



Aerial photo of old City Hall complex— circa 1970

City Hall and Veterans Plaza—2009

# City of Palm Beach Gardens

## Operating and Capital Improvements

### Budget

### Fiscal Year 2009/2010

The City of Palm  
Beach Gardens,  
Florida

Operating and  
Capital  
Improvements  
Budget

Fiscal Year

2009/2010



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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Palm Beach Gardens  
Florida**

For the Fiscal Year Beginning

**October 1, 2008**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Palm Beach Gardens, Florida for its annual budget for the fiscal year beginning October 1, 2008.

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

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

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# **HOW TO USE THIS DOCUMENT**

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The fiscal year 2010 Budget Document is organized into twelve sections. These are the *Introduction, Transmittal Letter, Strategic Management and Long Range Plan, Policy Initiatives, Revenue Information, Budget Summaries, General Government, Public Safety, Community Services, Capital Improvements Program, Debt Service and Appendix.*

## **INTRODUCTION**

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

## **TRANSMITTAL LETTER**

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

## **STRATEGIC MANAGEMENT AND LONG RANGE PLAN**

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

## **POLICY INITIATIVES**

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

## **REVENUE INFORMATION**

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

*How to Use This Document (Continued)*

**BUDGET SUMMARIES**

The Budget Summaries section provides the reader with a quick overview of the City's fiscal year 2009/2010 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 (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, Growth Management, 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:

- Organizational Chart
- Departmental Description
- Budget Category Summary
- Position Summary
- Budget Highlights
- FY 2009 Service Level Accomplishments
- FY 2010 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.

*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 2010. 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 2010 and a master position list by department and division. It also includes a glossary of terms and acronyms used throughout the document that may assist the reader in better understanding the budget.

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# CITY OF PALM BEACH GARDENS COUNCIL

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**Mayor**



**Joseph Russo**

**Vice Mayor**



**David Levy**

## Council Members



**Eric Jablin**



**Jody Barnett**



**Bert Premuroso**

# City of Palm Beach Gardens

## Comprehensive Annual Operating and Capital Improvements Budget Fiscal Year 2009/2010

### Mayor

Joseph Russo

### Council Members

David Levy, Vice Mayor  
Eric Jablin  
Jody Barnett  
Bert Premuroso

### City Manager

Ronald M. Ferris

### City Auditors

Rampell and Rampell

### Department Heads

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

### Note of Appreciation

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

(561) 799-4113

pbgfl.com

# COMMUNITY PROFILE

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**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".

## The History of the Famous Palm Beach Gardens Banyan Tree

John D. MacArthur , founder of the City of Palm Beach Gardens, took great strides to uphold the "gardens theme" and the beauty of his new community. He envisioned winding streets without sidewalks named after flowers and trees and lush native and transplanted foliage. The story of the 80-year old Banyan Tree is one testament of Mr. MacArthur's commitment to his new "gardens" community. While in the midst of landscaping his new city in late 1960, he heard about a resident in a neighboring town who was being forced to cut down a Banyan tree in her yard. The tree was threatening the foundation of her home and damaging the street in front of her residence. Mr. MacArthur had the idea of moving the tree and planting it at the entrance of his new city at the intersection of Northlake Boulevard and MacArthur Boulevard, formerly Garden Boulevard. The tree weighed 75 tons, was 60 feet high and had a limb spread of 125 feet. Because of its size, the City needed six months to prepare the tree for the move to its new location.

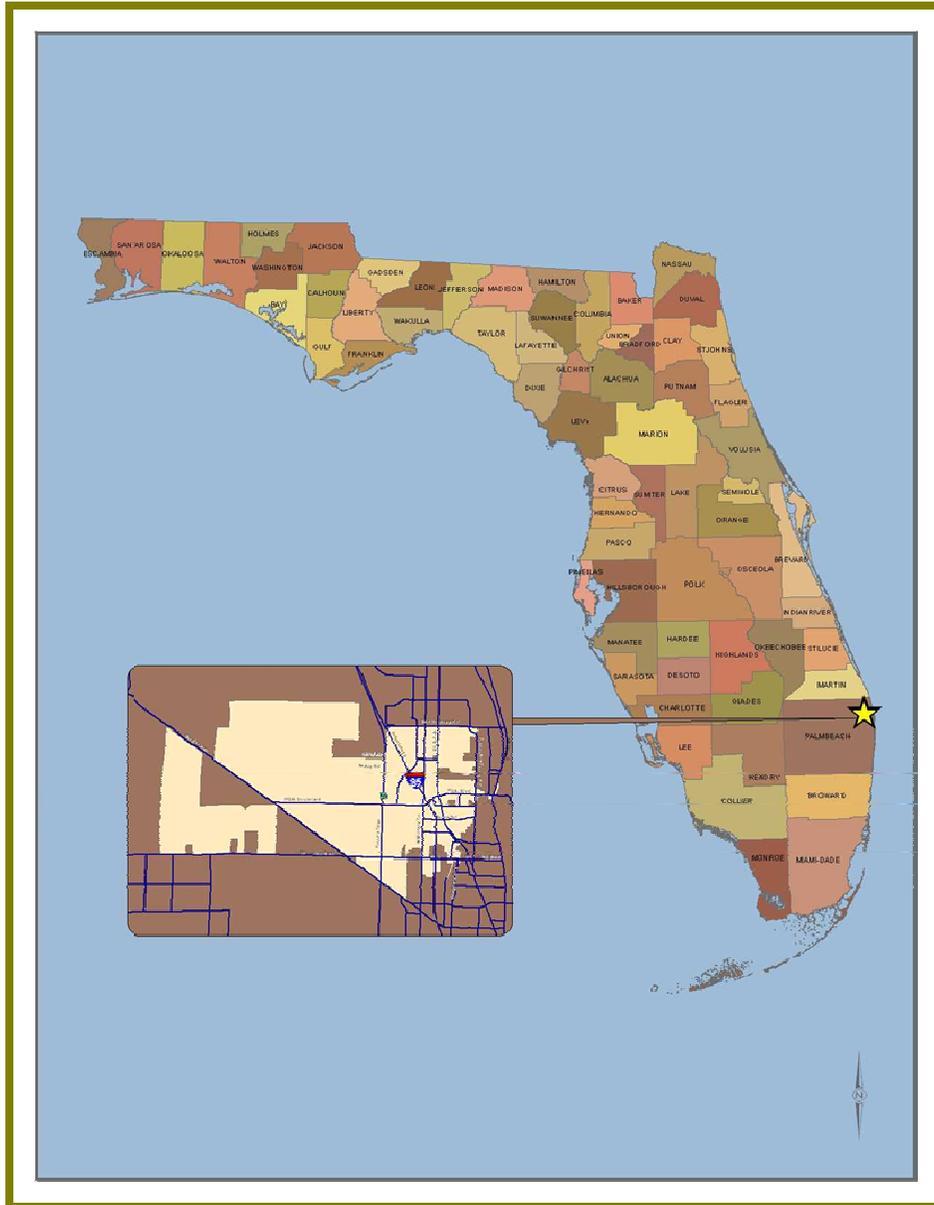
On the morning of April 26, 1961, John D. MacArthur sent two cranes to lift the tree onto two cargo trailers for the move to its new home five miles away. However, an unforeseen problem arose when a feed mill truck burst and spewed 10,000 gallons of molasses onto a roadway that was specially bulldozed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

Shortly after 2:00 p.m., the tree was dropped into the large hole that had been prepared. The Rev. A. P. Snyder of St. John's Evangelical Church said a prayer. Mr. MacArthur traveled with the entourage the whole trip and threw the first shovel of dirt over the roots of the tree. The entire process cost \$30,000 and 1008 hours of manpower. Approximately one year later, a second tree was moved to keep company with the first tree. It was a smaller tree weighing only 40 tons.

When people questioned the expense of moving older trees instead of planting new ones, Mr. MacArthur responded by saying, "I can buy anything but age. This tree will be the centerpiece of our entrance, and while we could plant a little one there, I wouldn't be around 80 years from now to see it as it should be". Mr. MacArthur 's philosophy continues today, as the City Council and staff apply strict guidelines for landscaping and aesthetics in all current and future development. The two Banyan trees remain standing proudly at the entrance to the City of Palm Beach Gardens as a reminder to us all. Thank you Mr. MacArthur for these gifts of beauty.

## City Overview

**Location and Area:** The City of Palm Beach Gardens is located in Palm Beach County, Florida in the southeast part of the state. The City is approximately 7 miles north of West Palm Beach and 70 miles north of Miami. Current land area is 56.09 square miles, making it the largest land area in Palm Beach County.



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

## City of Palm Beach Gardens Snapshot

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

### **Demographics**

---

#### **Population**

|                  |        |
|------------------|--------|
| 1970             | 6,102  |
| 1980             | 14,407 |
| 1990             | 22,965 |
| 2000             | 35,058 |
| 2007             | 48,387 |
| 2008             | 50,282 |
| 2009 (estimated) | 49,941 |

#### **General Characteristics**

|                       |           |
|-----------------------|-----------|
| Male                  | 49%       |
| Female                | 51%       |
| Median Age            | 45        |
| Total Housing Units   | 24,627    |
| Median Value          | \$386,100 |
| Persons per household | 2.77      |
| Homeownership rate    | 74.5%     |

#### **Race/Ethnic Origin** (alone or in combination)

|                           |       |
|---------------------------|-------|
| White                     | 90.7% |
| Hispanic Ethnicity        | 8.7%  |
| Black or African American | 4.0%  |
| Other                     | 2.4%  |

#### **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                           | \$69,630 |
| Per capita income <sup>(2007 inflation adj)</sup> | \$50,879 |

Source: US Census Bureau, 2005-2007 3 yr. estimates and University of Florida Bureau of Economic and Business Research

### **Education**

---

|  |        |
|--|--------|
| Number of Public Schools                   | 10     |
| Elementary                                 | 6      |
| Middle                                     | 2      |
| High School                                | 2      |
| Number of students enrolled                | 10,338 |
| School Accountability Report 2008-09:      |        |
| 5 "A" rated, 4 "B" rated and 1 "C" schools |        |
| Number of Private/Charter Schools          | 13     |

### **Other**

---

|                              |                |
|------------------------------|----------------|
| Unemployment rate            |                |
| Palm Beach County (Mar 2009) | 6.3%           |
| Millage Rate                 | 5.539          |
| Police/Fire                  | Included above |
| Stormwater Tax               | Included above |
| Utility Tax                  | None           |
| State Income Tax             | None           |

### **Transportation**

---

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

## Service Statistics

### Police

|                              |          |
|------------------------------|----------|
| Sworn Personnel              | 117      |
| Civilian employees           | 33       |
| Number of service calls      | 39,233   |
| Number of 911 calls          | 30,761   |
| Avg. emergency response time | 4.22 min |

### Fire Rescue

|                         |           |
|-------------------------|-----------|
| Fulltime employees      | 122       |
| Number of fire stations | 5         |
| Number of service calls | 7,410     |
| Avg. response time:     | 5.41 min. |

### Land Use & Building Activity

|           |                 |
|-----------|-----------------|
| Land area | 56.09 sq. miles |
|-----------|-----------------|

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

### Building Department

|                          |               |
|--------------------------|---------------|
| Permits issued           | 5,272         |
| Total construction value | \$189,340,190 |

For FY ending 9/30/09



### Public Facilities

|                               |         |
|-------------------------------|---------|
| Miles of City owned roadway   | 46.6    |
| Miles of roadway overlay      | 2.5     |
| Sq. ft. of swales repairs     | 134,000 |
| Miles of sidewalk repaired    | 1.50    |
| Miles of storm drains cleaned | 2.5     |



### Parks & Recreation

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

**Other Statistics**

---

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

| <b>Company</b>                    | <b># of Employees</b> | <b>Product</b>          |
|-----------------------------------|-----------------------|-------------------------|
| Palm Beach Gardens Medical Center | 1,100                 | Health Care             |
| The Wackenhut Corporation         | 3,000                 | Headquarters (Security) |
| Palm Beach County School Board    | 903                   | Education               |
| PGA National Resort & Spa         | 780                   | Hotel                   |
| Virtual Bank                      | 497                   | Banking                 |
| BIOMET 3i, Inc.i                  | 537                   | Dental Implants (R/D)   |
| City of Palm Beach Gardens        | 464                   | City Government         |
| Belcan Engineering Group          | 467                   | Aerospace Engineering   |

Source: 2009 Business Development Board – Palm Beach County's Business Resource

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

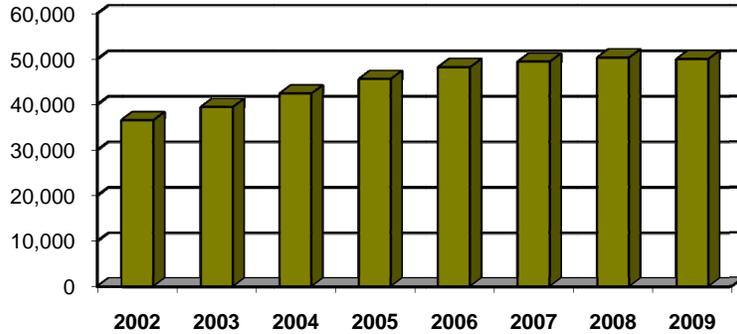
| <b>Taxpayer</b>                   | <b>Taxable Value</b> | <b>Total Tax</b> |
|-----------------------------------|----------------------|------------------|
| Lawrence Landry                   | \$205,000,000        | \$4,573,683      |
| GLL US Retail LP                  | 105,147,822          | 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, 2009

**Demographic Comparisons**

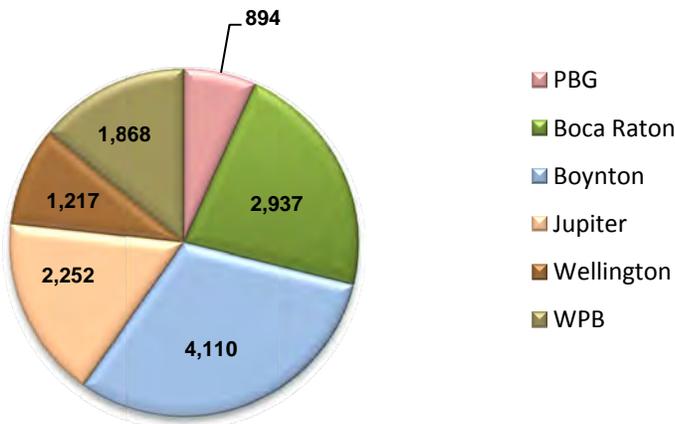
From 1990 to 2000 the City of Palm Beach Gardens' population increased 45.2% in comparison to a growth of only 23.5% for the State of Florida. By 2008 the City of Palm Beach Gardens has grown to 50,282 residents and is one of several municipalities in Palm Beach County which have recorded record growth. The City's population has increased 42.45% since the 2000 Census record of 35,058. This equates to an approximate growth rate of 5.31% annually over the past eight years.

**Population Growth (1)**



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

**Population Per Square Mile (1)**



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

(1) Palm Beach County

## **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 76% of ad valorem taxes are generated by the residential component.

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

Because the City of Palm Beach Gardens has been fortunate to have land mass that has been available for residential development, the reliance on ad valorem taxation has not been a major concern. However, as the City approaches build-out, it is prudent to diversify the tax base in lieu of the escalating costs of providing services to residents. In January, 2008, Florida voters approved Amendment 1, which granted an additional \$25,000 Homestead Exemption, exempted the first \$25,000 of tangible personal property from taxation, provided portability of up to \$500,000 of the Save Our Homes Exemption on sales of properties, and limited increases in assessed value of non-homesteaded properties to 10%. The effect on the City of Palm Beach Gardens tax revenues was substantial and may necessitate the exploration of alternate funding mechanisms to maintain current levels of services. It may also be necessary to look at other revenue streams if it is the desire of the City to offer financial incentives to the burgeoning Bio Science industry sector with the recent announcement of Scripps-Florida.

Economic trends are shifting away from bedroom communities; therefore, in an effort to diversify and thus stabilize the economic base, the City of Palm Beach Gardens realized the need to attract industries and employers. Before state and local officials began courting The Scripps Research Institute, the City adopted an Economic Development Element in the City’s Comprehensive Plan in January, 2005. Its adoption indicated the City’s commitment to its economic goal to achieve a balanced and diversified economy which is compatible with the City’s quality built environment and protects important natural resources. The City adopted policies in order to attain the objectives of a balanced and diversified economy, moderate seasonality in employment, increase opportunity for small business enterprises, improve the availability of education and training opportunities, and maintain the balance between man-made and natural environments. Based on the skill sets of the citizenry (available work force) and demographic data collected, growth in targeted cluster industries such as biotechnology, communications, information technology, medical products, marine biology, aerospace research, and associated ancillary businesses would be encouraged.

### Defining the Biosciences

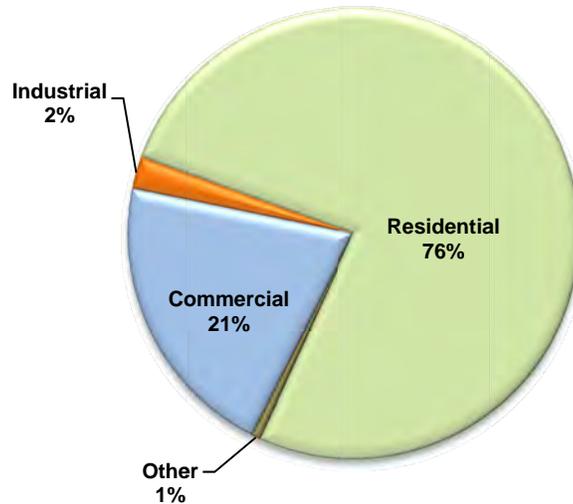
The biosciences are a diverse group of industries and activities with a common link – they apply knowledge of the way in which plants, animals and humans function. The sector spans different markets and includes manufacturing, services, and research activities. By definition, the biosciences are a unique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

The 21<sup>st</sup> 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.

### 2009 Ad Valorem Tax Percentages

Data Compiled from 2009 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.



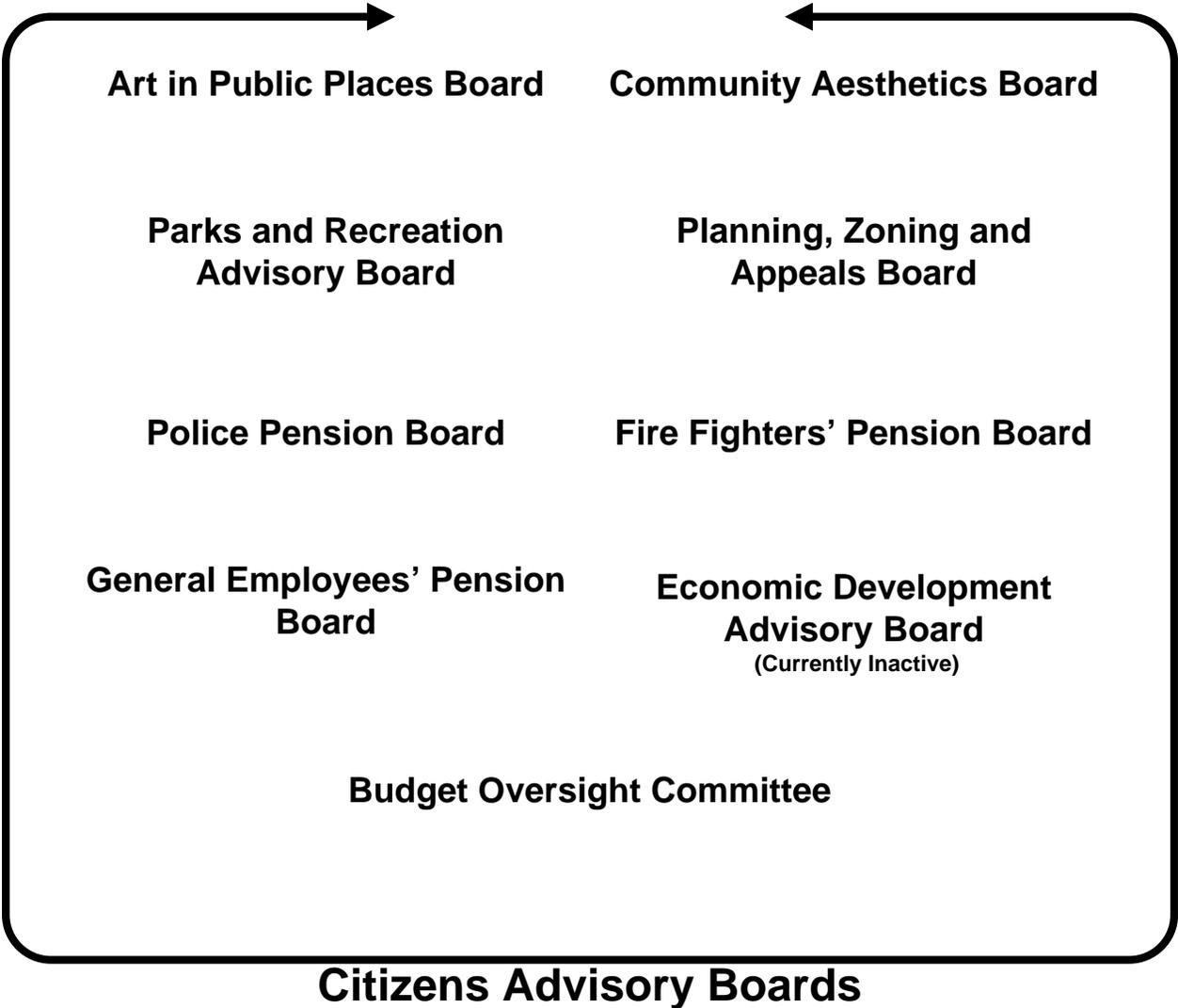
| Category     | Taxable Value (\$)     | # of Parcels  |
|--------------|------------------------|---------------|
| Residential  | 6,461,524,045          | 24,504        |
| Commercial   | 1,764,431,274          | 495           |
| Industrial   | 194,894,514            | 316           |
| Other        | 54,682,689             | 980           |
| <b>Total</b> | <b>\$8,475,532,522</b> | <b>26,295</b> |

