager directs and supervises the administration of all City departments. These departments include City Clerk, Information Technology, Legal, Engineering, Finance, Human Resources, Police, Fire Rescue, Planning and Zoning, and Community Services. In addition, the City Manager oversees the annual operating and capital improvements budget, and formulates, recommends, and executes policies as directed by the 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. ***Due to budgetary constraints this division was eliminated in the 2011 budget.***

ADMINISTRATION (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	697,929	631,973	603,097	641,428	406,522
Other Operating	44,195	20,572	52,665	31,865	97,520
Subtotal Operating	\$ 742,124	\$ 652,545	\$ 655,762	\$ 673,293	\$ 504,042
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 742,124	\$ 652,545	\$ 655,762	\$ 673,293	\$ 504,042

BUDGET HIGHLIGHTS

The Administration budget of \$504,042 reflects a decrease of 25% from the fiscal year 2010 adopted budget of \$673,293. This is due, in part, to the elimination of the Public Relations division for the 2011 budget year.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
4	4	0	0	(2)	0	2

ADMINISTRATION (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Reduced staff by twenty-three (23) individuals and transferred four (4) positions from the General Fund to the Special Revenue Fund, for a savings of \$2.1 million.
- ✓ Directed the construction of the Emergency Operations Communication Center.
- ✓ Managed the concept of a consolidated North County Dispatch Center with two other municipalities; held frequent meetings with stakeholders, including Managers, Police Chiefs and City/Town Councils.
- ✓ Initiated the newly enacted Paid Time-Off Program, which has lowered the City's liability and expense by creating one single leave bank, saving the City \$617,720 annually.
- ✓ Provided direction for Police Department reorganization, through the elimination of middle management, for a savings of \$300,000 annually.
- ✓ Enabled the final steps to bring the Scripps Phase II/Briger Tract into fruition, through Development of Regional Impact approval and Comprehensive Plan changes.
- ✓ Recipient of a Gold ADDY Award for the Palm Beach Gardens Signature City Electronic Newsletter for Winter 2009
- ✓ Received a Top Florida Government Website Award from Juggle.com, of which Palm Beach Gardens' website was in competition with over 3,000 other websites.
- ✓ Coordinated with Finance Department to create more "customer friendly" Fees and Charges Schedule

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

 Town Hall meetings	0	0	1
 Number of social network informational postings	160	270	80

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

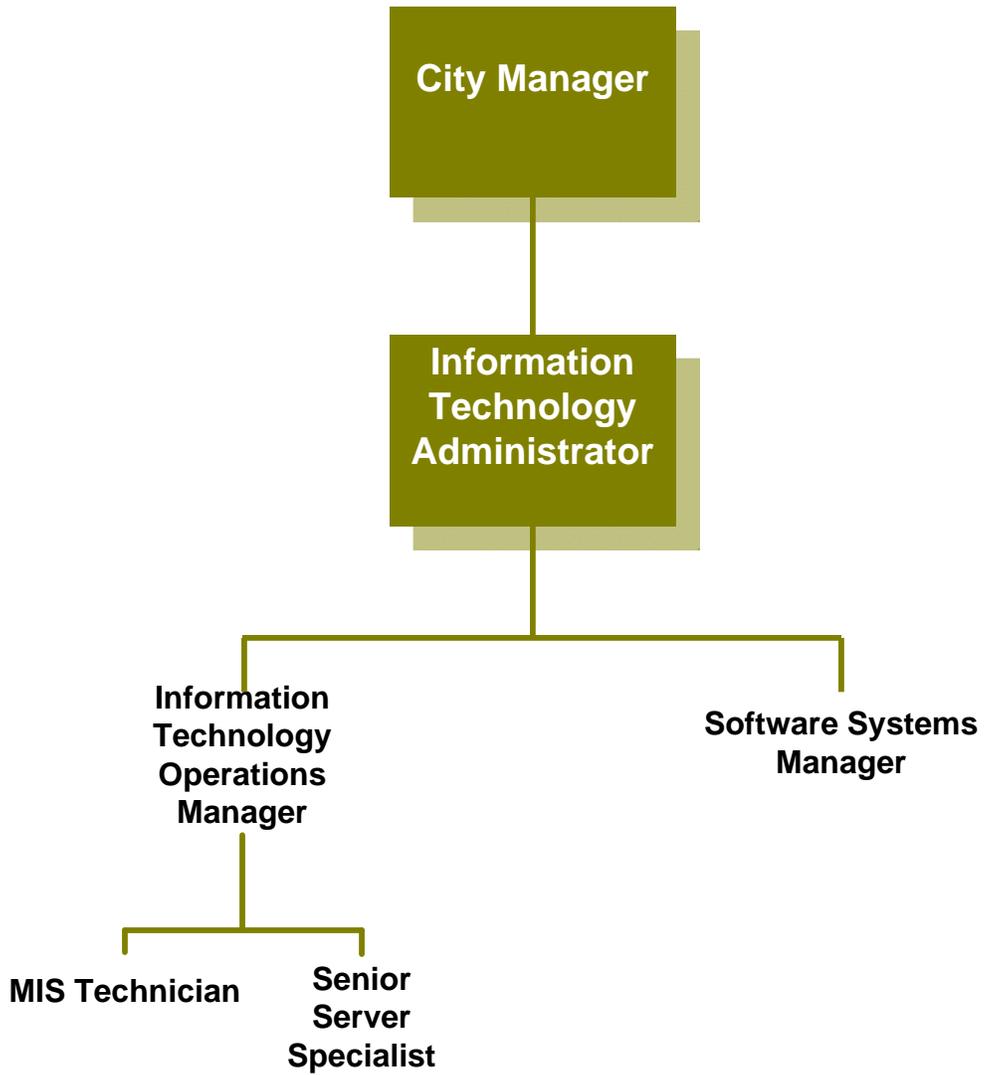
Outputs:

 Council-Manager workshops	2	1	1
 Intergovernmental meetings	26	18	12

For a complete list of the City Council's Goals, please refer to pages 44 - 49.



INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY (CONTINUED)

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 SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	590,131	600,636	603,903	613,205	595,175
Other Operating	538,743	515,491	455,381	511,500	525,864
Subtotal Operating	\$ 1,128,874	\$ 1,116,127	\$ 1,059,284	\$ 1,124,705	\$ 1,121,039
Capital	389,117	88,081	136,691	130,398	212,455
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,517,991	\$ 1,204,208	\$ 1,195,975	\$ 1,255,103	\$ 1,333,494

BUDGET HIGHLIGHTS

The Information Technology budget of \$1,333,494 reflects a 7% increase over the prior year’s adopted budget of \$1,244,305.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
6	6	0	0	(1)	0	5

INFORMATION TECHNOLOGY (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded 'Top Florida Website' by Juggle.com
- ✓ Winner of the 2009 Eden Public Sector Excellence Award
- ✓ Deployed email archiving solution improving network performance and reducing time to complete public record requests
- ✓ Replaced 20% of old workstations and laptops with new Windows 7 computers
- ✓ Completed major upgrades of document imaging system to Laserfiche 8.1
- ✓ Completed major upgrades to Financial, HR and Community Service system to Eden 5.1
- ✓ Converted old IMS Building System records to the Eden system
- ✓ Deployed LaserFiche WebLink providing citizens access to public records via the City's website
- ✓ Completed phase I and II of council chamber audio visual upgrade project

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

☒ Average number of daily visits to website	600	700	800
☒ Number of online activity registrations	3,151	4,300	5,500
☒ Number of online inspections scheduled	6,102	6,495	6,500
☒ Number of online business license renewals	185	200	250
☒ Number of new online services offered	1	2	2

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

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

Outputs:

☒ Network users supported	500	470	470
☒ Number of physical/virtual servers supported	17/30	17/35	17/35
☒ Number of workstations supported	274	274	274
☒ Number of laptops supported	172	172	172
☒ Number of PDAs supported	40	50	60

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011
☒ Number of copiers supported	13	13	13
☒ Number of printers supported	31	31	31
☒ Number of ERP software apps supported	20	20	20
☒ Number of completed work orders	6500	4500	5000
☒ Average amount of email received per month	250,000	275,000	300,000
☒ Size of data storage	8.2 TB	9 TB	10 TB

Efficiency Measures:

☒ Percentage of work orders completed within 1 day	44	43	50
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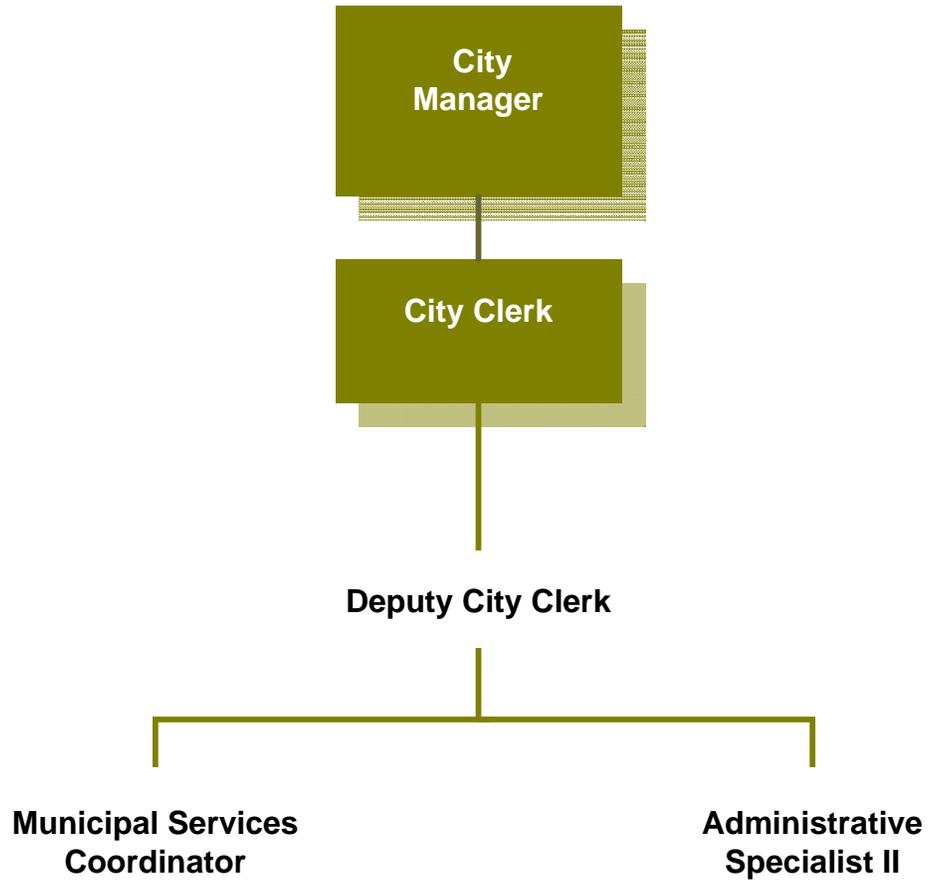
Service Level Objective: Maintain a highly trained, motivated, and professional work force in order to provide quality service to residents, businesses, and co-workers

Efficiency Measures:

☒ Number of CCIO* employees	2	3	3
☒ Number of MCITP SA* employees	3	2	2
☒ Number of MCITP DBA* employees	2	1	1
☒ Number of CCNA *employees	3	3	3
☒ Employee Satisfaction Survey score (5.0 scale)	4.6	4.7	4.7
☒ Employees receiving computer training	75	60	100

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

CITY CLERK



GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

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 SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	504,820	544,727	386,896	353,575	353,406
Other Operating	74,651	25,167	81,859	132,615	110,146
Subtotal Operating	\$ 579,471	\$ 569,894	\$ 468,755	\$ 486,190	\$ 463,552
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 579,471	\$ 569,894	\$ 468,755	\$ 486,190	\$ 463,552

BUDGET HIGHLIGHTS

The City Clerk budget of \$463,552 reflects a 4.7% decrease over the prior year adopted budget of \$486,190.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
6	4	0	0	0	0	4

CITY CLERK (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Responded to 95% of public records requests within 5 days, provided training to departments on proper completion and timeliness of public records requests
- ✓ Increased accessibility of records to the public by making them available on-line and on the lobby computer
- ✓ Provided webinar on Emails as public records
- ✓ Provided resources and support to properly maintain records while complying with the GS1-SL schedule
- ✓ Provide quarterly updates of the GS1-SL to all appointed RMLO's
- ✓ Provided the City Council members' daily electronic correspondence
- ✓ Provided the City Council members' voice mail messages in wave files
- ✓ Designed web-based fill able forms for Volunteer Applications, Lobbyist Registration and Board and Committee Applications
- ✓ Continued to ensure all advisory board meeting agendas, recording and minutes were in compliance with the Code of Ordinance. Provided all boards and committees with orientation, which includes Florida Statutes, Sunshine Laws, Powers and Duties and all necessary materials
- ✓ Maintained primary and backup PRLO (Public Records Liaison Officer) within each department
- ✓ Maintained and updated current citywide HOA/POA list and had available on the intranet site
- ✓ Conducted Municipal Elections in accordance with Florida Statute, Florida Election Laws and the Municipal Charter
- ✓ Maintain electronic visitor sign in
- ✓ Implemented electronic read file along with council agenda and Clerk's department records on the public computer in the lobby

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

☒ Number of Boards/Committee meetings held	93	68	68
☒ Number of all other publicly noticed meetings	99	86	86

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

☒ Secure Precincts for availability for election day	0	38	38
☒ Hire Poll workers.	0	140	140
☒ Recruit City employees to serve as poll workers.	0	20	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.	2,065	4,012	4,409
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Service Level Objective: Prepare, organize and review all items for the City Council agenda in a timely manner for approval and review by the City Manager. Prepare and transmit legal advertisements for City Council agenda items, bids and elections.

Outputs:

☒ Number of agenda items reviewed	292	200	200
☒ Number of legal and display ads prepared and advertised	76	60	60

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	297	300	300
☒ Number of pages imaged	44,657	58,000	60,000

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

☒ Number of public records requests	284	140	120
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Efficiency Measures:

☒ Average number of days to fill public records requests	2.17	5	5
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For a complete list of the City Council's Goals, please refer to pages 44 - 49.

LEGAL

**Administrative
Services
Manager**

**Executive Legal
Assistant**

GENERAL GOVERNMENT

LEGAL (CONTINUED)

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

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

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	368,555	96,398	97,052	79,559	79,466
Other Operating	195,938	361,116	204,563	253,800	252,100
Subtotal Operating	\$ 564,493	\$ 457,514	\$ 301,615	\$ 333,359	\$ 331,566
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 564,493	\$ 457,514	\$ 301,615	\$ 333,359	\$ 331,566

BUDGET HIGHLIGHTS

The Legal Department budget of \$331,566 reflects a .53% decrease over the fiscal year 2010 adopted budget of \$333,359.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
2	1	0	0	0	0	1

LEGAL (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Additional Administration duties were added to this position due to the reduction of staff, such as answering all phone calls for the City Manager’s office; co-managing the City Manager’s calendar; and working on additional projects as assigned.
- ✓ Attend Council meetings to keep informed about City business, which will assist the City Attorney in his day-to-day duties.

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

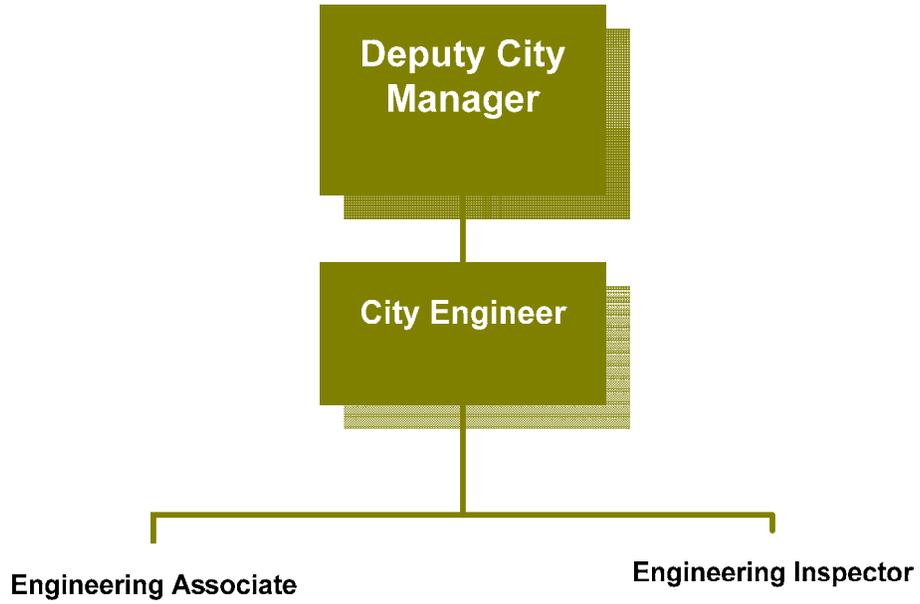
Service Level Objective: Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council.

Outputs:

☒ Ordinances prepared/reviewed	31	39	35
☒ Resolutions prepared/reviewed	109	95	100
☒ Contracts prepared and/or reviewed	154	105	110
☒ Litigation/Claims	3	3	3
☒ Parking Violation Hearings	6	23	20

For a complete list of the City Council's Goals, please refer to pages 44 - 49.

ENGINEERING



GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

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 SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	-	146,191	83,000	307,469	248,215
Other Operating	-	18,067	135,487	74,250	72,500
Subtotal Operating	\$ -	\$ 164,258	\$ 218,487	\$ 381,719	\$ 320,715
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ -	\$ 164,258	\$ 218,487	\$ 381,719	\$ 320,715

BUDGET HIGHLIGHTS

Engineering services were previously provided to the City through a contractual agreement with an outside engineering firm. This service was brought in-house during fiscal year 2009. The Engineering Department budget of \$320,715 reflects a 16% decrease over the fiscal year 2010 adopted budget of \$381,719.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
3	3	0	1	(2)	0	2

ENGINEERING (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Improve the organization of both electronic and paper filing system.
- ✓ Implemented a pre-construction meeting for all infrastructure permits issued.
- ✓ Held weekly meetings with other departments to improve coordination and to align priorities and goals.
- ✓ Assigned to lead the assembly of the National Pollutant Discharge Elimination System (NPDES) annual report.
- ✓ Based on current staffing level, exceeded the cost recovery target of 60%.
- ✓ Together with the Planning and Zoning Department continued to improve the use of EDEN in signing off electronically on permit conditions.
- ✓ Coordinated with County and DOT for all State transportation projects within the City.
- ✓ Increased coordination with several intergovernmental agencies.
- ✓ All staff members obtained certifications for Advance Maintenance of Traffic Inspections.
- ✓ Improved Checklists for applicants to streamline construction and sign off process.
- ✓ Partnered with the Finance Department to streamline and expedite project billings to applicants through internal staff coordination and the use of EDEN.
- ✓ Worked on approximately forty-one (41) projects for Developers and City Business on a monthly basis.
- ✓ Created Due Diligence report for stormwater and utilities retrofit projects.
- ✓ Created a Department COOP; and the Engineering Department is now an integral part of Emergency Operations.

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

Service Level Objective: To maintain cost recovery plan for Community Development

Effectiveness Measure:

■ Percentage of cost recovery	35%	70%	80%
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City Council Goal #6: To protect the natural environment through sustainable methods and practice.

Service Level Objective: To monitor NPDES for all projects greater than one (1) Acre.

GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

Effectiveness Measure:

☒ Stormwater Pollution Prevention plan review	*	13	14
☒ Average number of National Pollutant Discharge Elimination System (NPDES) weekly inspections	2	9	10

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

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

Outputs:

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

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

Outputs:

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

☒ Percent of development projects reviewed within 10 days (current level of services is 14 days)	87%	87%	90%
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Service Level Objective: To provide review and inspection supervision to new infrastructure developments

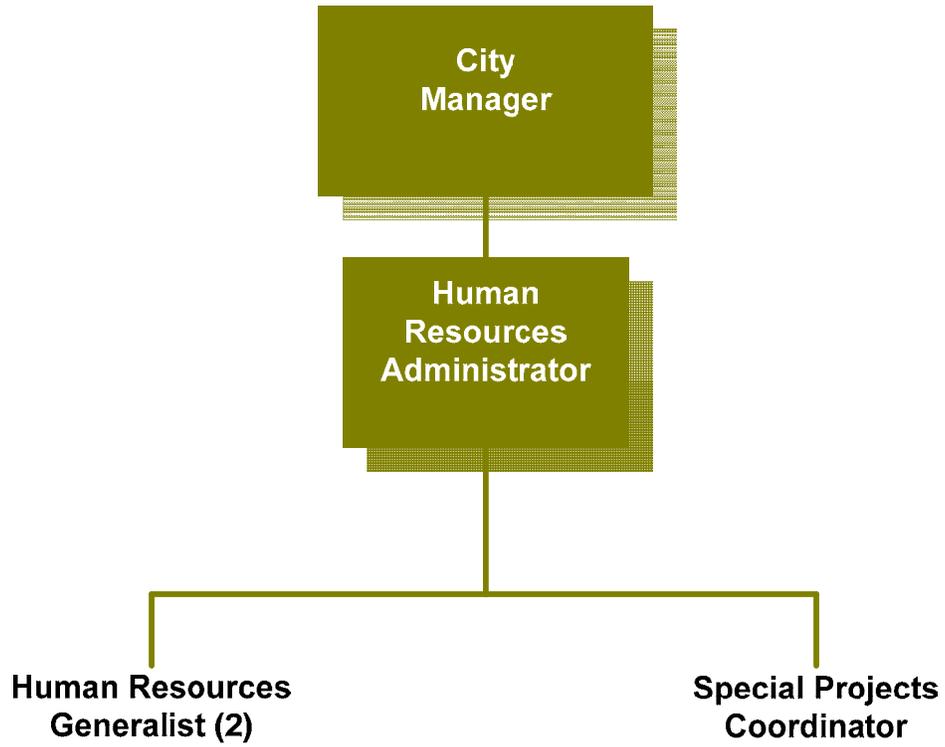
Effectiveness Measure:

☒ Total new development review	59	82	85
☒ Total number of applications/requests reviewed	*	228	238
☒ Total number of weekly inspections	5	10	10

* Not available

For a complete list of the City Council's Goals, please refer to pages 44 – 49

HUMAN RESOURCES



GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

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 SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	616,248	532,481	322,338	493,019	415,824
Other Operating	187,031	206,425	255,882	204,596	189,740
Subtotal Operating	\$ 803,279	\$ 738,906	\$ 578,219	\$ 697,615	\$ 605,564
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 803,279	\$ 738,906	\$ 578,219	\$ 697,615	\$ 605,564

BUDGET HIGHLIGHTS

The Human Resources budget of \$605,564 reflects a reduction of 13% from the 2010 fiscal year adopted budget of \$697,615.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
6	5	0	0	(1)	0	4

HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Launched a new Benefits page on the HR Intranet site providing online computer access to open enrollment and benefits information for employees 24/7.
- ✓ Utilized the Eden system to send electronic personalized benefits statements to employees prior to open enrollment, saving time and paperwork.
- ✓ During the two year time period from FY 2008 – 2010, as a result of transition from fully to self-insured health insurance plan, the City has saved approximately \$1.3 million dollars.
- ✓ Created a new fill-able City Employment Application Packet.
- ✓ Created fill-able HR forms for internal use (i.e., personnel requisition form).
- ✓ Partnered with departments to identify and analyze potential cost saving measures to minimize further personnel reductions and maintain current employee health insurance benefits: cap conversion of leave at 80 hours each fiscal year; cap acute illness leave; elimination of tuition reimbursement program; continuation of longevity and personal leave accruals for the upcoming year.
- ✓ Wrote revisions to the City's Personnel Policies and Procedures to implement benefit changes for Fiscal Year 2011.
- ✓ Partnered with departments to create and implement a Voluntary Separation Program offered to all non-probationary full-time employees, which resulted in a net reduction of 20 employees and net savings of approximately \$2 million dollars.
- ✓ Completed contract negotiations with the SEIU/FPSU for a one-year contract for FY 2010, and a one-year contract for FY 2011, providing the same level of personnel costs and benefits as general employees and as negotiated with PBA union for the contract year effective 10/1/10 – 9/30/11.
- ✓ Completed contract negotiations with the PBA union for a one-year contract for FY 2011, providing the same level of personnel costs and benefits as general employees and as negotiated with SEIU for the contract year effective 10/1/10 – 9/30/11.
- ✓ Assisted the Police Department with studying and implementing a reorganization including elimination of one level of lower middle management, to improve communications and enhance strategic decision making. The reorganization will save approximately \$300,000 for next fiscal year, and reduce the number of collective bargaining units in the City from 4 to 3.
- ✓ Partnered with departments to research and conduct an RFP to explore an on-site healthcare clinic for employees and dependents, to control/reduce costs in medical claims and expenses, save time away from work, improve employee health and productivity.
- ✓ Revised and streamlined the New Employee Orientation Process including a Training section on the HR Intranet page for new hire videos.
- ✓ Created electronic repository for current and past job descriptions.
- ✓ Created new internal job postings section of the HR intranet site.
- ✓ Streamlined the City's external employment website to provide user-friendly information.

HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

☒ Number of bargaining sessions to reach tentative agreement (IAFF, SEIU, PBA)	3	6	12
--	---	---	----

Effectiveness Measures:

☒ Total number of complaints investigated	*	7	5
☒ Total number of grievances filed after step 1	2	3	2
☒ Total number of grievances resolved by MOU	1	3	3
☒ Total number of arbitrations	1	0	0
☒ Total number of EEOC complaints resolved	*	2	2
☒ Total number of Performance Improvement Plans	3	3	2

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

Outputs:

☒ Advertised positions	34	54	33
☒ Applications reviewed	878	709	794
☒ Job interviews conducted	102	162	99
☒ Personnel action forms	587	314	500
☒ # of approved full time and part time employees	604	593	595
☒ # of full time and part time new hires	63	75	69

Efficiency Measures:

☒ HR Operating Cost as a % of City payroll	2.2%	2.2%	1.9%
--	------	------	------

GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

Outputs:

☒ Open Enrollment Meetings	3	3	3
☒ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	8	16	16
☒ % of employees attending Benefits Fair	*	*	70%
☒ Benefits orientations conducted	7	7	6
☒ FMLA requests processed	84	80	80

Effectiveness Measures:

☒ % of employee benefit problems resolved within 15 days of notification	98%	98%	99%
☒ Respond to employee inquiries regarding insurance plans within # of business days	2	2	2
☒ % of full time employees utilizing the Employee Assistance Program (EAP)	23%	17%	20%

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	21	12	10
---	----	----	----

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	9	6	90
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Effectiveness Measures:

☒ Maintain a Citywide annual turnover rate less than 10% for full time employees	8.2%	7.46%	7.83%
--	------	-------	-------

GENERAL GOVERNMENT

HUMANRE SOURCES (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

Outputs:

☒ % of employees attending training	95%	90%	90%
☒ Number of training programs developed and implemented	4	3	3
☒ Number of supervisory training programs developed and implemented	2	2	2

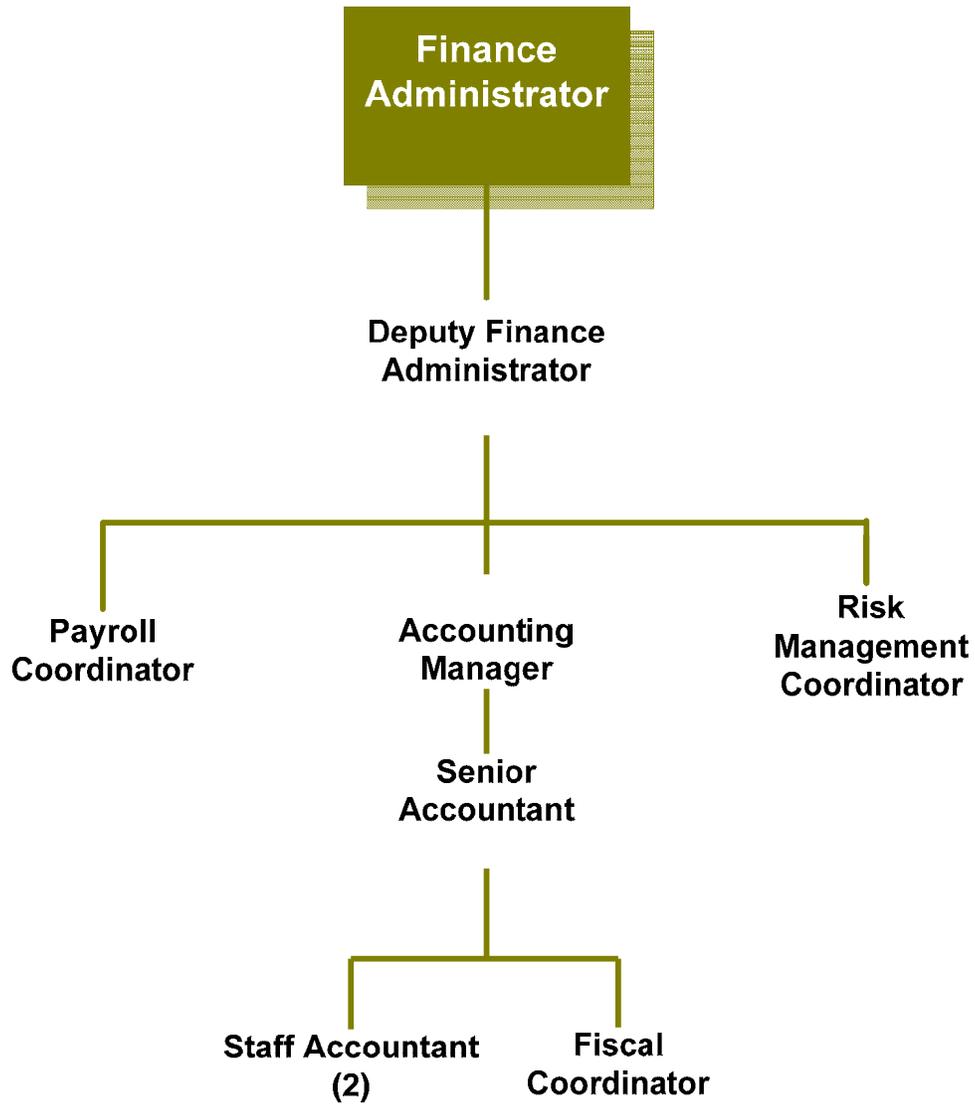
Effectiveness Measures:

☒ Percent of employees satisfied with training courses	80%	85%	90%
☒ Percent of all new full time employees attending orientation within 30 days of employment	100%	95%	100%

* Not available

For a complete list of the City Council's Goals, please refer to pages 44 - 49

FINANCE



GENERAL GOVERNMENT

FINANCE (CONTINUED)

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 SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010.	Adopted Budget FY 2011
Personnel	847,659	913,861	884,919	954,738	873,002
Other Operating	45,921	71,113	32,479	33,203	21,975
Subtotal Operating	\$ 893,579	\$ 984,974	\$ 917,397	\$ 987,941	\$ 894,977
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 893,579	\$ 984,974	\$ 917,397	\$ 987,941	\$ 894,977

BUDGET HIGHLIGHTS

The Finance budget of \$894,977 reflects an 8% decrease in operating expenditures from the fiscal year 2010 adopted budget of \$981,234 and is due, in part, to the elimination of the City's Purchasing Agent position.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
10	10	0	0	(1)	0	9

FINANCE (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting for the 15th consecutive year by the Government Finance Officers Association of the United States and Canada
- ✓ Awarded the Distinguished Budget Presentation Award for the 14th year by the Government Finance Officers Association of the United States and Canada
- ✓ Monitored and updated the Finance page of the City's website to provide current and relevant information to users
- ✓ Awarded RFP #2010-002 Onsite Employee Healthcare Clinic
- ✓ Awarded RFP #2010-006 Property and Casualty Insurance
- ✓ Performed annual purchasing card inventory, reviewed and updated the City's Purchasing Card Policy. Implemented Power DMS, which requires all purchasing card holders to complete an on-line test to verify all City employees assigned a purchasing card have read and understand the City's Purchasing Card Policy
- ✓ Installed a Public Address System to ensure the safety of City employees and other visitors to City Hall during an emergency
- ✓ Reduced the City's experience rating modifier, calculated by the National Council on Compensation Insurance, Inc (NCCI) from .82 to .79 which allowed the City to realize an added credit on our base workers compensation premium
- ✓ Entered into an agreement with American Utility Bill Auditors, Inc. to perform a review to verify the accuracy of all utility accounts paid by the City
- ✓ Provided financial analysis to support the Community Services Division's efforts to combine the Building Department inspection services, Fire Inspection services, Engineering and Code Enforcement into a unified inspection unit
- ✓ Teamed with the HR department to offer a Voluntary Separation Program (VSP) which resulted in savings of approximately \$2 million dollars in personnel costs for FY 2011
- ✓ Performed an internal Florida Retirement System (FRS) eligibility audit
- ✓ Integrated electronic payroll records into laser fiche document imaging system
- ✓ Assisted Public Works with Sign Shop Cost Recovery efforts through Eden Permitting Module
- ✓ Implemented a Citywide Risk Assessment Process, focusing on the Cash Receipts Business Cycle in FY 2010. Prepared a matrix to identify control objectives to specific risk factors, and ranked the impact and likelihood of each risk factor. Risks were prioritized, and controls were tested, with no material exceptions noted
- ✓ Transferred the administration of the General Employees' Defined Benefit Pension, a plan that has been closed to new participants since 1995, to the Florida League of Cities, reducing administrative costs

FINANCE (CONTINUED)

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

<ul style="list-style-type: none"> ■ Annual audit and single audit opinions are unqualified with an opinion date of 3/31 or prior ■ Complete City wide Purchasing and Procurement Manual 	<p>3/31/2010</p> <p>0%</p>	<p>3/31/2011</p> <p>0%</p>	<p>3/31/2012</p> <p>10%</p>
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Effectiveness Measures:

<ul style="list-style-type: none"> ■ Number of years awarded the "Certificate of Achievement for Excellence in Financial Reporting" by GFOA ■ Number of Management Comments in the audit 	<p>14</p> <p>1</p>	<p>15</p> <p>0</p>	<p>16</p> <p>0</p>
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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:

<ul style="list-style-type: none"> ■ Investment benchmark – 1 year treasury note at 9/30/09 ■ Weighted average yield on investments at 9/30/09 to exceed benchmark of 1 year treasury 	<p>0.42%</p> <p>1.17%</p>	<p>0.91%</p> <p>2.42%</p>	<p>*</p> <p>*</p>
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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:

<ul style="list-style-type: none"> ■ Number of years awarded the "Distinguished Budget Award" by GFOA 	<p>13</p>	<p>14</p>	<p>15</p>
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GENERAL GOVERNMENT

FINANCE (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

Outputs:

Number of payroll checks issued	2,777	2,834	2,721
Number of direct deposits processed	12,245	12,582	12,400
Percentage of employees utilizing direct deposit	82%	84%	85%
Number of A/P checks issued	6,366	6,829	6,800
Number of purchase orders processed	756	610	600
Number of purchasing card transactions	*	4,864	4,800

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

Efficiency Measures:

☒ Integrate electronic payroll records into Laserfiche document imaging system	*	*	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 travel authorization process with Eden software	*	*	100%
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* Not available

For a complete list of the City Council's Goals, please refer to pages 44 - 49.

GENERAL SERVICES

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	615,729	769,026	785,275	713,719	814,867
Other Operating	4,762,344	4,777,165	5,253,779	5,340,355	4,989,204
Subtotal Operating	\$ 5,378,072	\$ 5,546,190	\$ 6,039,054	\$ 6,054,074	\$ 5,804,071
Capital	4,998	-	-	-	-
Debt Service	2,417,275	2,412,186	2,420,242	2,420,242	2,421,092
Transfers	492,642	2,625,943	625,000	625,000	625,000
Other Uses	-	-	-	-	-
Total	\$ 8,292,987	\$ 10,584,319	\$ 9,084,296	\$ 9,099,316	\$ 8,850,163

BUDGET HIGHLIGHTS

The General Services budget of \$8,850,163 reflects a 2.7% decrease from the fiscal year 2010 adopted budget of \$9,099,316. The 2011 budget allows for the anticipated increases in the cost of garbage collection, recycling services, property and casualty insurance and electric utility costs

SELF-INSURED FUND

The Self-Insured Fund was created due to the City’s decision to self-insure health claims beginning in 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.

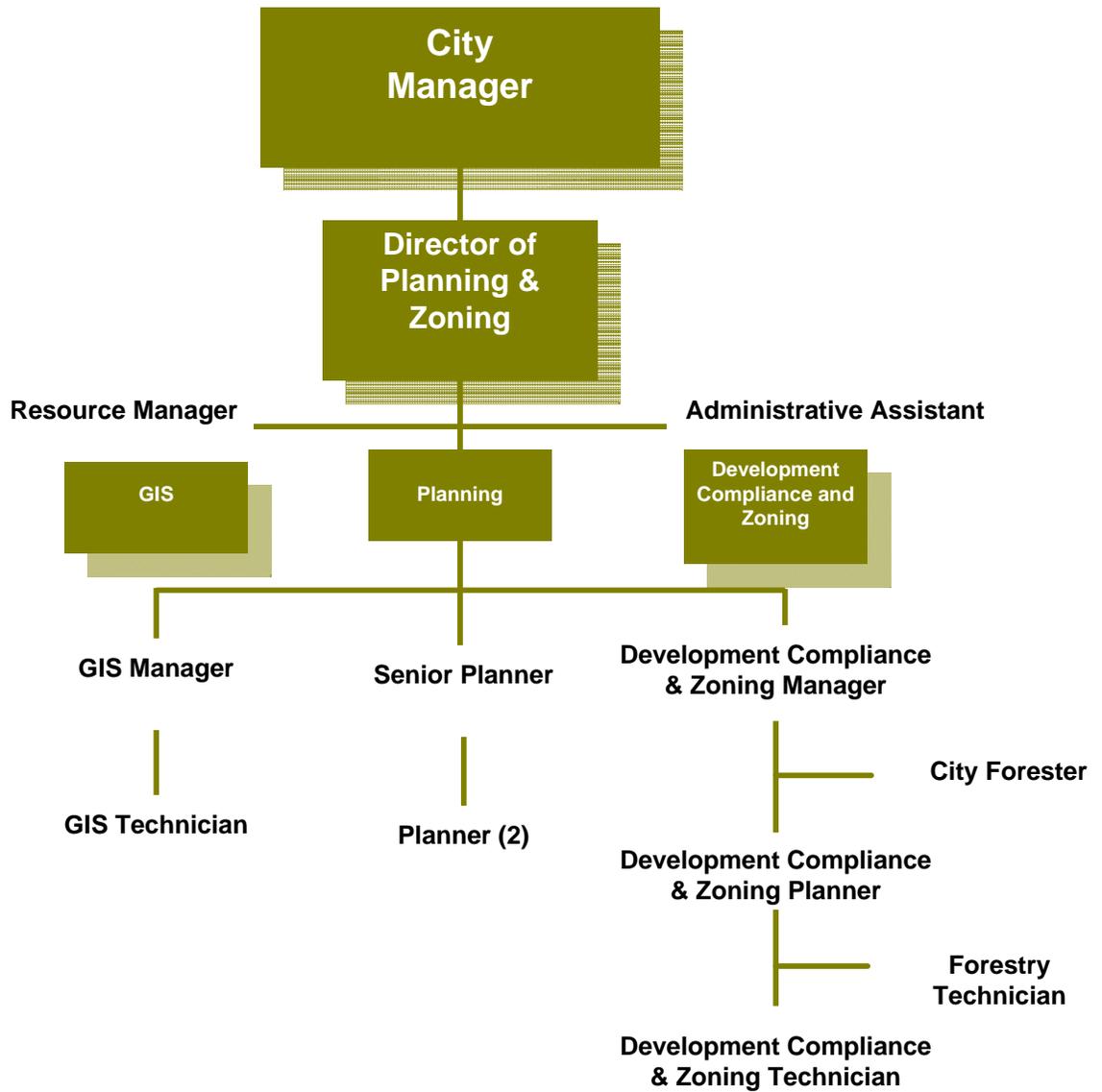
BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	-	5,258,022	4,825,134	5,032,141	5,284,008
Other Operating	-	624,578	600,000	670,881	1,127,391
Subtotal Operating	\$ -	\$ 5,882,601	\$ 5,425,134	\$ 5,703,022	\$ 6,411,399
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ -	\$ 5,882,601	\$ 5,425,134	\$ 5,703,022	\$ 6,411,399

BUDGET HIGHLIGHTS

This fund was created during the fiscal year 2008 – 2009 budget process. The Self Insurance Fund budget of \$6,411,399 reflects a 12% increase from the fiscal year 2010 adopted budget of \$5,703,022. This amount is in-line with the City’s five year projections and renewal estimates.

PLANNING AND ZONING



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

The Planning and Zoning 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.

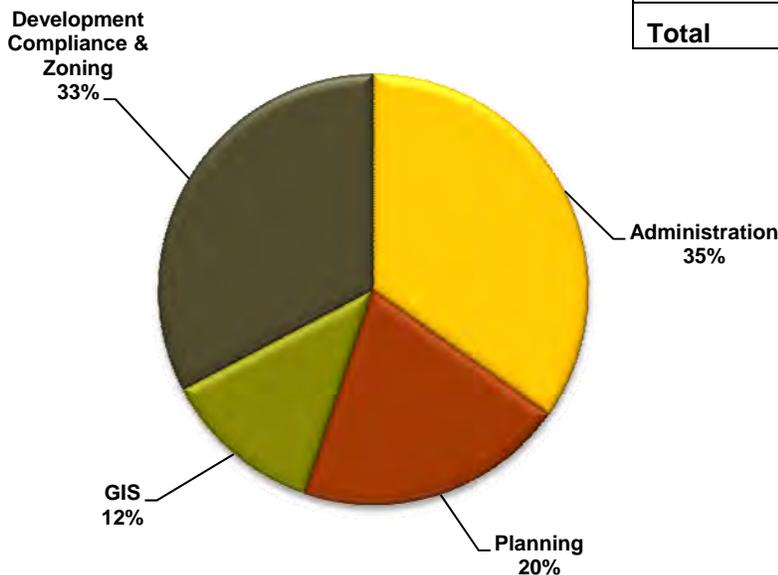
The Administration Division oversees the department and promotes quality development and preferred growth while protecting the health, safety and welfare of all residents through the enforcement of applicable City codes

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 2011
Administration	\$448,862
Development Compliance & Zoning	421,939
Planning	262,901
GIS	156,915
Total	\$1,290,617



PLANNING AND ZONING (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	1,326,550	1,448,988	1,216,005	1,226,216	1,082,095
Other Operating	151,324	84,733	122,782	298,497	208,522
Subtotal Operating	\$ 1,477,874	\$ 1,533,721	\$ 1,338,787	\$ 1,524,713	\$ 1,290,617
Capital	17,294	5,001	10,000	605,000	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,495,168	\$ 1,538,722	\$ 1,348,787	\$ 2,129,713	\$ 1,290,617

BUDGET HIGHLIGHTS

The total Planning and Zoning budget of \$1,290,617 reflects a 11% reduction over the fiscal year 2010 adopted budget of \$1,447,267.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
18	14	0	0	(1)	0	13

PLANNING AND ZONING (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Development order conditions of approval entered into EDEN for tracking and notifications
- ✓ GIS participated with the completion the City's ten (10) year Census (LUCA)
- ✓ GIS implemented a street sign inventory for sign maintenance and replacement along with the Public Works Department
- ✓ GIS created a mapping program to ensure the City receives the appropriate Recreation registration fees for residents and non-residents
- ✓ Completed the annexation of Frenchman's Crossing, Parcel 18.A07 and Northlake Shell Station
- ✓ Completed the entitlements for the Briger/Scripps Phase II project, which included the DRI, Comp Plan, LDR's and PCD to provide four (4) million square feet of bio-science, bio-medical, office and other ancillary uses in the north county area
- ✓ Conducted Recreation and Open Space Level of Service Study
- ✓ Conducted a Transit Needs Assessment Study
- ✓ Created a Bio-Science Section of the City's Website for Economic Development
- ✓ Coordinated and assisted in executing the City's first Economic Development Loan and Grant
- ✓ Implemented a Public Records Request system for Planning and Zoning related items
- ✓ Amended the Future Land Use Map and Zoning Map to correct the inconsistencies between Land Use and Zoning on several Parcels
- ✓ Hosted Public Workshops with the Chamber, PGA Corridor Association and residents on LDR revisions pertaining to Outdoor Seating, Temporary Signs and Special Events
- ✓ Updated the City's Platting Code, and created criteria for Pole Mounted Banners, Pain Management Clinics, Community Gardens, and regulations for designating areas highly suitable for increased office uses
- ✓ Completed the Comprehensive Annexation Study for the City
- ✓ Created a Pruning Pamphlet for Community Education
- ✓ Received the "Tree City USA" recertification for the twenty-second (22) year
- ✓ Received the "Tree City USA Growth Award" for the second (2) year
- ✓ Administered Land Use Amendments, Re-zoning, Site plan applications, Major/Minor Conditional Uses and Variances

PLANNING AND ZONING (CONTINUED)

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

❑ Number of Development Order Conditions for current projects within the City	2,685	2,841	2,900
❑ Total number of building permits reviewed	1,204	1,325	1,350
❑ Maintain a sign-off process of the City's major development projects for close out of project	7	5	6

Effectiveness Measures:

❑ Monitor compliance of time sensitive development order conditions for major projects to provide a two week notice	100%	100%	100%
❑ Begin plan review within 10 days from routing date for all permit requests	86%	96%	96%
❑ Maintain sign-off process of the City's major development projects for close out of project	100%	100%	100%

Service Level Objective: Act in accordance with the GS1L schedule for legal disposition of City records; continue to convert the Administrative files for Growth Management from paper documents to electronic by utilizing the scanning process in Laserfiche implements for filing and ease of retrieval.

Outputs:

❑ Cubic feet of records scanned and disposed	11.5	10	8
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Service Level Objective: Complete all Public Records Requests within the five (5) day turnaround time standard as set by the City Clerk's Office.

Outputs:

❑ Total number of Public Record Requests	155	200	230
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GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

Efficiency Measures:

☒ Average number of days to fill requests	2.2	2.0	2.0
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Service Level Objective: To maintain established level of service standards for zoning activities.

Outputs:

☒ Occupational Licenses Reviewed	438	440	450
☒ Sign Permits Processed	190	142	150
☒ Liquor Licenses Processed	16	19	20
☒ Zoning Confirmation Letters Processed	19	22	25
☒ Special Event Applications Processed	103	78	80

Efficiency Measures:

☒ % of occupational licenses reviewed within 3 days of receipt	95%	97%	97%
☒ % of sign permits reviewed within 10 days of receipt	94%	100%	97%
☒ % of liquor licenses reviewed within 3 days of receipt	85%	94%	97%
☒ % of zoning confirmation letters provided within 7 days of receipt	70%	83%	90%
☒ % of special events processed within 3 days of receipt of sufficient application	88%	86%	90%

Service Level Objective: Improve efficiency in the level of service to older communities.

Outputs:

☒ Permits reviewed for redevelopment/renovation projects	50	23	30
☒ Address non-conformities and Code Violations related to older projects	1	1	1
☒ Review LDRs and Code to correct inconsistencies and accommodate older communities	1	1	1

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

Outputs:

<ul style="list-style-type: none"> ✦ Update the EDEN project management system to track all historical development projects 	30%	40%	50%
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Efficiency Measures:

<ul style="list-style-type: none"> ✦ % of development projects reviewed within 10 days vs. the current service level of 14 days 	30%	50%	60%
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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:

<ul style="list-style-type: none"> ✦ Total number of approved development projects integrated into the City's GIS database 	95	100	105
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Effectiveness Measures:

<ul style="list-style-type: none"> ✦ Number of Growth Management employees trained on all software applications relative to Growth Management 	15	15	15
<ul style="list-style-type: none"> ✦ Process all GIS service requests within 5 working days 	90%	95%	95%

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

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

Outputs:

<ul style="list-style-type: none"> ✦ Number of projects that we expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP) 	2	2	3
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GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

Efficiency Measures:

<ul style="list-style-type: none"> ✚ Process Miscellaneous applications to Council within two months of sufficiency 	50%	60%	65%
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City Council Goal #3: To preserve land use patterns and types that currently characterizes the City.

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

Outputs:

<ul style="list-style-type: none"> ✚ Process studies as set forth in the EAR-based amendments 	3	8	4
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For a complete list of the City Council's Goals, please refer to pages 44 - 49.



PUBLIC SAFETY

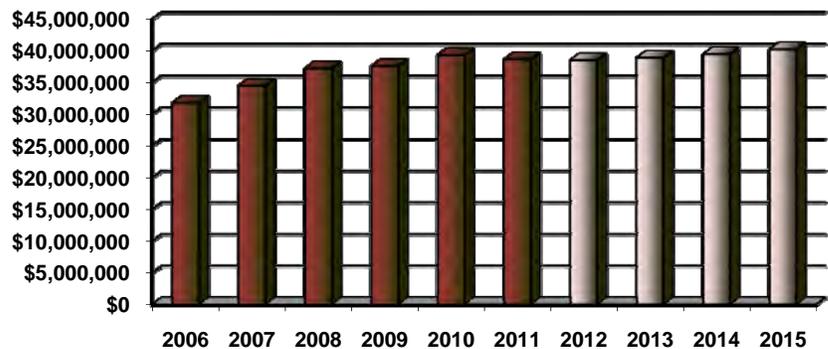
DEPARTMENTAL HIGHLIGHTS FOR FY 2011

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
Police				
Administration/ Investigations	38	5,472,735		
Dispatch Services	14	1,281,838		
Field Operations	96	14,234,285		
Training			10,000	
Police Impact				
Fire Rescue				
Administration	6	1,709,401		
Life Safety	5	819,052		
Emergency Services	107	16,324,135		85,000
Fire Impact				
TOTAL	266	\$39,841,446	\$10,000	\$85,000

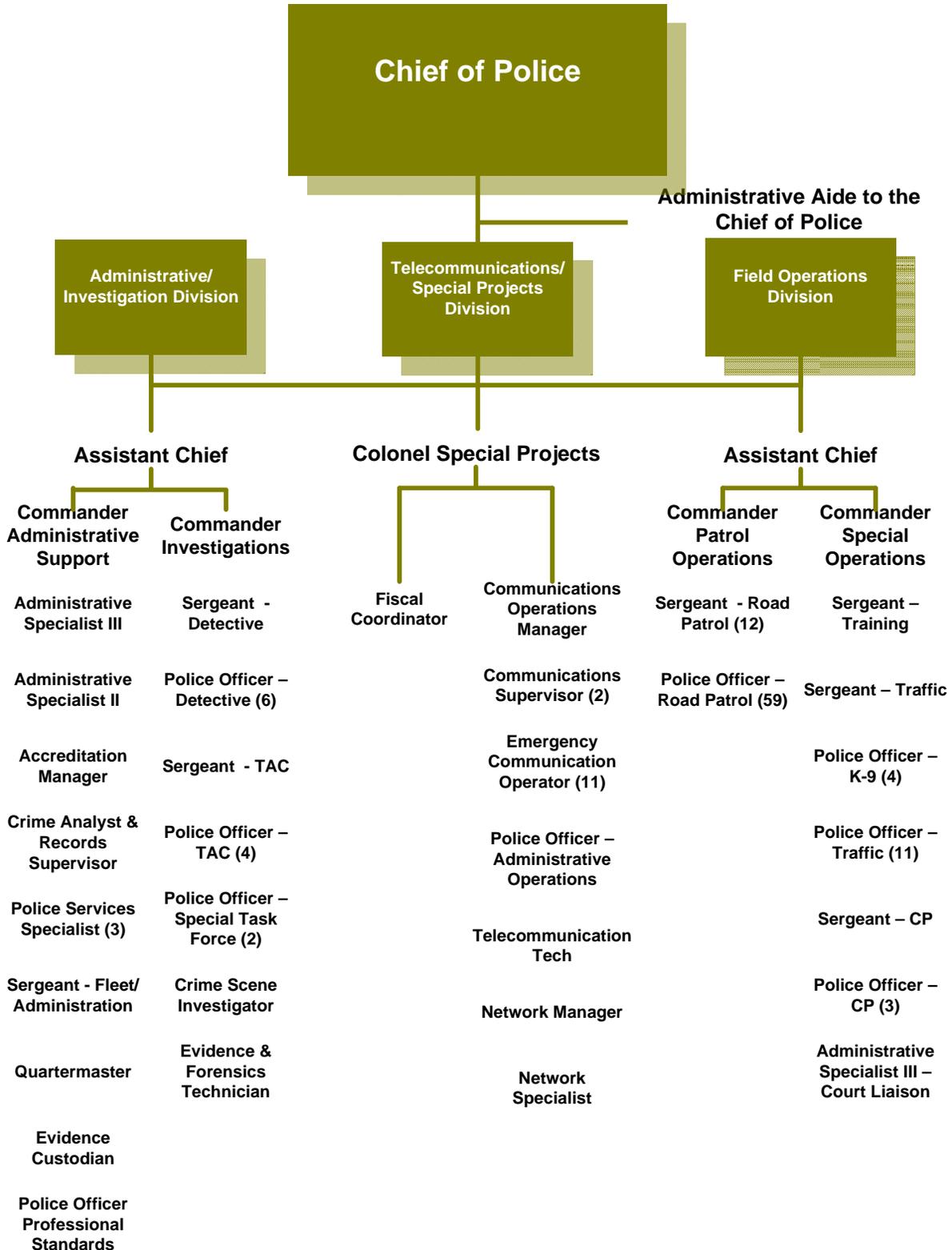
HISTORICAL & PROJECTED EXPENDITURES

The graph below shows expenditure analysis over a 10 year period for Public Safety General Fund. The first four years (2006 – 2009) show actual expenditures. Year five (2010) is an estimated actual amount. Year six (2011) reflects the current budgeted amount and years seven through ten (2012 – 2015) are projected figures.