\* Not including Personal Property and Centrally Assessed Property

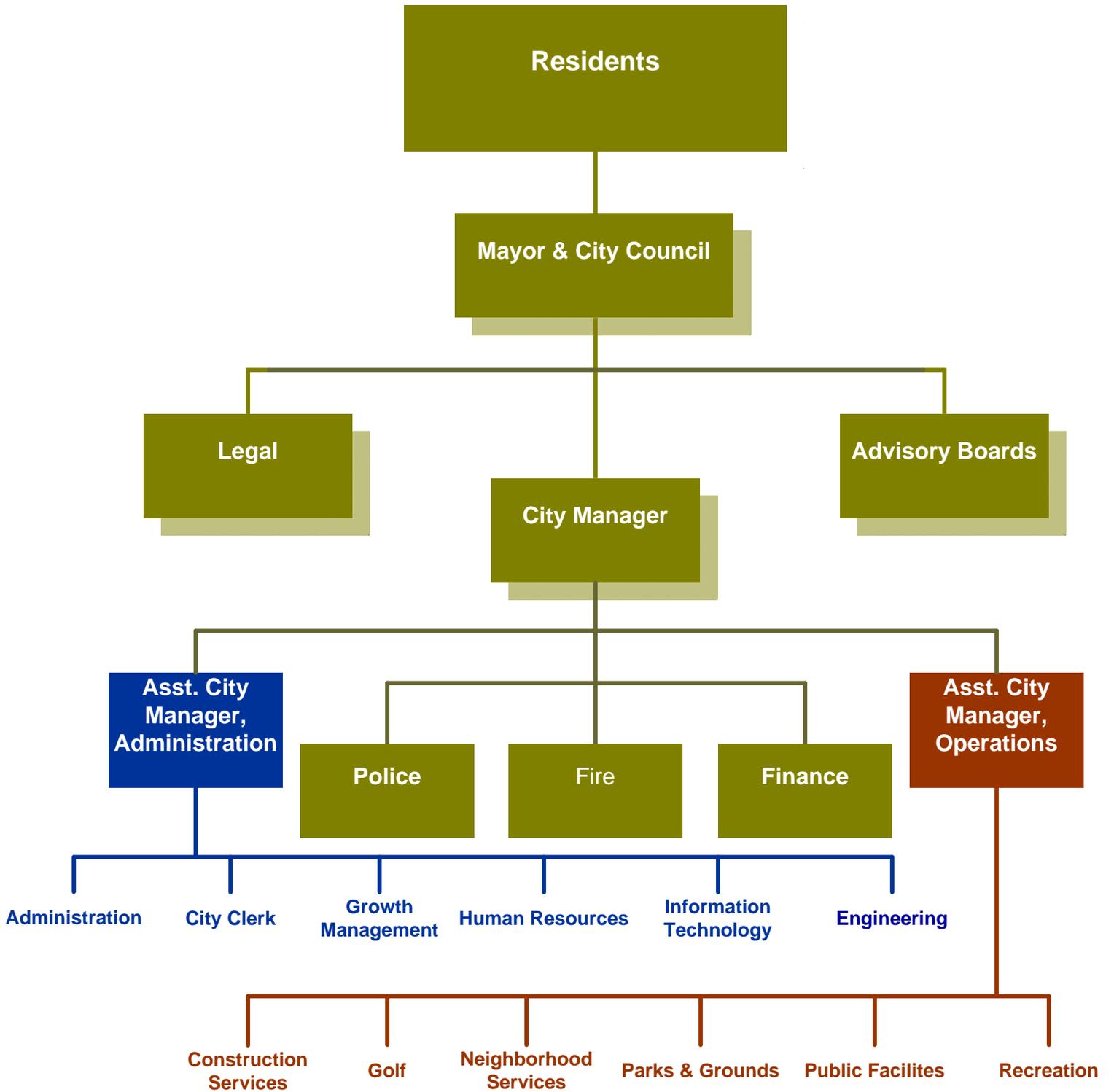
# CITY OF PALM BEACH GARDENS CITIZEN BOARDS AND COMMITTEES

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



# CITY OF PALM BEACH GARDENS ORGANIZATION CHART



# **SUMMARY OF BUDGET PREPARATION PROCESS**

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## **Budgeting System**

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

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

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

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

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

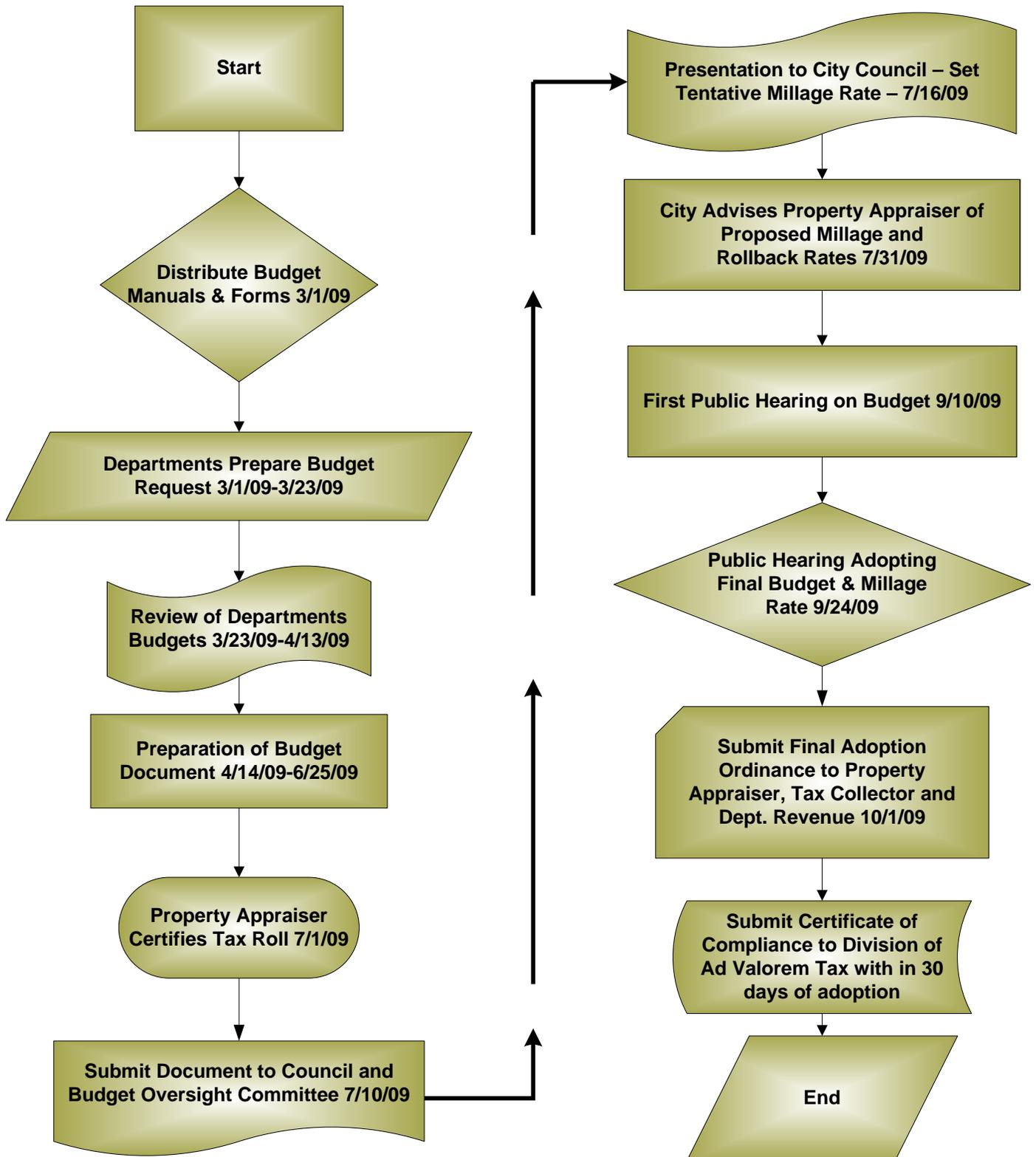
## **Trim Procedures**

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

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

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

# CITY OF PALM BEACH GARDENS BUDGET FLOW PROCESS



# **EXPLANATION OF BUDGETARY BASIS**

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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
- Road Impact
- PGA Flyover Capital Project
- Burns Road Capital Project

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

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

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include:

(1) accumulated unpaid leave pay which is not accrued; and (2) principal and interest on general long-term debts which are recognized when due.

The City maintains the following Proprietary 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 reservations of 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, 2009

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 2010. 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
- PGA Flyover Capital Project
- Burns Road Capital Project

In addition to the above Capital Projects Funds, the City also maintains an Art In Public Places Fund. This fund collects fees in lieu of developer provided art work. All projects proposed to be funded from this fund must be reviewed by the Art In Public Places Committee, and then approved by Council. As of the date of this document, plans for various projects were still being developed for Council's approval; therefore, no spending plan has been provided in this budget document. After Council's review and direction, a budget amendment will be prepared to reflect the approved spending plan.

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

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

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

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

For a more thorough discussion and explanation of the budgetary basis, please see the section "Explanation of Budgetary Basis" on page 20.

## **SIGNIFICANT FACTORS AFFECTING BUDGET DEVELOPMENT**

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

- Depreciating residential property market values
- Slowdown in residential construction
- Significant reductions in investment returns
- Reductions in State shared revenues
- Rapidly escalating fuel costs
- Rapidly escalating public safety pension costs
- Downgrade of municipal bond insurer by rating agencies

Many of the above issues have had substantial effects on the budgets of the City of Palm Beach Gardens for fiscal years 2008 through 2010. Unfortunately, it appears that the current downturn in the economy and real estate market will also have a substantial impact on the City's budget in fiscal years 2011 and possibly beyond. The possible future effects will be discussed in more detail in the Strategic Management and Long-Range Plan section of this document, on page 35.

### **Summary of Tax Reform Legislation**

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

#### *2007 Tax Legislation*

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

Under these new rules, a taxing authority may not levy, without a super majority vote, an operating millage rate that exceeds the current year's adjusted roll-back rate, increased by the growth in the Florida per capita income for the prior year. When performing this calculation for fiscal year 2010, the adjusted roll-back rate is 6.0608 mills. When increased by the growth in the Florida per capita income of 2.5%, the maximum allowable operating millage rate allowable, without a super majority vote, equals 6.2123 mills. This rate could have been exceeded, but only by a super majority vote of the Council.

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

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

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

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

### **Impacts of Tax Reform Legislation and Current Economic Conditions**

#### *Expenditure Impacts*

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

*Table 1 – Cumulative Changes in Number of Personnel*

|                                | FY 2008<br>Reductions | FY 2009<br>Reductions | FY 2010<br>Reductions | Cumulative Change |
|--------------------------------|-----------------------|-----------------------|-----------------------|-------------------|
| Full-time positions eliminated | -15                   | -15                   | -20                   | -50               |
| Part-time positions eliminated | -7                    | -17                   | -2                    | -26               |
| Part-time hours eliminated     | -7,198                | -17,804               | -2,000                | -27,002           |

Table 2 – Cumulative Percentage Changes in Select General Fund Expenditure Categories

| Description           | FY 2007      | FY 2008      | FY 2009      | Proposed FY 2010 | Change 07-10 | Cumulative % Change 07-10 |
|-----------------------|--------------|--------------|--------------|------------------|--------------|---------------------------|
| Salaries              | \$27,569,505 | \$28,514,827 | \$28,131,932 | \$27,407,744     | -\$161,761   | -1.00%                    |
| Overtime              | 1,347,689    | 1,490,979    | 1,262,064    | 1,139,088        | -208,601     | -9.00%                    |
| PT Salaries           | 762,990      | 752,624      | 582,106      | 560,855          | -202,135     | -26.00%                   |
| Professional Services | 2,175,458    | 1,745,008    | 1,526,331    | 1,365,909        | -809,549     | -37.00%                   |
| Sub-total             | \$31,855,642 | \$32,503,438 | \$31,502,433 | \$30,473,596     | -\$1,382,046 | -4.00%                    |
| R&M Vehicles          | 2,156,493    | 2,694,383    | 2,117,825    | 2,240,138        | 83,645       | 4.00%                     |
| Travel/Training       | 464,788      | 369,998      | 328,455      | 117,509          | -347,279     | -75.00%                   |
| Capital Outlay        | 4,779,640    | 3,374,649    | 2,534,500    | 1,156,576        | -3,623,064   | -75.00%                   |
| Grand Totals          | \$39,256,563 | \$38,942,465 | \$36,483,213 | \$33,987,819     | -\$5,268,744 | -13.00%                   |

*Revenue Impacts*

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

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

|                               | FY 2008      | FY 2009      | FY 2010      | Cumulative Change |
|-------------------------------|--------------|--------------|--------------|-------------------|
| 5% Statutory Roll-Back        | -\$2,679,214 | N/A          | N/A          | -\$2,679,214      |
| Amendment 1                   | N/A          | -2,130,348   | N/A          | -2,130,348        |
| Market Value Adjustment       | N/A          | -1,401,881   | -4,405,953   | -5,807,834        |
| Other Revenue                 | N/A          | -1,159,359   | -834,792     | -1,994,151        |
| Total Reductions              | -\$2,679,214 | -\$4,691,588 | -\$5,240,745 | -\$12,611,547     |
| Revenue from New Construction | 2,605,362    | 1,966,694    | 1,133,984    | 5,706,040         |
| Net Revenue Loss              | -\$73,852    | -\$2,724,894 | \$-4,106,761 | -\$6,905,507      |

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

## Other Factors Affecting the Budget

### **Salaries**

#### *Police*

As per the terms of the current collective bargaining agreement, a flat 6% across-the-board increase has been included for FY 2009/10.

#### *Fire*

As per the terms of the current collective bargaining agreement, a flat 3% across-the-board increase has been included for FY 2009/10 (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 2009/10 are budgeted at 38% of payroll, per the 10/1/08 actuarial report, for a total of \$3,962,169. This represents an increase of 18% from the prior fiscal year.

#### *Fire*

Contributions for FY 2009/10 are budgeted at 34% of payroll, per the 10/1/08 actuarial report, for a total of \$3,550,238. This represents an increase of 12% from the prior fiscal year.

#### *FRS*

Contributions to the FRS (Florida Retirement System) are established by the legislature. FRS contributions will remain stable through 7/1/10, and remain at 9.85% for regular class, 13.12% for senior management, and 16.53% for elected officials. The total projected FRS contribution for the General Fund is \$1,187,124.

### **Insurance**

#### *Health Insurance*

An increase of 6.5% in health, life, AD&D, and dental premiums was projected for FY 2009/10. This number is inline with the actual final negotiated health reinsurance renewal of 7%.

#### *Workers Compensation, Property/Liability*

An increase of 15% above the current year's estimated actual amounts was projected for FY 2009/010. Final negotiations with the carrier resulted in a savings of approximately \$170,000 below budget projections.

## Capital Outlay

Capital outlay in the General Fund totals \$1,156,576. Significant capital outlay items contained within the General Fund include:

|                                    |           |
|------------------------------------|-----------|
| ➤ Fire engine replacement          | \$383,000 |
| ➤ City Hall chiller replacement    | 300,000   |
| ➤ Self-loading Grapple Truck       | 150,000   |
| ➤ Replace five (5) police vehicles | 120,000   |

A complete summary and discussion of all capital for all funds begins on page 219.

Other highlights of the fiscal year 2010 budget include:

**1. No charge for curbside garbage or trash collection.**

The only fee paid by our residents for these services is to the Palm Beach County Solid Waste Authority for disposal, via non-ad valorem assessments on their tax bills. The City pays the contractual fees for collection and recycling services from ad valorem revenues.

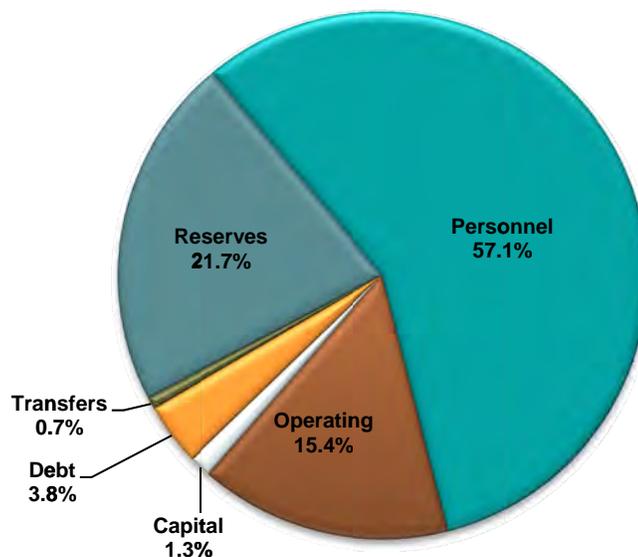
**2. No utility service taxes per Council's policy.**

**3. No storm water assessments or taxes per Council's policy.**

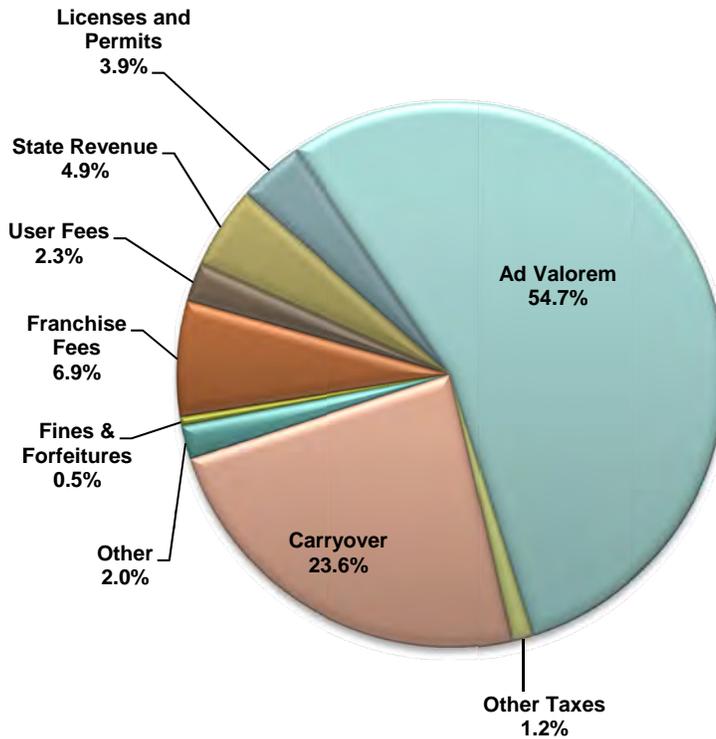
## GENERAL FUND SUMMARY OF BUDGET

As illustrated in the chart to the right, the General Fund expenditures and reserves total \$85,699,353, including \$62,142,389 in personnel and operating expenditures, \$1,156,576 in capital outlay expenditures, \$3,276,382 in debt service, and \$625,000 in operating transfers. Projected undesignated reserves total \$18,499,006.

**Total Expenditures/Reserves \$85,699,353**



**Total Revenues/ Sources**  
**\$85,699,353**



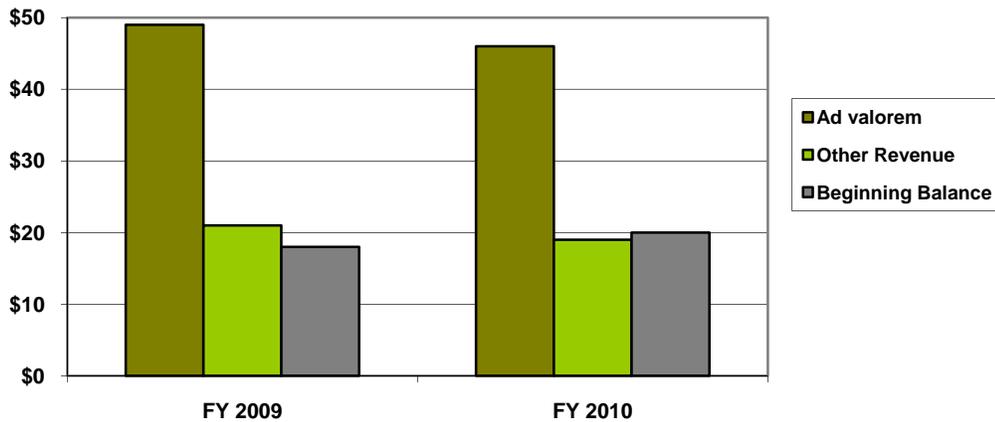
As illustrated in the chart to the left, revenues and non-revenue sources total \$85,699,353. This is inclusive of an estimated beginning balance available of \$20,255,731. For fiscal year 2010, the City adopted an operating millage rate of 5.390 mills, and a debt service millage rate of .149 mills, for a total of 5.539 mills. ***This represents an increase of .14 mills from last year's total millage rate of 5.399 mills. However, it represents a decrease of 7.46% from the roll-back rate of 5.8246 mills.***

**TOTAL BUDGET – GENERAL FUND**

|                                     | <b>FY09</b>  | <b>FY10</b>  | <b>FY09-FY10</b> | <b>%Variance</b> |
|-------------------------------------|--------------|--------------|------------------|------------------|
| <b>Revenues/Sources</b>             | 88,261,755   | 85,699,353   | (2,562,402)      | -2.90%           |
| <b>Less: Beginning Balance</b>      | (18,825,058) | (20,255,731) | (1,430,673)      | 7.60%            |
| <b>Total Operating Revenues</b>     | 69,436,697   | 65,443,622   | (3,993,075)      | -5.75%           |
| <b>Expenditures/Uses</b>            | 88,261,755   | 85,699,353   | (2,562,402)      | -2.90%           |
| <b>Less: Reserves</b>               | (19,447,946) | (18,499,006) | 948,940          | -4.88%           |
| <b>Total Operating Expenditures</b> | 68,813,809   | 67,200,347   | (1,613,462)      | -2.34%           |

The chart above and the graphs on the following page compare the original adopted budgets for fiscal years 2009 and 2010 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.

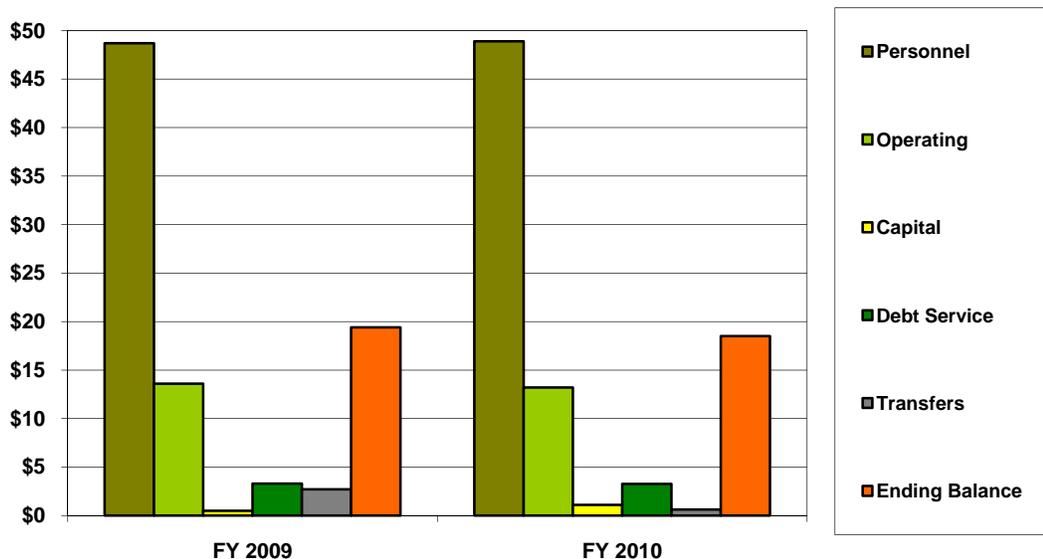
**ANALYSIS OF CHANGES IN GENERAL FUND REVENUES/SOURCES  
(Millions)**



As illustrated in the chart above, Ad valorem tax revenue is down, decreasing to \$46,847,492 from \$49,849,809. Other Revenue is projected to decrease to \$18,596,128 from \$19,586,888, and Beginning Balance has increased from \$18,825,058 to \$20,255,731. Overall, excluding beginning balances, revenues have decreased by \$3,993,077, or 5.75%.

The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have increased from \$48,706,207 to \$48,930,225. Although general employee salaries have been reduced by approximately \$1,700,000, contractual increases in public safety salaries of \$1,000,000 and public safety pension contributions of approximately \$980,000 have resulted in a net increase in Personnel costs. Operating costs have decreased from \$13,609,148 to \$13,212,163, Debt Service decreased by \$17,572, and Transfers decreased by \$2,000,000. Projected Ending Undesignated Fund Balance is reduced by \$690,307. Excluding reserve balances, expenditures have decreased by 2.3%.

**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 2010 is \$661,191. Total expenditures are \$789,000, with \$240,000 for various street and sidewalk projects, \$250,000 for street lighting, and \$299,000 for bridge replacements.

### **GOLF FUND REVENUES AND EXPENDITURES**

This special revenue fund is used to account for the revenues and expenditures of the City's municipal golf course operation. Total estimated operating revenues are \$1,504,360. Operating expenditures total \$1,489,634.

### **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 \$2,912,761. Operating expenditures total \$2,890,340.

### **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 \$2,240,138, and Miscellaneous Revenue totals \$40,000.

Total projected expenditures for the Fleet Maintenance Fund are \$2,168,978, and include \$450,000 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 \$5,726,277, and projected employee contributions total \$530,000.

Total projected expenditures for the Self-Insurance Fund are \$5,703,022, and consist of medical claims and administrative expenses.

**CAPITAL PROJECT FUNDS REVENUES AND EXPENDITURES**

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

|                  |               |
|------------------|---------------|
| • Transportation | \$ 310,349    |
| • Fire           | 113,746       |
| • Recreation     | 40,807        |
| • Police         | <u>35,698</u> |
| Total            | \$500,600     |

Expenditures from these funds include \$800,000 from the Recreation Impact Fund for the following:

|                                     |                |
|-------------------------------------|----------------|
| • Lilac Park Phase IV – FRDAP Grant | \$400,000      |
| • City Park Phase III – FRDAP Grant | <u>400,000</u> |
| Total Recreation Impact Fund        | \$800,000      |

Other expenditures from Impact Funds include \$120,000 from the Fire Impact Fund for thermal imaging cameras, extrication equipment, and a graphics machine.