Increased expenditures in the General Fund for Police and Fire are driven primarily by contractual obligations per collective bargaining agreements and actuarially determined pension contributions. In fiscal year 2010, an increase of approximately \$2,000,000, was due to contractual obligation increases in salaries and pension costs. Fiscal year 2011, reflects savings realized from reorganization and the Voluntary Separation Program, while fiscal years 2012 through 2015 reflect anticipated cost containment measures in the areas of pensions and salaries.



POLICE



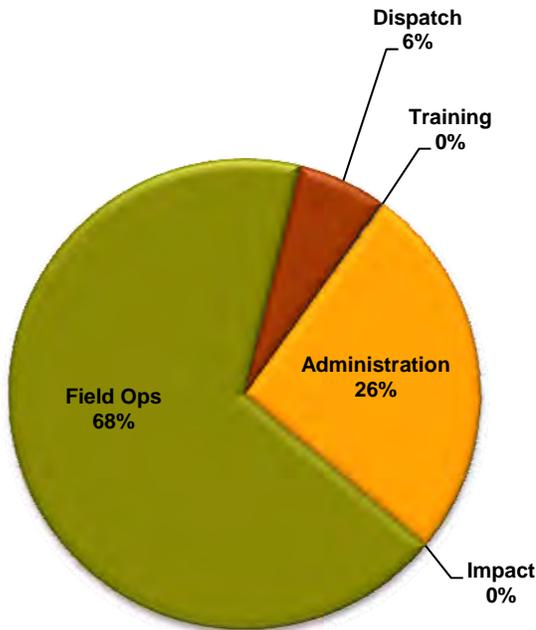
POLICE (CONTINUED)

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

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

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

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



Division/Fund	Approved Budget FY 2011
Administration/ Investigations	\$5,472,735
Special Projects/ Telecommunications	1,281,838
Field Operations	14,234,286
<i>Subtotal</i>	
<i>General Fund</i>	\$20,988,859
Police Impact	0
Police Training	10,000
Total	\$20,998,859

POLICE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	17,779,924	18,379,292	17,588,250	19,172,059	18,164,035
Other Operating	2,426,571	2,043,694	4,918,863	2,362,120	2,461,314
Subtotal Operating	\$ 20,206,495	\$ 20,422,986	\$ 22,507,113	\$ 21,534,179	\$ 20,625,349
Capital	435,649	364,975	1,477,851	4,144,516	332,100
Debt Service	-	-	-	-	-
Transfers	100,000	100,000	-	-	-
Other Uses	57,446	144,726	-	137,472	41,410
Total	\$ 20,799,589	\$ 21,032,687	\$ 23,984,964	\$ 25,816,167	\$ 20,998,859

BUDGET HIGHLIGHTS

The Police Department's operating budget of \$20,625,349 reflects a 4.39% decrease from the 2010 fiscal year adopted budget of \$21,573,269. This amount excludes capital budget of \$332,100 and \$41,410 set aside for aid to government agencies for the radio consortium.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
150	150	0	0	(9)	7	148

Click here to visit Palm Beach Gardens Police Department's website.

POLICE (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Obtained fourth consecutive state accreditation from the Commission for Florida Law Enforcement Accreditation (CFA); The Department has been continually accredited by CFA since 2001.
- ✓ Continued to grow volunteer programs. For FY 2010, volunteers provided more than 11,000 hours of service to the department.
- ✓ Received a National Association of Town Watch Outstanding Participation Award for our National Night Out activities for the seventh consecutive year.
- ✓ Developed and implemented a plan to work with the Florida Division of Alcoholic Beverages and Tobacco to conduct inspections of bars and night clubs to combat underage drinking.
- ✓ Continued to partner with businesses to post CarSmart signs and distribute CarSmart information to combat vehicle burglaries.
- ✓ Collected over \$24,000 from the sale of items from property and evidence that no longer have evidentiary value.
- ✓ Negotiated a new contract with Verizon, using the State of Florida account for airtime on the police computers resulting in an annual savings of \$7,500.
- ✓ Conducted follow-up inspections of convenience stores to ensure compliance with the Convenience Store Security ordinance passed the previous year and found all to be in compliance.
- ✓ Worked with WPBF to develop and air a public service announcement for the holiday season to raise awareness of distraction thefts.
- ✓ Worked with Seaview 960 AM radio to air several pieces on crime prevention information and tips.
- ✓ Met with City businesses that handle chemicals listed by Department of Homeland Security as potentially useful in terrorism and provided information regarding suspicious behavior and acts to watch for and when to notify the police.
- ✓ Implemented an enhanced follow-up system for crimes against the elderly; a volunteer now reaches out to these victims and provides assistance or referrals as needed using protocols and resources provided by the Attorney General's Office.
- ✓ Distributed reports each month to 78 HOA's, neighborhood watch groups, and property managers to keep them updated on criminal activity in their areas.
- ✓ Installed 127 child car seats in City residents' vehicles.
- ✓ Worked with the Office of the Statewide Prosecutor, the Florida Department of Law Enforcement and other agencies to break up a ring specializing in burglarizing residences in gated communities throughout South Florida. The initial information leading to the identification of this ring was developed by our agency.

POLICE (CONTINUED)

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

☒ Conduct directed patrols	93,227	105,100	95,000
☒ Total number of foot patrols	15,005	14,500	12,500
☒ Attend community meetings	52	35	35

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

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

Outputs:

☒ Warrant Sweeps conducted	11	10	12
☒ Homeland Security checks conducted	5,773	8,905	7,500
☒ Problem oriented projects to address criminal activity within patrol beats	52	25	35
☒ Total number of people accessing police reports and other neighborhood information provided via Internet (P2C)	7,064	5,200	5,200

Effectiveness Measures:

☒ Stolen vehicle recovery rate (Palm Beach County average: 58 %)	63%	65%	60%
☒ Person crimes clearance rate (Palm Beach County: 32 %)	49%	55%	50%
☒ Property crimes clearance rate (Palm Beach County: 13 %)	26%	23%	20%
☒ Crime Prevention Through Environmental Design (CPTED) reviews conducted	51	50	40
☒ Utilize phone notification system to alert neighborhoods of current crime trends	32	166	50
☒ Number of arrests	1,303	1,260	1,150

PUBLIC SAFETY

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

Outputs:

☒ Number of incidents	62,204	64,120	63,000
☒ Number of calls for service	39,223	39,077	39,000
☒ Property and evidence items collected	5,692	5,200	6,500

Efficiency Measures:

☒ Average response to emergency calls (min.)	4.18 min.	4.21 min.	4.25 min.
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Service Level Objective: Increase personnel effectiveness and efficiency through improved use of communications and technology

Outputs:

☒ Items processed in crime lab	406	443	425
☒ Latent fingerprints entered into Automated Fingerprint Information System (AFIS)	399	359	325

Effectiveness Measures:

☒ Conduct Analysis Based Law Enforcement (ABLE) strategy planning meetings	106	143	120
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Efficiency Measures:

☒ 911 calls answered within 10 seconds (Palm Beach County's criteria for this measurement is 90%)	97.3%	97.5%	96%
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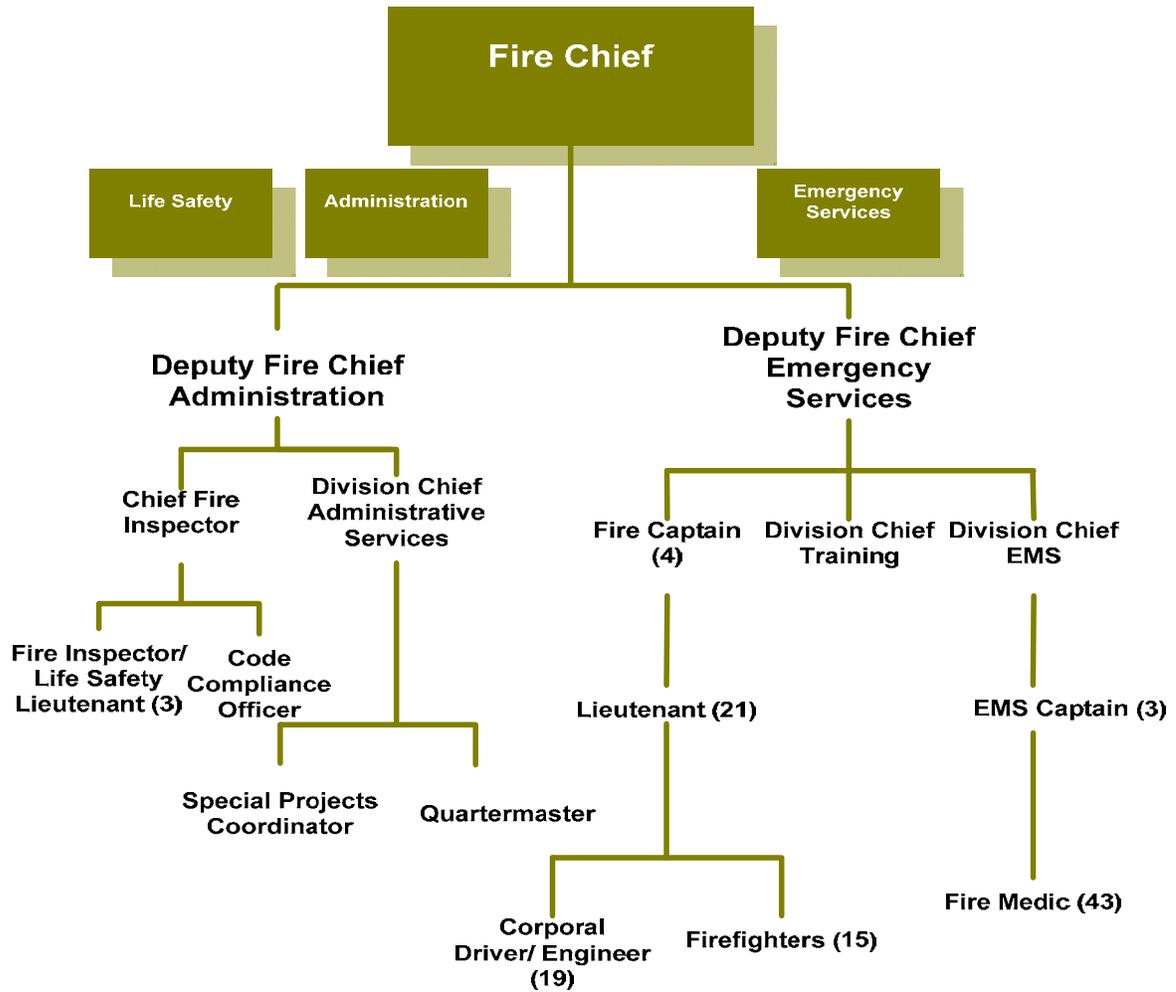
Service Level Objective: Enhance traffic safety measures and programs

Outputs:

☒ Traffic safety events conducted	54	26	25
☒ Traffic-Oriented Policing (TOP) projects conducted	46	40	30

For a complete list of the City Council's goals, please refer to pages 44 - 49.

FIRE RESCUE

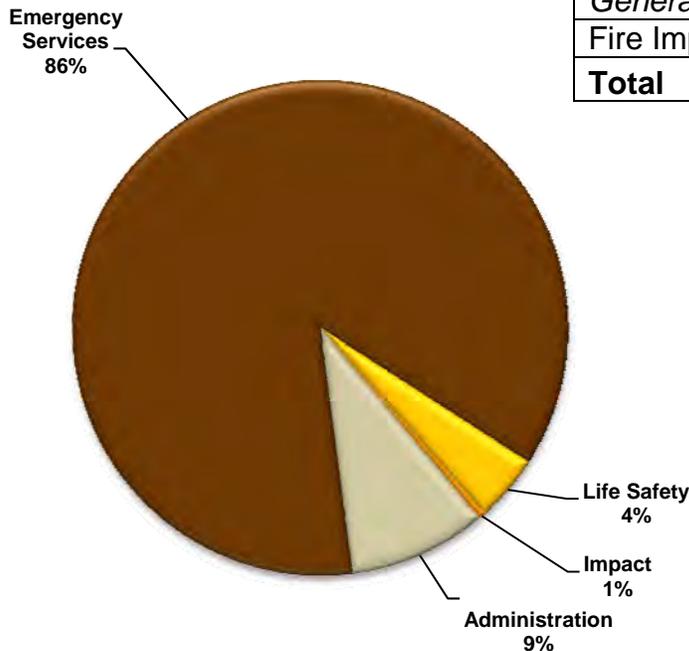


FIRE RESCUE (CONTINUED)

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 2011
Administration	\$1,709,401
Life Safety	819,052
Emergency Services.	16,324,135
<i>Subtotal</i>	
<i>General Fund</i>	\$18,852,588
Fire Impact	85,000
Total	\$18,937,588



FIRE RESCUE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	15,782,244	16,039,077	15,966,711	15,953,263	16,649,785
Other Operating	1,648,945	1,370,757	1,186,803	1,399,769	1,345,215
Subtotal Operating	\$ 17,431,189	\$ 17,409,834	\$ 17,153,514	\$ 17,353,032	\$ 17,995,000
Capital	1,107,048	213,308	490,903	523,000	588,080
Debt Service	435,420	429,705	356,940	356,940	354,508
Transfers	-	600,000	-	137,510	-
Total	\$ 18,973,657	\$ 18,652,846	\$ 18,001,357	\$ 18,370,482	\$ 18,937,588

BUDGET HIGHLIGHTS

The Fire Rescue Department budget of \$18,937,588 reflects a 3.4% increase from the fiscal year 2010 adopted budget of \$18,298,038.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
122	122	0	0	(4)	0	118

Click here to visit Palm Beach Gardens Fire Department's website.

FIRE RESCUE (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Relocated the Life Safety division to Unified Inspections to improve efficiency and customer service
- ✓ Maintained Accredited Agency status from the Commission of Fire Accreditation International
- ✓ Acquired Meti-Man trainer for EMS Lab through granting funding
- ✓ Completed the 9-11 Memorial project at Fire Station #3
To see details about the 9-11 Memorial project, click here
- ✓ Placed a new replacement fire engine in service
- ✓ Expanded high school First Responder program to include Jupiter High School
- ✓ Installed Mobil Data Computers in front-line apparatus
- ✓ Expanded Click2Enter system for access to gated communities
- ✓ Implemented Bariatric Transport Unit through grant funding

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

<ul style="list-style-type: none"> ☒ Provide training to educate city staff to handle emergency situations (<i>Number of participants :</i>) <ul style="list-style-type: none"> ⊙ CPR ⊙ AED 	100	100	100
	100	100	100

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Efficiency Measures:

<ul style="list-style-type: none"> ✚ Maintain and improve level of service response times to emergency calls in urban service area to a reliability of 85% within 6:30 	64.3%	65%	68%
<ul style="list-style-type: none"> ✚ Maintain and improve level of service response times to emergency calls in rural service area to a reliability of 85% within 8:00 	60.0%	65%	70%

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

Efficiency Measures:

<ul style="list-style-type: none"> ✚ Complete annual inspections within 3 days of request 	95%	95%	95%
<ul style="list-style-type: none"> ✚ Decrease number of re-inspections for compliance with fire code 	1,220	1,000	800
<ul style="list-style-type: none"> ✚ Increase number of plan reviews completed within two days by 5% 	85%	90%	95%

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

Outputs:

<ul style="list-style-type: none"> ✚ Prepare and manage mock disaster situation prior to each hurricane season 	1	1	1
<ul style="list-style-type: none"> ✚ Prepare and submit FEMA NIMCAST update 	Completed	Completed	Completed
<ul style="list-style-type: none"> ✚ Revise Comprehensive Emergency Management Plan to ensure NIMS Compliance 	Completed	Re-write	Review

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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	45%	50%	100%
☒ Number of fire hydrants flow tested in conjunction with Seacoast Utilities to ensure emergency water supply ¹ .	150	150	150
☒ Provide the necessary life safety personnel to keep pace with the rapidly increasing service demand and ensure compliance			
○ Number of calls	3,690	4,000	4,000
○ Number of Inspectors	5	5	5
☒ Ratio: Inspect able properties / Inspector	738	800	800

Efficiency Measures:

☒ Increase % of time first line apparatus is in service by:			
○ Engines	88%	90%	90%
○ Rescue Units	94%	95%	95%
○ Other	94%	95%	95%

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

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

Outputs:

☒ Average class size	18	36	36
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¹Flow testing of fire hydrants has reduced in 2009 and 2010 due to water restrictions.



COMMUNITY SERVICES

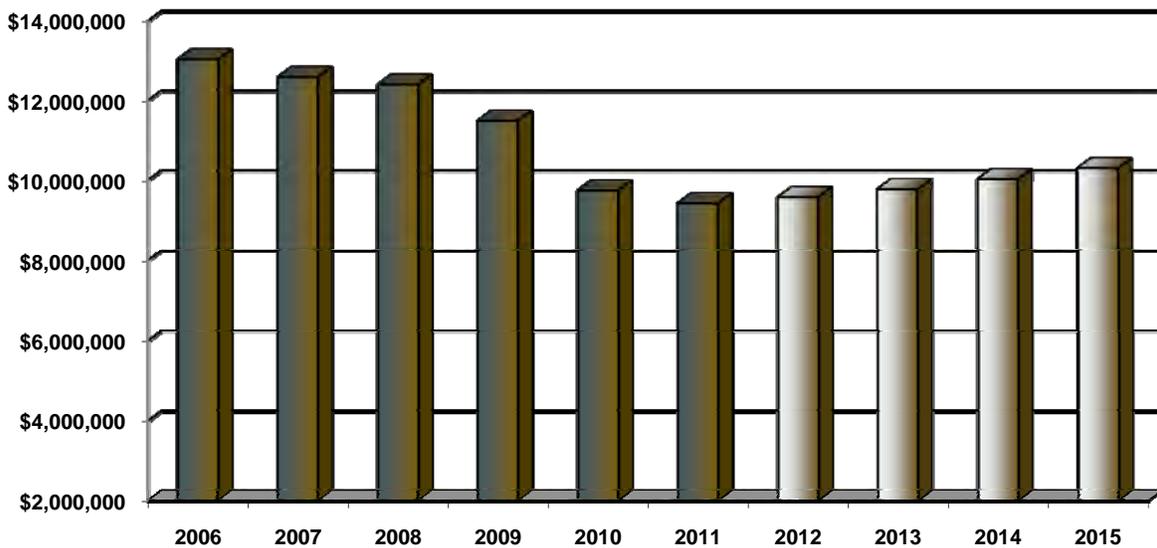
DEPARTMENTAL HIGHLIGHTS FOR FY 2011

Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
Public Works					
Administration	3	511,177			
Facilities	15	1,501,178			
Maintenance					
Stormwater/Streets	12	1,704,285			
Road Impact					1,199,440
Burns Road					699,440
PGA Flyover					617,205
Gas Tax			1,015,408		
Fleet Maintenance	12			2,315,619	
Parks and Grounds	24	3,454,431			
Construction Services	14	1,397,738			
Neighborhood Services	7	657,888			
Golf					
Administration	3		228,858		
Pro Shop			460,545		
Maintenance	8		753,171		
Recreation					
Administration	6	407,836	368,911		
Athletics	2	153,695	258,424		
Seniors		39,533			
General Programs	4	216,442	901,930		
Aquatics	2	382,012	277,161		
Tennis	4	172,345	413,387		
Youth Enrichment	9		827,870		
Recreation Impact					
TOTAL	125	\$10,598,560	\$5,505,665	\$2,315,619	\$2,516,085

HISTORICAL & PROJECTED EXPENDITURES

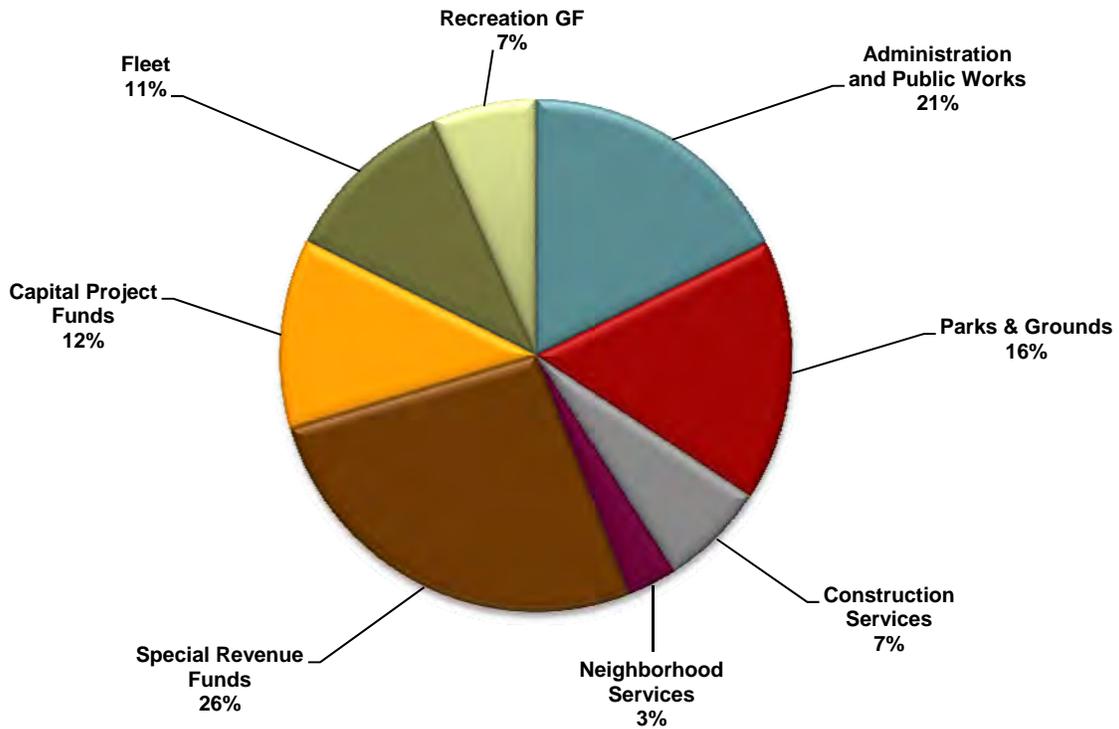
Community Services consists of the following divisions: Administration and Public Works, Parks and Grounds, Construction Services, Neighborhood Services, Recreation, and Golf.

The graph below shows the historical, estimated and projected expenditures for Community Services. Actual expenditures are shown for years 2006 through 2009, estimated actual amounts for 2010, adopted budget for 2011, and projected amounts for years 2012 through 2015 for the General Fund.