Road Impact Fees are earmarked to fund debt service related to Burns Road improvements; accordingly, a transfer from the Road Impact Fee Fund in the amount of \$691,677 to the Burns Road Fund is reflected to pay debt service in fiscal year 2010.

Two Capital Project funds, other than Impact Fees, are also reflected in the adopted fiscal year 2010 budget. These are the Burns Road and PGA Flyover Capital Project Funds.

Expenditures in the Burns Road Fund total \$691,678, which is the projected debt service for fiscal year 2010, 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 2010 are annual operating costs of \$337,600, and debt service in the amount of \$284,963.

The preparation of the fiscal year 2010 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**

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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 those goals identified by the City Council, please refer to the Policy and Initiatives section of this document.

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

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

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

## **Strategic Plan**

### **Plan for Western Growth**

Embrace sustainable development principles in the City-wide vision update

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

Support a balance between response to incidents and proactive patrols

### **Proposed Studies/Action Plan**

#### **2009**

Update City's Vision Plan

#### **2009**

Update 10 year Water Supply Study

#### **2011**

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

*Strategic Plan (Continued)*

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

Encourage improvement and redevelopment of older properties

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

Promote sustainable and energy efficient standards for housing

**Develop Transit System to Address Traffic Needs**

Support various modes of transportation

Consider Adopting Transit Oriented Development Zoning Overlay promoting rail station

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

**Maintain City's Roadway Linkages**

**Proposed Studies/Action Plan**

**2009**

Adopt incentives for redevelopment

**2013**

Develop neighborhood enhancement plans for declining neighborhoods

**2010**

Incorporate incentives for green building

**2010**

Identify infill and redevelopment sites for affordable/workforce housing

**Proposed Studies/Action Plan**

**2009**

Adopt Traffic Demand Management (TDM) Strategies

Prepare transit needs assessment study

Assess parking requirement to promote use of compact vehicles

**2011**

Conduct Transit Oriented Development (TOD) Overlay Study

**2010**

Conduct City-wide bike/pedestrian network Plan

**2011**

Adopt Multi-Modal Transportation Plan that Includes CO2 reduction

**Proposed Studies/Action Plan**

**2009**

Adopt peak hour, intersection and daily traffic standards

**2010**

Provide disincentives for removal of links on thoroughfare plan

***Strategic Plan (Continued)***

**Assess Levels Of Service For Public Parks**

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

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

Eco-Oriented Parks – Embrace Natural Resources

**Proposed Studies/Action Plan**

**2010**

Review Impact Fee Program

**2010**

Adopt standards to provide open space within certain distances

**2011**

Complete accessibility inventory for special needs

**Pursue Provision of Workforce Housing**

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

Promote Sustainable and Energy Efficient Standards for Housing

**Proposed Studies/Action Plan**

**2010**

Develop an Affordable/Workforce Housing Needs Implementation Plan

**2011**

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

**2011**

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

**Encourage Economic Development For Bioscience Users**

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

**Proposed Studies/Action Plan**

**2009**

Adopt Bioscience Research Protection Overlay (BPRO) Regulations

**2010**

Incorporate incentives for bioscience users

## **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 Undesignated Reserves is insufficient to fund these capital items.
- Explore alternative revenue sources, such as solid waste cost recovery and grants.
- Monitor/compare salaries and benefits to ensure fairness and adequacy.
- Examine alternative delivery of service methods.
- Review all services to determine those that are the basic (core) versus desirable (enhanced) services.
- Focus on goals/objectives/performance measures so that logical and fair decisions can be made regarding the effectiveness of various services.
- Promote a diverse tax base so that there is less reliance on residential properties.
- Closely monitor the effects of the current economy and tax reform legislation, so that pro-active measures may be taken, e.g., hiring freezes, if needed.

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

- Impacts of tax reform legislation and 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 Economy 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.

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%.

### ***Financial Strategy (Continued)***

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

- Depreciating residential property market values
- Slowdown in residential construction
- Significant reductions in investment returns
- Reductions in State shared revenues
- Rapidly escalating fuel costs
- Rapidly escalating public safety pension costs
- Downgrade of municipal bond insurer by rating agencies

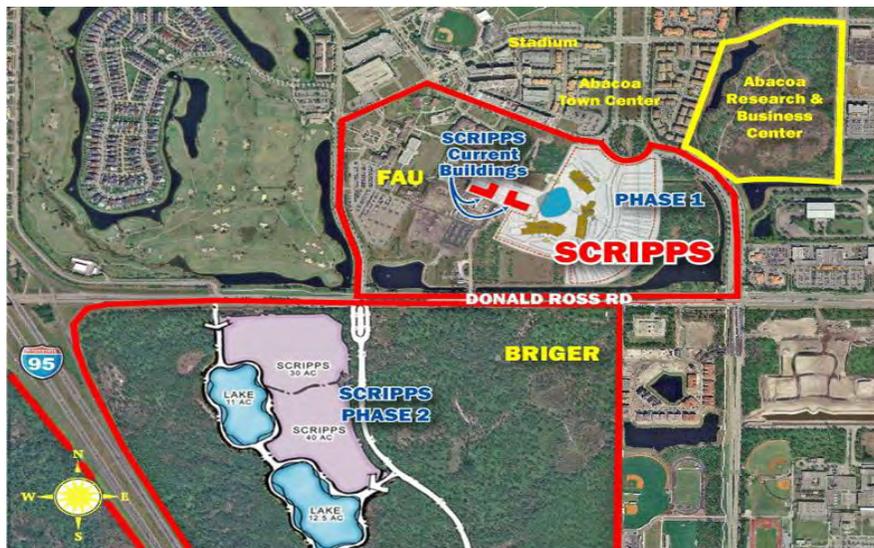
All of the above factors resulted in a reduction in operating costs of approximately \$2.9 million dollars in fiscal year 2010. The financial forecast through 2014 reflects another year of declining property values in 2011, followed by modest growth ranging from 1% to 3% in years 2012 through 2014.

### **Scripps Research Institute Impacts**

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

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

- *What is unique about the Briger project and site?*
- *How do you envision Briger as a campus?*
- *What is the role of Briger in Palm Beach Gardens? What could it be?*
- *What is the aesthetic image that will make the campus stand out from others?*
- *How do we integrate Briger to Scripps/Abacoa/Jupiter?*



### ***Financial Strategy (Continued)***

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

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

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

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

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

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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.
- 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 2012 has also been factored into our five-year projections.
- An analysis of financial policies as they relate to desired undesignated fund balance levels. The recommended level, as set forth in the Financial Policies section, is a range of 5-15% of operating expenditures.
- Palm Beach County is no exception to the dramatic slow down in the real estate and housing market. Anticipating this downward trend to continue at least another year, staff has taken a conservative approach to forecasting the revenues and expenditures through fiscal year 2014. Realizing that the majority of the City's expenditures consist of salaries and benefits, salary increases have been projected at an average annual increase of 0% throughout the five-year forecast period, with the exception of the remaining years of the PBA and IAFF contracts.

The assumptions used in formulating the four years beyond fiscal year 2010 in the five-year forecast are as follows:

- Growth from re-evaluations of existing property: average -.25% per year (7% reduction in 2011 due to current real estate market trends; 1-3% growth for 2012-2014). Although the total market value of most properties in the City has dropped this past year, it is important to note that most property owners will still see a .1% 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 .1% 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 \$150,000,000 per year (total for fiscal year 2009/2010 was \$213,356,662).
- 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 2011 through 2014 is 3.6% per year).
- Average growth of other revenues: 2.6% per year.
- Inflation rate for operating expenditures: 2%.
- Inflation factor for personnel services: 0% average salary increase for all general and SEIU employees; 6% and 3% for PBA and IAFF employees, respectively, for the remaining terms of their contracts, with 0% thereafter; 7% average annual increase in insurance costs.
- Capital Outlay: as submitted by each department in their five-year Capital projections.

## 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

|  | 2010                 | 2011                 | 2012                 | 2013                 | 2014                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES/OTHER FINANCING SOURCES</b>            |                      |                      |                      |                      |                      |
| Taxes  |                      |                      |                      |                      |                      |
| Ad Valorem Taxes                                   | 46,847,492           | 45,875,490           | 47,933,152           | 50,703,091           | 53,635,025           |
| Local Business Taxes                               | 1,569,469            | 1,616,553            | 1,665,050            | 1,715,001            | 1,766,451            |
| Utility Taxes                                      | 1,069,216            | 1,101,293            | 1,134,331            | 1,168,361            | 1,203,412            |
| Franchise Fees                                     | 5,875,999            | 6,052,279            | 6,233,847            | 6,420,863            | 6,613,489            |
| Licenses and Permits                               | 1,775,178            | 1,826,793            | 1,879,923            | 1,934,614            | 1,990,911            |
| Intergovernmental                                  | 4,177,028            | 4,260,568            | 4,345,780            | 4,432,695            | 4,521,349            |
| Charges for Services                               | 1,970,769            | 2,029,892            | 2,090,789            | 2,153,512            | 2,218,118            |
| Fines and Forfeitures                              | 443,281              | 456,579              | 470,276              | 484,385              | 498,916              |
| Investment Income                                  | 922,394              | 950,066              | 978,568              | 1,007,925            | 1,038,163            |
| Miscellaneous                                      | 690,032              | 710,733              | 732,055              | 754,017              | 776,637              |
| Other Financing Sources                            | 102,762              | 105,845              | 109,020              | 112,291              | 115,660              |
| <b>Total Revenue and Other Financing Sources</b>   | <b>\$ 65,443,620</b> | <b>\$ 64,986,091</b> | <b>\$ 67,572,792</b> | <b>\$ 70,886,755</b> | <b>\$ 74,378,131</b> |
| <b>EXPENDITURES/OTHER FINANCING USES</b>           |                      |                      |                      |                      |                      |
| General Government                                 | 14,744,418           | 15,031,312           | 15,333,219           | 15,649,412           | 15,981,233           |
| Public Safety                                      | 39,018,805           | 39,761,159           | 40,093,859           | 40,445,148           | 40,816,189           |
| Physical Environment                               | 3,829,091            | 3,881,915            | 3,937,202            | 3,995,095            | 4,055,744            |
| Culture/Recreation                                 | 4,550,074            | 4,608,480            | 4,669,101            | 4,732,485            | 4,898,791            |
| Capital Outlay                                     | 1,156,576            | 1,520,750            | 1,114,700            | 1,706,088            | 3,986,000            |
| Debt Service                                       | 3,276,382            | 3,272,658            | 3,265,162            | 3,442,105            | 2,861,938            |
| Operating Transfers                                | 625,000              | 637,500              | 650,250              | 663,255              | 676,520              |
| <b>Total Expenditures and Other Financing Uses</b> | <b>\$ 67,200,346</b> | <b>\$ 68,713,774</b> | <b>\$ 69,063,494</b> | <b>\$ 70,633,588</b> | <b>\$ 73,276,416</b> |
| Excess Revenues (Expenditures)                     | (1,756,726)          | (3,727,682)          | (1,490,702)          | 253,167              | 1,101,716            |
| Undesignated Fund Balance - Beginning              | 20,255,731           | 18,499,005           | 14,771,322           | 13,280,621           | 13,533,788           |
| Undesignated Fund Balance - Ending                 | 18,499,005           | 14,771,322           | 13,280,621           | 13,533,788           | 14,635,504           |
| <b>Fund Balance % of Expenditures</b>              | <b>27.53%</b>        | <b>21.50%</b>        | <b>19.23%</b>        | <b>19.16%</b>        | <b>19.97%</b>        |
| <b>Projected Operating Millage</b>                 | <b>5.390</b>         | <b>5.500</b>         | <b>5.600</b>         | <b>5.720</b>         | <b>5.790</b>         |
| <b>Projected Debt Millage</b>                      | <b>0.149</b>         | <b>0.1763</b>        | <b>0.1709</b>        | <b>0.1652</b>        | <b>0.1582</b>        |
| <b>Projected Total Millage</b>                     | <b>5.539</b>         | <b>5.6763</b>        | <b>5.7709</b>        | <b>5.8852</b>        | <b>5.9482</b>        |

## Discussion of General Fund Reserves

As the City moves forward in planning for the coming of the Scripps Research Facility and other objectives identified in the Strategic Planning Retreat, as well as meeting the timeless goals tied to the Visioning Plan, we are pleased to report that the financial condition of the City remains sound, as evidenced by the projected undesignated fund balance as of September 30, 2010 of \$18,499,005, or 27.5% 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 2010 and beyond.

As illustrated in the Five-Year Projection on the previous page, in order to provide a General Fund undesignated fund balance within a range of 19% - 22% of expenditures, our operating tax rate is projected to increase to 5.50 mills in fiscal year 2011, and continue to increase to 5.79 mills in fiscal year 2014. Assuming our General Obligation Debt Service remains level, our Debt Service millage should increase in fiscal year 2010 to .18, and decrease to .16 by fiscal year 2014. When combined, our total projected millage rate of 5.95 by fiscal year 2014 represents an increase of .41 mills, or 7.4%, over fiscal year 2010. 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.

### Historical Data

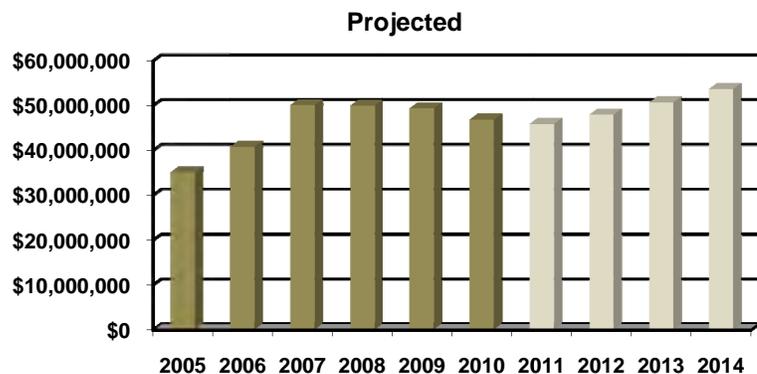
#### Revenue Highlights

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

The following tables highlight ten years' data for each major category of General Fund revenues. The first four years illustrate actual historical data, fiscal year 2009 represents estimated actual amounts, fiscal year 2010 is the adopted budget for next fiscal year, and fiscal years 2011-2014 reflect projected amounts from the long-range plan.

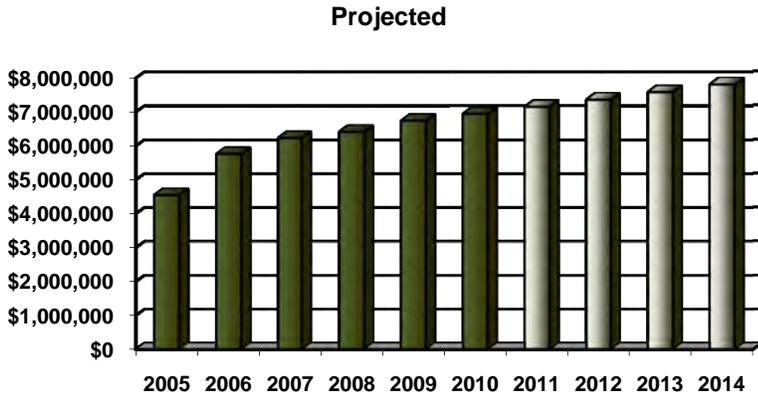
#### Property Taxes

Property taxes comprise 71% 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 5.539 mills, approximately \$3,000,000 less revenue will be generated from property taxes in fiscal year 2010.



**Historical Data (Continued)**

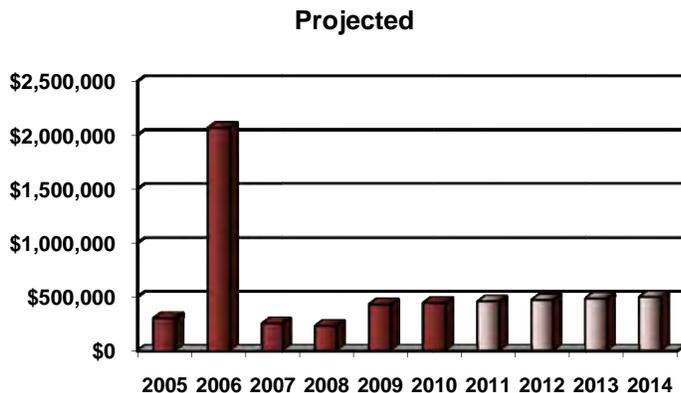
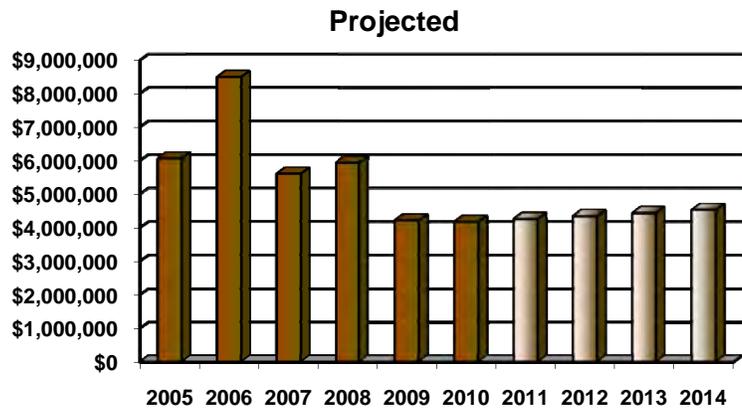
**Other Locally Levied Taxes**



Other locally levied taxes (communication services tax and franchise fees) comprise 10% of the General Fund operating revenue of the City for fiscal year 2010 and are projected at \$6,945,215, a 2% increase over the fiscal year 2009 estimated actual amount. This increase is due primarily to a recent audit of Communication Service Tax performed by the State, resulting in an increased distribution to the City.

**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 2010 is conservatively budgeted approximately the same as fiscal year 2009, and reflects reductions from previous years' sales tax and revenue sharing from the State.



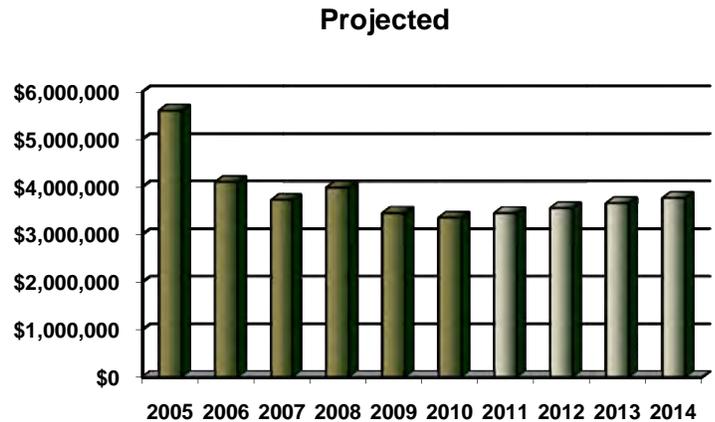
**Fines and Forfeitures**

Fines and forfeitures account for less than 1% of the General Fund operating revenues, and consist of distributions from the Clerk of the Court for traffic violations, parking fines, and code enforcement fines. Fiscal year 2006 shows a substantial increase from 2005, due to the inclusion of the collection of \$1,808,500 from the Vavrus property for collection of code fine violations. Fiscal year 2010 is conservatively budgeted at approximately the same as the fiscal year 2009 estimated actual amount.

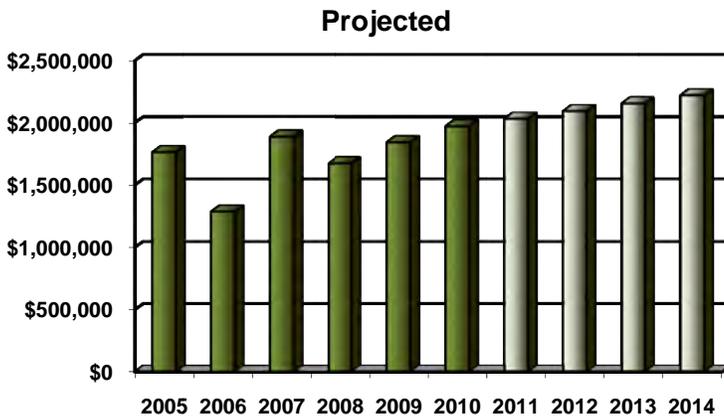
**Historical Data (Continued)**

**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 City saw a significant increase in activity in fiscal year 2005. Fiscal years 2006 through 2009 reflect the slowdown in the real estate market, with 2010 conservatively estimated approximately 2% below the estimated actual amount for 2009. Years 2011 through 2014 are projected at a modest average annual growth of approximately 3%, in hopes of a gradual recovery of the construction and real estate market.



**User Charges**

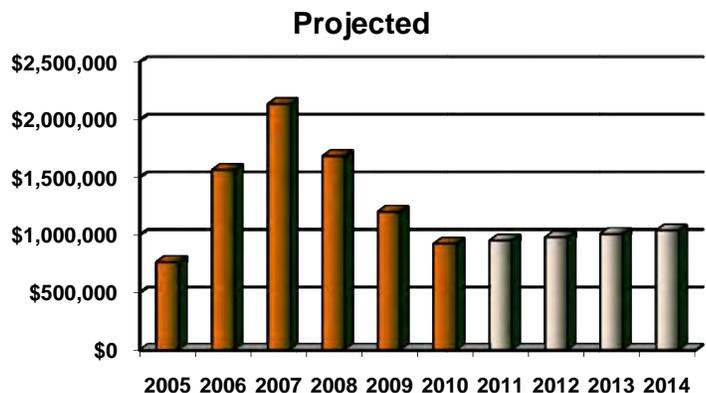


Charges for services contribute 3% of the total General Fund. Included in this category are emergency medical service transports, fire inspection fees, engineering cost recovery fees, athletic facility admission fees, and application filing fees. Fiscal year 2006 reflects the slowdown in construction, coupled with reduced transport fees as a result of a change from accrual to the cash basis of accounting, the effect of which is eliminated in fiscal year 2007 and forward. Although construction remains weak, fiscal year 2010 reflects an increase of approximately \$130,000, due to an anticipated increase in engineering cost

recovery fees from the newly created in-house engineering department. The additional engineering cost recovery revenue, coupled with a hoped for modest recovery in construction, accounts for the increases from fiscal years 2011 through 2014.

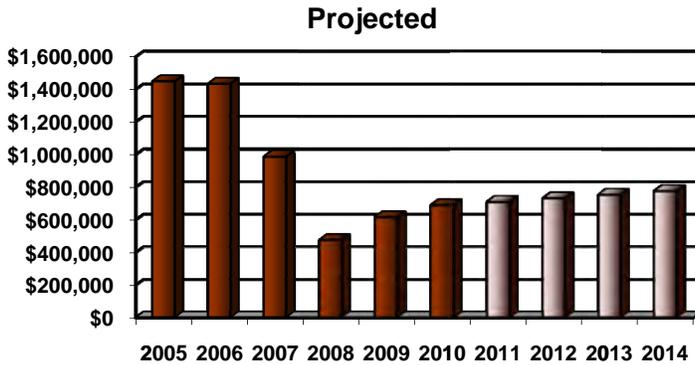
**Interest Income**

Interest income accounts for 1% of the total revenue of the General Fund. Estimated revenue for fiscal year 2009 reflects the substantial recent reductions in interest rates. Fiscal years 2010 through 2014 are projected conservatively less than the estimated actual amount for fiscal 2009.



**Historical Data (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 years 2005 and 2006 reflect insurance reimbursements from hurricane claims. Fiscal year 2010 is projected at approximately the fiscal year 2009 estimated actual.