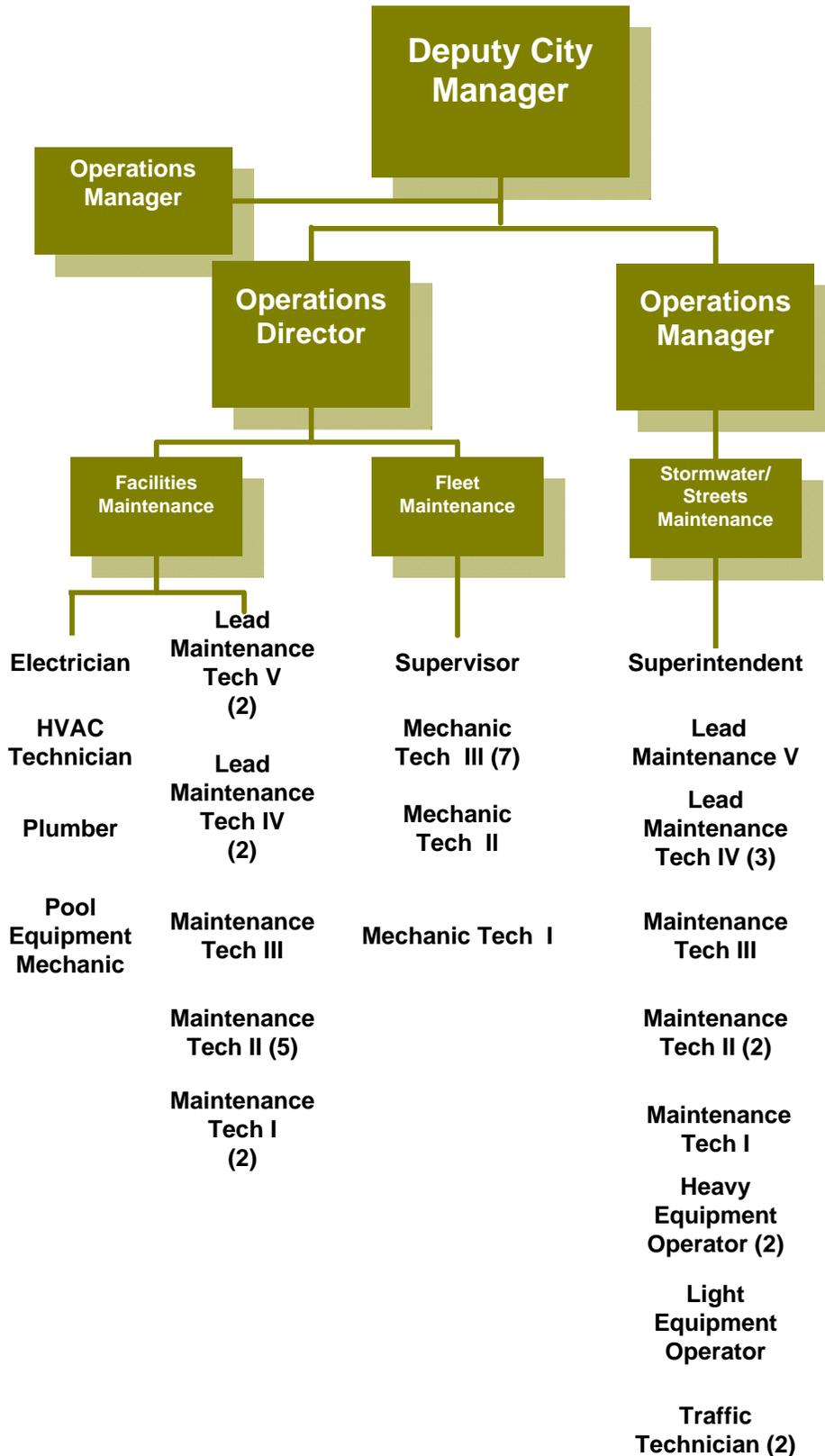
Operating costs since fiscal year 2007 have decreased due to the elimination of positions and reductions in operating costs, such as travel, training, seminars, and contractual services, as a result of tax reform legislation and the slow-down of the economy.

COMMUNITY SERVICES



Department/Fund	Approved Budget FY 2011
Administration and Public Works	\$3,716,640
Parks & Grounds	3,454,431
Construction Services	1,397,738
Neighborhood Services	657,888
Recreation	1,371,863
Subtotal General Fund	\$10,598,560
Gas Tax	1,015,408
Golf Fund	1,442,574
Recreation Special Revenue Fund	3,047,683
Subtotal Special Revenue Funds	\$5,505,665
Burns Rd	699,440
PGA Flyover	617,205
Road Impact	1,199,440
Recreation Impact	0
Subtotal Capital Project Funds	\$2,516,085
Fleet Maintenance	2,315,619
Total All Funds	\$20,935,929

ADMINISTRATION AND PUBLIC WORKS



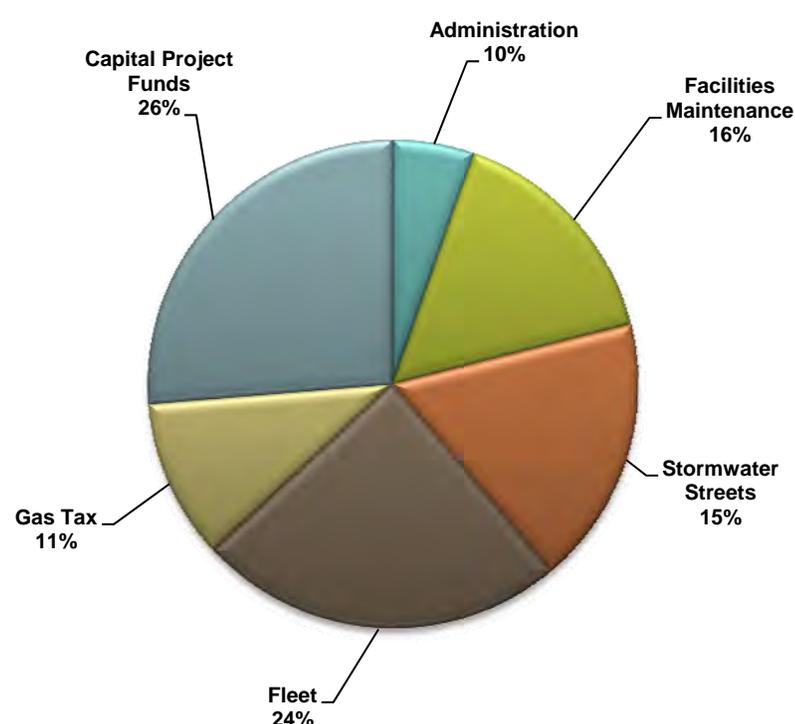
COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

The divisions of Community Services Administration and Public Works 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. These divisions are comprised of the following units: Administration, Facilities Maintenance, Stormwater/Street 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, and public information 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.

Public Works is charged with the responsibility of managing, maintaining, operating, and repairing the City's infrastructure, facilities, and related assets including easements, streets, sidewalks, street lighting, signage, traffic signs, municipal buildings, drainage control systems, stormwater conveyance canals, swales, and the municipal fleet. The Stormwater/Streets Maintenance unit provides supervision and maintenance in construction, restoration, and repair of the City's canals and swales for stormwater run-off, as well as maintenance of the City's roadway system that includes all aspects of traffic signage and striping maintenance, and mosquito spraying. The Fleet Maintenance unit provides routine maintenance and repairs to the City's fleet of vehicles and equipment. The Facilities Maintenance unit encompasses all minor facility repairs and custodial services.



Division/Fund	Approved Budget FY 2011
Administration	\$511,177
Facilities Maintenance	1,501,178
Stormwater/ Streets	1,704,285
Subtotal General Fund	\$3,716,640
Fleet Maintenance	2,315,619
Gas Tax	1,015,408
Burns Road	699,440
PGA Flyover	617,205
Road Impact	1,199,440
Total All Funds	\$9,563,752



ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	3,558,604	3,618,748	3,482,075	3,377,814	3,178,794
Other Operating	4,289,153	3,471,241	2,523,329	3,038,223	3,171,068
Subtotal Operating	\$ 7,847,757	\$ 7,089,990	\$ 6,005,404	\$ 6,416,037	\$ 6,349,862
Capital	2,507,231	3,116,432	1,480,076	4,856,817	1,167,000
Debt Service	1,354,120	1,356,300	1,345,821	1,345,821	1,347,450
Transfers	755,135	915,135	691,677	691,677	699,440
Total	\$ 12,464,243	\$ 12,477,857	\$ 9,522,978	\$ 13,310,352	\$ 9,563,752

BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$9,563,752 reflects a 1% increase from the fiscal year 2010 adopted budget of \$9,462,167.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
49	45	0	0	(3)	0	42

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Raised \$ 54,900 through a citywide auction held at Public Works
- ✓ Achieved ASE Blue Seal of Excellence sponsored by the National Institute for Automotive Service Excellence for the fifth straight year. The achievement recognizes the City and its Fleet Maintenance staff for having a majority of ASE certified mechanics compared to others in the automotive industry. The City is one of 16 governmental fleet organizations in Florida to have this designation
- ✓ Continued bio-diesel use for the third straight year
- ✓ Installed lights and electronics on 20 new emergency vehicles, realizing a savings of \$5,000 per vehicle for a total of \$100,000.00
- ✓ Automated the Solid Waste Authority Tracking (SWAT) system for customer calls to improve efficiency levels
- ✓ Installed a statue of John D. MacArthur, landscaping, and hardscape improvements at the Municipal Complex as part of a grant from the John D. and Catherine T. MacArthur Foundation
- ✓ Began construction on the new 10,800 square foot Emergency Operations and Communications Center located at the Municipal Complex, which will be certified in Leadership in Energy and Environmental Design (LEED)
- ✓ Replaced the roof and skylights at the Burns Road Community Center lobby and art room
- ✓ Installed new traffic signals and roadway improvements at the intersections of Gardens Parkway / Fairchild Gardens Drive and Northlake Boulevard / Hiatt Drive
- ✓ Added 92 parking spaces and additional landscaping at the Municipal Complex
- ✓ Constructed a northbound turn lane on Lilac Street at the intersection of Military Trail
- ✓ Installed a new prefabricated restroom and concession building at PGA National Park, as well as added parking spaces, landscaping, fencing, and sidewalks. Partial funding of the project was provided by the Florida Department of Environmental Protection through the Land Water and Conservation Fund program, as well as the Florida Recreation Development Assistance Program
- ✓ Erected the September 11th Memorial at Fire Station No. 3, which was provided by the Art Impact Fund and local donations
- ✓ Replaced the Municipal Complex chiller system saving approximately \$48,000 annually in energy costs, and conducted an energy audit of the City's larger facilities. Funding was provided by the U.S. Department of Energy's "Energy Efficiency and Conservation Block Grant" program
- ✓ Obtained grant funding from the U.S. Department of Energy for the development of a Local Energy Assurance Plan that will be utilized by the City during energy emergencies and supply disruptions

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Effectiveness Measures:

☒ Emergency repairs completed in 24 hours	5	5	6
☒ Barricade unsafe conditions within 1-2 hours	10	10	14
☒ Respond to pothole requests within 2 days	3	4	5

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

Outputs:

☒ Paving plan for fiscal year linear miles	2.5	3.5	2.3
☒ Linear feet sidewalk repair	5,000	2,300	2,200
☒ Linear feet traffic striping installation	11,000	8,500	5,000

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

Service Level Objective: Provide staff support for the Community Aesthetics Board

Outputs:

☒ Attend Board Meetings	8	8	8
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Service Level Objective: Provide timely and efficient waste collection services to all residential customers, to include being responsive to inquiries, and providing desired levels of performance

Outputs:

☒ Number of curbside units	27,480	27,650	27,700
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COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

Effectiveness Measures:

<ul style="list-style-type: none">  Garbage service requests at less than 3% annually 	64	60	60
<ul style="list-style-type: none">  Recycling service requests at less than 1% annually 	62	60	60
<ul style="list-style-type: none">  Vegetative service requests at less than 2% annually 	167	170	180

Efficiency Measures:

<ul style="list-style-type: none">  Recycle bin monitoring with SWA for delivery from vendor within five (5) days 	75	80	90
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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:

<ul style="list-style-type: none">  Work orders received 	900	800	850
<ul style="list-style-type: none">  Work orders completed 	880	775	800
<ul style="list-style-type: none">  Re-paint areas by square footage 	55,000	40,000	35,000
<ul style="list-style-type: none">  Replacement carpet square footage 	3,500	2,800	3,200
<ul style="list-style-type: none">  Variable speed drive assessments 	50	62	55
<ul style="list-style-type: none">  A/C units serviced annually 	70	70	70

Efficiency Measures:

<ul style="list-style-type: none">  Work orders processed within two (2) days 	237	325	350
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Service Level Objective: To execute a mosquito-spraying program in compliance with regulatory standards.

Outputs:

<ul style="list-style-type: none">  Frequency of mosquito-spraying 	8	12	12
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COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

Outputs:

☒ Graffiti eradication requests	25	28	28
---------------------------------	----	----	----

City Council Goal #6: 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	0	24	20
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Efficiency Measures:

☒ Vehicle down less than 1 day	325	310	300
☒ Vehicle down 1-2 days	28	20	20
☒ Vehicle down 2-3 days	62	50	50
☒ Vehicle down over 3 days	4	3	3

Service Level Objective: Reduce greenhouse gases through energy efficiency and Green building

Outputs:

☒ Green building projects constructed	*	1	2
☒ Energy grant applications filed	*	2	1

Efficiency:

☒ Reduction of carbon dioxide (CO2) in tons	*	2,786	126
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COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

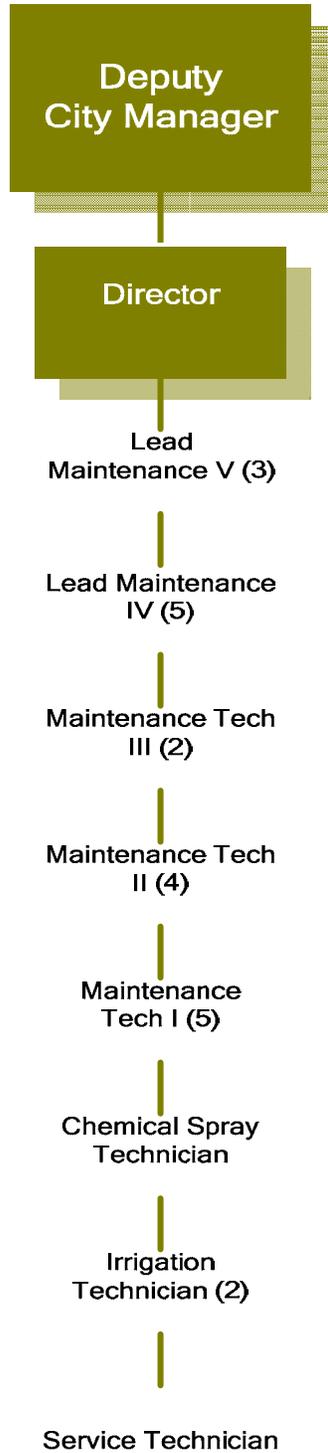
Outputs:

 Curb miles swept	800	800	800
 Linear feet of storm drains cleaned	800	1,000	1,000
 Catch Basins cleaned	80	100	110
 Adopt-a-Street Program Participants	*	2	4

* Not available

For a complete list of the City Council's Goals, please refer to pages 44 – 49.

PARKS AND GROUNDS



PARKS AND GROUNDS (CONTINUED)

The Parks and Grounds Division maintains nine (9) City public parks, common grounds on City-owned properties, and certain road rights-of-way. The parks maintained include 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. These parks provide a wide variety of active and passive areas, as well as include a full array of amenities for all ages to enjoy.

The Parks and Grounds Division works with other City divisions and departments to provide proper facilities for services offered to the public. This division works closely with the Recreation Division to establish time periods for play, field renovations, and general rules for facilities. Most importantly, this division also works as a team in the coordination of special events scheduled at outdoor facilities. This division works directly with the public in resolving any maintenance or safety issues related to parks facilities. This division coordinates the maintenance for all established user groups, such as the Palm Beach Gardens Youth Athletic Association, for baseball, girls basketball, football, lacrosse, soccer and softball, as well as sponsored activities such as boys basketball and flag football. 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 and Grounds Division also provide programs that assist in public awareness of our environment, especially native trees and palms. This division manages the Plant-a-Tree Program, which is an opportunity for individuals or community groups to plant trees in selected public places to commemorate people or events. This program supplements the citywide tree canopy, especially in the parks that were depleted by the 2004/2005 hurricanes. In addition, this division manages the Adopt-a-Park Program, which encourages organizations and community groups to enhance the maintenance effort at many of our parks through voluntary service. The division also maintains all public irrigation systems, performs tree and landscaping maintenance within medians, common grounds, and all pesticide and fertilizer applications for athletic turf. This division also designs and coordinates all new landscape and irrigation installations that are project-related incorporating planting for shade, energy conservation, and new irrigation technology designed to reduce water consumption. Additionally, the division relocates trees that are impacted by development, preserving our urban tree canopy.

PARKS AND GROUNDS (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	2,208,704	2,258,186	2,205,625	2,073,426	1,761,702
Other Operating	1,108,286	948,119	559,935	1,059,011	1,056,076
Subtotal Operating	\$ 3,316,990	\$ 3,206,305	\$ 2,765,561	\$ 3,132,437	\$ 2,817,778
Capital	125,127	198,465	150,000	237,416	508,000
Debt Service	129,826	129,210	137,430	130,020	128,653
Transfers	-	-	-	-	-
Total	\$ 3,571,943	\$ 3,533,980	\$ 3,052,991	\$ 3,499,873	\$ 3,454,431

BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$3,454,431 reflects an increase of 1.2% from the fiscal year 2010 adopted budget of \$3,412,457.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
30	28	(1)	0	(3)	0	24

PARKS AND GROUNDS (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Increased recycling containers in all parks to further increase recycling efforts to reduce trash pickups
- ✓ Opened PGA National Park full accessibility playground
- ✓ Completed Gardens Park playgrounds with baseball and soccer design themes
- ✓ Hosted the NCCA Women’s Softball Nationals at Lake Catherine Sportsplex for the third year
- ✓ Hosted Major League Baseball “Reviving Baseball in Innercities” Girls U19 National Softball Championships at Lake Catherine Sportsplex
- ✓ Hosted three youth baseball tournaments at Gardens Park on Columbus Day, Father’s Day, and Fourth of July weekends totaling over 100 teams
- ✓ Hosted three youth softball tournaments at Lake Catherine Sportsplex in the Spring, Summer, and Fall totaling over 100 teams
- ✓ Hosted two soccer regional level tournaments at Gardens Park and Mirasol Park totaling 75 teams
- ✓ Upgraded sentinel irrigation weather station
- ✓ Installed additional irrigation flow meters for increased self sufficiency
- ✓ Rebid the PGA Flyover Landscape Maintenance Contract

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Effectiveness Measures:

 Total Parks service requests completed in 48 and 72 hours	252/291	273/302	280/320
 Total Grounds service requests completed in 72 hours	77	85	90

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	75%	100%	100%
 Percentage of staff in attendance for a regional turf equipment training program	35%	50%	65%

COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

Outputs:

 Parks and outdoor athletic and social event permits processed	162	178	185
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City Council Goal #6: 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	21	24	24
 Number of residents involved in "Plant-a-Tree" Program	57	65	78
 Total structured participations at parks facilities	271,000	283,000	292,000

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	75%	85%	88%
 Percent of major roadways serviced monthly	90%	100%	100%

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

Outputs:

 Amount of herbicide applications	1	1	1
 Amount of irrigation heads changed to water saving "precision nozzles"	100	1,000	1,200
 Plant replacement areas per year	11	12	12

Effectiveness Measures:

 Percentage of parks completed with annual tree trimming	55%	65%	75%
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COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

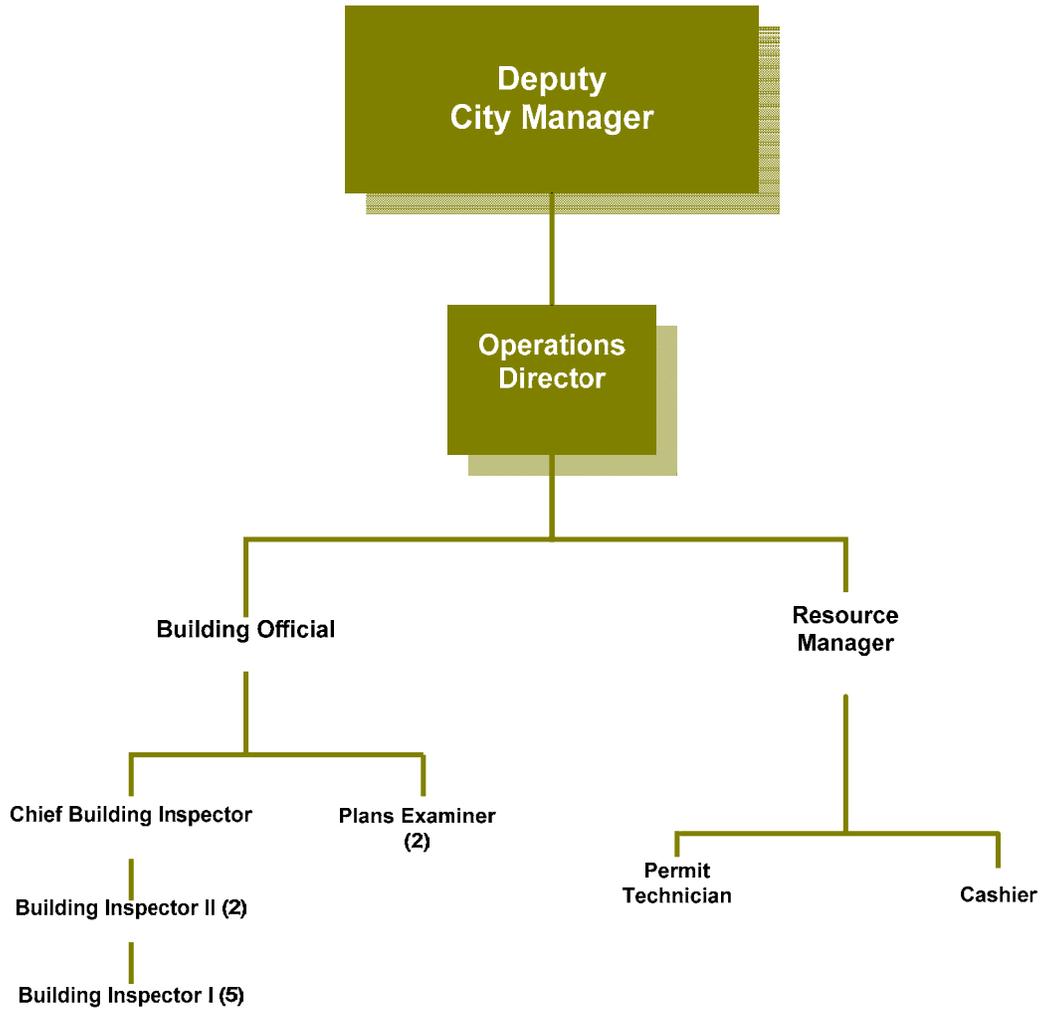
Service Level Objective: Develop methods that improve surface safety for our customers

Outputs

 Playground and facility inspections	72	84	96
 Sports turf mowing	90	104	98
 Field preparations estimate on an annual basis	5,400	5,900	6,000

For a complete list of the City Council's Goals, please refer to pages 44 – 49.

CONSTRUCTION SERVICES



COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

The Construction Services division seeks to promote, ensure, and enhance the safety of the citizens of Palm Beach Gardens by performing effective and efficient review and oversight of regulated construction activities for compliance with the latest enacted version of the Florida Building Code as well as federal, state, and local regulations. The division seeks to exceed these minimum standards while providing the highest levels of customer service to our customers and efficient stewardship of the funds collected. The division seeks to achieve these standards through recruitment, training, growth and retention of highly-skilled staff and technological innovation, as well as promote building safety to our customers and citizens through interaction, education and outreach.

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	1,911,503	1,730,267	1,360,779	1,410,877	1,272,069
Other Operating	177,581	129,758	104,100	126,270	125,669
Subtotal Operating	\$ 2,089,084	\$ 1,860,025	\$ 1,464,879	\$ 1,537,147	\$ 1,397,738
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 2,089,084	\$ 1,860,025	\$ 1,464,879	\$ 1,537,147	\$ 1,397,738

BUDGET HIGHLIGHTS

The Construction Services budget of \$1,397,738 represents a 9% decrease from the 2010 adopted budget of \$1,537,147.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
20	15	0	(1)	0	0	14

CONSTRUCTION SERVICES (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Maintained turnaround time of two (2) business days for shutters, minor electrical, and similar permits
- ✓ Maintained turnaround time of five (5) business days for pools, screen enclosures, and similar permits
- ✓ Improved turnaround time on single family residential homes, as well as additions and commercial tenant improvements to seven (7) business days
- ✓ Improved turnaround time on commercial, multi-family, and multi-use building plan review to 14 business days
- ✓ Maintained proactive identification and processing of permits not obtained by the applicant
- ✓ Maintained program with Neighborhood Services to report permitted work never closed by inspectors
- ✓ Coordinated cross-training program for inspectors and plan reviewers
- ✓ Indexed issued permits into database for quick reference and retrieval
- ✓ Developed procedures to notify applicants of expiring permits and applications
- ✓ Updated informational checklists and brochures for customers

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

 Total informational documents for the public	23	20	20
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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	7,813	8,200	8,500
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COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

Efficiency Measures:

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

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

Outputs:

☒ Total number of inspections	18,850	18,950	19,400
☒ Total number of next day inspections requested	16,300	17,100	17,700
☒ Total number of inspections scheduled online	9,800	10,400	11,200

Efficiency Measures:

☒ Average number of inspections per inspector per day	8-12	8-12	9-13
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Service Level Objective: Increase levels of service in the ever-changing industry through seminars and training

Efficiency Measures:

☒ Continuing education hours attended by personnel	350	300	325
☒ Avg. number of certifications per personnel (max 5)	3.64	3.72	3.88

COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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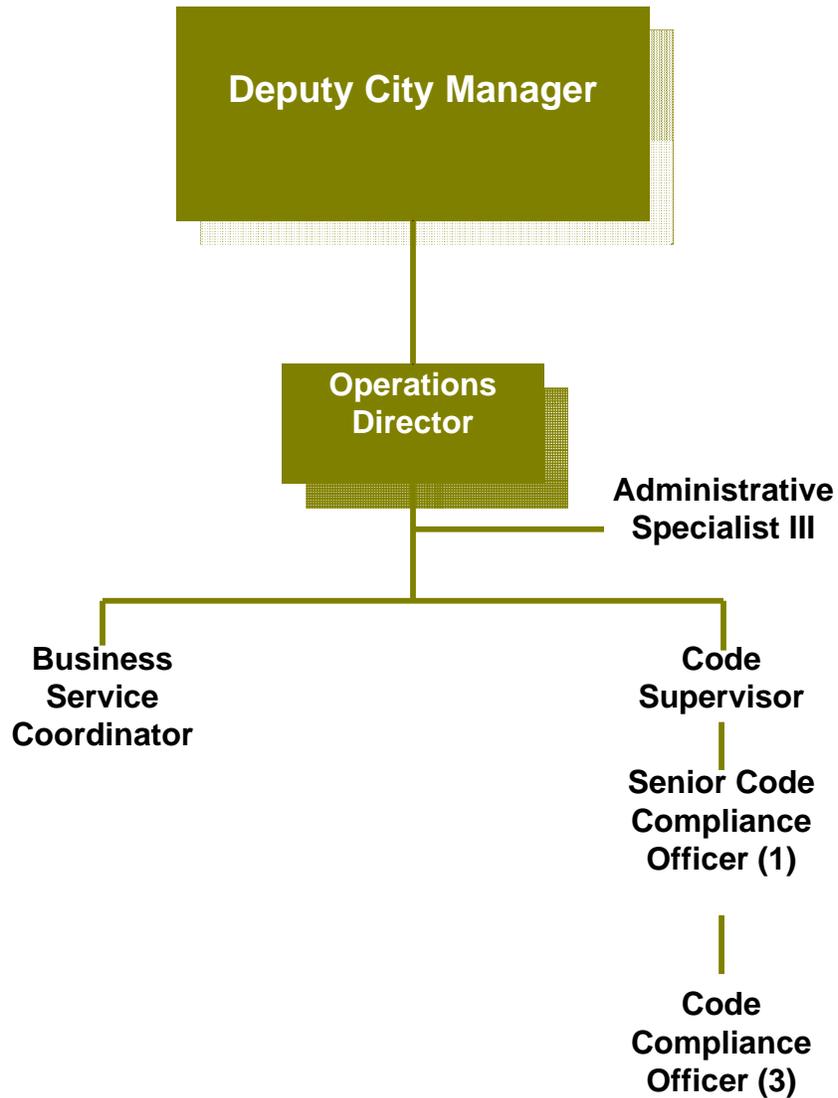
Outputs:

☒ Percent indexed	100	100	100
☒ Total number of public records requests	489	525	500

* Not available: Functionality of software prohibited involvement. Anticipated software enhancement to allow for online permitting anticipated in FY 2011.