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

**Expenditure Highlights**

The City's fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures in the fiscal year 2010 budget reflect the spending priorities proposed by staff in order to accomplish the Vision Plan established by Council, and the priorities addressed in the Strategic Planning Retreat. Through the adoption of the policy agenda and through strict adherence to the financial policies that provide the framework through which resources are allocated to allow staff to accomplish the Council's Vision Plan, linkages will be built between each department's goals and objectives and the overall policy agenda. This will provide a guide and plan for achieving Council's Vision Plan, as well as a method of measuring our performance in achieving these goals. Following this section is a complete overview of the financial policies and policy agenda for fiscal year 2010.

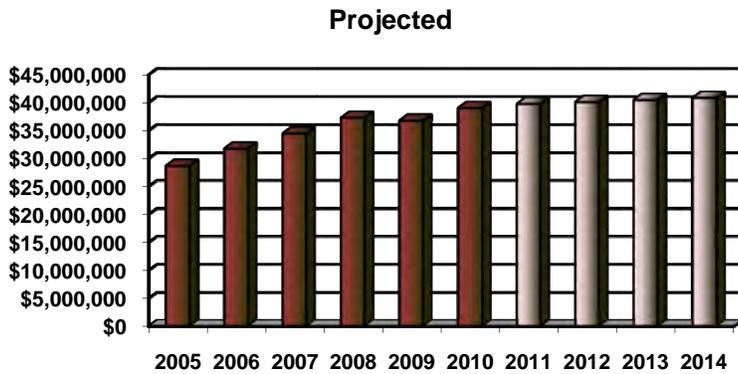
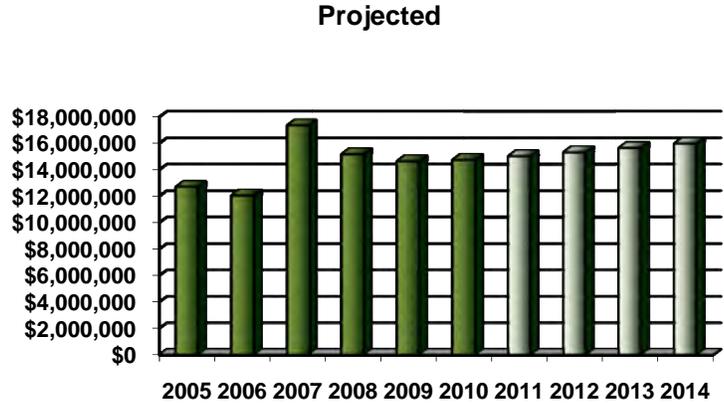
To achieve a meaningful analysis of historical expenditure trends, the following graphs by function compare operating costs only; capital expenditures and debt service payments have been removed.

The following graphs illustrate actual expenditures for years 2005 through 2008, estimated actual amounts for fiscal year 2009, adopted budget for fiscal year 2010, and projected amounts for years 2011 through 2014. The projections in years 2011 through 2014 are based on the assumptions for expenditure growth that are outlined in detail on page 41.

*Historical Data (Continued)*

**General Government Expenditures**

The General Government category includes the departments of Council, Administration, City Clerk, Legal, Engineering, Human Resources, Finance, Information Technology, Growth Management, Neighborhood Services, Construction Services and General Services. Fiscal 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.



**Public Safety**

Public Safety includes the Police and Fire Departments. Increases in these departments are driven primarily by contractual obligations per collective bargaining agreements and actuarially determined pension contributions. Fiscal year 2010 reflects an increase of approximately \$2,000,000, due to contractually obligated increases in salaries and pension costs.

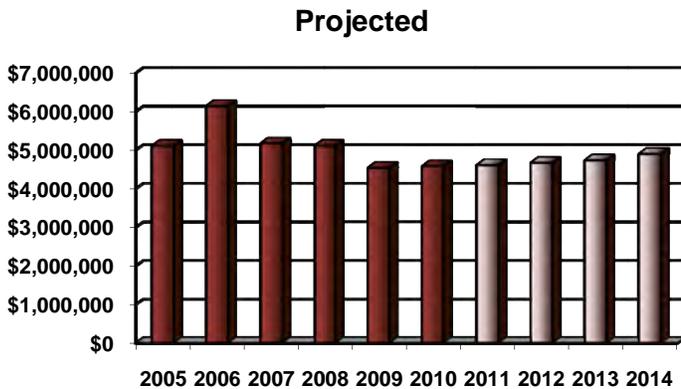
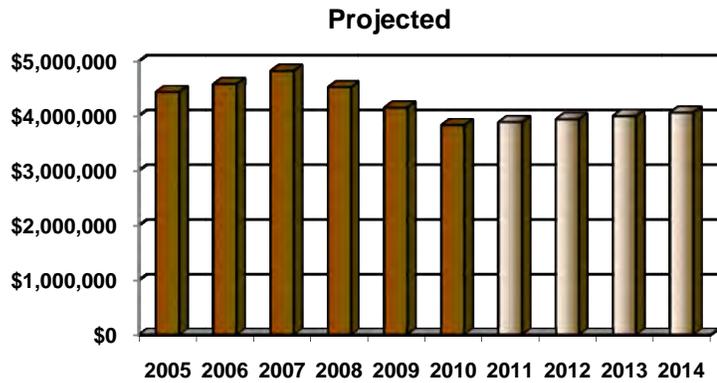
*Historical Data (Continued)*

**Community Services**

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

**Physical Environment**

Physical Environment consists of Community Services Administration, Facilities Maintenance, and Stormwater. Operating costs in fiscal years 2009 and 2010 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.



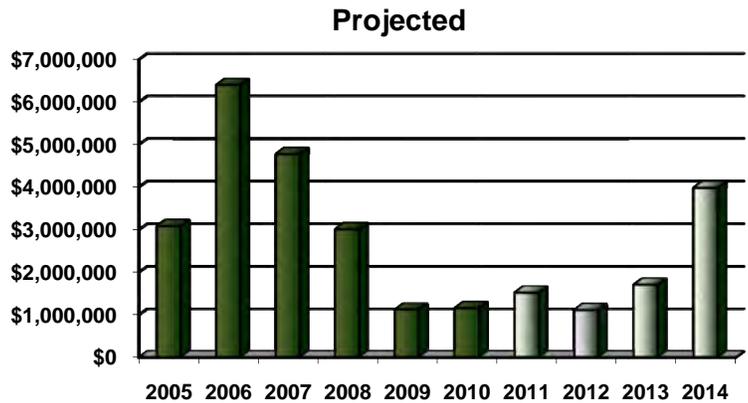
**Culture and Recreation**

Included within Culture and Recreation are the activities of Administration, Athletics, Recreation Programs, Aquatics, Tennis, Parks and Grounds. Fiscal years 2009 and 2010 reflect reductions in operating and personnel accounts necessitated by tax reform and the slow-down in the economy.

*Historical Data (Continued)*

**Capital Outlay**

The fiscal year 2010 Capital Improvement program for the General Fund totals \$1,156,576, and, as was the case in fiscal year 2009, is significantly less than prior years, due to tax reform and current economic conditions.



A complete detail of all capital items contained within the budget can be found under the “Capital Improvement Program” section.

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# CITY OF PALM BEACH GARDENS MISSION STATEMENT

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

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

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

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

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

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

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

# **POLICY INITIATIVES**

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## **CITY COUNCIL POLICY AGENDA FY 2010**

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

With the establishment of the Policy Agenda, staff has developed a series of action plans to accomplish the goals identified by Council and incorporated it into this year's budget. Staff's accomplishment in meeting these goals is reviewed on a continual basis throughout the fiscal year.

The following is a breakdown by major policy area of the Council's Policy Agenda, followed by a brief listing by department of some of the more significant coming year's objectives to address this agenda. ***A detailed listing*** of all departmental objectives and performance measurements can be found in the various departmental sections of this document.

***CITY COUNCIL GOAL #1 – TO CREATE LINKAGES WHICH CONNECT OR GATHER RESIDENTS AND BUSINESS OWNERS OF DIFFERENT NEIGHBORHOODS AND DEVELOPMENTS INTO A SINGLE COMMUNITY AND WHICH PROVIDE A SENSE OF COMMUNITY.***

### **General Government**

#### Administration

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

#### Information Technology

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

#### City Clerk

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

### **Public Safety**

#### Police

- Strengthen Community Programs and foster additional community partnerships

## *City Council Policy Agenda FY 2010 (Continued)*

### Fire

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

### **Community Services**

#### Recreation

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

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

### **General Government**

#### Information Technology

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

#### City Clerk

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

#### Legal

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

#### Human Resources

- Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits
- Develop and manage a departmental records management system to ensure the delivery of quality and cost-effective HR services and policy compliance

## ***City Council Policy Agenda FY 2010 (Continued)***

- Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents

### **Finance**

- Maintain the Cities financial systems in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officer's Association (GFOA)
- Manage the City's investment portfolio to provide safety, liquidity, and an appropriate rate of return
- Prepare a balanced operating and capital budget which effectively addresses the City Council's goals and complies with all applicable federal, state and local requirements

### **Growth Management**

- Improve the efficiency of product delivery to the residents of the City and the development community
- Provide an enterprise GIS system for the City, allowing for an increase in efficiency and access by all departments within the City and a centralized location for spatial and geographic information to reside

## **Public Safety**

### **Police**

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

### **Fire Rescue**

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

*City Council Policy Agenda FY 2010 (Continued)*

**Community Services**

Public Works

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

Construction Services

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

Recreation

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

Golf

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

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

**Community Services**

Neighborhood Services

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

**CITY COUNCIL GOAL #4 – TO ENCOURAGE THE PROVISION OF QUALITY EDUCATION THROUGH WORLD CLASS CURRICULUM TO ENSURE ALL CHILDREN ARE PREPARED FOR REAL WORLD EXPERIENCES, HOLD THE NECESSARY SKILLS FOR JOBS, AND CONTINUE TO PURSUE KNOWLEDGE.**

## **Public Safety**

### Fire Rescue

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

## **Community Services**

### Recreation

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

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

## **General Government**

### Growth Management

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

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

## **Community Services**

### Public Works

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

*City Council Policy Agenda FY 2010 (Continued)*

Parks and Grounds

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

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

**Community Services**

Parks and Grounds

- Develop methods that improve surface safety for our customers

Recreation

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

Golf

- Increase program offerings at the golf course

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

**Community Services**

Neighborhood Services

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

***CITY COUNCIL GOAL #9 – TO PROMOTE BALANCED WATER RESOURCE POLICIES AND PROGRAMS WHICH ADDRESS WATER SUPPLY NEEDS, FLOOD CONTROL, PRESERVATION OF ENVIRONMENTALLY SENSITIVE AREAS AND AQUIFER RECHARGE.***

**Community Services**

Public Works

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

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

**General Government**

Growth Management

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

**FINANCIAL MANAGEMENT POLICIES**

**Operating Budget Policies:**

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

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

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

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

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

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

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

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

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

## *Financial Management Policies (Continued)*

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

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

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

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

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

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

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

### **Debt Policies:**

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

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

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

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

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

### **Revenue Policies:**

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

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

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

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

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

## ***Financial Management Policies (Continued)***

### **Reserve Policies:**

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

### **Investment Policies:**

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

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

### **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

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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 2010. 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 2010 tax rate is from the rollback rate.

## TRIM (TRUTH-IN-MILLAGE) NOTICE

### 2009/2010 Values

|   |               |   |
|---|---------------|---|
| Current Year Taxable Real Property              | 8,475,532,522 |   |
| Current Year Taxable Personal Property          | 422,579,333   |   |
| Current Year Centrally Assessed Property        | 2,265,391     |   |
| Current Year Gross Taxable Net New Taxable      | 8,900,377,246 | % Decrease From Prior Year<br>-7.65%          |
| Current Year Adjusted Tax Value                 | 213,356,662   |   |
| Prior Year Final Gross Taxable Value            | 8,687,020,584 |   |
| Prior Year Millage                              | 9,637,791,121 |   |
| Prior Year Ad Valorem                           | 5.25000       | Tax Rate<br>% Change From Prior Year<br>2.67% |
| Current Year Rolled Back                        | 50,598,403    |   |
| Current Year Proposed                           | 5.8246        |   |
| Current Year Aggregate                          | 51,841,120    |   |
| Total Ad Valorem                                | 47,973,033    |   |
| Current Year Proposed Millage                   | 5.39000       |   |
| Percent Change Over Rolled Back                 | -7.461%       |   |
| Debt Service Millage Required                   | 0.1490        |   |
| Debt Service Required (Budgeted)                | 1,273,110     |   |
| Debt Service Generated                          | 1,326,156     |   |
| Total Taxes Levied - Operating                  | 47,973,033    |   |
| Amount Budgeted Operating (95%)                 | 45,574,382    |   |
| Total Operating and Debt Service Taxes Budgeted | 46,847,492    |   |
|   | 95.03%        |   |

## GENERAL FUND - 001

| Revenues/Sources<br>Account                | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|--|-------------------|-------------------|----------------------|------------------------------|-------------------|
| Ad Valorem Taxes                           | 50,541,564        | 50,362,460        | 49,474,752           | 49,849,809                   | 46,847,492        |
| Franchise Fee Electric                     | 5,163,100         | 5,259,924         | 5,163,456            | 5,764,557                    | 5,564,557         |
| Franchise Fee Solid Waste                  | 217,678           | 256,167           | 302,371              | 315,046                      | 311,442           |
| Communication Services Tax                 | 860,052           | 956,919           | 1,278,074            | 938,737                      | 1,069,216         |
| <b>Taxes</b>                               | <b>56,782,394</b> | <b>56,835,470</b> | <b>56,218,653</b>    | <b>56,868,149</b>            | <b>53,792,707</b> |
| City Occupational Licenses                 | 1,384,759         | 1,531,977         | 1,523,756            | 1,598,373                    | 1,569,469         |
| Building Permits                           | 1,971,533         | 2,552,543         | 1,561,397            | 1,984,366                    | 1,400,000         |
| Training Surcharge                         | 23,188            | 23,376            | 15,050               | 19,844                       | 10,000            |
| Right of Way Permits                       | 5,386             | 9,650             | -                    | 8,920                        | 8,920             |
| Special Event Permits                      | 4,500             | 1,726             | 6,000                | 4,200                        | 6,000             |
| Application Filing Fees                    | 186,550           | 244,764           | 180,764              | 241,742                      | 186,187           |
| County Occupational Licenses               | 108,647           | 108,940           | 159,293              | 77,287                       | 164,072           |
| Juno Beach Building Permits                | 33,541            | 60                | -                    | -                            | -                 |
| <b>Licenses and Permits</b>                | <b>3,718,104</b>  | <b>4,473,036</b>  | <b>3,446,260</b>     | <b>3,934,732</b>             | <b>3,344,648</b>  |
| Grants Federal                             | 492,820           | 1,265,977         | 37,361               | -                            | -                 |
| State Grants General Govt                  | -                 | -                 | -                    | -                            | -                 |
| State Grants Police                        | 130,992           | 90,033            | -                    | -                            | -                 |
| State Grants Fire/EMS                      | -                 | -                 | -                    | -                            | -                 |
| Grants from other local units              | 253,627           | 74,659            | -                    | -                            | -                 |
| State Revenue Sharing                      | 1,179,794         | 1,109,004         | 1,029,410            | 1,033,718                    | 1,025,410         |
| Mobile Home Licenses                       | 18,645            | 17,839            | 16,564               | 18,045                       | 17,061            |
| Alcoholic Beverage License                 | 61,736            | 57,793            | 40,668               | 66,346                       | 41,888            |
| Local Govt. Half-cent Sales Tax            | 3,391,017         | 3,352,934         | 3,018,518            | 3,285,136                    | 3,013,598         |
| Firefighters' supplementary comp           | 52,283            | 48,854            | 48,379               | 38,321                       | 49,831            |
| Fuel Tax rebate                            | 24,019            | 27,172            | 28,388               | 27,933                       | 29,240            |
| <b>Intergovernmental</b>                   | <b>5,604,933</b>  | <b>6,044,265</b>  | <b>4,219,288</b>     | <b>4,469,499</b>             | <b>4,177,028</b>  |
| Public Safety Fingerprinting               | 8,480             | 8,115             | 7,877                | 8,565                        | 8,113             |
| Engineering Cost Recovery Fees             | -                 | -                 | 150,000              | 385,000                      | 229,030           |
| Inspection Fees Fire                       | 339,338           | 326,026           | 322,577              | 397,330                      | 332,255           |
| EMS Transport                              | 1,363,475         | 1,310,633         | 1,349,063            | 1,259,514                    | 1,389,534         |
| Public Safety Emergency Safety Plan Review | -                 | -                 | -                    | -                            | -                 |
| Public Safety Civil Plans Review           | -                 | -                 | -                    | -                            | -                 |
| Public Safety Unscheduled/Spec Ins Fees    | 300               | 100               | -                    | 300                          | -                 |
| Interim Service Fees                       | 32,823            | 42,130            | 10,829               | 49,370                       | 11,154            |
| Swimming Pool Fees                         | 127,306           | 119,967           | -                    | -                            | -                 |
| Web Site Link Fees                         | 178               | 900               | 662                  | 2,930                        | 682               |
| Tennis Fees                                | 15,861            | 18,520            | -                    | -                            | -                 |
| <b>Charges for Services</b>                | <b>1,887,761</b>  | <b>1,826,391</b>  | <b>1,841,008</b>     | <b>2,103,009</b>             | <b>1,970,768</b>  |
| Court Fines                                | 134,228           | 193,904           | 212,399              | 129,995                      | 218,771           |
| Parking Fines                              | 16,965            | 16,129            | 26,489               | 10,136                       | 27,284            |
| Code Enforcement Fines                     | 30,058            | 97,900            | 132,328              | 30,519                       | 136,298           |
| \$12.50 Traffic Fines                      | 73,044            | -                 | 59,153               | 60,000                       | 60,928            |
| <b>Fines and Forfeitures</b>               | <b>254,295</b>    | <b>307,933</b>    | <b>430,369</b>       | <b>230,650</b>               | <b>443,281</b>    |
| Interest Earnings                          | 1,855,831         | 1,276,214         | 1,179,735            | 1,162,582                    | 900,000           |
| Interest Earnings Tax Collector            | 111,131           | 86,662            | 21,742               | 92,922                       | 22,394            |
| Unrealized gain/loss                       | 170,793           | (30,527)          | -                    | -                            | -                 |
| <b>Interest</b>                            | <b>2,137,755</b>  | <b>1,332,349</b>  | <b>1,201,477</b>     | <b>1,255,504</b>             | <b>922,394</b>    |

**General Fund – 001 Continued**

| Revenues/Sources<br>Account        | Actual<br>FY 2007    | Actual<br>FY 2008    | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010    |
|------------------------------------|----------------------|----------------------|----------------------|------------------------------|----------------------|
| Contributions/Donations            | 63,650               | 92,773               | 68,700               | 80,097                       | 91,000               |
| Other Misc Revenue                 | 693,414              | 378,513              | 171,789              | 255,948                      | 298,394              |
| Miscellaneous Revenue-Police       | -                    | 1,592                | -                    | 3,184                        | 3,184                |
| Reimbursement of City Services     | 99,005               | 70,686               | 260,282              | 72,335                       | 260,282              |
| Administrative Fee - Business Tax  | -                    | 7,433                | 32,613               | -                            | 32,613               |
| Insurance Proceeds                 | 68,269               | 22,645               | 29,487               | 30,497                       | 29,487               |
| Tax Search                         | 21,165               | 22,790               | 39,055               | 20,454                       | 39,055               |
| Fire Response Reimbursement        | -                    | -                    | -                    | -                            | -                    |
| Miscellaneous Revenue-Nextel Tower | 22,901               | 22,536               | 26,292               | 22,416                       | 26,292               |
| Boat/RV Decals                     | 725                  | 650                  | 675                  | 650                          | 675                  |
| Zoning Confirmation Letters        | 7,590                | 4,050                | -                    | 4,530                        | 4,530                |
| Copies                             | 9,821                | 6,483                | 2,938                | 7,282                        | 7,282                |
| <b>Miscellaneous</b>               | <b>986,540</b>       | <b>630,151</b>       | <b>631,831</b>       | <b>497,393</b>               | <b>792,794</b>       |
| Transfers In                       | 466,629              | 178,762              | 102,762              | 102,762                      | -                    |
| Other Sources                      | -                    | 918,418              | -                    | -                            | -                    |
| Defined Contribution Plan          | 3,642,218            | -                    | -                    | -                            | -                    |
| <b>Other Financing Sources</b>     | <b>4,108,847</b>     | <b>1,097,180</b>     | <b>102,762</b>       | <b>102,762</b>               | <b>-</b>             |
| <b>TOTAL REVENUES</b>              | <b>\$ 75,480,629</b> | <b>\$ 72,546,775</b> | <b>\$ 68,091,648</b> | <b>\$ 69,461,698</b>         | <b>\$ 65,443,620</b> |
| Beginning Fund Balance             | 19,569,601           | 21,144,202           | 25,128,354           | 25,128,354                   | 20,255,731           |
| <b>TOTAL REVENUES/SOURCES</b>      | <b>\$ 95,050,230</b> | <b>\$ 93,690,977</b> | <b>\$ 93,220,002</b> | <b>\$ 94,590,052</b>         | <b>\$ 85,699,351</b> |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Taxes**

**Ad Valorem Taxes:** The proposed net taxable value of all real and personal property existing within the City comprise the basis upon which this revenue category is calculated. The projected revenue for FY 2010 includes an operating millage rate of 5.39 and a debt service millage rate of .149. Based on the certificate of taxable value for FY 2009/10 of \$8,900,377,246, revenue is projected to be approximately \$46.8 million.

**Franchise Fee - Electric:** This revenue is derived from the charge to the electric company for the use of the City's right-of-ways per Florida Statutes 166.021 and 337.401. Based on an analysis of the percentage of revenue collected through March, actual revenue for FY 2008/09 appears to be below original projections by approximately \$400,000. This shortfall is due to the overall slowdown in the economy and increased number of vacant commercial and residential properties. Due to the current economic condition, a 3.5% reduction is projected for FY 2009/10 for an estimated total of \$5,564,557.

**Franchise Fee – Solid Waste:** Revenues for FY 2008/09 collected through March are below the budget amount. Based upon current trends, a 1% reduction is projected for FY 2009/10 for a total of \$311,442.

Communications Services Tax: Effective October, 2001, this monthly disbursement from the State replaced municipal utility taxes and franchise fees on all telecommunication, cable and other communication services. This revenue continues to show steady growth over the last several years. Based on an analysis of collections through March, projected revenues for FY 2008/09 exceed estimated actual projections by approximately \$300,000. This is due to a recent audit by the State that resulted in an increased distribution of revenue to the City, which included a one-time retroactive payment of approximately \$280,000. Based on the results of this audit, a 14% growth factor is projected for FY 2009/10 for an estimate of \$1,069,216.

### **Licenses and Permits**

City Professional & Occupational Licenses: Revenues for FY 2008/09 collected through March are slightly below the original budget amount. Based upon the current economic environment, a 2% reduction is projected for FY 2009/10 for a total of \$1,569,469.

Building Permits: Revenues for FY 2008/09 are below the original budget amount, based on collections through March, reflecting the dramatic slowdown in new construction. Review of current and projected development projects with Growth Management indicates that permit revenue in FY 2009/10 should be approximately \$1,400,000, which is 29% below the FY 2008/09 budget.

Training Surcharge: Based on collections through March, \$10,000 is projected for FY 2009/10.

Right of Way Permits: Based on collections through March, \$8,920 is projected for FY 2009/10.

Special Event Permits: Based on collections through March, \$6,000 is projected for FY 2009/10.

Application Filing Fees: Estimated revenues for FY 2008/09 are substantially below the adopted budget amount, based on collections through March. Reflecting the current trend, revenue for FY 2009/10 is projected at 23% below the FY 2008/09 budget.

County Occupational Licenses: Revenue for FY 2008/09 is above budget estimates. Based on current trends, revenue for FY 2009/10 is estimated at \$164,072.