For a complete list of the City Council's Goals, please refer to pages 44 – 49.

NEIGHBORHOOD SERVICES



NEIGHBORHOOD SERVICES (CONTINUED)

Building upon the City's philosophy of community-oriented code compliance, the Neighborhood Services Division has refocused its energy towards neighborhood preservation where all residential and commercial properties are maintained in a manner that emphasizes an aesthetically pleasing environment, protects public health and safety, and maintains property values. The focus is to develop partnerships with our citizens and businesses by seeking and developing compliance solutions as opposed to relying on enforcement methods. Additionally, code compliance staff works closely with other City departments, divisions, other governmental agencies, as well as neighborhood coalitions and business owners to assist and empower individuals to resolve outstanding code violations and other challenges.

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	560,966	587,870	593,212	633,744	540,014
Other Operating	119,057	89,824	80,771	119,234	117,874
Subtotal Operating	\$ 680,023	\$ 677,694	\$ 673,983	\$ 752,978	\$ 657,888
Capital	2,175	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 682,198	\$ 677,694	\$ 673,983	\$ 752,978	\$ 657,888

BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$657,888 reflects an decrease of 12.6% from the fiscal year 2010 adopted budget of \$752,978.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
8	8	(1)	0	0	0	7

NEIGHBORHOOD SERVICES (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Revised Chapter 66 (Business Tax) of the Palm Beach Gardens Code of Ordinances
- ✓ Cited 19 businesses for operating without a business tax receipt, resulting in \$19,513 in revenue
- ✓ Staff successfully completed various certifications including National Incident Management Systems (NIMS) for emergency response, Records Management, Code Enforcement Level I, and National Pollutant Discharge Elimination System (NPDES) training
- ✓ Developed brochures providing information regarding various City programs
- ✓ Implemented a quarterly auditing report to streamline processes within EDEN, the City's main tracking software program
- ✓ Developed more user-friendly websites for various divisions
- ✓ Pressure cleaned and painted five (5) homes within the City through the Community Action Support Team (C.A.S.T.) Program

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

☒ Late notices mailed no later than October 20th	674	582	650
☒ Occupational License Violation notices issued	23	25	40
☒ Register Out-of-Town Businesses (Non-Contractors)	*	25	100

Service Level Objective: Encourage property owners to maintain the appearance of commercial properties within the City

Outputs:

☒ Number of Commercial cases generated	286	273	280
--	-----	-----	-----

Service Level Objective: Encourage City employees to participate in the W.O.W. (Workers on Watch) Program by initiating pro-active complaints

Efficiency Measures:

☒ Number of complaints received by employees	79	157	200
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COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

City Council Goal #8: To protect the City's character of high quality housing and focus on the maintenance of existing affordable housing.

Service Level Objective: To provide high levels of service to all residents by ensuring well-maintained properties

Output:

☒ Number of residential cases generated	601	598	600
---	-----	-----	-----

Service Level Objective: Establish an electronic complaint system via EDEN to track and respond to resident requests

Efficiency Measures:

☒ Number of complaints received	564	617	620
☒ Number of complaints resolved	587	558	570

Service Level Objective: Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties

Outputs:

☒ Amendments to City Codes	*	1	1
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City Council Goal #6: To protect the natural environment through sustainable methods and practices

Service Level Objective: Assist development compliance with enforcement of the City's landscape code to ensure preservation and proper maintenance of landscape material

Outputs:

☒ Number of cases generated	2	18	30
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COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

☒ Number of certified enforcement officers	*	1	5
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Service Level Objective: To provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances

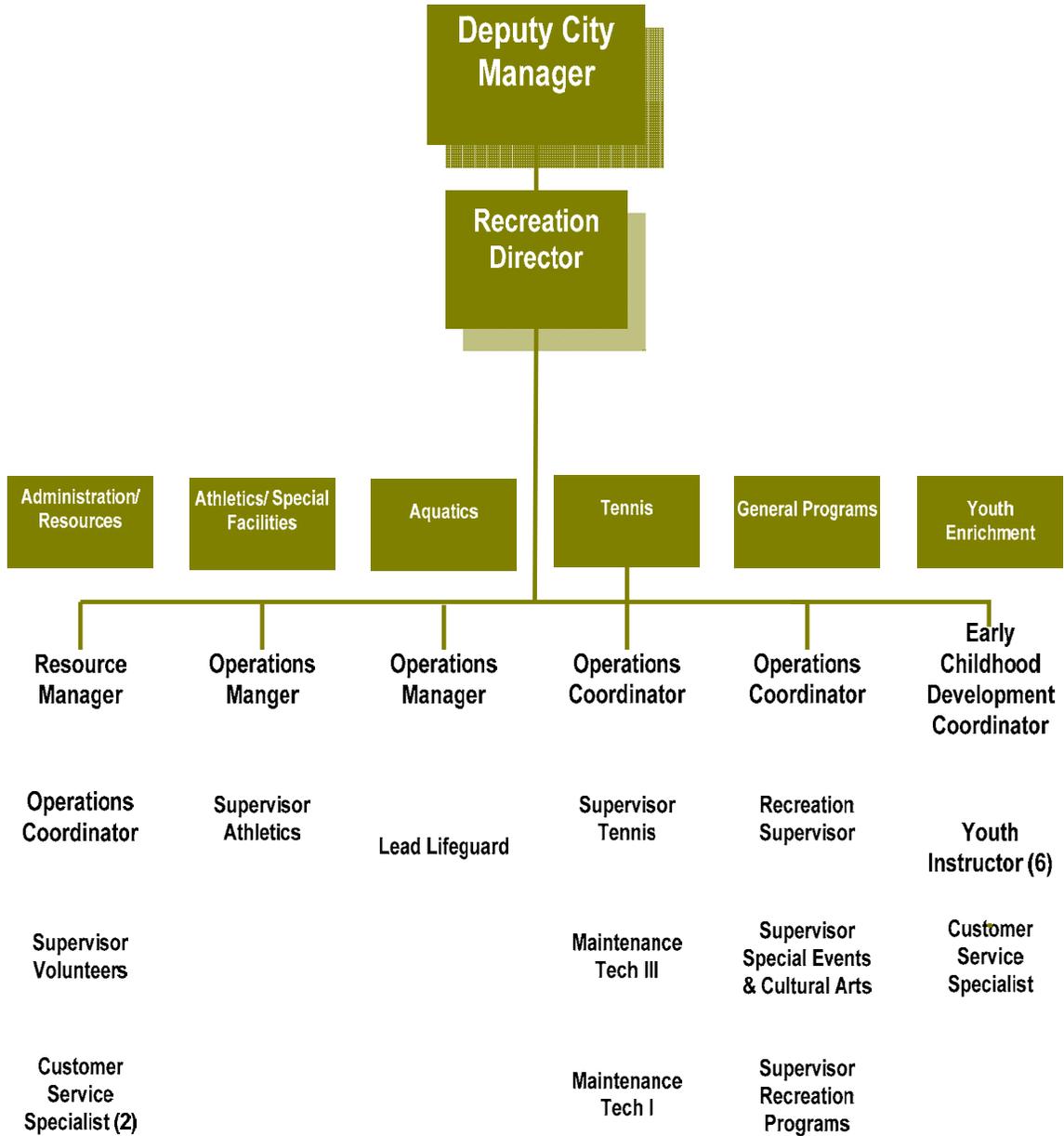
Outputs:

☒ Number of cases generated	*	5	3
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* Not available

For a complete list of the City Council's Goals, please refer to pages 44 – 49.

RECREATION



RECREATION (CONTINUED)

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

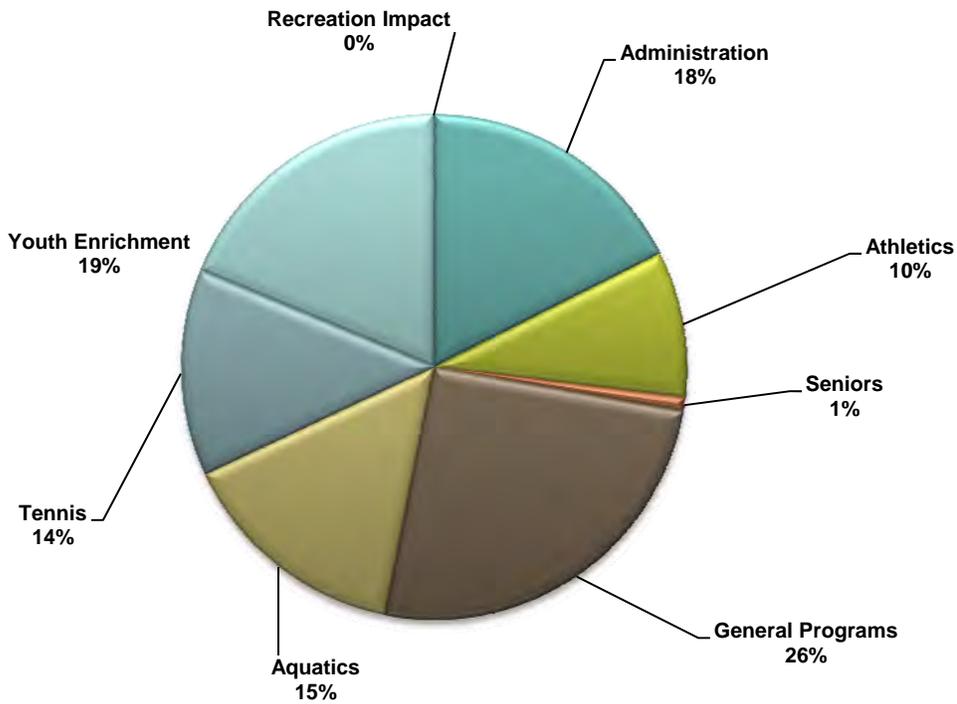
The Administration/Resources unit is responsible for the business operation of the division. This unit is responsible for the service desk operations at all facilities. In order to serve the general public, this section works 360 days a year. Guided by strict financial and cash handling policies, this section prides itself on offering exemplary customer service to the community. The Resources team administers facility reservations and rentals. Administrative staff oversees all marketing efforts and assists in securing sponsorships to support division programming and special events.

The Aquatics unit is responsible for the year-round operation and maintenance of the main pool, splash playground, and competition pool. The Complex is committed to offering a wide variety of educational, recreational, and wellness programs to service all generations of our community, infants to seniors. Staff is committed to offer these programs in the safest and most secure environment that can be provided.

The Tennis Center is a premier community public facility with thirteen hydro-grid clay courts. Year-round programming is offered for all ages and abilities. The Center hosts many programs, leagues and tournaments in addition to private lessons and clinics. Open to the public seven days per week and twelve plus hours per day, excluding certain holidays, the Center is growing the game of tennis.

The remaining units encompass all of Recreation programming. These units offer diverse programming in response to the community's needs and desires. The Special Events unit oversees the ever-popular Green Market six months of the year. The Riverside Youth Enrichment Center is proud to offer the finest in licensed child care to infants and toddlers, as well as after school care to children in the community. Palm Beach Gardens Recreation stands behind their programs and offers 100% money back guarantee to anyone dissatisfied.

RECREATION (CONTINUED)



Division/Fund	Approved Budget FY 2011
Administration	\$407,836
Athletics	153,695
Seniors	39,533
General Programs	216,442
Aquatics	382,012
Tennis	172,345
Subtotal General Fund	\$1,371,863
Administration	368,911
Athletics	258,424
General Programs	901,930
Aquatics	277,161
Tennis	413,387
Youth Enrichment	827,870
Subtotal Special Revenue Fund	\$3,047,683
Recreation Impact	0
Total All Funds	\$4,419,546

RECREATION (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	2,838,983	2,873,730	2,564,219	3,106,093	2,941,768
Other Operating	1,087,742	1,070,667	1,208,757	1,248,434	1,190,778
Subtotal Operating	\$ 3,926,724	\$ 3,944,397	\$ 3,772,976	\$ 4,354,527	\$ 4,132,546
Capital	1,723,485	1,260,378	145,467	3,111,966	287,000
Debt Service	-	-	-	-	-
Transfers	26,000	50,000	-	-	-
Total	\$ 5,676,209	\$ 5,254,775	\$ 3,918,443	\$ 7,466,493	\$ 4,419,546

BUDGET HIGHLIGHTS

The Recreation budget of \$4,419,546 reflects an overall decrease of 14% from the fiscal year 2010 adopted budget of \$5,144,977.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
32	31	1	0	(5)	0	27

[Click here to learn more about the Palm Beach Gardens Recreation Programs](#)

RECREATION (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Designed and produced the Winter/Spring Recreation brochure in-house at a savings of \$4,500.00
- ✓ Significantly reduced the burden on the General Fund by securing \$150,000 plus in sponsorships for programs and special events
- ✓ Organized and produced the City's 50th Birthday Celebration on November 21, 2009 with an attendance of over 7,000 residents and neighbors from surrounding communities
- ✓ Established and utilized five (5) social media pages to improve communication effort
- ✓ Increased marketing efforts by utilizing non-traditional advertising methods
- ✓ Formulated and implemented the Summer Blast Pass discount program to increase attendance at the Aquatic Complex, Tennis Center, and Golf Course (36 sold)
- ✓ Formulated and implemented the RecRewards program by offering discounts on early summer camp registration to our loyal customers
- ✓ Implemented a 5% discount for siblings when registering at the same time for multiple programs
- ✓ Increased electronic marketing by utilizing the City's website Qnotification system
- ✓ Continued the Cartridges for Kids recycling program at Riverside Youth Enrichment center
- ✓ Hosted the 3rd annual Book Fair at Riverside Youth Enrichment Center
- ✓ Implemented the Voluntary Pre Kindergarten (VPK) Program at Riverside Youth Enrichment Center
- ✓ Enrollment at Riverside Youth Enrichment Center doubled since Fall 2009
- ✓ Organized and produced the 1st Annual Gardens Night Out family fun event on August 6
- ✓ Completed eight (8) very successful seasons of the Gardens GreenMarket
- ✓ Increased program offerings at Burns Road Recreation Center for preschool children
- ✓ Increased men's and women's tennis league offerings in singles and doubles
- ✓ Hosted seven (7) very successful USTA Super Series Junior Tournaments
- ✓ Held the 3rd Annual Rally for the Cure raising \$610 in donations for breast cancer research
- ✓ Increased participation to over 500 youth yearly in the monthly junior recreation singles and doubles tournaments
- ✓ Retained seven (7) Palm Beach County Women's Tennis Association league teams with 110 women participating from Palm Beach Gardens
- ✓ Created 10 new sports related special events
- ✓ Added four (4) new sports community programs
- ✓ Processed 250 field permit requests
- ✓ Mako Sharks Swim Team Coach Sarah Smith was awarded the Vikki Wells Commitment to Excellence Award by the South Florida Recreational Swim League
- ✓ Lead Lifeguard Andres Romero received the Iron Guard Award from the Red Cross Lifeguard Competition
- ✓ Swim Team increased from 75 to 120 participants since fall 2009
- ✓ Two wellness classes, Boot Camp and Water Aerobics, demanded the addition of extra classes due to their overwhelming popularity
- ✓ Taught 1,110 children to swim in group and private lessons
- ✓ Offered 18 Riverside Youth Enrichment Center children swim lessons during the school day and will continue this program next year

RECREATION (CONTINUED)

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

<ul style="list-style-type: none"> Operate youth camps that meet the needs of the community through a diverse offering of programs (Total # of camp registrations) 	3,680	3,750	3,890
<ul style="list-style-type: none"> Offer wellness programs that target all age groups with wide range of scheduled times (Total # of hours) 	550	650	675
<ul style="list-style-type: none"> Manage Community Services Volunteer program (# of volunteers) 	150	160	165
<ul style="list-style-type: none"> Continue volunteer background check screening program for City sponsored and PBG Youth Athletic Association sports 	750	750	775

Effectiveness Measures:

<ul style="list-style-type: none"> Increase the number of adult computer education classes held at Lakeside Center 	6	8	10
<ul style="list-style-type: none"> Expand program hours for activities that target adults aged 55+ 	1,400	1,400	1,400
<ul style="list-style-type: none"> Increase partnerships with local business and community groups 	18	22	35

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

Outputs:

Attend Advisory Board Meetings	8	8	8
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COMMUNITY SERVICES

RECREATION (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

Service Level Objective: Manage indoor and outdoor recreational facilities assigned to the stewardship of the Recreation Division

Outputs:

<ul style="list-style-type: none"> Maintain a core level of services for the Aquatic Facility (hours of operation) 	1,700	1,650	1,500
<ul style="list-style-type: none"> Maintain license for the Youth Enrichment Center through compliance with all local and State laws 	6	7	8
<ul style="list-style-type: none"> Provide community events targeting all age groups with a focus on families and wellness programs 	51	45	40

Effectiveness Measures:

<ul style="list-style-type: none"> Increase the utilization rate of the Lakeside Facility (# of programs/activities) 	545	450	250
<ul style="list-style-type: none"> Increase the utilization rate of the Burns Road Recreation Center(# of programs/activities) 	3,875	3,890	3,900
<ul style="list-style-type: none"> Increase tennis programs offered to the public 	65	72	75

Efficiency Measures:

<ul style="list-style-type: none"> Restructure allocated maintenance resources to increase coverage at the Burns Road Recreation Campus through cross training of staff 	90%	90%	100%
---	-----	-----	------

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

Service Level Objective: Offer students opportunities to complete required community service hours by assisting with events, programs, and activities.

Outputs:

<ul style="list-style-type: none"> Number of student volunteers 	115	110	125
<ul style="list-style-type: none"> Number of opportunities to perform community services hours 	15	16	18

COMMUNITY SERVICES

RECREATION (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

Service Level Objective: Support our community partners, through active participation in local high school magnet and/ or academy programs.

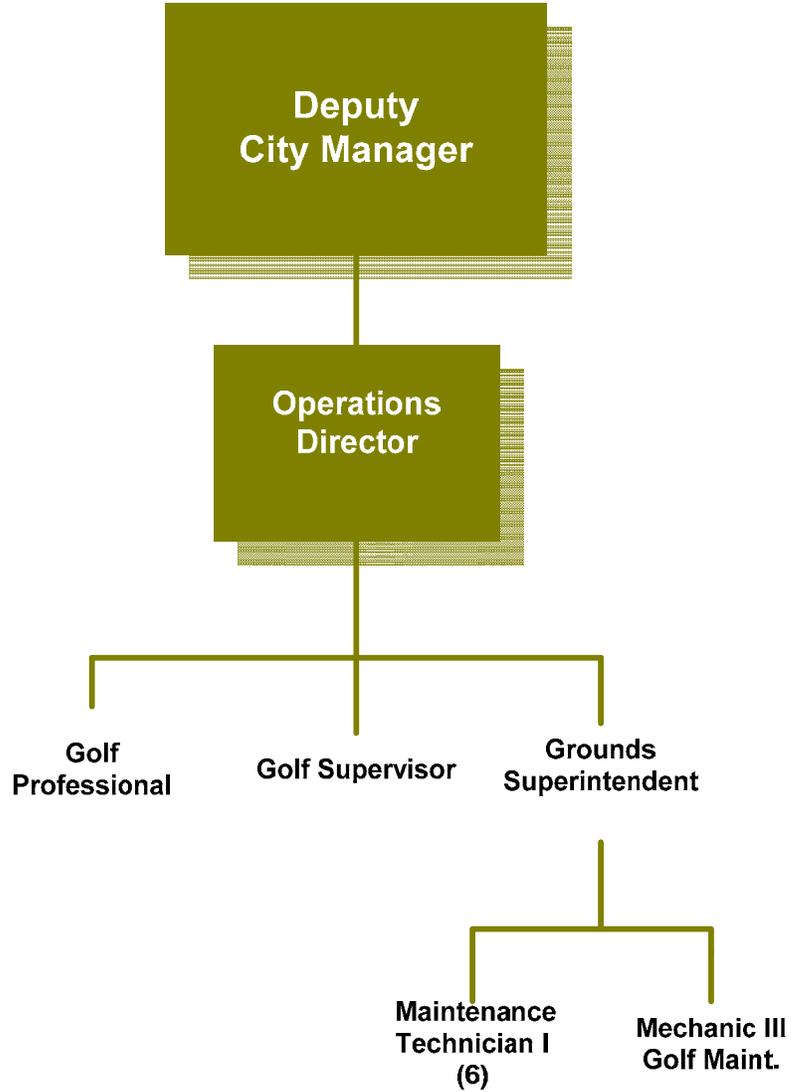
Outputs:

<ul style="list-style-type: none"> ✚ Number of Palm Beach Gardens High School Five Star Magnet Business Advisory Board meetings attended 	5	5	5
<ul style="list-style-type: none"> ✚ Number of Palm Beach Gardens High School Five Star Magnet and/or William T Dwyer Academy of Finance students participating internships and “Groundhog Shadow Day” 	5	2	2

For a complete list of the City Council's Goals, please refer to pages 44 – 49.



GOLF



COMMUNITY SERVICES

GOLF (CONTINUED)

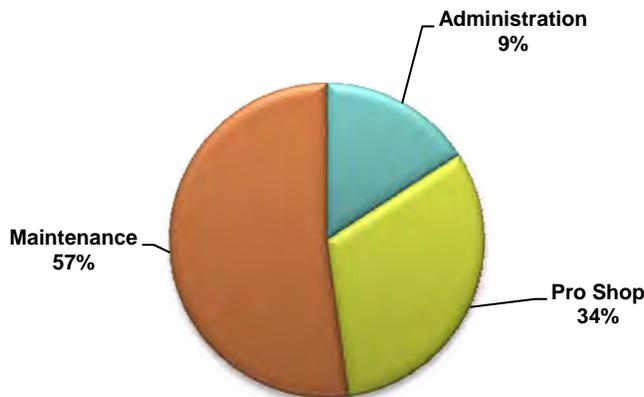
The Palm Beach Gardens Golf Course offers a beautiful natural setting in a Florida nature preserve for both golfers and wildlife to enjoy. The friendly staff is committed to providing exceptional customer service to its patrons. The Golf Course provides a number of special events, clinics, and camps throughout the year, as well as an 18-hole championship course with putting and chipping areas, an aqua driving range, pro shop, and snack bar.

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

Each year, the Golf Course hosts a variety of tournaments including the Mayor’s Veterans Classic, which raises money for the local Veterans Administration Hospital.

The Golf division consists of three units: 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 unit is responsible for all grounds and turf maintenance, equipment maintenance and repair, irrigation, and all chemical applications.



Approved Budget	
Division	FY 2011
Administration	\$228,858
Pro Shop	460,545
Maintenance	753,171
Total	\$1,442,574

GOLF (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2008	Actual FY 2009	Estimated Actual FY 2010	Amended Budget FY 2010	Adopted Budget FY 2011
Personnel	932,343	975,649	930,643	994,969	880,644
Other Operating	494,354	487,213	432,659	497,665	561,930
Subtotal Operating	\$ 1,426,696	\$ 1,462,863	\$ 1,363,302	\$ 1,492,634	\$ 1,442,574
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,426,696	\$ 1,462,863	\$ 1,363,302	\$ 1,492,634	\$ 1,442,574

BUDGET HIGHLIGHTS

The Golf budget of \$1,442,574 reflects a decrease of 3% over the fiscal year 2010 adopted budget of \$1,489,634.