### **Intergovernmental**

State Revenue Sharing Entitlement: The Municipal Revenue Sharing Trust Fund includes Cigarette Tax collections, the One-Cent Municipal Gas, and the State Alternative Fuel Decal Users Fee. An apportionment factor is calculated for each eligible municipality using a three-factor additive formula consisting of the following components: population, sales tax, and the relative ability to raise revenue. Based upon recent revenue estimates provided by the State, a reduction of 1% from FY 2008/09 estimated actual revenue is projected for FY 2009/10, for a total of \$1,025,410.

Mobile Home License: Based on collections through March, a 5% reduction is projected for FY 2009/10, for a total of \$17,061.

Alcoholic Beverage License: Based on collections through March, a 37% reduction is projected for FY 2009/10, for a total of \$41,888.

Local Government Half-Cent Sales Tax: This program, created in 1982, generates the largest amount of revenue for local government of any State shared revenue program. It distributes sales tax money from the General Revenue Fund to counties and municipalities that meet eligibility requirements, in accordance with allocation formulas specified in the Florida Statutes. Based on the most recent estimates provided by the State, a reduction of 8% is projected for FY 2009/10, for a total of \$3,013,598.

Firefighters' Supplementary Comp: Projected revenue for FY 2008/09 is above original budget projections. Revenue for FY 2009/10 is estimated at \$49,831, which is approximately \$10,000 greater than the FY 2008/09 budget.

Fuel Tax Refund: Based on collections through March, revenue for FY 2009/10 is estimated at \$29,240.

### **Charges for Services**

Public Safety Fingerprinting: Projected revenue for FY 2009/10 is estimated at \$8,113.

Engineering Cost Recovery Fees: These fees, begun in FY 2008/09, are derived from the development engineering reviews that are performed by the newly created in-house engineering department. Previously, these engineering reviews were performed by an outside contractual engineering firm. The City paid the fees incurred on behalf of the petitioners, and then billed each petitioner to recover these costs. Therefore, the City realized no revenue from this activity. Based on an analysis of current levels of development review, and an estimated recovery ratio of 60%, revenue for FY 2009/10 is estimated at \$229,030.

Inspection Fees Fire: Based on activity through March, a 32% decrease is projected for FY 2009/10, for a total of \$270,980.

EMS Transport Fees: This revenue is derived from the ALS and BLS transport of emergency medical treatment patients by Fire/Rescue. Revenue for FY 2008/09 is trending above projections, due to last year's fee adjustments. Revenue for FY 2009/10 is estimated to increase 10%, to \$1,389,534.

Interim Service Fees: This fee is assessed on new dwelling units upon issuance of a Certificate of Occupancy in order to offset the cost borne by the City for collection of solid waste for the period of time that the properties do not appear on the County Tax Roll. Based on the significant decline in new construction, a reduction of approximately \$30,000, to \$11,154, is projected for FY 2009/10.

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

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

### **Fines and Forfeitures**

Court Fines: Based on current levels of activity, \$218,771 is projected for FY 2009/10.

Parking Fines: Based on current levels of activity, \$27,284 is projected for FY 2009/10.

Code Enforcement Fines: There has been a significant increase in this activity recently. Based on current collections, \$136,298 is projected for FY 2009/10.

\$12.50 Traffic Fines: These monies represent the City's share of fines paid to Palm Beach County that are to be used for communication system enhancements. Revenues are projected to stay the same for FY 2009/10 at approximately \$61,000.

### **Interest**

Interest Earnings: Although interest rates continued their historic drop in FY 2008/09, actual revenue should be near budget projections. This is due to a distribution from the State Department of Transportation of approximately \$600,000 of unspent investment earnings from the construction account for the PGA Boulevard Flyover project, which the City had contributed \$3 million to in 2001. Based on current rates, a total of \$900,000 is projected for FY 2009/10. This represents a reduction of approximately 23% from FY 2008/09.

Investment Earnings Tax Collector: Based on collections through March, \$22,394 is projected for FY 2009/10.

### **Miscellaneous Revenues**

Contributions/Donations: Based on collections through March, \$91,000 is projected for FY 2009/10.

Other Miscellaneous Revenue: This revenue consists of receipts not classified elsewhere. Based on collections through March, \$298,394 is projected for FY 2009/10.

Reimbursement of City Services: Based on receipts through March, projected revenue for FY 2009/10 is \$260,282.

Insurance Proceeds: This revenue consists of reimbursements from insurance for covered losses. Based on collections through March, \$29,487 is estimated for FY 2009/10.

Tax Searches: This revenue consists of charges for title searches. Based on collections through March, \$39,055 is estimated for FY 2009/10.

Nextel Tower: As per the Nextel lease agreement, \$26,292 is projected for FY 2009/10.

Boat/RV Decals: This revenue consists of the fees charged for issuing boat and recreational vehicle decals. A total of \$675 is estimated for FY 2009/10.

Zoning Confirmation Letters: Based on the estimated actual amount for FY 2008/09, \$4,530 is projected for FY 2009/10.

Copies: This revenue consists of the fees charged for copying public records requests. Based on current levels of activity, \$7,282 is estimated for FY 2009/10.

**POLICE TRAINING  
SPECIAL REVENUE FUND – 002**

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| Revenues/Sources<br>Account   | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|-------------------------------|-------------------|-------------------|----------------------|------------------------------|-------------------|
| Court Fines                   | 11,873            | 13,011            | 13,184               | 11,000                       | 15,000            |
| <b>Fines and Forfeitures</b>  | <b>11,873</b>     | <b>13,011</b>     | <b>13,184</b>        | <b>11,000</b>                | <b>15,000</b>     |
| Interest Earnings             | -                 | -                 | -                    | -                            | -                 |
| <b>Interest</b>               | -                 | -                 | -                    | -                            | -                 |
| <b>TOTAL REVENUES</b>         | <b>\$ 11,873</b>  | <b>\$ 13,011</b>  | <b>\$ 13,184</b>     | <b>\$ 11,000</b>             | <b>\$ 15,000</b>  |
| Beginning Fund Balance        | 11,687            | 19,056            | 19,447               | 19,447                       | 19,631            |
| <b>TOTAL REVENUES/SOURCES</b> | <b>\$ 23,560</b>  | <b>\$ 32,067</b>  | <b>\$ 32,631</b>     | <b>\$ 30,447</b>             | <b>\$ 34,631</b>  |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Fines & Forfeitures**

Court Fines: This revenue consists of the \$2 per ticket collected from the County for each ticket issued. The use of this money is restricted to police officer training expenditures. Based on current levels of activity, \$15,000 is projected for FY 2009/10.

**Interest**

Interest Earnings: Due to an immaterial projected available balance, revenue is projected for FY 2009/10 at \$0.

**POLICE GRANTS  
SPECIAL REVENUE FUND - 101**

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| Revenues/Sources<br>Account    | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|--------------------------------|-------------------|-------------------|----------------------|------------------------------|-------------------|
| Federal Police Grants          | 10,000            | -                 | 16,381               | 10,000                       | 10,000            |
| <b>Intergovernmental</b>       | <b>10,000</b>     | <b>-</b>          | <b>16,381</b>        | <b>10,000</b>                | <b>10,000</b>     |
| Other Miscellaneous Revenue    | 1,500             | -                 | -                    | -                            | -                 |
| Transfers In                   | -                 | -                 | -                    | -                            | -                 |
| <b>Other Financing Sources</b> | <b>1,500</b>      | <b>-</b>          | <b>-</b>             | <b>-</b>                     | <b>-</b>          |
| <b>TOTAL REVENUES</b>          | <b>\$ 11,500</b>  | <b>\$ -</b>       | <b>\$ 16,381</b>     | <b>\$ 10,000</b>             | <b>\$ 10,000</b>  |
| Beginning Fund Balance         | -                 | -                 | -                    | -                            | 16,381            |
| <b>TOTAL REVENUES/SOURCES</b>  | <b>\$ 11,500</b>  | <b>\$ -</b>       | <b>\$ 16,381</b>     | <b>\$ 10,000</b>             | <b>\$ 26,381</b>  |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Intergovernmental**

Federal Police Grants: This revenue consists of Federal Local Law Enforcement Block Grants. Based on expected levels of activity, \$10,000 is projected for FY 2009/10.

**Other Financing Sources**

Transfers: There are no projected transfers for FY 2009/10.

**GAS TAX  
SPECIAL REVENUE FUND - 103**

| Revenues/Sources<br>Account    | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010   |
|--------------------------------|---------------------|---------------------|----------------------|------------------------------|---------------------|
| Local Option Gas Tax           | 669,504             | 686,664             | 691,287              | 702,000                      | 656,305             |
| <b>Taxes</b>                   | <b>669,504</b>      | <b>686,664</b>      | <b>691,287</b>       | <b>702,000</b>               | <b>656,305</b>      |
| Palm Beach County Grant        | -                   | -                   | -                    | -                            | -                   |
| <b>Intergovernmental</b>       | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>-</b>                     | <b>-</b>            |
| Interest Earnings              | 49,734              | 21,222              | 419                  | 16,192                       | 4,886               |
| <b>Interest</b>                | <b>49,734</b>       | <b>21,222</b>       | <b>419</b>           | <b>16,192</b>                | <b>4,886</b>        |
| Miscellaneous Revenue          | 91,022              | 93,753              | -                    | -                            | -                   |
| PBC Reimbursement Bus Shelter  | -                   | -                   | -                    | -                            | -                   |
| PBC Reimbursement Palm Tran    | -                   | -                   | -                    | -                            | -                   |
| <b>Miscellaneous</b>           | <b>91,022</b>       | <b>93,753</b>       | <b>-</b>             | <b>-</b>                     | <b>-</b>            |
| Transfers In                   | -                   | -                   | -                    | -                            | -                   |
| <b>Other Financing Sources</b> | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>-</b>                     | <b>-</b>            |
| <b>TOTAL REVENUES</b>          | <b>\$ 810,260</b>   | <b>\$ 801,639</b>   | <b>\$ 691,706</b>    | <b>\$ 718,192</b>            | <b>\$ 661,191</b>   |
| Beginning Fund Balance         | 901,752             | 998,309             | 1,284,525            | 1,284,525                    | 784,441             |
| <b>TOTAL REVENUES/SOURCES</b>  | <b>\$ 1,712,012</b> | <b>\$ 1,799,948</b> | <b>\$ 1,976,231</b>  | <b>\$ 2,002,717</b>          | <b>\$ 1,445,632</b> |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Taxes**

County Gas Tax Revenue: This revenue is administered by the Department of Revenue and distributed to each municipality in accordance with interlocal agreements between counties and municipalities. Currently, Palm Beach County and its municipalities have separate distribution factors for the “new” 5-cent local option tax. Based on the estimated actual revenue for FY 2008/09, \$656,305 is projected for FY 2009/10.

**Interest**

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2009/10 at \$4,886.

**RECREATION  
SPECIAL REVENUE FUND - 104**

| Revenues/Sources<br>Account    | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010   |
|--------------------------------|---------------------|---------------------|----------------------|------------------------------|---------------------|
| Seniors                        | 39,564              | 13,895              | 9,546                | 42,005                       | -                   |
| Aquatics                       | 97,931              | 108,759             | 137,793              | 241,450                      | 269,265             |
| Resources                      | 60,148              | 62,941              | 230,328              | 35,325                       | 47,965              |
| Rentals                        | 15,676              | 57,258              | 64,789               | 77,500                       | 73,900              |
| Programs                       | 647,935             | 582,815             | 693,635              | 742,157                      | 803,070             |
| Tennis Programming             | 288,387             | 302,639             | 349,961              | 536,955                      | 434,112             |
| Tennis Memberships             | 86,685              | 114,847             | 115,043              | -                            | 130,325             |
| Athletics & Special Facilities | 269,662             | 296,320             | 252,813              | 310,302                      | 292,232             |
| Youth Enrichment               | 691,107             | 838,127             | 769,158              | 991,869                      | 852,704             |
| <b>Charges for Services</b>    | <b>2,197,095</b>    | <b>2,377,601</b>    | <b>2,623,066</b>     | <b>2,977,563</b>             | <b>2,903,573</b>    |
| Interest Earnings              | 19,521              | 6,989               | 119                  | 5,931                        | 2,909               |
| <b>Interest</b>                | <b>19,521</b>       | <b>6,989</b>        | <b>119</b>           | <b>5,931</b>                 | <b>2,909</b>        |
| Contributions and Donations    | -                   | -                   | -                    | -                            | -                   |
| Other Miscellaneous Revenue    | 181                 | 892                 | 9,860                | -                            | 6,279               |
| Overage/Shortage               | 15                  | 41                  | 1,667                | -                            | -                   |
| <b>Miscellaneous</b>           | <b>196</b>          | <b>933</b>          | <b>11,527</b>        | <b>-</b>                     | <b>6,279</b>        |
| <b>TOTAL REVENUES</b>          | <b>\$ 2,216,812</b> | <b>\$ 2,385,523</b> | <b>\$ 2,634,712</b>  | <b>\$ 2,983,494</b>          | <b>\$ 2,912,761</b> |
| Beginning Fund Balance         | 193,853             | 222,695             | 478,786              | 478,786                      | 838,650             |
| <b>TOTAL REVENUES/SOURCES</b>  | <b>\$ 2,410,665</b> | <b>\$ 2,608,218</b> | <b>\$ 3,113,498</b>  | <b>\$ 3,462,280</b>          | <b>\$ 3,751,411</b> |

## **REVENUE PROJECTION RATIONALE – FY 2010**

### **Charges for Service**

**Seniors:** This revenue has been combined with General Programs in FY 2009/10.

**Aquatics:** This revenue consists of fees levied for programs offered at the Aquatics Facility. Based on the projected number of programs and activities, revenue is estimated to be \$269,265.

**Resources:** This revenue consists of projected funding from outside sources, such as contributions and donations. Projected revenue for FY 2009/10 is estimated at \$47,965.

**Rentals:** This item consists of rental fees collected for the use of various City facilities. Using current levels of usage, projected revenue for FY 2009/10 is estimated at \$73,900.

**General Programs:** This revenue consists of fees levied for various programs and special events. Based on the projected number of sessions and anticipated enrollment, revenue is estimated to be \$803,070.

**Tennis Programming and Memberships:** This revenue consists of fees levied for memberships and various programs offered throughout the year. Based on the projected number of sessions and anticipated enrollment, revenue for FY 2009/10 is estimated at \$434,112 for Programs and \$130,325 for Memberships.

**Athletics and Special Facilities:** This revenue consists of fees levied for various youth and adult sports, such as Soccer, Football, Roller Hockey, Basketball, Golf, Karate, and Gymnastics. Based on the projected number of sessions and anticipated enrollment, revenue is estimated to be \$292,232.

**Youth Enrichment:** This revenue consists of estimated fees for the operation of the City's youth day care/enrichment program. Based on the projected enrollment, revenue is estimated to be \$852,704.

### **Interest**

**Interest Earnings:** Based on estimated available balances and projected interest rates, revenue is estimated for FY 2009/10 at \$2,909.

### **Miscellaneous Revenues**

**Other Miscellaneous Revenue:** This revenue consists of receipts not classified elsewhere. Based on collections through March, \$6,279 is projected for FY 2009/10.

**GOLF COURSE  
SPECIAL REVENUE FUND - 106**

| Revenues/Sources<br>Account    | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010   |
|--------------------------------|---------------------|---------------------|----------------------|------------------------------|---------------------|
| Green Fees                     | 511,103             | 471,628             | 431,390              | 528,788                      | 471,390             |
| Cart Fees                      | 535,877             | 587,282             | 607,477              | 589,783                      | 591,110             |
| Driving Range                  | 57,203              | 62,138              | 68,229               | 62,000                       | 66,960              |
| GPS Fees                       | 95,382              | 102,674             | 103,898              | 98,000                       | 101,597             |
| Pro Shop Sales                 | 57,721              | 71,442              | 72,969               | 63,000                       | 71,017              |
| Prepaid Permits                | 103,838             | 82,314              | 60,198               | 72,000                       | 52,758              |
| Food Sales                     | -                   | -                   | -                    | -                            | -                   |
| Beverage Sales                 | -                   | -                   | -                    | -                            | -                   |
| Pro Shop Promotions            | -                   | -                   | -                    | -                            | -                   |
| Concessionaire License Fee     | 24,206              | 17,806              | 17,510               | 18,000                       | 17,716              |
| <b>Charges for Services</b>    | <b>1,385,330</b>    | <b>1,395,284</b>    | <b>1,361,671</b>     | <b>1,431,571</b>             | <b>1,372,548</b>    |
| Interest Earnings              | 2,571               | 2,947               | 58                   | 1,000                        | 678                 |
| <b>Interest</b>                | <b>2,571</b>        | <b>2,947</b>        | <b>58</b>            | <b>1,000</b>                 | <b>678</b>          |
| Federal Grants                 | -                   | -                   | -                    | -                            | -                   |
| Communication Tower Lease      | 63,291              | 66,382              | 67,978               | 69,750                       | 59,423              |
| Disposition of Fixed Assets    | -                   | -                   | -                    | -                            | -                   |
| Other Misc Revenue             | 11,145              | 12,899              | 34,980               | 16,000                       | 28,568              |
| Other Misc Revenue - Lessons   | 31,945              | 42,828              | 42,543               | 35,000                       | 42,543              |
| Overage/Shortage               | -                   | -                   | 600                  | -                            | 600                 |
| Insurance Proceeds             | -                   | -                   | -                    | -                            | -                   |
| <b>Miscellaneous</b>           | <b>106,381</b>      | <b>122,109</b>      | <b>146,101</b>       | <b>120,750</b>               | <b>131,134</b>      |
| Transfers In                   | 28,246              | -                   | -                    | -                            | -                   |
| Loan Proceeds                  | -                   | -                   | -                    | -                            | -                   |
| <b>Other Financing Sources</b> | <b>28,246</b>       | <b>-</b>            | <b>-</b>             | <b>-</b>                     | <b>-</b>            |
| <b>TOTAL REVENUES</b>          | <b>\$ 1,522,528</b> | <b>\$ 1,520,340</b> | <b>\$ 1,507,830</b>  | <b>\$ 1,553,321</b>          | <b>\$ 1,504,360</b> |
| Beginning Fund Balance         | 36,394              | 134,070             | 227,714              | 227,714                      | 256,101             |
| <b>TOTAL REVENUES/SOURCES</b>  | <b>\$ 1,558,922</b> | <b>\$ 1,654,410</b> | <b>\$ 1,735,544</b>  | <b>\$ 1,781,035</b>          | <b>\$ 1,760,461</b> |

## **REVENUE PROJECTION RATIONALE – FY 2010**

### **Charges for Services**

**Green Fees:** Estimated revenue for FY 2009/10 is projected at \$471,390. This is derived from the estimated actual for FY 2008/09, plus an additional \$40,000 added in anticipation of an average increase in green fees of \$1 per round.

**Cart Fees:** Estimated revenue for FY 2009/10 is projected at \$591,110. Due to the uncertain economy, this revenue has been conservatively estimated at slightly below the estimated actual for FY 2008/09.

**Driving Range:** Using estimated actual revenue for FY 2008/09, with no growth factor, revenue for FY 2009/10 is estimated at \$66,960.

**GPS Fees:** Using estimated actual revenue for FY 2008/09, with no growth factor, revenue for FY 2009/10 is estimated at \$101,597.

**Pro Shop Sales:** Using estimated actual revenue for FY 2008/09, with no growth factor, revenue for FY 2009/10 is estimated at \$71,017.

**Prepaid Permits:** Estimated actual revenues are well below budget projections. Revenue for FY 2009/10 is estimated at \$52,758.

**Communication Tower Lease:** This revenue is derived from the agreements for the use of golf course property for the placement of a cellular communications tower and antenna, for a total of \$59,423.

**Miscellaneous Revenues:** This revenue consists of receipts not classified elsewhere, including lessons. Total expected revenue for FY 2009/10 is \$71,110.

**Concessionaire License Fee:** This revenue is based upon the agreement with the food and beverage concessionaire for \$17,716.

### **Interest**

**Interest Earnings:** Based on estimated available balances and projected interest rates, revenue is estimated for FY 2009/10 at \$678.

**RECREATION IMPACT  
CAPITAL PROJECT FUND - 301**

| Revenues/Sources<br>Account    | Actual<br>FY 2007  | Actual<br>FY 2008  | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|--------------------------------|--------------------|--------------------|----------------------|------------------------------|-------------------|
| Federal Grant                  | -                  | -                  | -                    | -                            | -                 |
| Recreation Grants              | 473,325            | 66,772             | 470,398              | 600,000                      | 400,000           |
| <b>Intergovernmental</b>       | <b>473,325</b>     | <b>66,772</b>      | <b>470,398</b>       | <b>600,000</b>               | <b>400,000</b>    |
| Interest Earnings              | 172,087            | 65,959             | 1,084                | 48,965                       | 2,000             |
| <b>Interest</b>                | <b>172,087</b>     | <b>65,959</b>      | <b>1,084</b>         | <b>48,965</b>                | <b>2,000</b>      |
| Recreation Impact Fees         | 774,285            | 428,693            | 121,493              | 360,985                      | 40,807            |
| <b>Impact Fees</b>             | <b>774,285</b>     | <b>428,693</b>     | <b>121,493</b>       | <b>360,985</b>               | <b>40,807</b>     |
| Other Miscellaneous Revenue    | -                  | 20,000             | -                    | -                            | -                 |
| <b>Miscellaneous</b>           | <b>-</b>           | <b>20,000</b>      | <b>-</b>             | <b>-</b>                     | <b>-</b>          |
| Transfers In                   | 20,000             | -                  | -                    | -                            | -                 |
| <b>Other Financing Sources</b> | <b>20,000</b>      | <b>-</b>           | <b>-</b>             | <b>-</b>                     | <b>-</b>          |
| <b>TOTAL REVENUES</b>          | <b>\$1,439,697</b> | <b>\$581,424</b>   | <b>\$592,975</b>     | <b>\$1,009,950</b>           | <b>\$442,807</b>  |
| Beginning Fund Balance         | 3,200,100          | 2,997,687          | 2,501,160            | 2,501,160                    | 361,668           |
| <b>TOTAL REVENUES/SOURCES</b>  | <b>\$4,639,797</b> | <b>\$3,579,111</b> | <b>\$3,094,135</b>   | <b>\$3,511,110</b>           | <b>\$804,475</b>  |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Intergovernmental**

Recreation Grants: This revenue consists of matching grant funds for various projects. Based on projected grant awards, revenue is projected for FY 2009/10 at \$400,000.

**Interest**

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2009/10 at \$2,000.

**Impact Fees**

Recreation Impact Fees: Based on a review of projected development activity, \$40,807 is projected for FY 2009/10.

**POLICE IMPACT  
CAPITAL PROJECT FUND - 302**

| Revenues/Sources<br>Account    | Actual<br>FY 2007  | Actual<br>FY 2008  | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|--------------------------------|--------------------|--------------------|----------------------|------------------------------|-------------------|
| Grants                         | -                  | -                  | -                    |                              | -                 |
| <b>Intergovernmental</b>       | -                  | -                  | -                    | -                            | -                 |
| Interest Earnings              | 89,279             | 42,140             | 833                  | 29,832                       | 4,000             |
| <b>Interest</b>                | <b>89,279</b>      | <b>42,140</b>      | <b>833</b>           | <b>29,832</b>                | <b>4,000</b>      |
| Police Impact Fees             | 128,169            | 66,364             | 29,129               | 80,662                       | 35,698            |
| <b>Impact Fees</b>             | <b>128,169</b>     | <b>66,364</b>      | <b>29,129</b>        | <b>80,662</b>                | <b>35,698</b>     |
| Transfers In                   | -                  | -                  | 2,600,000            | 2,600,000                    | -                 |
| <b>Other Financing Sources</b> | -                  | -                  | <b>2,600,000</b>     | <b>2,600,000</b>             | -                 |
| <b>TOTAL REVENUES</b>          | <b>\$217,448</b>   | <b>\$108,504</b>   | <b>\$2,629,962</b>   | <b>\$110,494</b>             | <b>\$39,698</b>   |
| Beginning Fund Balance         | 1,563,536          | 1,773,199          | 1,523,065            | 1,523,065                    | 401,845           |
| <b>TOTAL REVENUES/SOURCES</b>  | <b>\$1,780,984</b> | <b>\$1,881,703</b> | <b>\$4,153,027</b>   | <b>\$1,633,559</b>           | <b>\$441,543</b>  |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Interest**

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2009/10 at \$4,000.

**Impact Fees**

Police Impact Fees: Based on a review of projected development activity, \$35,698 is projected for FY 2009/10.

**FIRE IMPACT  
CAPITAL PROJECT FUND - 303**

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| Revenues/Sources<br>Account   | Actual<br>FY 2007  | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|-------------------------------|--------------------|-------------------|----------------------|------------------------------|-------------------|
| Interest Earnings             | 42,207             | 16,980            | 335                  | 36,786                       | 2,000             |
| <b>Interest</b>               | <b>42,207</b>      | <b>16,980</b>     | <b>335</b>           | <b>36,786</b>                | <b>2,000</b>      |
| Fire Impact Fees              | 219,112            | 124,473           | 48,489               | 447,190                      | 113,746           |
| <b>Impact Fees</b>            | <b>219,112</b>     | <b>124,473</b>    | <b>48,489</b>        | <b>447,190</b>               | <b>113,746</b>    |
| <b>TOTAL REVENUES</b>         | <b>\$261,319</b>   | <b>\$141,453</b>  | <b>\$48,824</b>      | <b>\$483,976</b>             | <b>\$115,746</b>  |
| Beginning Fund Balance        | 789,414            | 735,365           | 754,921              | 754,921                      | 129,017           |
| <b>TOTAL REVENUES/SOURCES</b> | <b>\$1,050,733</b> | <b>\$876,818</b>  | <b>\$803,745</b>     | <b>\$1,238,897</b>           | <b>\$244,763</b>  |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Interest**

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2009/10 at \$2,000.

**Impact Fees**

Fire Impact Fees: Based on a review of projected development activity, \$113,746 is projected for FY 2009/10.

**ROAD IMPACT  
CAPITAL PROJECT FUND - 305**

| Revenues/Sources<br>Account   | Actual<br>FY 2007   | Actual<br>FY 2008  | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010  |
|-------------------------------|---------------------|--------------------|----------------------|------------------------------|--------------------|
| Interest Earnings             | 602,345             | 232,724            | 4,108                | 170,749                      | 20,000             |
| <b>Interest</b>               | <b>602,345</b>      | <b>232,724</b>     | <b>4,108</b>         | <b>170,749</b>               | <b>20,000</b>      |
| Road Impact Fees              | 924,325             | 580,405            | 221,525              | 740,647                      | 310,349            |
| <b>Impact Fees</b>            | <b>924,325</b>      | <b>580,405</b>     | <b>221,525</b>       | <b>740,647</b>               | <b>310,349</b>     |
| Contributions & Donations     | -                   | -                  | -                    | -                            | -                  |
| Other Miscellaneous Revenue   | -                   | 451,000            | -                    | -                            | -                  |
| <b>Miscellaneous</b>          | <b>-</b>            | <b>451,000</b>     | <b>-</b>             | <b>-</b>                     | <b>-</b>           |
| <b>TOTAL REVENUES</b>         | <b>\$1,526,670</b>  | <b>\$1,264,129</b> | <b>\$225,633</b>     | <b>\$911,396</b>             | <b>\$330,349</b>   |
| Beginning Fund Balance        | 9,018,734           | 7,711,978          | 6,749,507            | 6,749,507                    | 2,029,213          |
| <b>TOTAL REVENUES/SOURCES</b> | <b>\$10,545,404</b> | <b>\$8,976,107</b> | <b>\$6,975,140</b>   | <b>\$7,660,903</b>           | <b>\$2,359,562</b> |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Interest**

Interest Earnings: Based on estimated available balances and projected interest rates, revenue is estimated for FY 2009/10 at \$20,000.

**Impact Fees**

Road Impact Fees: Based on a review of projected development activity, \$310,349 is projected for FY 2009/10.

**PGA FLYOVER  
CAPITAL PROJECT FUND - 308**

| Revenues/Sources<br>Account      | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010  |
|----------------------------------|-------------------|-------------------|----------------------|------------------------------|--------------------|
| Interest Earnings                | -                 | -                 | -                    | -                            | -                  |
| Tax Collector Investment Earning | -                 | -                 | -                    | -                            | -                  |
| <b>Interest</b>                  | -                 | -                 | -                    | -                            | -                  |
| Miscellaneous Revenue            | 204,776           | 149,639           | 142,809              | 125,592                      | 286,187            |
| <b>Miscellaneous</b>             | <b>204,776</b>    | <b>149,639</b>    | <b>142,809</b>       | <b>125,592</b>               | <b>286,187</b>     |
| Transfers In                     | 629,584           | 492,642           | 625,000              | 625,000                      | 625,000            |
| <b>Other Financing Sources</b>   | <b>629,584</b>    | <b>492,642</b>    | <b>625,000</b>       | <b>625,000</b>               | <b>625,000</b>     |
| <b>TOTAL REVENUES</b>            | <b>\$834,360</b>  | <b>\$642,281</b>  | <b>\$767,809</b>     | <b>\$750,592</b>             | <b>\$911,187</b>   |
| Beginning Fund Balance           | 1,768             | 42,983            | 117,430              | 117,430                      | 223,835            |
| <b>TOTAL REVENUES/SOURCES</b>    | <b>\$836,128</b>  | <b>\$685,264</b>  | <b>\$885,239</b>     | <b>\$868,022</b>             | <b>\$1,135,022</b> |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Interest**

Interest Earnings: Based on minimal estimated available cash balances, no interest income is projected for FY 2009/10.

**Miscellaneous**

Miscellaneous Revenue: This amount is derived from cost-sharing agreements with developers for maintenance of the flyover. Based on these agreements, \$286,187 is anticipated for FY 2009/10

**Other Financing Sources**

Transfer In: In addition to the debt amount, funds are being transferred from the General Fund to cover the estimated annual operating and maintenance costs not reimbursed by developers. The total required transfer for FY 2009/10 is \$625,000.

**BURNS ROAD  
CAPITAL PROJECT FUND - 309**

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| Revenues/Sources<br>Account   | Actual<br>FY 2007  | Actual<br>FY 2008  | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|-------------------------------|--------------------|--------------------|----------------------|------------------------------|-------------------|
| Grants                        | -                  | -                  | -                    | -                            | -                 |
| Intergovernmental             | -                  | -                  | -                    | -                            | -                 |
| Interest Earnings             | 16,070             | 4,093              | -                    | 2,962                        | -                 |
| Interest                      | <b>16,070</b>      | <b>4,093</b>       | -                    | <b>2,962</b>                 | -                 |
| Transfers In                  | 700,873            | 702,373            | 702,372              | 702,373                      | <b>691,678</b>    |
| Other Financing Sources       | <b>700,873</b>     | <b>702,373</b>     | <b>702,372</b>       | <b>702,373</b>               | <b>691,678</b>    |
| <b>TOTAL REVENUES</b>         | <b>\$716,943</b>   | <b>\$706,466</b>   | <b>\$702,372</b>     | <b>\$705,335</b>             | <b>\$691,678</b>  |
| Beginning Fund Balance        | 390,346            | 316,553            | 319,813              | 319,813                      | 281,853           |
| <b>TOTAL REVENUES/SOURCES</b> | <b>\$1,107,289</b> | <b>\$1,023,019</b> | <b>\$1,022,185</b>   | <b>\$1,025,148</b>           | <b>\$973,531</b>  |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Interest**

Interest Earnings: Based on insignificant available cash balances and current interest rates, \$0 is estimated for FY 2009/10.

**Other Financing Sources**

Transfer In: For FY 2009/10, \$691,678 is the projected transfer required from the Road Impact Fund to fund debt service.

**FLEET MAINTENANCE  
INTERNAL SERVICE FUND - 501**

| Revenues/Sources<br>Account    | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010   |
|--------------------------------|---------------------|---------------------|----------------------|------------------------------|---------------------|
| Internal Charges for Services  | 2,406,493           | 2,698,583           | 2,124,378            | 2,122,025                    | 2,240,138           |
| <b>Charges for Service</b>     | <b>2,406,493</b>    | <b>2,698,583</b>    | <b>2,124,378</b>     | <b>2,122,025</b>             | <b>2,240,138</b>    |
| Interest Earnings              | -                   | 911                 | -                    | 500                          | -                   |
| <b>Interest</b>                | <b>-</b>            | <b>911</b>          | <b>-</b>             | <b>500</b>                   | <b>-</b>            |
| Disposition of Fixed Assets    | 61,406              | 35,223              | 26,978               | 35,222                       | 35,000              |
| Miscellaneous                  | 275                 | 127                 | -                    | -                            | -                   |
| Insurance Proceeds             | 14,267              | 6,747               | 24,229               | 5,000                        | 5,000               |
| CNG Fuel                       | -                   | -                   | -                    | -                            | -                   |
| <b>Miscellaneous</b>           | <b>75,948</b>       | <b>42,097</b>       | <b>51,207</b>        | <b>40,222</b>                | <b>40,000</b>       |
| Transfers In                   | -                   | -                   | -                    | -                            | -                   |
| <b>Other Financing Sources</b> | <b>-</b>            | <b>-</b>            | <b>-</b>             | <b>-</b>                     | <b>-</b>            |
| <b>TOTAL REVENUES</b>          | <b>\$ 2,482,441</b> | <b>\$ 2,741,591</b> | <b>\$ 2,175,585</b>  | <b>\$ 2,162,747</b>          | <b>\$ 2,280,138</b> |
| Beginning Fund Balance         | 1,834,111           | 1,865,199           | 2,039,752            | 2,039,752                    | 2,127,176           |
| <b>TOTAL REVENUES/SOURCES</b>  | <b>\$ 4,316,552</b> | <b>\$ 4,606,790</b> | <b>\$ 4,215,337</b>  | <b>\$ 4,202,499</b>          | <b>\$ 4,407,314</b> |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Charges for Service**

Internal Charges for Services: This amount is the charge levied by the Fleet Maintenance Fund on all departments for the repair, maintenance, and replacement of City vehicles. The total amount calculated as the required charge to other funds is \$2,240,138 for FY 2009/10.

**Miscellaneous**

Insurance Proceeds: Based on historical revenue trends, a conservative estimate of \$5,000 is anticipated for FY 2009/10.

Disposition of Fixed Assets: This revenue consists of estimated proceeds from sale of used assets at auction. Based on historical revenue trends, \$35,000 is budgeted for FY 2009/10.

**Interest**

Interest Earnings: Based on estimated minimal available cash balances, no revenue is estimated for FY 2009/10.

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

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| Revenues/Sources<br>Account      | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010   |
|----------------------------------|-------------------|-------------------|----------------------|------------------------------|---------------------|
| Internal Charges for Services    | -                 | -                 | 6,062,614            | 5,995,982                    | 6,256,277           |
| <b>Charges for Service</b>       | <b>-</b>          | <b>-</b>          | <b>6,062,614</b>     | <b>5,995,982</b>             | <b>6,256,277</b>    |
| Interest Earnings                | -                 | -                 | -                    | -                            | -                   |
| <b>Interest</b>                  | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>                     | <b>-</b>            |
| Miscellaneous                    | -                 | -                 | -                    | -                            | -                   |
| <b>Miscellaneous</b>             | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>                     | <b>-</b>            |
| Transfers In                     | -                 | -                 | -                    | -                            | -                   |
| <b>Other Financing Sources</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>             | <b>-</b>                     | <b>-</b>            |
| <b>TOTAL REVENUES</b> \$         | <b>-</b> \$       | <b>-</b> \$       | <b>\$ 6,062,614</b>  | <b>\$ 5,995,982</b>          | <b>\$ 6,256,277</b> |
| Beginning Fund Balance           | -                 | -                 | -                    | -                            | 878,048             |
| <b>TOTAL REVENUES/SOURCES</b> \$ | <b>-</b> \$       | <b>-</b> \$       | <b>\$ 6,062,614</b>  | <b>\$ 5,995,982</b>          | <b>\$ 7,134,325</b> |

**REVENUE PROJECTION RATIONALE – FY 2010**

**Charges for Service**

Internal Charges for Service: This revenue consists of the charges to each department and employee contributions necessary to provide for health, dental, life, and disability insurance. Based on the fixed administrative costs and the maximum aggregate exposure for claims liability, \$6,256,277 is budgeted for FY 2009/10.



## **BUDGET SUMMARIES**

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This section consists of summaries of the FY2010 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 and PGA Flyover), Police Grants and Police Training Fund.

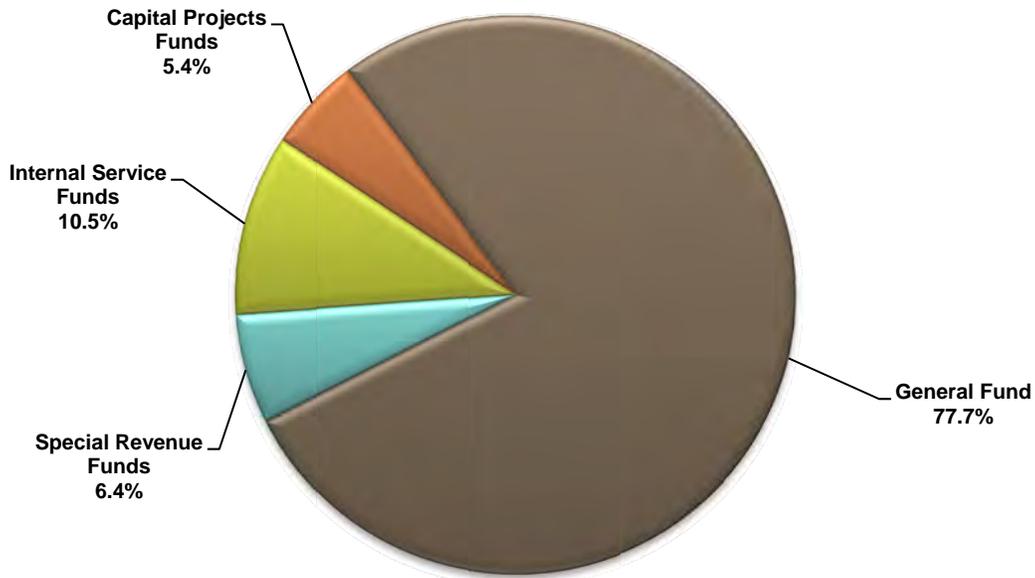
**BUDGET SCHEDULES** - The schedules titled "Analysis of Revenues/Sources and Expenditures/Uses" summarize revenues and expenditures by category and department. Three years of history including actual for FY2007 and 2008, and estimated actual for FY2009, are presented, as well as the amended budget for FY2009, and adopted budget for FY2010. 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.

**SUMMARY OF ALL FUNDS  
REVENUES/ SOURCES AND EXPENDITURES/ USES  
FISCAL YEAR 2010**

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| <b>FUND</b>                   | <b>BEGINNING<br/>BALANCE</b> | <b>REVENUES</b>      | <b>EXPENDITURES</b>  | <b>ENDING<br/>BALANCE</b> |
|-------------------------------|------------------------------|----------------------|----------------------|---------------------------|
| <b>GENERAL FUND</b>           | \$ 20,255,733                | \$ 65,443,620        | \$ 67,200,345        | \$ 18,499,008             |
| <b>SPECIAL REVENUE FUNDS</b>  |                              |                      |                      |                           |
| Gas Tax                       | 784,441                      | 661,191              | 789,000              | 656,632                   |
| Recreation                    | 838,650                      | 2,912,761            | 2,890,340            | 861,071                   |
| Golf                          | 256,101                      | 1,504,360            | 1,489,634            | 270,827                   |
| Police Training/Grants        | 36,012                       | 25,000               | 14,000               | 47,012                    |
| <b>TOTAL</b>                  | <b>\$ 1,915,204</b>          | <b>\$ 5,103,312</b>  | <b>\$ 5,182,974</b>  | <b>\$ 1,835,542</b>       |
| <b>INTERNAL SERVICE FUNDS</b> |                              |                      |                      |                           |
| Fleet Maintenance             | 2,127,175                    | 2,280,138            | 2,168,978            | 2,238,335                 |
| Self-Insurance Fund           | 878,048                      | 6,256,277            | 5,703,022            | 1,431,303                 |
| <b>TOTAL</b>                  | <b>\$ 3,005,223</b>          | <b>\$ 8,536,415</b>  | <b>\$ 7,872,000</b>  | <b>\$ 3,669,638</b>       |
| <b>CAPITAL PROJECT FUNDS</b>  |                              |                      |                      |                           |
| Recreation Impact Fee         | 361,668                      | 442,807              | 800,000              | 4,475                     |
| Police Impact Fee             | 401,845                      | 39,698               | -                    | 441,543                   |
| Fire Impact Fee               | 129,017                      | 115,746              | 120,000              | 124,763                   |
| Road Impact Fee               | 2,029,213                    | 330,349              | 691,677              | 1,667,885                 |
| PGA Flyover Capital Project   | 223,835                      | 911,187              | 622,563              | 512,459                   |
| Burns Road Capital Project    | 281,853                      | 691,678              | 691,678              | 281,853                   |
| <b>TOTAL</b>                  | <b>\$ 3,427,431</b>          | <b>\$ 2,531,465</b>  | <b>\$ 2,925,918</b>  | <b>\$ 3,032,978</b>       |
| <b>GRAND TOTAL</b>            | <b>\$ 28,603,591</b>         | <b>\$ 81,614,812</b> | <b>\$ 83,181,237</b> | <b>\$ 27,037,166</b>      |



**All Funds  
Total Revenue/Sources and Expenditures/Uses  
\$110,218,402**

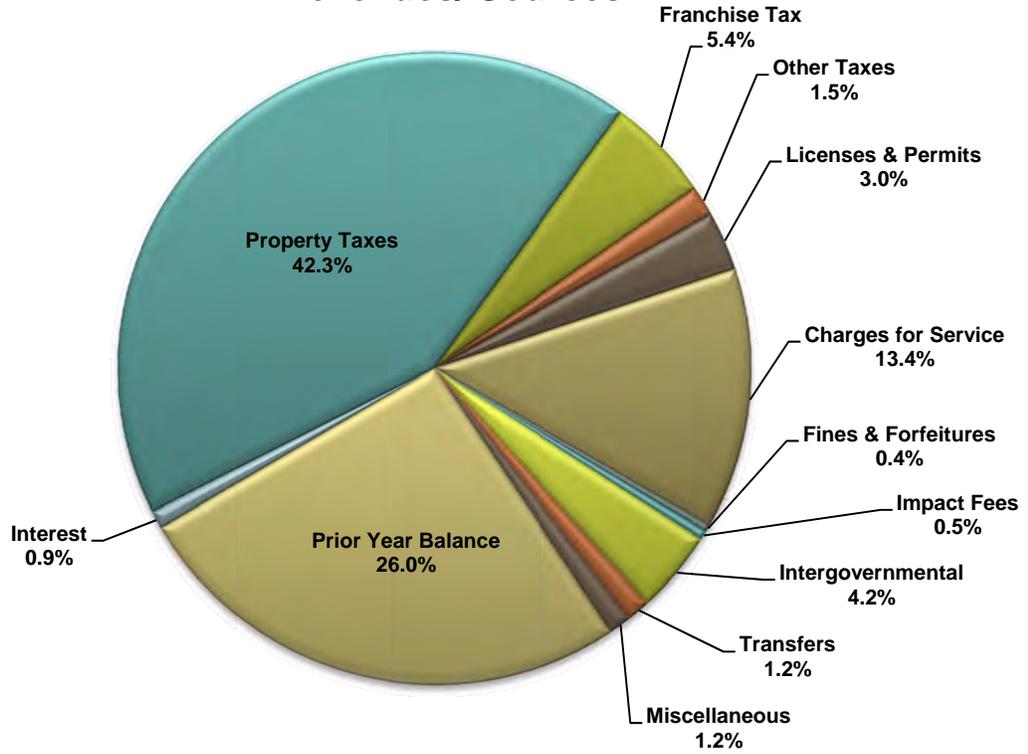
The **General Fund** is the City's largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 77.7 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*, *PGA Flyover Fund*, and *Burns Road Improvement Fund*. The Capital Project Funds comprise 5.4 percent of the City's total budget.

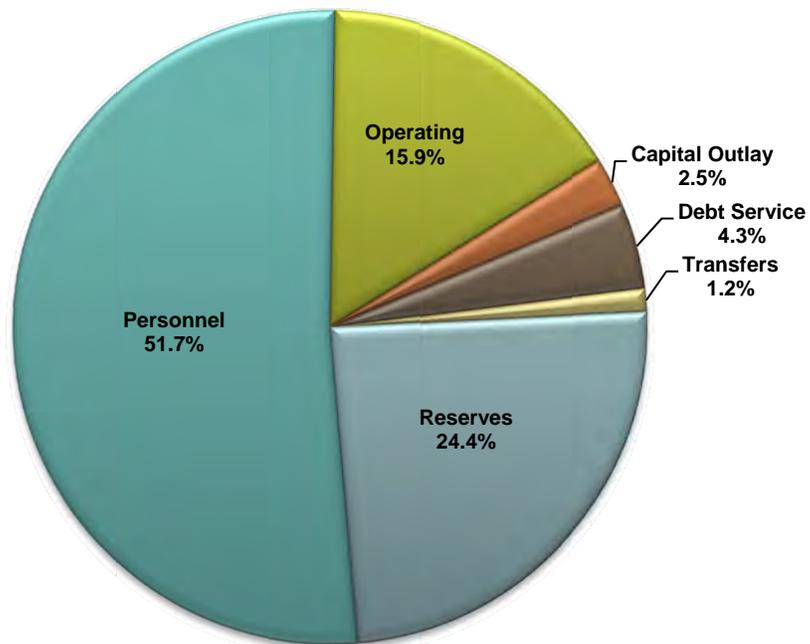
**Internal Service Funds** are self-supporting entities that derive their revenues from charges levied on other City departments that use its services, much like a private business. The City operates two Internal Service Funds: *Vehicle Maintenance* and *Self-Insurance*. The Internal Service Funds comprise 10.5 percent of the total operating budget.