PERSONNEL SUMMARY

FY 2009	FY 2010	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
13	13	1	0	(3)	0	11

[Click here to learn more about the Palm Beach Gardens Golf Course](#)

GOLF (CONTINUED)

FISCAL YEAR 2010 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Raised \$19,415 for the Veterans Hospital through the 4th Annual Mayor’s Veterans’ Golf Classic
- ✓ Customer Service Training session held for all staff and volunteers
- ✓ Implemented use of more efficient irrigation nozzles to reduce water consumption
- ✓ Implemented geographic information systems (GIS) mapping of irrigation system to improve operational efficiency, as well as for water conservation and a cost savings measure
- ✓ Completed cart path bridge work repairs in-house as a cost savings measure
- ✓ Increased participant play significantly in the Annual Thanksgiving shotgun tournament
- ✓ Developed a relationship with U.S. Kids Golf and hosted four (4) tournaments
- ✓ Increased staff by hiring two (2) highly trained golf professionals
- ✓ Successfully negotiated a new four-year lease agreement to improve the golf cart fleet
- ✓ Formalized hotel and concierge program to increase play through area hotel guests
- ✓ Increased knowledge of the game of golf to school age children via local municipal camps
- ✓ Streamlined front desk operations to be more efficient and go paperless
- ✓ Improved marketing efforts through available media outlets
- ✓ Hosted a “Radio Remote” show from the Golf Course with ESPN Radio
- ✓ Offered quarterly demonstration days with various vendors to increase pro shop sales of golf clubs
- ✓ Redesigned the www.GardensGolf.com website to promote a more professional appearance
- ✓ Implemented a loyalty play card program to improve residual play with frequent customers

FISCAL YEAR 2011 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

✚ Total green aerations	2	3	4
✚ Total green top dressing	4	6	10
✚ Total green verticutting	2	2	4
✚ Total fairway aerations	1	2	3
✚ Total tee aerations	1	2	3

COMMUNITY SERVICES

GOLF (CONTINUED)

Performance Measures			
	Actual FY 2009	Estimated FY 2010	Projected FY 2011

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

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

Outputs:

☒ Total adult clinics offered	55	62	70
☒ Total youth clinics offered	80	85	90
☒ Total tournaments held	45	55	60

Service Level Objective: Increase participation at the golf course

Effectiveness Measures:

☒ Total media outlet advertisements	4	6	8
☒ Total participants in clinics	440	500	525
☒ Total monthly newsletter participants	50	125	425
☒ Total Teams Summer League	14	16	20

For a complete list of the City Council's Goals, please refer to pages 44 - 49.

CAPITAL IMPROVEMENTS PROGRAM (CIP)

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 2011 is **\$3,094,635**. This consists of \$1,740,555 in General Fund capital, \$571,080 in Capital Projects capital, \$378,000 in Special Revenue capital, and \$405,000 in Internal Service Fees 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 beginning on page 232.*)

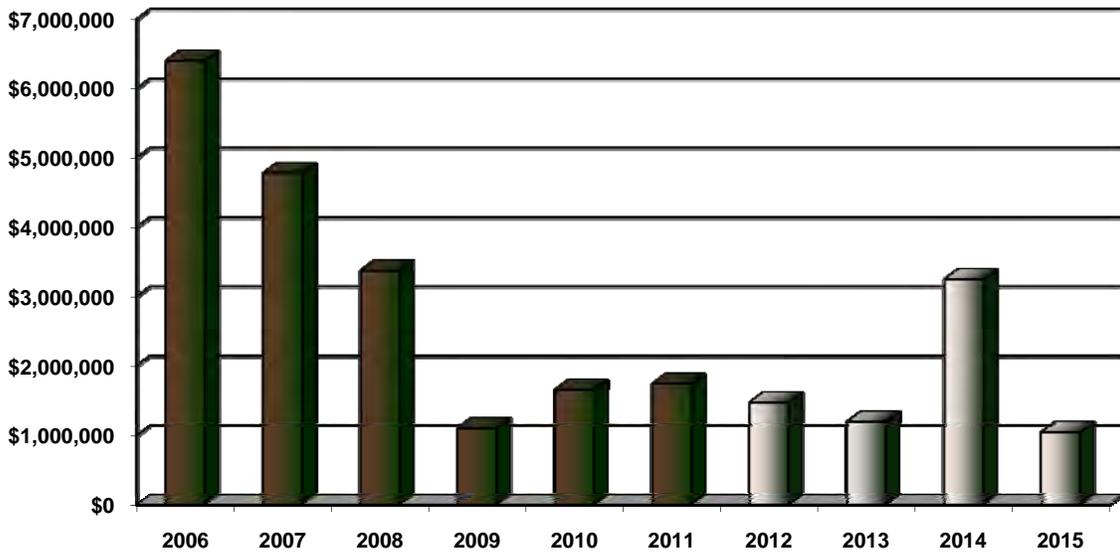
The City defines the term "capital improvement" as a major repair, renovation or replacement of an asset which has an estimated cost of \$50,000 or greater and extends the useful life by at least five years or adds capacity/ square footage to an existing facility.

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.

HISTORICAL & PROJECTED EXPENDITURES

The graph below shows the historical and projected expenditure trends for the General Fund Capital Improvement Program. Fiscal years 2006 through 2009, reflect actual expenditures. Fiscal year 2010, shows an estimated actual amount. Fiscal year 2011, is the amount budgeted for capital outlay from the General Fund. Fiscal years 2012 through 2015, are projected amounts as per the Five-Year Capital Improvement Plan.



Since 2009, Capital Improvement expenditures have been significantly less than prior years due to tax reform and current economic conditions. The amount budgeted from the General Fund for fiscal year 2011 is \$1,740,555.

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, 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.

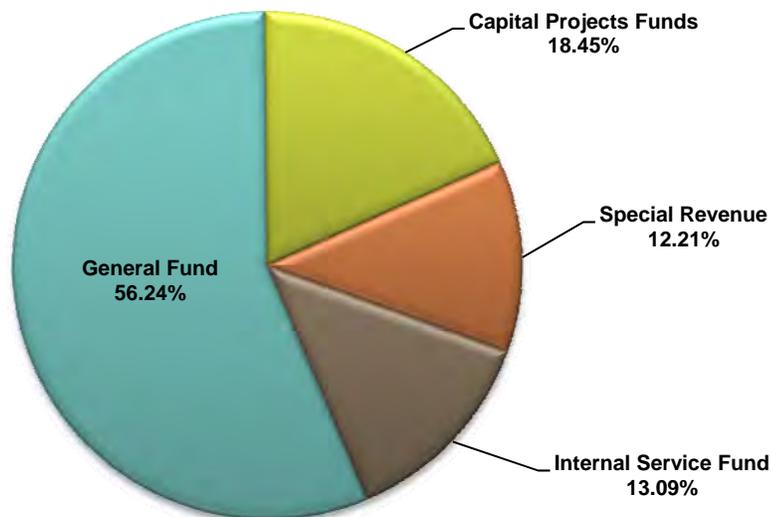
➤ **Capital Project Funds**

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 Source



Total Capital Budget \$3,094,635

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 \$212,455 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 majority of the \$795,000 budget in FY 2011 will be used for non routine improvement projects that will expand and update existing facilities. Several of these projects are highlighted later in this section.

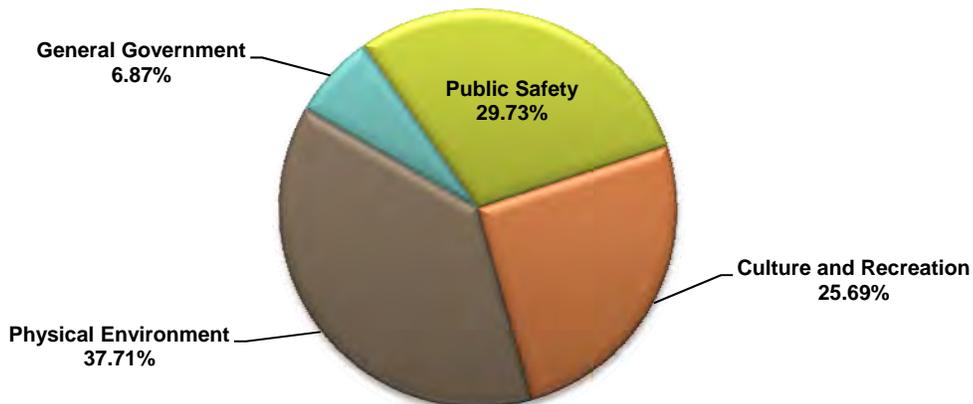
➤ **Physical Environment**

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 FY 2011 budget for this category is \$1,167,000. Some of the projects that make up this amount are intersection improvements, bridge refurbishment, and replacement of fleet vehicles. (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 \$920,180 is used to purchase routine and non routine equipment needed by the police and fire departments. For FY 2011, \$440,000 will be used to purchase a fire engine to replace an aging engine. 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 2011 Capital Budget
General Government	\$ 212,455
Culture & Recreation	795,000
Physical Environment	1,167,000
Public Safety	920,180
Total Capital Appropriations	\$ 3,094,635
Funding Source	
General Fund	\$ 1,740,555
Impact Fees	571,080
Special Revenue	378,000
Internal Service Fees	405,000
Grant(s)	-
Total All Funding Sources	\$ 3,094,635

**FIVE YEAR CAPITAL PLAN
SERVICE TYPE AND FUNDING SOURCE SUMMARY**

Service Type	FY 2011 Capital Budget	FY 2012	FY 2013	FY 2014	FY 2015
General Government	\$ 212,455	\$ 240,800	\$ 250,800	\$ 244,800	\$ 219,800
Culture & Recreation	795,000	1,319,000	1,173,000	3,138,000	2,110,000
Physical Environment	1,167,000	1,899,000	1,399,000	1,462,000	-
Public Safety	920,180	863,350	618,388	520,000	975,900
Total Capital Appropriations	\$ 3,094,635	\$ 4,322,150	\$ 3,441,188	\$ 5,364,800	\$ 3,305,700
Funding Source					
General Fund	\$ 1,740,555	\$ 1,473,150	\$ 1,192,188	\$ 3,248,800	\$ 1,045,700
Impact Fees	571,080	1,500,000	1,350,000	1,500,000	900,000
Special Revenue	378,000	899,000	449,000	616,000	1,360,000
Internal Service Fees	405,000	450,000	450,000	-	-
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$ 3,094,635	\$ 4,322,150	\$ 3,441,188	\$ 5,364,800	\$ 3,305,700

GENERAL GOVERNMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
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
Network Switching Equipment Replacement	32,000	12,000	15,000	15,000	15,000
Kodak Scanner Replacement	5,000	5,000	5,000	5,000	5,000
Video Projector Replacement	2,500	5,000	5,000	5,000	5,000
Biometric Time clocks	2,600	16,600	2,600	2,600	2,600
Server Replacement	10,000	10,000	10,000	10,000	10,000
Large Format Printer Replacement	7,500	-	-	-	-
Council Chambers AV Equipment Upgrade	25,000	25,000	25,000	-	-
SANS Network Backup and Storage Solution	13,775	15,000	15,000	15,000	15,000
Website Content Management Software	-	-	-	30,000	30,000
Low Voltage Re-Wire at City Hall & Police Dept.	50,000	-	-	-	-
Microsoft Enterprise License Agreement	-	120,000	120,000	120,000	120,000
Eden Customer Service Module	38,550	-	-	-	-
Eden Online Applications Module	8,330	-	-	-	-
Kronos Time & Attendance Software & Hardware	-	15,000	-	-	-
Commvault Backup Software System	-	-	-	25,000	-
TriGeo Security Appliance	-	-	36,000	-	-
Total Information Technology	\$ 212,455	\$ 240,800	\$ 250,800	\$ 244,800	\$ 219,800
Total General Government	\$ 212,455	\$ 240,800	\$ 250,800	\$ 244,800	\$ 219,800

Funding Source					
General Fund	\$ 212,455	\$ 240,800	\$ 250,800	\$ 244,800	\$ 219,800
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	\$ 212,455	\$ 240,800	\$ 250,800	\$ 244,800	\$ 219,800

CULTURE & RECREATION FIVE YEAR CAPITAL PLAN

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Community Services/ Recreation Administration					
Plant/ Lilac Expansion	\$ -	\$ 500,000 ⁽¹⁾	\$ 800,000 ⁽¹⁾	\$ -	\$ -
Tennis Center Clubhouse Expansion	-	-	-	1,000,000 ⁽¹⁾	-
Golf Course Expansion	-	-	-	-	400,000 ⁽¹⁾
Equipment & Storage Trailer	8,000 ⁽²⁾	-	-	-	-
Lakeside Flooring	17,000 ⁽²⁾	-	-	-	-
Mirasol Community Center Renovations	68,000 ⁽²⁾	-	-	-	-
Skate Park Ramp Replacement	-	-	100,000	-	-
Lakeside Pavillion	-	44,000	-	-	-
BRRC Dance Floor Replacment	-	-	23,000	-	-
RYEC Exterior Court/ Play Area	-	-	-	50,000	-
Pavillion for Camp Area at Burns Road	-	-	-	22,000	-
Burns Road Interior/Exterior Security System	-	-	-	-	100,000
Total Recreation Administration	\$ 93,000	\$ 544,000	\$ 923,000	\$ 1,072,000	\$ 500,000
Community Services/ Recreation/ Aquatics					
Removal/ Replacement of 3 meter Diving Board	\$ 50,000 ⁽²⁾	\$ -	\$ -	\$ -	\$ -
Spray Playground Refurbishment	79,000	-	-	-	-
Resurfacing of Competition Pool	-	-	-	200,000	-
Aquatic Complex Shade Structure	-	75,000	-	-	-
Aquatic Complex Vacum Replacement	-	-	-	6,000	-
Total Aquatics	\$ 129,000	\$ 75,000	\$ -	\$ 206,000	\$ -
Community Services/ Recreation/ Tennis					
Stadium Court Light Installation	\$ 15,000 ⁽²⁾	\$ -	\$ -	\$ -	\$ -
Tennis Center Renovation/ Court Resurfacing	50,000	-	-	-	-
Total Tennis	\$ 65,000	\$ -	\$ -	\$ -	\$ -
Community Services/ Parks and Grounds					
Gardens Park Renovations	\$ 260,000	\$ -	\$ -	\$ -	\$ -
Mirasol Park Renovations	148,000	-	-	-	-
Gardens Park Multi-Purpose Fields Renovations	-	200,000	150,000	-	-
Mowers for Athletic/ Common Areas	65,000	-	-	-	-
Gardens Park Sports Lighting	-	-	-	1,360,000	-
Parks Security Call System	-	-	-	40,000	-
Sport Lighting Timers - Tennis/Basketball Courts	35,000	-	-	-	-
Mirasol Park Playground Replacement	-	-	-	150,000	-
PGA Softball Turf Renovation	-	-	-	100,000	-
Oaks Park Pavillion Replacement	-	-	-	-	100,000
Gardens Park Electrical Addition	-	-	-	15,000	-
Oaks Park Playground	-	-	-	150,000	-

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE & RECREATION (CONTINUED)

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Community Services/ Parks and Grounds (continued)					
Upgrade Irrigation Controllers	-	-	-	10,000	-
Dog Park Renovations	-	-	-	-	150,000
Spray Rig	-	30,000	-	-	-
Stump Grinder	-	20,000	-	-	-
Irrigation Pump Station - Burns Road	-	-	100,000	-	-
Soil Sensor Technology	-	-	-	20,000	-
Lake Catherine Irrigation Pump Replacement	-	-	-	15,000	-
Total Parks and Grounds	\$ 508,000	\$ 250,000	\$ 250,000	\$ 1,860,000	\$ 250,000
Community Services/ Recreation/ Golf Course					
Cart Barn Refurbishment	\$ -	\$ 150,000 ⁽²⁾	\$ -	\$ -	\$ -
On Course Restrooms	-	150,000 ⁽²⁾	-	-	-
Shade Structure Driving Range	-	50,000 ⁽²⁾	-	-	-
Spray Rig	-	30,000 ⁽²⁾	-	-	-
Tee Box Renovations	-	45,000 ⁽²⁾	-	-	-
Greens Aerator	-	25,000 ⁽²⁾	-	-	-
Irrigation System	-	-	-	-	1,300,000 ⁽²⁾
Well Pump Station	-	-	-	-	15,000 ⁽²⁾
Cushman Truckster	-	-	-	-	15,000 ⁽²⁾
Netting for Driving Range	-	-	-	-	30,000 ⁽²⁾
Total Golf Course	\$ -	\$ 450,000	\$ -	\$ -	\$ 1,360,000
Total Culture and Recreation	\$ 795,000	\$ 1,319,000	\$ 1,173,000	\$ 3,138,000	\$ 2,110,000

Funding Source					
General Fund	\$ 637,000	\$ 369,000	\$ 373,000	\$ 2,138,000	\$ 350,000
Capital Projects (Impact Fees)	- ⁽¹⁾	500,000 ⁽¹⁾	800,000 ⁽¹⁾	1,000,000 ⁽¹⁾	400,000 ⁽¹⁾
Special Revenue	158,000 ⁽²⁾	450,000 ⁽²⁾	- ⁽²⁾	- ⁽²⁾	1,360,000 ⁽²⁾
Internal Service Fees	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾
Grant(s)	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾
Total All Funding Sources	\$ 795,000	\$ 1,319,000	\$ 1,173,000	\$ 3,138,000	\$ 2,110,000

PHYSICAL ENVIRONMENT FIVE YEAR CAPITAL PLAN

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Community Services/ Public Works/ Facilities Maintenance					
Concrete Driveway Replacement	\$ 21,000	\$ -	\$ -	\$ -	\$ -
AC System Replacement at Burns Road	21,000	-	-	-	-
Total Facilities Maintenance	\$ 42,000	\$ -	\$ -	\$ -	\$ -
Community Services/ Public Works/ Stormwater & Street Maintenance					
Traffic Signal - Kew Gardens & Minsk Gardens Blvd.	-	500,000 ⁽¹⁾	-	-	-
Traffic Signal - Fairchild Gardens Drive & Fairchild Ave.	-	500,000 ⁽¹⁾	-	-	-
Traffic Signal - Military Trail & Johnson Dairy Road	-	-	500,000 ⁽¹⁾	-	-
Intersection Improvements - PGA Blvd. & Lake Victoria Gardens Drive (Turn Lanes)	500,000 ⁽¹⁾	-	-	-	-
Traffic Signal Installation	-	-	-	500,000 ⁽¹⁾	-
Bridge Refurbishment	220,000 ⁽²⁾	449,000 ⁽²⁾	449,000 ⁽²⁾	449,000 ⁽²⁾	-
16 yard Dump Truck	-	-	-	100,000 ⁽²⁾	-
3 yard Super-Duty Diesel Dump Truck	-	-	-	45,000 ⁽²⁾	-
Utility Cart with Bed	-	-	-	10,000 ⁽²⁾	-
Mosquito Sprayer	-	-	-	12,000 ⁽²⁾	-
Replacement of Front-end Loader	-	-	-	215,000	-
Replacement of Backhoe	-	-	-	85,000	-
Replacement of Kubota Trencher	-	-	-	46,000	-
Total Stormwater & Street Maintenance	\$ 720,000	\$ 1,449,000	\$ 949,000	\$ 1,462,000	\$ -
Community Services/ Fleet Maintenance					
Replacement Vehicles > \$50,000	\$ 405,000 ⁽³⁾	\$ 450,000 ⁽³⁾	\$ 450,000 ⁽³⁾	\$ -	\$ -
Total Fleet Maintenance	\$ 405,000	\$ 450,000	\$ 450,000	\$ -	\$ -
Total Physical Environment	\$ 1,167,000	\$ 1,899,000	\$ 1,399,000	\$ 1,462,000	\$ -

Funding Source					
General Fund	\$ 42,000	\$ -	\$ -	\$ 346,000	\$ -
Capital Projects (Impact Fees)	500,000 ⁽¹⁾	1,000,000 ⁽¹⁾	500,000 ⁽¹⁾	500,000 ⁽¹⁾	- ⁽¹⁾
Special Revenue	220,000 ⁽²⁾	449,000 ⁽²⁾	449,000 ⁽²⁾	616,000 ⁽²⁾	- ⁽²⁾
Internal Service Fees	405,000 ⁽³⁾	450,000 ⁽³⁾	450,000 ⁽³⁾	- ⁽³⁾	- ⁽³⁾
Grant(s)	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾
Total All Funding Sources	\$ 1,167,000	\$ 1,899,000	\$ 1,399,000	\$ 1,462,000	\$ -

PUBLIC SAFETY FIVE YEAR CAPITAL PLAN

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Police/ Administration/ Investigations					
Training Facilities/ Shooting Range	\$ -	\$ -	\$ -	\$ -	\$ 500,000 ⁽¹⁾
Cover for Mobile Command Post	-	-	50,000 ⁽¹⁾	-	-
Digital Video Recorder for Security	-	-	-	12,500	-
Card Readers	5,000	-	5,000	-	-
Radio Receiver/ Transmitter	-	-	-	-	350,000
Multimedia Service Card for IP Phones	10,000	-	-	-	-
Mobile Data Terminals for Motorcycle Officers	-	-	9,000	9,000	-
OSSI - AVL Upgrade	156,000	-	-	-	-
Crystal Reports Server	8,000	-	-	-	-
Security Expansion for Fire Department	45,000	-	-	-	-
Light Bars for Vehicles	13,200	28,000	35,000	31,000	-
Universal Forensic Evidence Device (UFED)	4,000	-	-	-	-
Security Camera	-	7,500	-	-	-
Upgrade to Encase Version 7	-	2,000	-	-	-
Crime Scene Lights	4,400	-	-	-	-
Total Administrative Operations	\$ 245,600	\$ 37,500	\$ 99,000	\$ 52,500	\$ 850,000
Police/ Dispatch Services					
New Console Workstation for Dispatch Radio	-	47,000	-	47,000	-
Total Dispatch Services	\$ -	\$ 47,000	\$ -	\$ 47,000	\$ -
Police/ Field Operations					
Moving Radar Units	-	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	45,000
K-9 Kennel for New Vehicle	-	-	1,500	2,000	-
K-9 Hot-n-Pop	-	-	1,500	1,500	-
New Vehicles	-	50,000	60,000	110,000	-
GEM Car for Special Events	-	-	20,000	-	-
Radar Speed Monitoring Trailer	-	-	-	-	15,000
Digital Camera (Traffic Investigations)	1,100	-	-	3,000	-
Police Mountain Bikes	-	2,400	-	-	2,400
Traffic Computer/ Counter	10,500	-	-	10,000	-
Expandable Weapons Rack	-	-	2,888	-	-
Bite Suit	1,400	-	-	-	1,500
Portable Traffic Control Lights	-	-	-	125,000	-

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Police/ Field Operations (Continued)					
Explosive Storage Magazine	2,500	-	-	-	-
Color Laser Printer	3,000	-	-	-	3,000
Digital Ultraviolet Camera with Accessories	-	1,500	2,500	-	-
SWAT Ballistic Entry Vests	4,000	-	6,000	6,000	6,000
Ballistic Shield	-	-	-	5,000	-
UVA Arial Drone	-	-	-	-	25,000
Fingerprint File Cabinet	-	3,000	-	-	-
Colt M4 A2 Entry Guns	-	-	4,000	-	-
Shoot-back System for PRISM	-	16,500	-	-	-
Hostage Rescue Video Phone	8,000	-	-	-	-
Driving Simulator	-	-	-	45,000	-
Generator for Crime Scenes	-	-	3,000	-	-
Marksmen Scopes	-	-	-	4,000	-
Sniper Rifles	4,000	-	2,000	-	-
Total Field Operations	\$ 86,500	\$ 136,400	\$ 190,388	\$ 381,500	\$ 105,900
Fire/ Administration					
Shop Equipment	\$ 11,080 ⁽¹⁾	\$ -	\$ -	\$ -	\$ -
EOC Furniture	50,000 ⁽¹⁾	-	-	-	-
Skid Unit for Brush Truck	10,000 ⁽¹⁾	-	-	-	-
Total Fire Administration	\$ 71,080	\$ -	\$ -	\$ -	\$ -
Fire/ Emergency Services					
Extrication Equipment	\$ -	\$ 125,000	\$ -	\$ -	\$ -
Battery Powered Stretcher	9,000	-	-	10,000	-
Replacement Medical Equipment	20,000	20,000	20,000	20,000	20,000
Thermal Imaging Camera	-	9,000	9,000	9,000	-
Replacement Generator Fire Station 5	48,000	48,000	-	-	-
Self-Contained Breathing Apparatus	-	-	300,000	-	-
Replacement Fire Engine	440,000	440,450	-	-	-
Total Emergency Services	517,000	642,450	\$ 329,000	\$ 39,000	\$ 20,000
Total Public Safety	\$ 920,180	\$ 863,350	\$ 618,388	\$ 520,000	\$ 975,900
Funding Source					
General Fund	\$ 849,100	\$ 863,350	\$ 568,388	\$ 520,000	\$ 475,900
Capital Projects (Impact Fees)	71,080 ⁽¹⁾	- ⁽¹⁾	50,000 ⁽¹⁾	- ⁽¹⁾	500,000 ⁽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	\$ 920,180	\$ 863,350	\$ 618,388	\$ 520,000	\$ 975,900

IMPACT OF CAPITAL BUDGET ON OPERATING BUDGET

Below is an estimated impact of operating costs for all capital items budgeted for FY 2011. Amounts represent an addition to or reduction of operating costs.

PROJECT/ DESCRIPTION	FY 2011 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Printer Replacement	\$ 14,000	\$ -	*	\$ 14,000
ID Card Printer Replacement	3,200	-	*	3,200
Network Switching Equipment Replacement	32,000	-	10,228	42,228
Kodak Scanner Replacement	5,000	-	*	5,000
Video Projector Replacement	2,500	-	*	2,500
Biometric Time clocks	2,600	-	*	2,600
Server Replacement	10,000	-	*	10,000
Large Format Printer Replacement	7,500	-	-	7,500
Council Chambers AV Equipment Upgrade	25,000	-	-	25,000
SANS Network Backup and Storage Solution	13,775	-	-	13,775
Low Voltage Re-Wire at City Hall & Police Dept.	50,000	-	(20,897)	29,103
Eden Customer Service Module	38,550	-	7,800	46,350
Eden Online Applications Module	8,330	-	1,600	9,930
Total General Government	\$ 212,455	\$ -	\$ (11,497)	\$ 131,658
Equipment & Storage Trailer	\$ 8,000	\$ -	\$ -	\$ 8,000
Lakeside Flooring	17,000	-	-	17,000
Mirasol Community Center Renovations	68,000	-	-	68,000
Removal/ Replacement of 3 meter Diving Board	50,000	-	-	50,000
Spray Playground Refurbishment	79,000	-	-	79,000
Stadium Court Light Installation	15,000	-	-	15,000
Tennis Center Renovation/ Court Resurfacing	50,000	-	-	50,000
Gardens Park Renovations	260,000	-	-	260,000
Mirasol Park Renovations	148,000	-	-	148,000
Mowers for Athletic/ Common Areas	65,000	-	1,000	66,000
Sport Lighting Timers - Tennis/Basketball Courts	35,000	-	-	35,000
Total Culture and Recreation	\$ 795,000	\$ -	\$ 1,000	\$ 796,000
Concrete Driveway Replacement	\$ 21,000	\$ -	\$ -	\$ 21,000
AC System Replacement at Burns Road	21,000	-	-	21,000
Intersection Improvements - PGA Blvd. & Lake Victoria Gardens Drive (Turn Lanes)	500,000	-	-	500,000
Bridge Refurbishment	220,000	-	10,000	230,000
Replacement Vehicles > \$50,000	405,000	-	*	405,000
Total Physical Environment	\$ 1,167,000	\$ -	\$ 10,000	\$ 1,177,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

IMPACT ON OPERATING BUDGET (CONTINUED)

PROJECT/ DESCRIPTION	FY 2011 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Card Readers	\$ 5,000	\$ -	\$ -	\$ 5,000
Multimedia Service Card for IP Phones	10,000	-	-	10,000
OSSI - AVL Upgrade	156,000	-	4,824	160,824
Crystal Reports Server	8,000	-	-	8,000
Security Expansion for Fire Department	45,000	-	-	45,000
Light Bars for Vehicles	13,200	-	*	13,200
Universal Forensic Evidence Device (UFED)	4,000	-	-	4,000
Crime Scene Lights	4,400	-	-	4,400
Laser Speed Monitors	7,000	-	-	7,000
In-Car Video Camera	45,000	-	-	45,000
Digital Camera (Traffic Investigations)	1,100	-	-	1,100
Traffic Computer/ Counter	10,500	-	-	10,500
Bite Suit	1,400	-	-	1,400
Explosive Storage Magazine	2,500	-	-	2,500
Color Laser Printer	3,000	-	-	3,000
SWAT Ballistic Entry Vests	4,000	-	-	4,000
Hostage Rescue Video Phone	8,000	-	-	8,000
Sniper Rifles	4,000	-	-	4,000
Shop Equipment	11,080	-	*	11,080
EOC Furniture	50,000	-	-	50,000
Skid Unit for Brush Truck	10,000	-	(750)	9,250
Battery Powered Stretcher	9,000	-	300	9,300
Replacement Medical Equipment	20,000	-	*	20,000
Replacement Generator Fire Station 5	48,000	-	(3,000)	45,000
Replacement Fire Engine	440,000	-	(4,500)	435,500
Total Public Safety	\$ 920,180	\$ -	\$ (3,126)	\$ 917,054
Total Capital - All Funding Sources	\$3,094,635	\$ -	\$ (3,623)	\$3,021,712

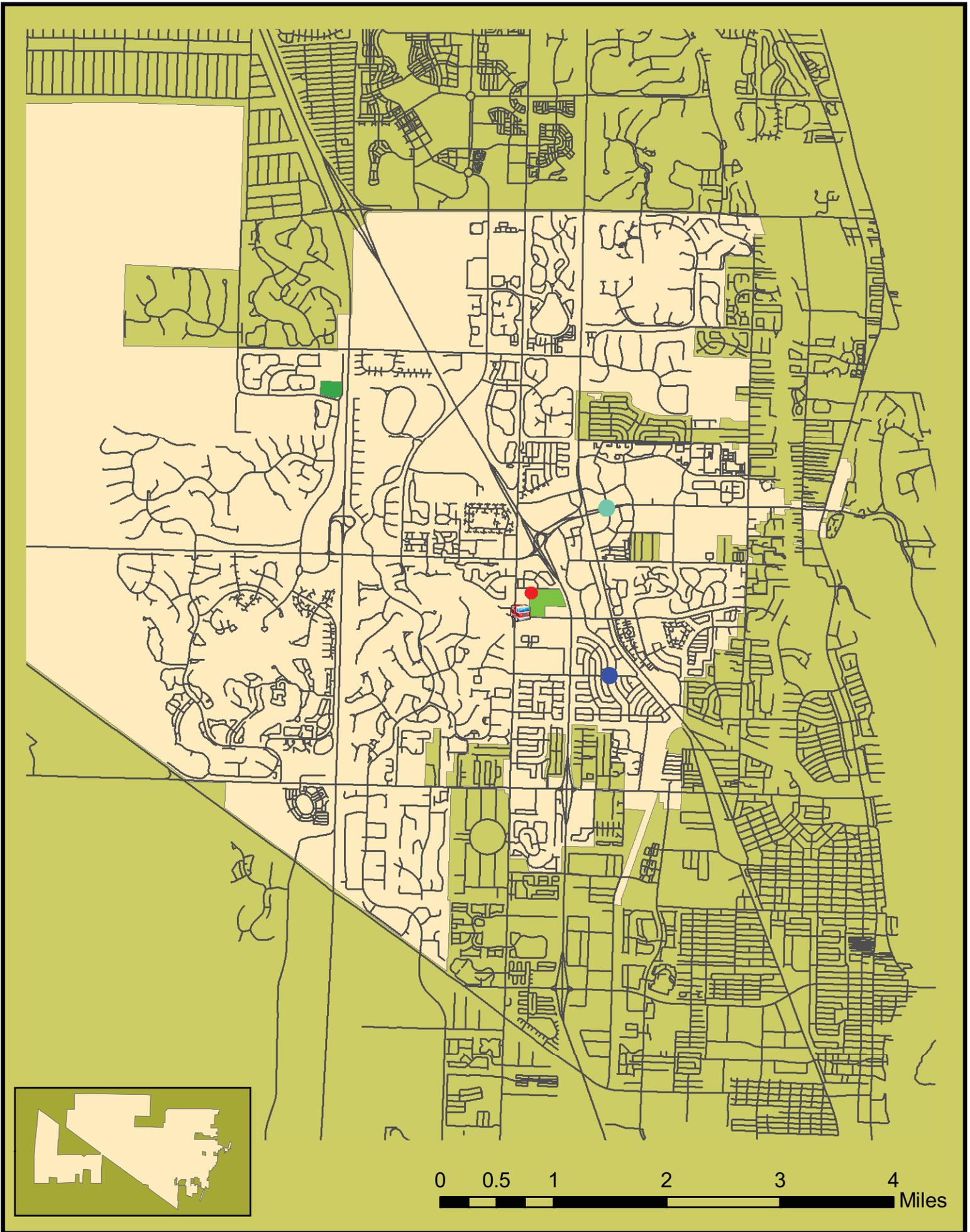
* The equipment listed above is part of the city's "routine" capital expenditures. This equipment is purchased on an annual basis in order to replace aging equipment. There are no significant effects on the operating budget.

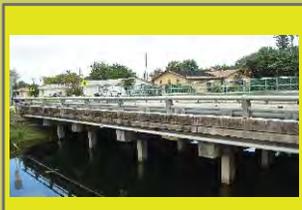
After receiving budget approval in fiscal year 2009, City Staff began putting together a Request for Proposal for Professional Design Build Services for the Emergency Operations Communications Center. A contract was awarded to Pirtle Construction Company in December 2009 and construction began on the 10,800 square foot building in May 2010. The building will be located between the existing Police Department and City Hall buildings.

The facility will be the new home to Law Enforcement Communications, Emergency Dispatch Services and will house all information technology and communication systems, including the next generation emergency 911 system. The City of Palm Beach Gardens is working with the Town of Jupiter and the Town of Juno Beach in order to consolidate all dispatch operations throughout the three municipalities.

This facility will be LEED (Leadership in Energy & Environmental Design) certified and is anticipated to be complete by May 2011.







Legend

-  **Bridge Refurbishment pg 232**
-  **Fire Engine Replacement pg 233**
-  **Intersection Improvements pg 234**
-  **OSSI-AVL Upgrade pg 235**
-  **Gardens Park Renovations pg 236**
-  **Mirasol Park Renovations pg 237**

Capital Improvement Projects

CAPITAL IMPROVEMENT PROJECT

Project Name	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	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Five Year Total
Design (Engineering/Architecture)	47,000	47,000	47,000	47,000	47,000	-	188,000
Construction	850,000	173,000	402,000	402,000	402,000	-	1,379,000
Equipment	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-
Total	\$879,000	\$220,000	\$449,000	\$449,000	\$449,000	-	\$1,567,000

Description (Justification and Explanation)

After the bridge collapse in the state of Minnesota in August 2007, a great deal of emphasis was placed on the safety of bridges. The city has completed a bridge condition assessment that has revealed several of the residential 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.

This is year (4) 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.

Impact on Annual Operating Budget

Personnel	\$	-	This project will have a small impact on the operating budget for annual maintenance such as signing, painting, guardrail repairs, spall repairs, etc.
Operating	\$	10,000	
Capital Outlay	\$	-	
Other	\$	-	
Total	\$	10,000	

CAPITAL IMPROVEMENT PROJECT

Project Name	Fire Engine Replacement
Priority	High
Department	Fire Department
Division	Emergency Rescue
Project Manager	Deputy Fire Chief, Operations
Project Location	Fire Station
Funding Source	General Fund



	Prior Years	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	383,000	440,000	440,450	-	-	-	1,263,450
Other (Specify)	-	-	-	-	-	-	-
Total	\$383,000	\$440,000	\$440,450	-	-	-	\$1,263,450

Description (Justification and Explanation)

The Fire Rescue Department currently maintains a fleet of seven fire engines for emergency response purposes. There is one engine assigned to each fire station and two reserve units for use at special events and as back up for the frontline vehicles.

Reserve Engine 6 is a 10 year old Pierce Dash Pumper. The Engine has been having transmission, engine and pump issues that are becoming costly to repair. These maintenance issues, combined with the Fleet Replacement Schedule guidelines of 10 to 15 years of service, make this engine necessary to replace. The replacement will help minimize the out-of-service time for the front line fire apparatus.

Impact on Annual Operating Budget

Personnel	\$	-	It is anticipated that the purchase of a new fire engine will reduce maintenance costs by \$2,000 annually. In addition, it is anticipated that there will be a \$2,500 annual savings on fuel costs due to a smaller more fuel efficient engine.
Operating	\$	(4,500)	
Capital Outlay	\$	-	
Other	\$	-	
Total	\$	(4,500)	

CAPITAL IMPROVEMENT PROJECT

Project Name	Intersection Improvements	
Priority	Medium	
Department	Community Services	
Division	Public Works	
Project Manager	Operations Manager & City Engineer	
Project Location	PGA Blvd. and Lake Victoria Gardens Drive	
Funding Source	Capital Project Fund Road Impact	

	Prior Years	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Five Year Total
Design (Engineering/Architecture)	-	100,000	-	-	-	-	100,000
Construction	-	400,000	-	-	-	-	400,000
Equipment	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-
Total	-	\$500,000	-	-	-	-	\$500,000

Description (Justification and Explanation)

The installation of expanded turn lanes at the intersection of PGA Boulevard and Lake Victoria Gardens Drive will mitigate the existing traffic load that stacks on Lake Victoria Gardens Drive. This stacking also blocks the newly installed signalized intersection at Kyoto Gardens Drive and Lake Victoria Gardens Drive. The construction will improve traffic flow and movement through the intersection and improve the safety conditions for motorists.

Impact on Annual Operating Budget

Personnel	\$	-	There are no anticipated impacts on the operating budget.
Operating	\$	-	
Capital Outlay	\$	-	
Other	\$	-	
Total	\$	-	

CAPITAL IMPROVEMENT PROJECT

Project Name	OSSI-AVL Upgrade	
Priority	High	
Department	Police	
Division	Telecommunications/ Special Projects	
Project Manager	Police Colonel	
Project Location	Police Department	
Funding Source	General Fund	

	Prior Years	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Other (Computer Software)	-	156,000	-	-	-	-	156,000
Total	-	\$156,000	-	-	-	-	\$156,000

Description (Justification and Explanation)

The City's OSSI Mobile Computing Application has increased the efficiency of both emergency dispatchers and police officers. This technology gives officers in the field information at their fingertips. The expansion of the OSSI Software to include the AVL or Automated Visual Locator will further enhance service to the community by including situational awareness of police officers on the road, providing faster police response to citizens' calls for service.

Impact on Annual Operating Budget

Personnel	\$	-	This software and hardware will require a reoccurring annual maintenance cost.
Operating	\$	4,824	
Capital Outlay	\$	-	
Other	\$	-	
Total	\$	4,824	

CAPITAL IMPROVEMENT PROJECT

Project Name	Gardens Park Renovations	
Priority	High	
Department	Community Services	
Division	Parks and Grounds	
Project Manager	Parks and Grounds Director	
Project Location	Gardens Park	
Funding Source	General Fund	

	Prior Years	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	-	260,000	-	-	-	-	260,000
Equipment	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-
Total	-	\$260,000	-	-	-	-	\$260,000

Description (Justification and Explanation)

Gardens Park is the City's primary and most heavily utilized baseball facility. Built in 1999 on the former City Hall construction staging site, this 12 year park has eight baseball fields and hosts numerous tournaments throughout the year.

The fields are in need of corrective action to resolve drainage issues as well as installation of turf on the infields to improve play. The warning tracks require replacement of the clay with a shell mix to eliminate water retention and promote participant safety. Repair and replacement of backstops and field perimeter fencing is necessary since the fencing has sustained several hurricanes in past years. The restroom's interior is in need of flooring, partitions and basic hardware. Lastly, three of the batting cages require replacement of their 12 year old netting. The renovations/ improvements will help to maintain this complex into the future.

Impact on Annual Operating Budget

Personnel	\$	-	There are no anticipated impacts on the operating budget.
Operating	\$	-	
Capital Outlay	\$	-	
Other	\$	-	
Total	\$	-	

CAPITAL IMPROVEMENT PROJECT

Project Name	Mirasol Park Renovations	
Priority	High	
Department	Community Services	
Division	Parks and Grounds	
Project Manager	Parks and Grounds Director	
Project Location	Mirasol Park	
Funding Source	General Fund	

	Prior Years	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	-	148,000	-	-	-	-	148,000
Equipment	-	-	-	-	-	-	-
Other (Specify)	-	-	-	-	-	-	-
Total	-	\$148,000	-	-	-	-	\$148,000

Description (Justification and Explanation)

Built by Taylor Woodrow Communities during the development of Mirasol PUD, Mirasol Park has been the location of several large city events and was the location of the Honda Classic office for several years. The two multiple-purpose fields at this park have sustained an inordinate amount of heavy turf sport use over the past nine years. This type of use normally requires turf replacement in a 5-7 year period. The project will involve removal of the turf, re-grading and leveling the soil surface to alleviate drainage issues. Followed by installation of Bermuda field turf and the subsequent grow-in period. The final scope of the project will be the installation of security fencing along the field perimeter. This will prevent the occurrences of vandalism and unauthorized use of the facility.

Impact on Annual Operating Budget

Personnel	\$	-	There are no anticipated 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:

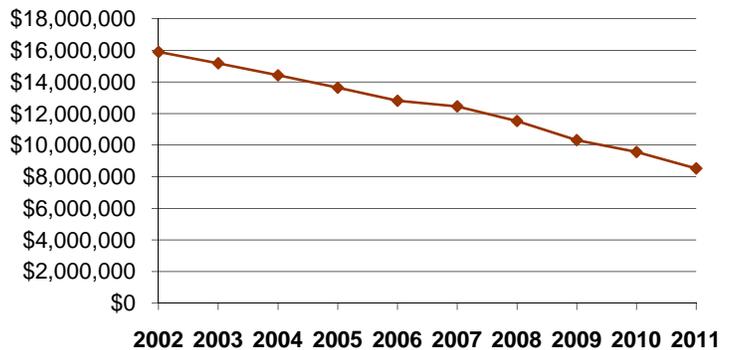
• Fiscal Year 2011 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$68,106,021
• Debt service limitation - 20%	\$13,621,204
• Debt service payments for FY 2011	\$ 4,251,703
• Debt payments as % of revenues	6.2%
• Gross taxable value of property	\$7,939,397,202
• Debt limitation – 10%	\$ 793,939,720
• Outstanding Debt as of September 30, 2010	\$ 29,520,436
• Debt as % of taxable value	.37%

The other debt policies of the City are included with the Financial Management Policies on pages 50 - 52.

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

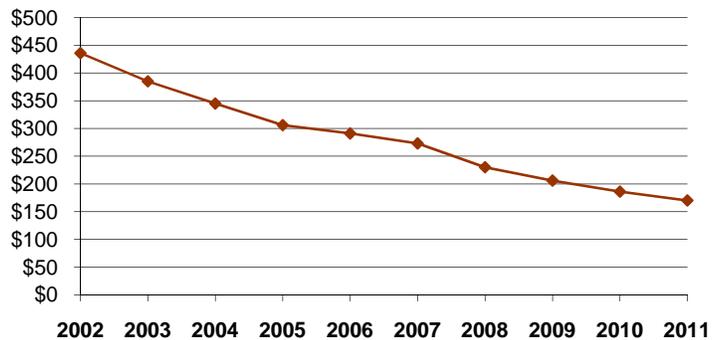
GENERAL OBLIGATION DEBT ANALYSIS

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.

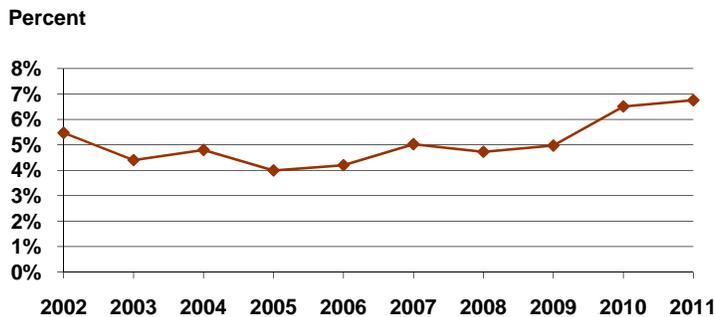


GENERAL OBLIGATION DEBT PER CAPITA

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 an upturn in fiscal years 2010 and 2011. This is due to reductions in operating expenditures in fiscal years 2010 and 2011 stemming from tax reform and the slowing economy, rather than an increase in debt service.

OUTSTANDING DEBT OBLIGATIONS

Following is a list of all outstanding debt obligations of the City of Palm Beach Gardens along with pertinent information for each issue. Currently, there are seven 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 \$9,565,945 as of October 1, 2010, 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 9/30/10 \$ 2,240,000
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 9/30/10: \$ 2,080,000
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 9/30/10: \$ 504,557
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 9/30/10: \$ 4,741,388
Final payment: December 1, 2017
Budgeted: General Fund

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

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 9/30/2010	2011	2012	2013	20114	20115	2016 & Beyond
General Fund	8,970,000	1,282,063	1,279,763	1,279,375	921,565	923,525	5,737,100
Burns Road	5,520,000	699,440	700,490	699,890	698,060	694,700	3,495,063
PGA Flyover	2,225,000	279,605	279,055	282,880	281,080	283,700	1,412,088

Outstanding Principal at 9/30/09: \$ 16,715,000

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 9/30/10 \$ 742,650

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 9/30/10 \$1,652,677

Final payment: December 1, 2015

Budgeted: General Fund

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

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 2011 with a final balloon payment of \$173,236 due October 23, 2012.

Outstanding Principal at 9/30/10 \$ 289,101
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 with a final balloon payment in the amount of \$184,400 due January 21, 2017.

Outstanding Principal at 9/30/10 \$ 555,063
Final payment: January 21, 2017
Budgeted: General Fund

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DEBT REPAYMENT SCHEDULE

Fund	Debt Outstanding as of 9/30/10	Principal Portion Due Each Year						
		2011	2012	2013	2014	2015	2016 & Beyond	
GENERAL OBLIGATION BONDS								
Series 1998	General Fund	2,240,000	235,000	245,000	260,000	270,000	285,000	945,000
Series 1999	General Fund	2,080,000	190,000	195,000	205,000	220,000	230,000	1,040,000
Series 2000	General Fund	504,557	90,770	95,579	100,643	105,976	111,589	-
Series 2005	General Fund	4,741,388	526,659	544,289	562,510	581,340	600,800	1,925,790
		<u>9,565,945</u>	<u>1,042,429</u>	<u>1,079,868</u>	<u>1,128,153</u>	<u>1,177,316</u>	<u>1,227,389</u>	<u>3,910,790</u>
PUBLIC IMPROVEMENT BONDS								
Series 2003	Various Funds ¹	16,715,000	1,560,000	1,605,000	1,660,000	1,355,000	1,405,000	9,130,000
Series 2005	General Fund	742,650	112,584	116,840	121,256	125,840	130,597	135,533
Series 2006	General Fund	1,652,677	250,542	260,013	269,841	280,041	290,627	301,613
		<u>19,110,327</u>	<u>1,923,126</u>	<u>1,981,853</u>	<u>2,051,097</u>	<u>1,760,881</u>	<u>1,826,224</u>	<u>9,567,146</u>
CAPITAL LEASES								
Oshkosh Capital	General Fund	555,063	45,498	47,814	50,247	52,805	55,492	303,207
Oshkosh Capital	General Fund	289,101	36,635	38,587	40,644	173,236	-	-
		<u>844,164</u>	<u>82,133</u>	<u>86,401</u>	<u>90,891</u>	<u>226,040</u>	<u>55,492</u>	<u>303,207</u>
Total All Principal		<u>29,520,436</u>	<u>3,047,688</u>	<u>3,148,122</u>	<u>3,270,141</u>	<u>3,164,237</u>	<u>3,109,105</u>	<u>13,781,143</u>

Fund	Debt Outstanding as of 9/30/10	Interest Portion Due Each Year						
		2011	2012	2013	2014	2015	2016 & Beyond	
GENERAL OBLIGATION BONDS								
Series 1998	General Fund	2,240,000	100,800	90,225	79,200	67,500	55,350	86,400
Series 1999	General Fund	2,080,000	100,880	91,665	82,208	72,265	61,595	129,253
Series 2000	General Fund	504,557	25,217	20,408	15,344	10,011	4,398	-
Series 2005	General Fund	4,741,388	144,336	126,413	107,891	88,748	68,964	81,455
		<u>9,565,945</u>	<u>371,233</u>	<u>328,711</u>	<u>284,643</u>	<u>238,524</u>	<u>190,307</u>	<u>297,108</u>
PUBLIC IMPROVEMENT BONDS								
Series 2003	Various Funds ¹	16,715,000	701,108	654,308	602,145	545,705	496,925	1,514,250
Series 2005	General Fund	742,650	25,944	21,608	17,108	12,438	7,591	2,562
Series 2006	General Fund	1,652,677	57,736	48,086	38,072	27,679	16,894	5,700
		<u>19,110,327</u>	<u>784,788</u>	<u>724,002</u>	<u>657,325</u>	<u>585,823</u>	<u>521,410</u>	<u>1,522,512</u>
CAPITAL LEASES								
Oshkosh Capital	General Fund	555,063	28,250	25,935	23,501	20,944	18,256	28,690
Oshkosh Capital	General Fund	289,101	15,409	13,456	11,400	0	-	-
		<u>844,164</u>	<u>43,659</u>	<u>39,391</u>	<u>34,901</u>	<u>20,944</u>	<u>18,256</u>	<u>28,690</u>
Total Interest Portion		<u>29,520,436</u>	<u>1,199,681</u>	<u>1,092,105</u>	<u>976,869</u>	<u>845,290</u>	<u>729,974</u>	<u>1,848,310</u>

Fund	Debt Outstanding as of 9/30/10	Total Principal & Interest/ Lease Payments Due Each Year						
		2011	2012	2013	2014	2015	2016 & Beyond	
GENERAL OBLIGATION BONDS								
Series 1998	General Fund	2,240,000	335,800	335,225	339,200	337,500	340,350	1,031,400
Series 1999	General Fund	2,080,000	290,880	286,665	287,208	292,265	291,595	1,169,253
Series 2000	General Fund	504,557	115,987	115,987	115,987	115,987	115,987	-
Series 2005	General Fund	4,741,388	670,995	670,702	670,401	670,088	669,764	2,007,245
		<u>9,565,945</u>	<u>1,413,662</u>	<u>1,408,579</u>	<u>1,412,796</u>	<u>1,415,840</u>	<u>1,417,696</u>	<u>4,207,898</u>
PUBLIC IMPROVEMENT BONDS								
Series 2003	Various Funds ¹	16,715,000	2,261,108	2,259,308	2,262,145	1,900,705	1,901,925	10,644,250
Series 2005	General Fund	742,650	138,528	138,448	138,364	138,278	138,188	138,095
Series 2006	General Fund	1,652,677	308,278	308,099	307,913	307,720	307,521	307,313
		<u>19,110,327</u>	<u>2,707,914</u>	<u>2,705,855</u>	<u>2,708,422</u>	<u>2,346,704</u>	<u>2,347,634</u>	<u>11,089,658</u>
CAPITAL LEASES								
Oshkosh Capital	General Fund	555,063	73,748	73,749	73,748	73,749	73,749	331,897
Oshkosh Capital	General Fund	289,101	52,044	52,043	52,044	173,236	-	-
		<u>844,164</u>	<u>125,792</u>	<u>125,792</u>	<u>125,792</u>	<u>246,984</u>	<u>73,749</u>	<u>331,897</u>
Total Principal & Interest		<u>29,520,436</u>	<u>4,247,368</u>	<u>4,240,226</u>	<u>4,247,010</u>	<u>4,009,527</u>	<u>3,839,079</u>	<u>15,629,453</u>

¹ Series 2003 Bond payments are payable from the General Fund, Burns Road and PGA Flyover Capital Project Funds.