## Revenues/ Sources



**Total Revenues/Sources \$110,218,402**

## Expenditures/Uses



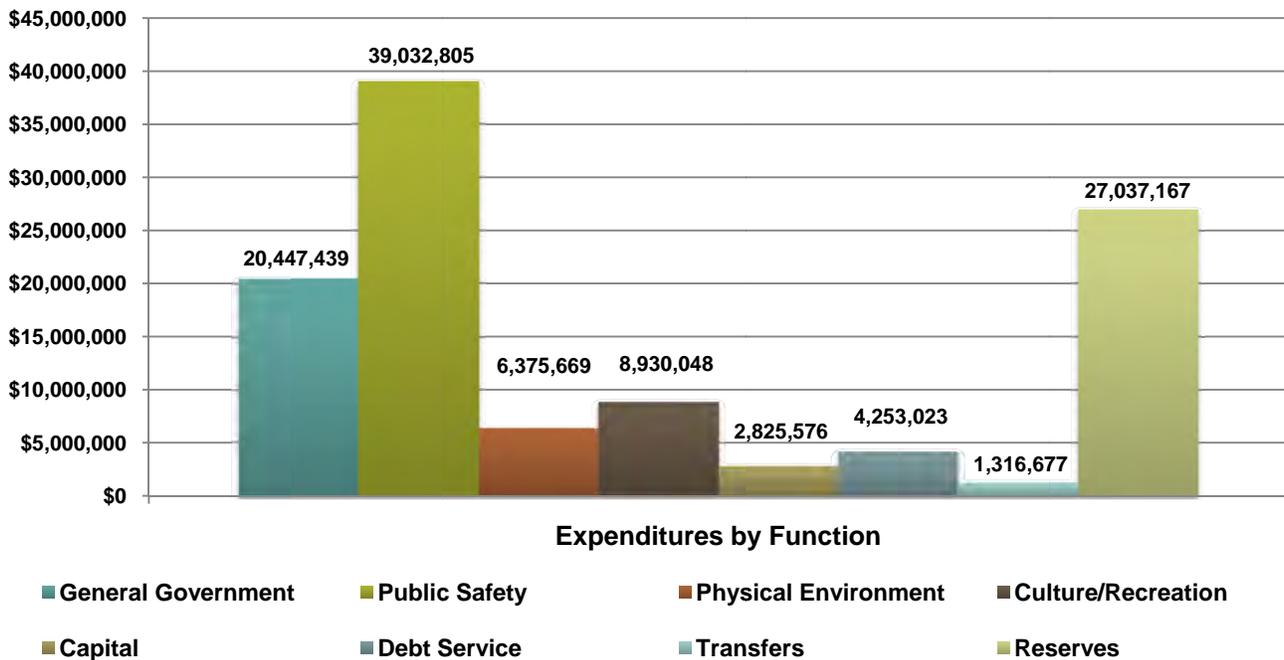
**Total Expenditures/Uses \$110,218,402**

**COMBINED FUNDS BUDGET  
FISCAL YEAR 2010**

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|  |               |                        |
|--|---------------|------------------------|
| <b>REVENUES</b>                              |               |                        |
| Property Taxes                               | \$            | 46,847,492             |
| Utility Taxes                                |               | 1,069,216              |
| Franchise Fees                               |               | 5,875,999              |
| Other Taxes                                  |               | 656,305                |
| Licenses & Permits                           |               | \$3,344,648            |
| Intergovernmental                            |               | \$4,587,028            |
| Charges for Service                          |               | 14,743,304             |
| Impact Fees                                  |               | 500,600                |
| Fines & Forfeitures                          |               | 458,281                |
| Interest                                     |               | 958,867                |
| Miscellaneous                                |               | 1,256,394              |
| <b>TOTAL REVENUES</b>                        |               | <b>80,298,134</b>      |
| <br><b>EXPENDITURES</b>                      |               |                        |
| Salaries                                     |               | 34,357,844             |
| Retirement                                   |               | 8,821,274              |
| FICA   |               | 2,628,512              |
| Health Insurance                             |               | 5,841,277              |
| Workers Compensation                         |               | 891,664                |
| Trash Collection                             |               | 2,756,598              |
| Other Operating Expenditures                 |               | 19,488,793             |
| Capital Outlay                               |               | 2,825,576              |
| Debt Service                                 |               | 4,253,023              |
| <b>TOTAL EXPENDITURES</b>                    |               | <b>81,864,561</b>      |
| <br><b>TRANSFERS</b>                         |               |                        |
| Transfers to other funds                     |               | 1,316,677              |
| Transfers from other funds                   |               | 1,316,678              |
| <br><b>REVENUE OVER (UNDER) EXPENDITURES</b> |               | <br><b>(1,566,426)</b> |
| <br><b>BEGINNING FUND BALANCE</b>            |               | <br><b>28,603,591</b>  |
| <br><b>ENDING FUND BALANCE</b>               | <br><b>\$</b> | <br><b>27,037,165</b>  |

## EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED FISCAL YEAR 2010



### All Funds Combined Analysis

Excluding beginning balances, internal service fund charges, transfers and loan proceeds, newly generated revenues for all funds decreased \$5,284,305 from the 2009 adopted budgeted revenues. The decrease is attributed primarily to reductions in Ad valorem Taxes of \$3,002,317, \$918,873 in Impact Fees, and \$585,554 in Interest Income. Ad valorem Taxes have decreased due to declining market values, while Impact Fees and Interest Income are down due to the current economic crisis. 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 42 percent of the total budgeted revenues and sources for all funds.

As illustrated in the chart above, Public Safety expenditures represent the largest portion of the budget, at approximately \$39 million. Total expenditures for all funds, excluding reserves, have decreased approximately 7% from the adopted fiscal year 2009 budget. Non-discretionary cost increases, including contractual salary adjustments per collective bargaining agreements, increased public safety retirement costs, fuel and utility costs, and contractual solid waste collection increases, have been offset by reductions in capital, personnel, part-time salaries, and discretionary operating expenditures.

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

|   | Actual<br>FY 2007    | Actual<br>FY 2008    | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010    |
|---|----------------------|----------------------|----------------------|------------------------------|----------------------|
| <b>BEGINNING BALANCE</b>                  | \$ 37,511,297        | \$ 37,961,297        | \$ 41,144,476        | \$ 41,144,476                | \$ 28,603,591        |
| <b>REVENUES/SOURCES</b>                   |                      |                      |                      |                              |                      |
| Property Taxes                            | 50,541,564           | 50,362,460           | 49,474,752           | 49,849,809                   | 46,847,492           |
| Franchise Fees                            | 5,380,778            | 5,516,091            | 5,465,827            | 6,079,603                    | 5,875,999            |
| Other Taxes                               | 1,529,556            | 1,643,583            | 1,969,361            | 1,640,737                    | 1,725,521            |
| Licenses & Permits                        | 3,718,104            | 4,473,036            | 3,446,260            | 3,934,732                    | 3,344,648            |
| Intergovernmental                         | 6,088,258            | 6,111,037            | 4,706,067            | 5,079,499                    | 4,587,028            |
| Charges for Services                      | 7,876,679            | 8,297,859            | 14,012,737           | 14,630,150                   | 14,743,304           |
| Fines & Forfeitures                       | 266,168              | 320,944              | 443,553              | 241,650                      | 458,281              |
| Impact Fees                               | 2,045,891            | 1,199,937            | 420,636              | 1,419,473                    | 500,600              |
| Interest                                  | 3,131,569            | 1,726,314            | 1,208,433            | 1,544,421                    | 958,867              |
| Miscellaneous                             | 1,464,752            | 2,428,100            | 983,475              | 783,957                      | 1,256,394            |
| Transfers In                              | 1,846,832            | 1,373,773            | 4,030,134            | 4,030,135                    | 1,316,678            |
| Other Sources                             | 3,642,218            | -                    | -                    | -                            | -                    |
| <b>TOTAL</b>                              | <b>\$ 87,532,369</b> | <b>\$ 83,453,134</b> | <b>\$ 86,161,235</b> | <b>\$ 89,234,166</b>         | <b>\$ 81,614,812</b> |
| <b>EXPENDITURES/USES</b>                  |                      |                      |                      |                              |                      |
| City Council                              | 296,961              | 287,088              | 309,752              | 332,852                      | 274,835              |
| City Clerk                                | 518,309              | 579,471              | 508,177              | 563,232                      | 486,190              |
| Administration                            | 595,620              | 625,022              | 521,231              | 554,337                      | 551,868              |
| Engineering                               | -                    | -                    | 100,918              | 399,335                      | 381,719              |
| Public Relations                          | 109,470              | 117,103              | 98,275               | 146,086                      | 121,425              |
| Information Technology                    | 1,086,564            | 1,128,874            | 1,125,816            | 1,228,128                    | 1,124,705            |
| Legal                                     | 496,699              | 564,493              | 297,896              | 657,370                      | 333,359              |
| Human Resources                           | 857,794              | 803,279              | 664,524              | 762,524                      | 697,615              |
| Finance                                   | 883,259              | 893,579              | 915,387              | 925,758                      | 981,234              |
| General Services                          | 5,035,026            | 5,378,072            | 5,259,144            | 5,809,803                    | 6,054,074            |
| Police                                    | 18,322,946           | 19,730,502           | 19,825,042           | 19,947,764                   | 21,573,269           |
| Fire                                      | 16,156,270           | 17,431,189           | 16,963,983           | 16,929,043                   | 17,418,098           |
| Growth Management                         | 4,883,586            | 1,467,177            | 1,468,189            | 1,739,333                    | 1,447,268            |
| Parks/ Grounds                            | 3,276,218            | 3,342,224            | 3,010,593            | 3,286,474                    | 3,132,437            |
| Recreation/Golf                           | 5,483,807            | 5,328,186            | 5,165,874            | 6,001,769                    | 5,797,611            |
| Community Services Admin/ Public Works    | 8,094,286            | 7,847,756            | 7,117,986            | 7,709,699                    | 6,375,669            |
| Construction Services                     | 2,070,442            | 2,089,084            | 1,923,833            | 2,135,136                    | 1,537,147            |
| Neighborhood Services                     | 530,029              | 680,023              | 672,495              | 737,901                      | 752,978              |
| Self Insurance                            | -                    | -                    | 5,184,566            | 5,321,843                    | 5,703,022            |
| Debt Service                              | 4,361,704            | 4,336,642            | 4,114,219            | 4,325,853                    | 4,253,023            |
| Capital Outlay                            | 8,976,550            | 6,308,966            | 3,346,195            | 15,068,366                   | 2,825,576            |
| Other Uses                                | 3,376,495            | 57,445               | -                    | 240,760                      | 41,438               |
| Operating Transfers                       | 1,670,332            | 1,273,777            | 4,030,135            | 4,030,135                    | 1,316,677            |
| <b>TOTAL</b>                              | <b>\$ 87,082,367</b> | <b>\$ 80,269,952</b> | <b>\$ 82,624,230</b> | <b>\$ 98,853,501</b>         | <b>\$ 83,181,237</b> |
| <b>ENDING BALANCES</b>                    |                      |                      |                      |                              |                      |
| Reserved For Debt Service - General Fund  | -                    | -                    | 2,395,707            | 2,395,707                    | -                    |
| Reserved Net Assets - Fleet Fund          | 1,732,155            | 1,943,851            | 2,127,175            | 1,715,003                    | 2,238,336            |
| Reserved for Encumbrances - All Funds     | 2,158,259            | 1,192,676            | 1,973,468            | -                            | -                    |
| Reserved for Projects - Impact Fees       | 11,957,719           | 10,221,117           | 7,706,996            | -                            | -                    |
| Designated for Projects-GF & Special Rev. | 3,762,620            | 4,150,119            | 2,362,472            | -                            | -                    |
| Designated for Econ. Dev. - General Fund  | -                    | 1,332,247            | 1,332,247            | 1,332,247                    | -                    |
| Designated for OPEB - General Fund        | -                    | 307,000              | 307,000              | 307,000                      | -                    |
| Undesignated - All Funds                  | 18,350,544           | 21,997,466           | 26,476,416           | 25,775,183                   | 24,798,831           |
| <b>TOTAL</b>                              | <b>\$ 37,961,297</b> | <b>\$ 41,144,476</b> | <b>\$ 44,681,481</b> | <b>\$ 31,525,140</b>         | <b>\$ 27,037,167</b> |

**BUDGET COMPARISON BY FUND FOR  
FISCAL YEARS 2008 – 2010  
(MAJOR FUNDS)**

|                           | GENERAL FUND       |                       |                    | RECREATION IMPACT  |                       |                    | ROAD IMPACT        |                       |                    |
|---------------------------|--------------------|-----------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|-----------------------|--------------------|
|                           | ACTUAL<br>FY 07/08 | ESTIMATED<br>FY 08/09 | BUDGET<br>FY 09/10 | ACTUAL<br>FY 07/08 | ESTIMATED<br>FY 08/09 | BUDGET<br>FY 09/10 | ACTUAL<br>FY 07/08 | ESTIMATED<br>FY 08/09 | BUDGET<br>FY 09/10 |
| <b>Revenues</b>           |                    |                       |                    |                    |                       |                    |                    |                       |                    |
| Ad Valorem Taxes          | 50,362,460         | 49,474,752            | 46,847,492         | -                  | -                     | -                  | -                  | -                     | -                  |
| Utility Taxes             | 956,919            | 1,278,074             | 1,069,216          | -                  | -                     | -                  | -                  | -                     | -                  |
| Franchise Fees            | 5,516,091          | 5,465,827             | 5,875,999          | -                  | -                     | -                  | -                  | -                     | -                  |
| Other Taxes               | -                  | -                     | -                  | -                  | -                     | -                  | -                  | -                     | -                  |
| Licenses and Permits      | 4,364,095          | 3,446,260             | 3,344,648          | -                  | -                     | -                  | -                  | -                     | -                  |
| Intergovernmental Revenue | 6,153,203          | 4,219,288             | 4,177,028          | 66,772             | 470,398               | 400,000            | -                  | -                     | -                  |
| Charges for Services      | 1,826,390          | 1,841,008             | 1,970,768          | -                  | -                     | -                  | -                  | -                     | -                  |
| Impact Fees               | -                  | -                     | -                  | 428,693            | 121,493               | 40,807             | 580,405            | 221,525               | 310,349            |
| Fines and Forfeitures     | 307,933            | 430,369               | 443,281            | -                  | -                     | -                  | -                  | -                     | -                  |
| Miscellaneous Revenue     | 630,151            | 631,831               | 792,794            | 20,000             | -                     | -                  | 451,000            | -                     | -                  |
| Interest                  | 1,332,349          | 1,201,477             | 922,394            | 65,959             | 1,084                 | 2,000              | 232,724            | 4,108                 | 20,000             |
| Transfers In              | 178,762            | 102,762               | -                  | -                  | -                     | -                  | -                  | -                     | -                  |
| Other Sources             | 918,418            | -                     | -                  | -                  | -                     | -                  | -                  | -                     | -                  |
| Fund Balances & Reserves  | 21,144,202         | 25,128,354            | 20,255,731         | 2,997,687          | 2,501,160             | 361,668            | 7,711,978          | 6,749,507             | 2,029,213          |
| <b>TOTAL</b>              | <b>93,690,973</b>  | <b>93,220,002</b>     | <b>85,699,351</b>  | <b>3,579,111</b>   | <b>3,094,135</b>      | <b>804,475</b>     | <b>8,976,107</b>   | <b>6,975,140</b>      | <b>2,359,562</b>   |
| <b>Expenditures</b>       |                    |                       |                    |                    |                       |                    |                    |                       |                    |
| General Government        | 14,613,265         | 13,865,637            | 14,744,417         | -                  | -                     | -                  | -                  | -                     | -                  |
| Public Safety             | 37,172,905         | 36,776,025            | 39,018,805         | -                  | -                     | -                  | -                  | -                     | -                  |
| Physical Environment      | 5,848,499          | 4,148,139             | 3,829,089          | -                  | -                     | -                  | -                  | -                     | -                  |
| Transportation            | -                  | -                     | -                  | -                  | -                     | -                  | 23,216             | -                     | -                  |
| Culture and Recreation    | 3,788,262          | 4,540,409             | 4,550,074          | 25,234             | -                     | -                  | -                  | -                     | -                  |
| Capital Outlay            | 3,374,646          | 1,121,474             | 1,156,576          | 1,052,717          | 701,594               | 800,000            | 1,501,011          | 937,358               | -                  |
| Debt Service              | 3,272,400          | 3,299,159             | 3,276,382          | -                  | -                     | -                  | -                  | -                     | -                  |
| Transfers Out             | 492,642            | 2,625,000             | 625,000            | -                  | -                     | -                  | 702,373            | 702,373               | 691,677            |
| Other Uses                | -                  | -                     | -                  | -                  | -                     | -                  | -                  | -                     | -                  |
| Fund Balances & Reserves  | 25,128,354         | 26,844,159            | 18,499,008         | 2,501,160          | 2,392,541             | 4,475              | 6,749,507          | 5,335,409             | 1,667,885          |
| <b>TOTAL</b>              | <b>93,690,973</b>  | <b>93,220,002</b>     | <b>85,699,351</b>  | <b>3,579,111</b>   | <b>3,094,135</b>      | <b>804,475</b>     | <b>8,976,107</b>   | <b>6,975,140</b>      | <b>2,359,562</b>   |

**BUDGET COMPARISON BY FUND FOR  
FISCAL YEARS 2008 – 2010  
(NON-MAJOR FUNDS)**

|                           | SPECIAL REVENUE    |                       |                    | CAPITAL PROJECTS   |                       |                    | INTERNAL SERVICE          |                              |                           |
|---------------------------|--------------------|-----------------------|--------------------|--------------------|-----------------------|--------------------|---------------------------|------------------------------|---------------------------|
|                           | ACTUAL<br>FY 07/08 | ESTIMATED<br>FY 08/09 | BUDGET<br>FY 09/10 | ACTUAL<br>FY 07/08 | ESTIMATED<br>FY 08/09 | BUDGET<br>FY 09/10 | (1)<br>ACTUAL<br>FY 07/08 | (1)<br>ESTIMATED<br>FY 08/09 | (1)<br>BUDGET<br>FY 09/10 |
| <b>Revenues</b>           |                    |                       |                    |                    |                       |                    |                           |                              |                           |
| Ad Valorem Taxes          | -                  | -                     | -                  | -                  | -                     | -                  | -                         | -                            | -                         |
| Utility Taxes             | -                  | -                     | -                  | -                  | -                     | -                  | -                         | -                            | -                         |
| Franchise Fees            | -                  | -                     | -                  | -                  | -                     | -                  | -                         | -                            | -                         |
| Other Taxes               | 686,663            | 691,287               | 656,305            | -                  | -                     | -                  | -                         | -                            | -                         |
| Licenses and Permits      | -                  | -                     | -                  | -                  | -                     | -                  | -                         | -                            | -                         |
| Intergovernmental Revenue | -                  | -                     | 10,000             | -                  | -                     | -                  | -                         | -                            | -                         |
| Charges for Services      | 3,815,501          | 3,984,737             | 4,276,121          | -                  | -                     | -                  | 2,698,583                 | 2,124,378                    | 2,240,138                 |
| Impact Fees               | -                  | -                     | -                  | 190,837            | 77,618                | 149,444            | -                         | -                            | -                         |
| Fines and Forfeitures     | 13,011             | 13,184                | 15,000             | -                  | -                     | -                  | -                         | -                            | -                         |
| Miscellaneous Revenue     | 174,178            | 157,628               | 137,413            | 149,639            | 142,809               | 286,187            | 42,097                    | 51,207                       | 40,000                    |
| Interest                  | 31,158             | 596                   | 8,473              | 63,213             | 1,168                 | 6,000              | 911                       | -                            | -                         |
| Transfers In              | -                  | -                     | -                  | 1,195,014          | 3,927,372             | 1,316,678          | -                         | -                            | -                         |
| Loan Proceeds             | -                  | -                     | -                  | -                  | -                     | -                  | -                         | -                            | -                         |
| Fund Balances & Reserves  | 1,374,130          | 2,010,472             | 1,915,204          | 2,868,101          | 2,715,229             | 1,036,550          | 1,865,199                 | 2,039,752                    | 2,127,176                 |
| <b>TOTAL</b>              | <b>6,094,641</b>   | <b>6,857,904</b>      | <b>7,018,516</b>   | <b>4,466,804</b>   | <b>6,864,196</b>      | <b>2,794,859</b>   | <b>4,606,790</b>          | <b>4,215,337</b>             | <b>4,407,314</b>          |
| <b>Expenditures</b>       |                    |                       |                    |                    |                       |                    |                           |                              |                           |
| General Government        | -                  | -                     | -                  | -                  | -                     | -                  | -                         | -                            | -                         |
| Public Safety             | 12,621             | 13,000                | 14,000             | 33,612             | -                     | -                  | -                         | -                            | -                         |
| Physical Environment      | -                  | -                     | -                  | -                  | -                     | -                  | 2,514,277                 | 1,693,064                    | 1,718,978                 |
| Transportation            | 510,830            | 632,790               | 490,000            | 284,791            | 643,991               | 337,600            | -                         | -                            | -                         |
| Culture and Recreation    | 3,530,126          | 3,636,058             | 4,379,974          | -                  | -                     | -                  | -                         | -                            | -                         |
| Capital Outlay            | 4,592              | -                     | 299,000            | 368,930            | 243,433               | 120,000            | -                         | 342,336                      | 450,000                   |
| Debt Service              | -                  | -                     | -                  | 1,064,242          | 815,060               | 976,641            | -                         | -                            | -                         |
| Transfers Out             | 26,000             | 50,000                | -                  | -                  | 600,000               | -                  | 52,762                    | 52,762                       | -                         |
| Other Uses                | -                  | -                     | -                  | -                  | -                     | -                  | -                         | -                            | -                         |
| Fund Balances & Reserves  | 2,010,472          | 2,526,056             | 1,835,542          | 2,715,229          | 4,561,712             | 1,360,618          | 2,039,751                 | 2,127,175                    | 2,238,336                 |
| <b>TOTAL</b>              | <b>6,094,641</b>   | <b>6,857,904</b>      | <b>7,018,516</b>   | <b>4,466,804</b>   | <b>6,864,196</b>      | <b>2,794,859</b>   | <b>4,606,790</b>          | <b>4,215,337</b>             | <b>4,407,314</b>          |

(1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 2008 includes Depreciation and the Interest Expense component only of Debt Service.

Fiscal years 2009 and 2010 reflect the addition of a new Internal Service Fund used to account for employee health benefits.

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

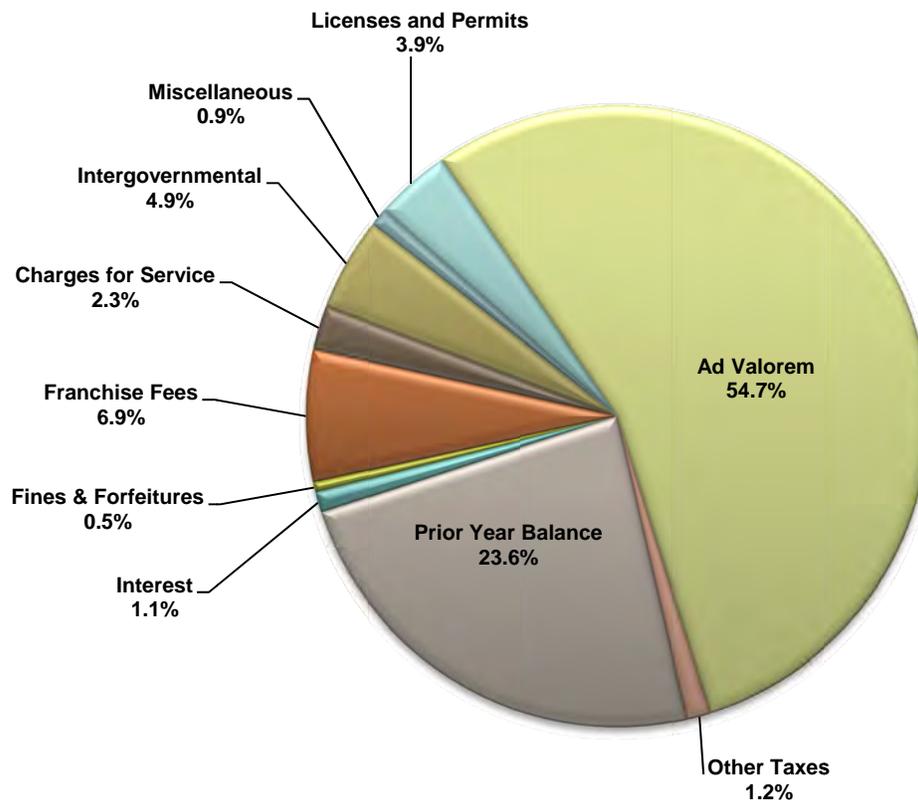
| Departments                      | Funds   |                 |                  |                 |
|----------------------------------|---------|-----------------|------------------|-----------------|
|                                  | General | Special Revenue | Internal Service | Capital Project |
| City Council                     | ◆       |                 |                  |                 |
| Administration/ Public Relations | ◆       |                 |                  |                 |
| Information Technology           | ◆       |                 |                  |                 |
| City Clerk                       | ◆       |                 |                  |                 |
| Legal                            | ◆       |                 |                  |                 |
| Engineering                      | ◆       |                 |                  |                 |
| Human Resources                  | ◆       |                 |                  |                 |
| Finance                          | ◆       |                 |                  |                 |
| General Services                 | ◆       |                 |                  |                 |
| Self Insurance                   |         |                 | ◆                |                 |
| Growth Management                | ◆       |                 |                  |                 |
| <b>Police</b>                    |         |                 |                  |                 |
| Administration                   | ◆       |                 |                  |                 |
| Uniformed Operations             | ◆       |                 |                  |                 |
| Special Operations               | ◆       |                 |                  |                 |
| Training                         |         | ◆               |                  |                 |
| Grants                           |         | ◆               |                  |                 |
| Police Impact                    |         |                 |                  | ◆               |
| <b>Fire Rescue</b>               |         |                 |                  |                 |
| Administration                   | ◆       |                 |                  |                 |
| Emergency Services               | ◆       |                 |                  |                 |
| Fire Impact                      |         |                 |                  | ◆               |
| <b>Public Works</b>              |         |                 |                  |                 |
| 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                      |         | ◆               |                  |                 |
| <b>Recreation</b>                |         |                 |                  |                 |
| Administration                   | ◆       | ◆               |                  |                 |
| Athletics                        | ◆       | ◆               |                  |                 |
| Seniors                          | ◆       |                 |                  |                 |
| General Programs                 | ◆       | ◆               |                  |                 |
| Aquatics                         | ◆       | ◆               |                  |                 |
| Tennis                           | ◆       | ◆               |                  |                 |
| Youth Enrichment                 |         | ◆               |                  |                 |
| Recreation Impact                |         |                 |                  | ◆               |

## GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 77% of all City expenditures. Included in this fund are all general governmental activities such as Police, Fire, Public Facilities, Construction Services, Growth Management, and Culture/Recreation. Also included are the various administrative programs such as Council, Administration, Legal, Clerk, 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 5.7% from the fiscal year 2009 adopted budget. As a result of declining real estate values, property tax revenue is expected to decrease 6% at the adopted tax rate of 5.539 mills, while all other revenues are expected to decrease 5.1%. For a more detailed discussion of all General Fund revenues, please see the separate section beginning on page 62.