APPENDIX

STAFFING COMPARISON

Department	Budget FY 2009	Budget FY 2010	Adopted Budget FY 2011	Inc/ (Decr)
GENERAL GOVERNMENT				
Council	5	5	5	
Administration	4	4	2	(2)
City Clerk	6	4	4	
Finance	10	10	9	(1)
Human Resources	6	5	4	(1)
Information Technology	6	6	5	(1)
Legal	2	1	1	
Engineering	3	3	2	(1)
Planning and Zoning	18	14	13	(1)
PUBLIC SAFETY				
Fire Rescue	122	122	118	(4)
Police	150	150	148	(2)
COMMUNITY SERVICES				
Administration and Public Facilities	49	45	42	(3)
Parks and Grounds	30	28	24	(4)
Construction Services	20	15	14	(1)
Neighborhood Services	8	8	7	(1)
Recreation	32	31	27	(4)
Golf	13	13	11	(2)
Total	484	464	436	(28)

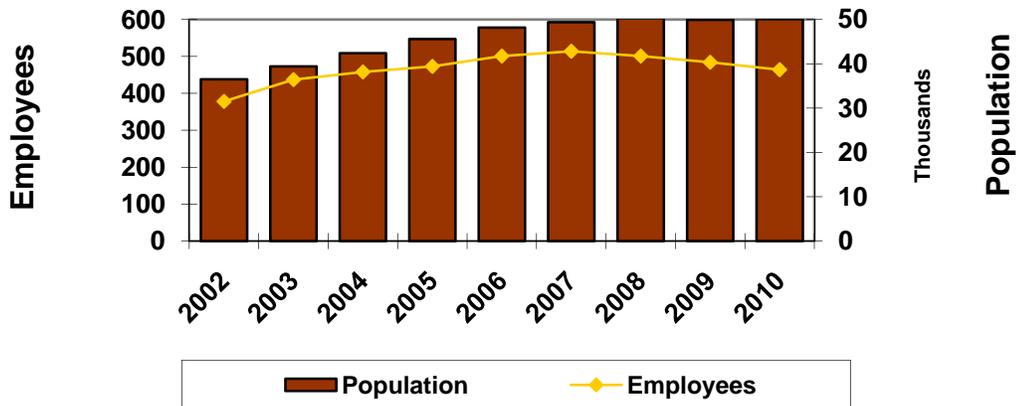
For a complete listing of all personnel related information, please refer to the Master Position List starting on page 247. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions requested and the adopted current year budgeted positions for all full time positions for each department within the City.

APPENDIX

As depicted in the charts below, the City of Palm Beach Gardens has shown a steady increase in population from 2002 thru 2008 and a leveling out for fiscal years 2009 and 2010. Employees per 1,000 residents has dropped the last 3 years due to impacts of tax reform legislation and declining property values and construction activity, stemming from the current financial downturn.

Department	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government	158	179	199	206	224	228	220	212	192	170
Public Safety	220	258	259	267	277	286	281	272	272	266
Total City Staff	378	437	458	473	501	514	501	484	464	436

Employees Compared To Total Population



	2002	2003	2004	2005	2006	2007	2008	2009	2010
Population	36,498	39,423	42,384	45,584	48,176	49,387	50,282	49,941	50,075
Employees	378	437	458	473	501	514	501	484	464
Employees per 1,000 population	10.36	11.08	10.81	10.38	10.40	10.41	9.96	9.69	9.27

The population numbers shown above are the most recent numbers reported by the US Census Bureau through 2010. The 2010 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 2010 population is the number reported by BEBR as of April, 2010, while the number of employees is taken from the fiscal year 2010 budget. Therefore, no comparison of population versus employee count will be possible for 2011 until the April 2011 BEBR estimate is published. **However, even if the population remained constant in 2011, employees per 1,000 population would decrease to 8.70, due to the elimination of 28 positions in the fiscal year 2011 budget.**

MASTER POSITION LIST

Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
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City Council

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

Administration

City Manager	1	0	0	0	0	1
Assistant City Manager – Administration	1	0	0	0	(1)	0
Executive Assistant to the City Manager	1	0	0	(1)	0	0
Administrative Services Manager	0	0	0	1	0	1
Total Administration	3	0	0	0	(1)	2

Note: Executive Assistant to the City Manager re-titled to Administrative Services Manager.

Public Relations

Public Relations Director	1	0	0	0	(1)	0
Total Public Relations	1	0	0	0	(1)	0

Information Technology

Information Systems Administrator	1	0	0	0	0	1
MIS Technician	1	0	0	0	0	1
Software Systems Specialist	1	0	0	0	(1)	0
Software Systems Manager	1	0	0	0	0	1
IT Operations Manager	1	0	0	0	0	1
Senior Server Specialist	1	0	0	0	0	1
Total Information Technology	6	0	0	0	(1)	5

City Clerk

City Clerk	1	0	0	0	0	1
Deputy City Clerk	1	0	0	0	0	1
Administrative Specialist II Municipal Services Coordinator	1	0	0	0	0	1
Total City Clerk	4	0	0	0	0	4

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
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Legal

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

Engineering

Director of Engineering	1	0	0	0	(1)	0	0
Engineering Associate	1	0	0	0	0	0	1
Engineering Inspector	1	0	0	0	(1)	0	0
City Engineer	0	0	0	1	0	0	1
Total Engineering	3	0	0	1	(2)	0	2

Note: Maintenance Tech I position used to fund Engineering Inspector position eliminated. Director of Construction Services reclassified to City Engineer and Transferred in from Construction Services.

Human Resources

Human Resources Administrator	1	0	0	0	0	0	1
Human Resources Generalist	3	0	0	0	(1)	0	2
HR Special Projects Coordinator	1	0	0	0	0	0	1
Total Human Resources	5	0	0	0	(1)	0	4

Finance

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
Purchasing Agent	1	0	0	0	(1)	0	0
Risk Management Coordinator	1	0	0	0	0	0	1
Total Finance	10	0	0	0	(1)	0	9

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
Police Administration							
Chief of Police	1	0	0	0	0	0	1
Major	1	0	0	(1)	0	0	0
Administrative Aide to the Police Chief	1	0	0	0	0	0	1
Sergeant	1	2	0	0	0	0	3
Police Officer	1	13	0	0	0	0	14
Network Manager	1	0	0	0	0	0	1
Network Specialist	1	0	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 Services Specialist	4	0	0	0	(1)	0	3
Communications Operations Mgr.	1	0	(1)	0	0	0	0
Communications Supervisor	2	0	(2)	0	0	0	0
Emergency Communications Operator	12	0	(11)	0	(1)	0	0
Telecommunications Tech	1	0	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	0	1
Assistant Police Chief	0	0	0	1	0	0	1
Police Colonel	0	0	0	1	0	0	1
Police Commander	0	0	0	0	0	2	2
Administrative Specialist II	0	1	0	0	0	0	1
Administrative Specialist III	0	1	0	0	0	0	1
Evidence Custodian	0	1	0	0	0	0	1
Crime Scene Investigator	0	1	0	0	0	0	1
Evidence & Forensics Tech	0	1	0	0	0	0	1
Police Accreditation Mgr.	0	1	0	0	0	0	1
Total Police Administration	30	21	(14)	1	(2)	2	38

Note: Police Reorganization - transferred in from Special Operations: Administrative Specialist II & III, Evidence Custodian, Crime Scene Investigator, Evidence & Forensics Tech, Police Accreditation Manager, 13 Police Officers, 2 Sergeants. Reclassified Police Major to Police Colonel. Transferred in Police Major from Special Operations Division and reclassified to Assistant Police Chief.

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
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Police Field Operations

Major	1	0	0	(1)	0	0	0
Captain	1	0	0	0	(1)	0	0
Lieutenant	4	0	0	0	(4)	0	0
Sergeant	10	2	0	0	0	3	15
Police Officer	76	1	0	0	0	0	77
Administrative Specialist III	1	0	0	0	0	0	1
Assistant Police Chief	0	0	0	1	0	0	1
Police Commander	0	0	0	0	0	2	2
Total Police Field Operations	93	3	0	0	(5)	5	96

Note: Police Reorganization - Division re-titled from Uniform Operations to Field Operations. Transferred in from Special Operations two (2) Police Sergeants and one (1) Police Officer. Reclassified Police Major to Assistant Police Chief.

Police Special Operations

Major	1	0	0	(1)	0	0	0
Capitan	1	0	0	0	(1)	0	0
Lieutenant	1	0	0	0	(1)	0	0
Sergeant	4	0	(4)	0	0	0	0
Police Officer	14	0	(14)	0	0	0	0
Crime Scene Investigator	1	0	(1)	0	0	0	0
Evidence & Forensics Technician	1	0	(1)	0	0	0	0
Evidence Custodian	1	0	(1)	0	0	0	0
Accreditation Manager	1	0	(1)	0	0	0	0
Administrative Specialist Ii	1	0	(1)	0	0	0	0
Administrative Specialist li	1	0	(1)	0	0	0	0
Total Police Special Operations	27	0	(24)	(1)	(2)	0	0

Note: Police Reorganization – Special Operations Division closed.

Police Dispatch Services

Communications Operations Manager	0	1	0	0	0	0	1
Communications Supervisor	0	2	0	0	0	0	2
Emergency Communications Operator	0	11	0	0	0	0	11
Total Police Dispatch Services	0	14	0	0	0	0	14

Note: Police Reorganization – Dispatch Services Division opened.

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
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Fire Administration

Fire Chief	1	0	0	0	0	0	1
Deputy Fire Chief – Admin	1	0	0	0	0	0	1
Deputy Fire Chief – Emergency Services	1	0	0	0	0	0	1
Division Chief –Admin Srvcs	1	0	0	0	0	0	1
Division Chief – Emergency Medical Services	1	0	0	0	0	0	1
Chief Fire Inspector	1	0	(1)	0	0	0	0
Administrative Specialist II	1	0	0	0	(1)	0	0
Administrative Specialist III	1	0	0	0	(1)	0	0
Special Projects Coordinator	1	0	0	0	0	0	1
Fire Inspector/ Life Safety Lieutenant	3	0	(3)	0	0	0	0
Code Compliance Officer	1	0	(1)	0	0	0	0
Total Fire Administration	13	0	(5)	0	(2)	0	6

Note: Chief Fire Inspector, (3) Fire Inspectors, and (1) Code Compliance Officer positions transferred out to newly created Life Safety Division.

Fire Life Safety

Chief Fire Inspector	0	1	0	0	0	0	1
Fire Inspector/ Life Safety Lieutenant	0	3	0	0	0	0	3
Code Compliance Officer	0	1	0	0	0	0	1
Total Fire Life Safety	0	5	0	0	0	0	5

Note: Chief Fire Inspector, (3) Fire Inspectors, and (1) Code Compliance Officer positions transferred in to newly created Life Safety Division.

Fire Emergency Services

Division Chief Training	1	0	0	0	0	0	1
Fire Captain	4	0	0	0	0	0	4
EMS Captain	3	0	0	0	0	0	3
Fire Lieutenant	21	0	0	0	0	0	21
Driver/ Engineer	19	0	0	0	0	0	19
Fire Medic	43	0	0	0	(1)	0	42
Firefighter	17	0	0	0	(1)	0	16
Quartermaster	1	0	0	0	0	0	1
Total Fire Emergency Services	109	0	0	0	(2)	0	107

MASTER POSITION LIST (CONTINUED)

Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
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Planning and Zoning Administration

Growth Management Administrator	1	0	0	0	(1)	0	0
Planning & Zoning Director	0	1	0	0	0	0	1
Administrative Assistant	1	0	0	0	0	0	1
Resource Manager	1	0	0	0	0	0	1
Total Planning and Zoning Administration	3	1	0	0	(1)	0	3

Note: The Growth Management Department was re-titled to Planning and Zoning Administration. The Planning Manager position was reclassified to Planning and Zoning Director and transferred in from the Planning Division

Development Compliance and Zoning

Development Compliance Manager	1	0	0	0	0	0	1
Development Compliance Technician	1	0	0	0	0	0	1
Planner	1	0	0	0	0	0	1
City Forester	0	1	0	0	0	0	1
Forestry Technician	0	1	0	0	0	0	1
Total Development Compliance and Zoning	3	2	0	0	0	0	5

City Forester and Forestry Technician positions transferred in from Planning Division

Planning

Planning Manager	1	0	(1)	0	0	0	0
Senior Planner	1	0	0	0	0	0	1
Planner	2	0	0	0	0	0	2
City Forester	1	0	(1)	0	0	0	0
Forestry Technician	1	0	(1)	0	0	0	0
Total Planning	6	0	3	0	0	0	3

Planning Manager reclassified to Planning and Zoning Director and transferred out to Planning and Zoning Administration Division. The City Forester and Forestry Technician positions were transferred out to the Development Compliance and Zoning Division.

GIS

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

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
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Neighborhood Services (Code)

Operations Director	1	0	(1)	0	0	0
Code Enforcement Supervisor	1	0	0	0	0	1
Senior Code Compliance Officer	1	0	0	0	0	1
Code Compliance Officer	3	0	0	0	0	3
Business Services Coordinator	1	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	1
Total Neighborhood Services (Code)	8	0	(1)	0	0	7

Note: Operations Director position transferred out to Community Services Administration.

Construction Services (Building)

Director of Construction Services	1	0	0	(1)	0	0
Resource Manager	1	0	0	0	0	0
Building Official	1	0	0	0	0	0
Chief Building Inspector	1	0	0	0	0	0
Building Inspector II	2	0	0	0	0	0
Building Inspector I	5	0	0	0	0	0
Plans Examiner	2	0	0	0	0	0
Permit Technician	1	0	0	0	0	0
Cashier	1	0	0	0	0	0
Total Construction Services (Building)	15	0	0	(1)	0	14

Note: Director of Construction Services position reclassified to City Engineer and transferred out to Engineering.

Recreation Administration/Resources

Director, Recreation	1	0	0	0	0	1
Resource Manager **	1	0	0	0	0	1
Recreation Supervisor **	1	0	0	0	0	1
Customer Service Specialist	2	0	0	0	0	2
Recreation Coordinator/ Programs & Facilities **	1	0	0	(1)	0	0
Operations Coordinator	0	0	0	1	0	1
Total Recreation Administration/Resources	6	0	0	0	0	6

Note: Recreation Coordinator/Prog & Facilities reclassified to Operations Coordinator.

** Positions funded out of Recreation Special Revenue Fund.

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
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Recreation Athletics and Special Facilities

Recreation Supervisor	1	0	0	0	0	1
Operations Manager**	0	1	0	0	0	1
Total Recreation Athletics and Spec Facilities	1	1	0	0	0	2

Note: Operations Manager Position reclassified from Parks Superintendent and transferred in from Parks and Grounds.

** Positions funded out of Recreation Special Revenue Fund.

Recreation Aquatics

Aquatics Complex Manager	1	0	0	(1)	0	0
Recreation Supervisor	1	0	0	0	(1)	0
Lead Lifeguard	1	0	0	0	0	1
Operations Manager	0	0	0	1	0	1
Total Recreation Aquatics	3	0	0	0	(1)	2

Note: Aquatics Complex Manager reclassified to Operations Manager.

Tennis

Recreation Operations Coordinator **	1	0	0	0	0	1
Recreation/Tennis Supervisor **	1	0	0	0	0	1
Customer Services Specialist**	1	0	0	0	(1)	0
Maintenance III	1	0	0	0	0	1
Maintenance I	1	0	0	0	0	1
Total Tennis	5	0	0	0	(1)	4

** Position funded out of Tennis Special Revenue Fund

Recreation General Programs

Recreation Superintendent	1	0	0	0	(1)	0
Special Events & Cultural Arts Coordinator **	1	0	0	(1)	0	0
Recreation Supervisor **	3	0	0	0	0	3
Operations Coordinator **	0	0	0	1	0	1
Total Recreation General Programs	5	0	0	0	(1)	4

Note: Special Events & Cultural Arts Coordinator reclassified to Operations Coordinator.

** Positions funded out of Recreation Special Revenue Fund.

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
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Recreation Youth Enrichment**

Early Childhood Development Coordinator	1	0	0	0	0	0	1
Youth Enrichment Instructor	8	0	0	0	(2)	0	6
Customer Service Specialist	1	0	0	0	0	0	1
Recreation Supervisor	1	0	0	0	0	0	1
Total Recreation Youth Enrichment**	11	0	0	0	(2)	0	9

Note: ** Positions funded out of Recreation Special Revenue Fund

Parks and Grounds

Parks Director	1	0	0	0	0	0	1
Parks Superintendent	1	0	(1)	0	0	0	0
Maintenance Tech V/Chief Lead Worker	4	0	0	0	(1)	0	3
Maintenance Tech IV/Lead Worker	5	0	0	0	0	0	5
Service Technician	1	0	0	0	0	0	1
Maintenance Tech III	2	0	0	0	0	0	2
Maintenance Tech II	5	0	0	0	(1)	0	4
Maintenance Tech I	6	0	0	0	(1)	0	5
Irrigation Technician	2	0	0	0	0	0	2
Chemical Spray Technician	1	0	0	0	0	0	1
Total Parks and Grounds	28	0	(1)	0	(3)	0	24

Note: Parks Superintendent position reclassified to Operations Manager and Transferred out to Recreation-Athletics Special Revenue Fund.

Community Services Administration

Assistant City Manager- Operations	1	0	0	(1)	0	0	0
Deputy City Manager	0	0	0	1	0	0	1
Operations Director - Public Works	1	0	(1)	0	0	0	0
Operations Director - Administration	1	0	(1)	0	0	0	0
Operations Director	0	1	0	0	0	0	1
Operations Manager	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	(1)	0	0
Total Community Services Administration	5	1	(2)	0	(1)	0	3

Note: Assistant City Manager-Operations was re-titled to Deputy City Manager. Operations Director-Public Works was transferred out to Fleet Maintenance. Operations Director-Administration was transferred out to Golf Special Revenue. Operations Director position was transferred in from Neighborhood Services.

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
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Facilities Maintenance

Electrician	1	0	0	0	0	1
Maintenance Tech V/Chief Lead Worker	2	0	0	0	0	2
Maintenance Tech IV/Lead Worker	2	0	0	0	0	2
Maintenance Tech III	1	0	0	0	0	1
Maintenance Tech II	5	1	0	0	(1)	5
Maintenance Tech I	2	0	(1)	0	0	1
HVAC Technician	1	0	0	0	0	1
Plumber	1	0	0	0	0	1
Pool Equipment Mechanic	1	0	0	0	0	1

Total Facilities Maintenance	16	1	(1)	0	(1)	15
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Note: Maintenance Tech II transferred in from Stormwater/Streets Division. Maintenance Tech I transferred out to Stormwater/Streets Division.

Stormwater/ Streets

Streets Superintendent	1	0	0	0	(1)	0
Maintenance Tech V/Chief Lead Worker	1	0	0	0	0	1
Maintenance Tech IV/Lead Worker	3	0	(1)	0	0	2
Maintenance Tech III	1	0	0	0	0	1
Maintenance Tech II	2	0	(1)	0	0	1
Maintenance Tech I	1	1	0	0	0	2
Heavy Equipment Operator	2	0	0	0	0	2
Light Equipment Operator	1	0	0	0	0	1
Traffic Technician	2	0	0	0	0	2

Total Stormwater/ Streets	14	1	(2)	0	(1)	12
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Note: Maintenance Tech IV/Chief Lead Worker was transferred out to Fleet Maintenance. Maintenance Tech I transferred in from Facilities Division. Maintenance Tech II transferred out to Facilities Division.

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2010	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2011
Golf **							
Golf Professional/Manager	1	0	0	0	0	0	1
Pro Shop Specialist	1	0	0	0	(1)	0	0
Golf Course Superintendent	1	0	0	0	(1)	0	0
Golf Course Maintenance Coordinator	1	0	0	0	(1)	0	0
Maintenance Tech I	6	0	0	0	0	0	6
Mechanic III	1	0	0	0	0	0	1
Golf Operations Manager	1	0	0	(1)	0	0	0
Grounds Superintendent	1	0	0	0	0	0	1
Operations Director	0	1	0	0	0	0	1
Golf Supervisor	0	0	0	1	0	0	1
Total Golf	13	1	0	0	(3)	0	11

Note: Operations Director position transferred in from Community Services Administration. Golf Operations Manager reclassified to Golf Supervisor

** All positions funded out of Special Revenue Fund.

Fleet Maintenance **

Fleet 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 Tech I	1	0	0	0	0	0	1
Maintenance Tech IV/ Lead Worker	0	1	0	0	0	0	1
Operations Director – Public Works	0	1	0	0	0	0	1
Total Fleet Maintenance	10	2	0	0	0	0	12

Note: Maintenance Tech IV/Lead Worker transferred in from Stormwater/Streets Division. Operations Director – Public Works transferred in from community Services Administration.

** All positions funded out of the Internal Service Fund.

Department Totals	464	53	(53)	0	(35)	7	436
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GLOSSARY

Account:

A term used to identify an individual asset, liability, encumbrance control, or fund balance.

Accounting Procedures:

All processes which identify, record, classify and summarize financial information to produce financial records.

Accounting System:

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, organizational components.

Accrual Basis:

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity:

Represents a section/unit of a department.

Ad Valorem Tax Rate:

Property tax assessed in proportion to the value of the property. (www.pbcgov.com/papa/index.htm)

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.

GLOSSARY (CONTINUED)

Asset:

Resources owned or held by a government which has monetary value.

Assigned Fund Balance:

Amounts the City intends to use for a specific purpose that are neither restricted by external parties nor committed by City Council.

Authorized Positions:

Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget:

A budget in which planned funds available equal planned expenditures.

Bond:

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

Bonded Debt:

That portion of indebtedness represented by outstanding bonds.

Bond Refinancing:

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budgetary Basis:

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control:

The control or management of a governmental enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

GLOSSARY (CONTINUED)

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.

Committed Fund Balance:

Amounts that can be used only for the specific purposes determined by a formal action of the City Council, which is the highest level of decision making authority.

GLOSSARY (CONTINUED)

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.

GLOSSARY (CONTINUED)

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.

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.

GLOSSARY (CONTINUED)

Expenses:

Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

Fiscal Policy:

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

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.

GLOSSARY (CONTINUED)

Fund:

An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts:

All accounts necessary to set forth the financial operations and financial condition of a fund.

Fund Balance:

The excess of a fund's assets over its liabilities.

General Fund:

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund.

Note: The General Fund is used to finance the ordinary operations of a governmental unit.

General Obligation Debt:

Bonds backed by the full faith and credit of government, which provides a pledge of the general taxing power for the payment of debt obligations.

Goal:

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Governmental Funds:

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant:

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Homestead Exemption:

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax. (www.pbcgov.com/papa/Exemption.htm)

GLOSSARY (CONTINUED)

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.

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.

GLOSSARY (CONTINUED)

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.

Non-Spendable Fund Balance:

Amounts that cannot be spent because they are not in spendable form, such as prepaid expenditures and inventory.

Objective:

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Costs:

Outlays for such current period items as expendable supplies, contractual services, and utilities.

Ordinance:

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the later requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

Pay-As-You-Go Basis:

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Indicators:

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

GLOSSARY (CONTINUED)

Performance Measure:

Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services:

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Property Tax:

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax. (www.pbcgov.com/papa/index.htm)

Proprietary Funds:

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order:

A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their costs, and creates a commitment on both the provider and receiver of the product or services.

Reserve:

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution:

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Fund Balance:

Amounts that can only be spent for the specific purpose stipulated by an external party e.g., creditors.

Retained Earnings:

An equity account reflecting the accumulated earnings of an Enterprise Fund or Internal Service Fund.

Revenue Bonds:

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

GLOSSARY (CONTINUED)

Revenues:

(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers.

Roll-Back Rate:

A reduction of prices or wages to a previous lower level by governmental action or direction.

Service Level:

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

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.

GLOSSARY (CONTINUED)

Tax Rate:

The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Tax Rate Limit:

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll:

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Tipping Fees:

A charge established by the Solid Waste Authority on each ton of garbage and trash disposed of in the Palm Beach County landfill.

Transfer:

Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Truth-in-Millage Law:

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.

Unassigned Fund Balance:

The residual classification for the general fund and includes amounts that are not contained in other classifications.

User Charge:

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

ACRONYM GLOSSARY

BRPO:

Acronym for Bioscience Research Protection Overlay, which protects the lands which have been identified for the bioscience research/biotechnology industry.

EAR:

Acronym for Evaluation and Appraisal Report

EDE:

Acronym for Economic Development Element

FAU:

Acronym for Florida Atlantic University. (www.fau.edu)
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

FDOT:

Acronym for Florida Department of Transportation (www.dot.state.fl.us)

FLUE:

Acronym for Future Land Use Element

FLUM:

Acronym for Future Land Use Map

FRS:

Acronym for the Florida Retirement System (www.myfrs.com)

GAAP:

Acronym for Generally Accepted Accounting Principles (www.fasab.gov)
Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principle.

HOA:

Acronym for Homeowners Association.

ACRONYM GLOSSARY (CONTINUED)

ICE:

Acronym for Intergovernmental Coordination Element

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

NCCI:

Acronym for National Council on Compensation Insurance (www.ncci.com)

NCDC:

Acronym for North County Dispatch Center

POA:

Acronym for Property Owners Association

SEIU:

Acronym for Service Employees International Union, a union which serves to assist, guide, and protect the community services employees. (www.seiufpublicservicesunion.org)

SFEC:

Acronym for South Florida East Coast Corridor project

TRIM:

Acronym for Truth in Millage – see Truth in Millage Law.

WNCLUS:

Acronym for Western Northlake Corridor Land Use Study