### Revenues/ Sources



**Total Revenues/ Sources \$85,699,353**

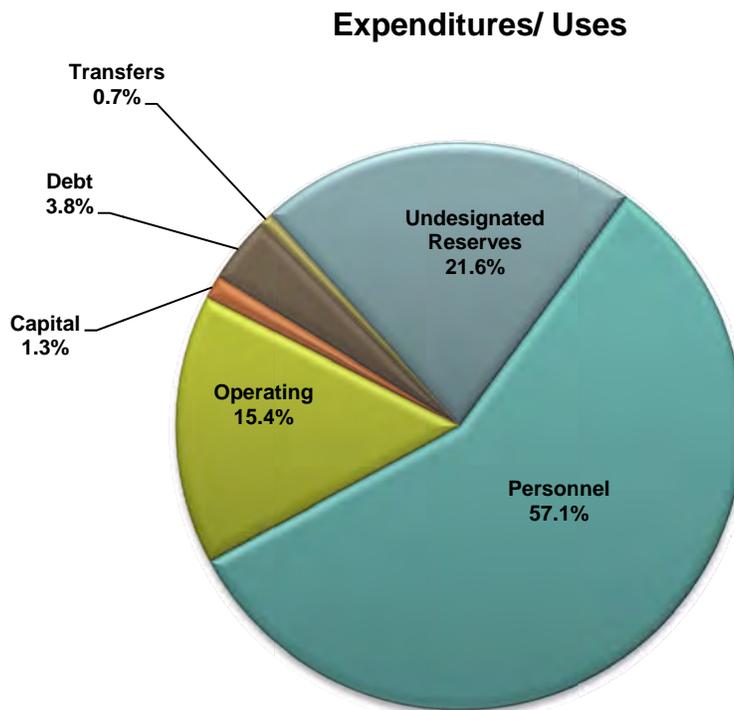
The graph below depicts the General Fund expenditures by category. Excluding reserves, expenditures have decreased \$1,613,462 over the fiscal year 2009 adopted budget. Increases of approximately \$2 million for required public safety salary and retirement contributions have been offset by the elimination of general government positions and reductions in general government capital and operating costs. Expenditure levels have been impacted by the following significant factors relating to personnel, operating and capital costs:

- To comply with Council directives to reduce total salaries, the City eliminated 20 full-time positions and funding for approximately 2,000 part-time hours. This enabled the City to adopt an operating rate that is 7.5% below the roll-back rate. In addition, travel, training, overtime, contractual services, and vehicle replacement purchases have been either substantially reduced or eliminated altogether.
- No COLA or merit increases have been factored into the fiscal year 2009/10 Budget for general and SEIU employees.
- Per the current collective bargaining agreements, a flat 6% across-the-board increase has been factored in for the Police union employees, and a total of 3% has been included for Fire union employees for fiscal year 2009/10.

Significant capital outlay items contained within the General Fund include:

|                                    |           |
|------------------------------------|-----------|
| ➤ Fire engine replacement          | \$383,000 |
| ➤ City Hall chiller replacement    | 300,000   |
| ➤ Self-loading Grapple Truck       | 150,000   |
| ➤ Replace five (5) police vehicles | 120,000   |

A complete summary and discussion of all capital for all funds begins on page 219.



**Total Expenditures/ Uses \$85,699,353**

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

**FUND NUMBER 001**

|   | Actual<br>FY 2007    | Actual<br>FY 2008    | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010    |
|---|----------------------|----------------------|----------------------|------------------------------|----------------------|
| <b>BEGINNING BALANCE</b>                | \$ 19,569,602        | \$ 21,144,202        | \$ 25,128,356        | \$ 25,128,356                | \$ 20,255,733        |
| <b>REVENUES/SOURCES</b>                 |                      |                      |                      |                              |                      |
| Property Taxes                          | 50,541,564           | 50,362,460           | 49,474,752           | 49,849,809                   | 46,847,492           |
| Franchise Fees                          | 5,380,778            | 5,516,091            | 5,465,827            | 6,079,603                    | 5,875,999            |
| Other Taxes                             | 860,052              | 956,919              | 1,278,074            | 938,737                      | 1,069,216            |
| Licenses & Permits                      | 3,718,104            | 4,473,036            | 3,446,260            | 3,934,732                    | 3,344,648            |
| Intergovernmental                       | 5,604,933            | 6,044,265            | 4,219,288            | 4,469,499                    | 4,177,028            |
| Charges for Services                    | 1,887,761            | 1,826,391            | 1,841,008            | 2,103,009                    | 1,970,768            |
| Fines & Forfeitures                     | 254,295              | 307,933              | 430,369              | 230,650                      | 443,281              |
| Interest                                | 2,137,755            | 1,332,349            | 1,201,477            | 1,255,504                    | 922,394              |
| Miscellaneous                           | 986,540              | 1,548,569            | 631,831              | 497,393                      | 792,794              |
| Transfers In                            | 466,629              | 178,758              | 102,762              | 102,762                      | -                    |
| Loan Proceeds                           | -                    | -                    | -                    | -                            | -                    |
| Proceeds from Defined Contribution Plan | 3,642,218            | -                    | -                    | -                            | -                    |
| <b>TOTAL</b>                            | <b>\$ 75,480,629</b> | <b>\$ 72,546,771</b> | <b>\$ 68,091,648</b> | <b>\$ 69,461,698</b>         | <b>\$ 65,443,620</b> |
| <b>EXPENDITURES/USES</b>                |                      |                      |                      |                              |                      |
| City Council                            | 296,961              | 287,088              | 309,752              | 332,852                      | 274,835              |
| City Clerk                              | 518,309              | 579,471              | 508,177              | 563,232                      | 486,190              |
| Administration                          | 595,620              | 625,022              | 521,231              | 554,337                      | 551,868              |
| Engineering                             | -                    | -                    | 100,918              | 399,335                      | 381,719              |
| Public Relations                        | 109,470              | 117,103              | 98,275               | 146,086                      | 121,425              |
| Information Technology                  | 1,086,564            | 1,128,874            | 1,125,816            | 1,228,128                    | 1,124,705            |
| Legal                                   | 496,699              | 564,493              | 297,896              | 657,370                      | 333,359              |
| Human Resources                         | 857,794              | 803,279              | 664,524              | 762,524                      | 697,615              |
| Finance                                 | 883,259              | 893,579              | 915,387              | 925,758                      | 981,234              |
| General Services                        | 5,035,026            | 5,378,072            | 5,259,144            | 5,809,803                    | 6,054,074            |
| Police                                  | 18,313,193           | 19,689,249           | 19,812,042           | 19,929,764                   | 21,559,269           |
| Fire                                    | 16,105,661           | 17,426,210           | 16,963,983           | 16,929,043                   | 17,418,098           |
| Growth Management                       | 4,883,586            | 1,467,177            | 1,468,189            | 1,739,333                    | 1,447,268            |
| Parks/Grounds                           | 3,245,247            | 3,316,990            | 3,010,593            | 3,286,474                    | 3,132,437            |
| Recreation                              | 1,927,849            | 1,798,059            | 1,529,816            | 1,780,583                    | 1,417,637            |
| Community Services Admin/ Public Works  | 4,821,748            | 4,521,712            | 4,148,141            | 4,565,603                    | 3,829,091            |
| Construction Services                   | 2,070,442            | 2,089,084            | 1,923,833            | 2,135,136                    | 1,537,147            |
| Neighborhood Services                   | 530,029              | 680,023              | 672,495              | 737,901                      | 752,978              |
| Debt Service                            | 3,294,605            | 3,272,400            | 3,299,159            | 3,262,122                    | 3,276,382            |
| Capital Outlay                          | 4,779,640            | 3,374,645            | 1,121,474            | 2,353,534                    | 1,156,576            |
| Operating Transfers                     | 677,830              | 492,642              | 2,625,000            | 2,625,000                    | 625,000              |
| Other Uses                              | 66,368               | 57,445               | -                    | 240,760                      | 41,438               |
| Payment to Defined Benefit Plan         | 3,310,127            | -                    | -                    | -                            | -                    |
| <b>TOTAL</b>                            | <b>\$ 73,906,027</b> | <b>\$ 68,562,617</b> | <b>\$ 66,375,845</b> | <b>\$ 70,964,678</b>         | <b>\$ 67,200,345</b> |
| <b>ENDING BALANCES</b>                  |                      |                      |                      |                              |                      |
| Reserved for Encumbrances               | 1,623,020            | 424,677              | 750,000              | -                            | -                    |
| Designated for Projects                 | 3,755,048            | 4,150,119            | 1,803,472            | -                            | -                    |
| Reserved for Debt Service               | -                    | -                    | 2,395,707            | 2,395,707                    | -                    |
| Designated for Economic Development     | -                    | 1,332,247            | 1,332,247            | 1,332,247                    | -                    |
| Designated for OPEB                     | -                    | 307,000              | 307,000              | 307,000                      | -                    |
| Undesignated                            | 15,766,134           | 18,914,313           | 20,255,733           | 19,590,421                   | 18,499,008           |
| <b>TOTAL</b>                            | <b>\$ 21,144,202</b> | <b>\$ 25,128,356</b> | <b>\$ 26,844,159</b> | <b>\$ 23,625,375</b>         | <b>\$ 18,499,008</b> |

## POLICE TRAINING SPECIAL REVENUE FUND

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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 \$15,000 for FY 2010. For a more detailed discussion of all revenue sources, please see the section beginning on page 67.

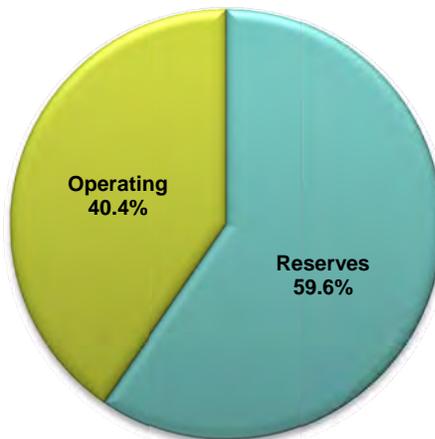
**Revenues/ Sources**



**Total Revenue/ Sources \$34,631**

The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2010. Expenditures/reserves are projected to be \$34,631 for FY 2010, an increase of \$4,184 from the FY 2009 budget.

**Expenditures/ Reserves**



**Total Expenditures/ Reserves \$34,631**

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

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**FUND NUMBER 002**

|                           | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|---------------------------|-------------------|-------------------|----------------------|------------------------------|-------------------|
| <b>BEGINNING BALANCE</b>  | \$ 11,687         | \$ 19,056         | \$ 19,447            | \$ 19,447                    | \$ 19,631         |
| <b>REVENUES/SOURCES</b>   |                   |                   |                      |                              |                   |
| Fines & Forfeitures       | 11,873            | 13,011            | 13,184               | 11,000                       | 15,000            |
| Interest                  | -                 | -                 | -                    | -                            | -                 |
| <b>TOTAL</b>              | \$ 11,873         | \$ 13,011         | \$ 13,184            | \$ 11,000                    | \$ 15,000         |
| <b>EXPENDITURES/USES</b>  |                   |                   |                      |                              |                   |
| Police Operating          | 4,504             | 12,620            | 13,000               | 18,000                       | 14,000            |
| Capital Outlay            | -                 | -                 | -                    | -                            | -                 |
| Operating Transfers       | -                 | -                 | -                    | -                            | -                 |
| <b>TOTAL</b>              | \$ 4,504          | \$ 12,620         | \$ 13,000            | \$ 18,000                    | \$ 14,000         |
| <b>ENDING BALANCES</b>    |                   |                   |                      |                              |                   |
| Reserved for Encumbrances | -                 | -                 | -                    | -                            | -                 |
| Designated for Projects   | -                 | -                 | -                    | -                            | -                 |
| Undesignated              | 19,056            | 19,447            | 19,631               | 12,447                       | 20,631            |
| <b>TOTAL</b>              | \$ 19,056         | \$ 19,447         | \$ 19,631            | \$ 12,447                    | \$ 20,631         |

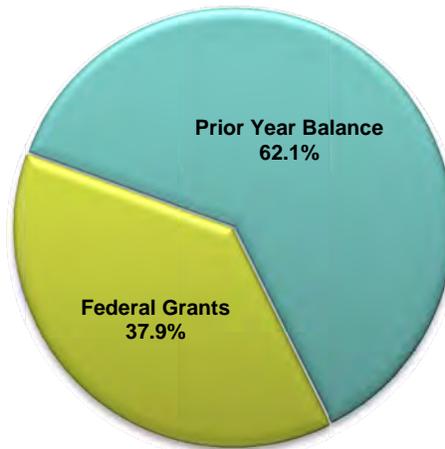
## POLICE GRANTS SPECIAL REVENUE FUND

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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 all revenue sources, please see the section beginning on page 68.

**Revenues/ Sources**



**Total Revenues/ Sources \$26,381**

The graph below depicts the total Police Grants Special Revenue Fund expenditures for FY 2010. Expenditures/reserves are projected to be \$26,381.

**Expenditures/ Reserves**



**Total Expenditures/ Reserves \$26,381**

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

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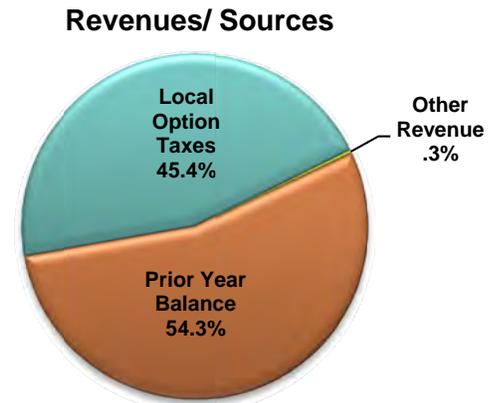
**FUND NUMBER 101**

|                           | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|---------------------------|-------------------|-------------------|----------------------|------------------------------|-------------------|
| <b>BEGINNING BALANCE</b>  | \$ -              | \$ -              | \$ -                 | \$ -                         | \$ 16,381         |
| <b>REVENUES/SOURCES</b>   |                   |                   |                      |                              |                   |
| Intergovernmental         | 10,000            | -                 | 16,381               | 10,000                       | 10,000            |
| Transfers In              | 1,500             | -                 | -                    | -                            | -                 |
| <b>TOTAL</b>              | \$ 11,500         | \$ -              | \$ 16,381            | \$ 10,000                    | \$ 10,000         |
| <b>EXPENDITURES/USES</b>  |                   |                   |                      |                              |                   |
| Police Operating          | -                 | -                 | -                    | -                            | -                 |
| Capital Outlay            | 11,500            | -                 | -                    | -                            | -                 |
| <b>TOTAL</b>              | \$ 11,500         | \$ -              | \$ -                 | \$ -                         | \$ -              |
| <b>ENDING BALANCES</b>    |                   |                   |                      |                              |                   |
| Reserved for Encumbrances | -                 | -                 | -                    | -                            | -                 |
| Designated for Projects   | -                 | -                 | -                    | -                            | -                 |
| Undesignated              | -                 | -                 | 16,381               | 10,000                       | 26,381            |
| <b>TOTAL</b>              | \$ -              | \$ -              | \$ 16,381            | \$ 10,000                    | \$ 26,381         |

## GAS TAX SPECIAL REVENUE FUND ANALYSIS

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

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

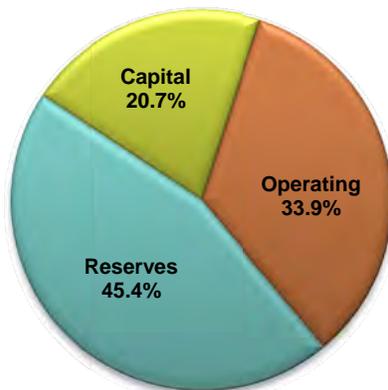


**Total Revenues/ Sources \$1,445,632**

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$656,305 for fiscal year 2010. Other revenue consists of estimated interest income of \$4,886, while prior year balance carried forward is estimated at \$784,441. For a more detailed discussion of all revenue sources, please see the section beginning on page 69.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2010. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.

### Expenditures/ Reserves



Projected expenditures include the following significant items:

- |                         |           |
|-------------------------|-----------|
| • Bridge replacement    | \$299,000 |
| • Street lighting       | 250,000   |
| • Pavement resurfacing  | 175,000   |
| • Swales restoration    | 45,000    |
| • Professional Services | 20,000    |

**Total Expenditures/Reserves \$1,445,632**

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

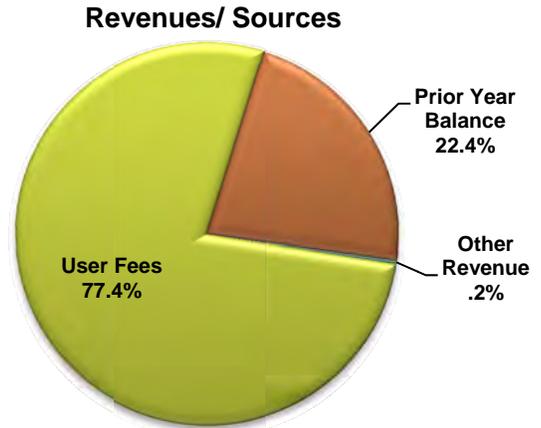
**FUND NUMBER 103**

|                             | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|-----------------------------|-------------------|-------------------|----------------------|------------------------------|-------------------|
| <b>BEGINNING BALANCE</b>    | \$ 901,752        | \$ 998,309        | \$ 1,284,525         | \$ 1,284,525                 | \$ 784,441        |
| <b>REVENUES/SOURCES</b>     |                   |                   |                      |                              |                   |
| Other Taxes                 | 669,504           | 686,664           | 691,287              | 702,000                      | 656,305           |
| Intergovernmental           | -                 | -                 | -                    | -                            | -                 |
| Interest                    | 49,734            | 21,222            | 419                  | 16,192                       | 4,886             |
| Miscellaneous               | 91,022            | 93,753            | -                    | -                            | -                 |
| Transfers In                | -                 | -                 | -                    | -                            | -                 |
| <b>TOTAL</b>                | \$ 810,260        | \$ 801,639        | \$ 691,706           | \$ 718,192                   | \$ 661,191        |
| <b>EXPENDITURES/USES</b>    |                   |                   |                      |                              |                   |
| Public Facilities Operating | 558,264           | 510,830           | 632,790              | 770,436                      | 490,000           |
| Capital Outlay              | 155,439           | 4,593             | -                    | 598,000                      | 299,000           |
| Operating Transfers         | -                 | -                 | -                    | -                            | -                 |
| <b>TOTAL</b>                | \$ 713,703        | \$ 515,423        | \$ 632,790           | \$ 1,368,436                 | \$ 789,000        |
| <b>ENDING BALANCES</b>      |                   |                   |                      |                              |                   |
| Reserved for Encumbrances   | -                 | 164,436           | -                    | -                            | -                 |
| Designated for Projects     | -                 | -                 | 559,000              | -                            | -                 |
| Undesignated                | 998,309           | 1,120,089         | 784,441              | 634,281                      | 656,632           |
| <b>TOTAL</b>                | \$ 998,309        | \$ 1,284,525      | \$ 1,343,441         | \$ 634,281                   | \$ 656,632        |

## RECREATION SPECIAL REVENUE FUND ANALYSIS

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

The graph to the right depicts the Recreation Special Revenue Fund revenues by category. Charges for services are projected to be approximately \$2,903,573 for FY 2010, other revenues are estimated at \$9,188, and prior year balance carried forward is projected at \$838,650. For a more detailed discussion of all revenue sources, please see the section beginning on page 70.



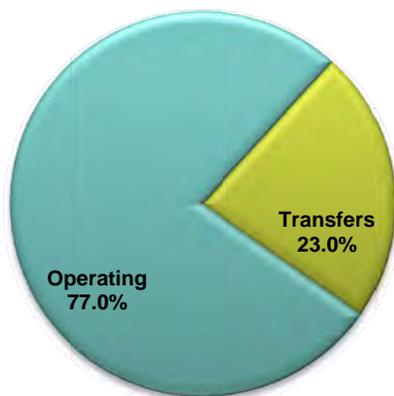
Some of the more significant user fees consist of the following:

- General Programs \$803,070
- Athletics & Special Facilities 292,232
- Youth Enrichment 852,704
- Tennis 564,437
- Aquatics 269,265

**Total Revenue/ Sources \$3,751,411**

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2010. Excluding reserves, operating expenditures are anticipated to be \$2,890,340, an increase of 1% from the FY 2009 adopted budget.

### Expenditures/ Reserves



Included in projected expenditures are the following programs:

- Youth Enrichment \$956,859
- Programs 804,494
- Resources 249,695
- Tennis 470,560
- Athletics 237,546
- Aquatics 171,186

**Total Expenditures/Reserves \$3,751,411**

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

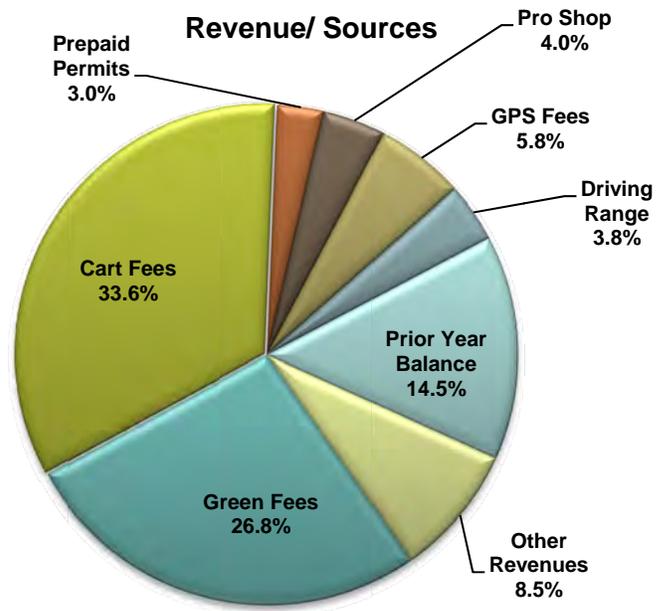
**FUND NUMBER 104**

|                           | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010   |
|---------------------------|---------------------|---------------------|----------------------|------------------------------|---------------------|
| <b>BEGINNING BALANCE</b>  | \$ 193,853          | \$ 222,695          | \$ 478,786           | \$ 478,786                   | \$ 838,650          |
| <b>REVENUES/SOURCES</b>   |                     |                     |                      |                              |                     |
| Charges for Services      | 2,197,095           | 2,377,601           | 2,623,066            | 2,977,563                    | 2,903,573           |
| Interest                  | 19,521              | 6,989               | 119                  | 5,931                        | 2,909               |
| Miscellaneous             | 196                 | 933                 | 11,527               | -                            | 6,279               |
| Transfers In              | -                   | -                   | -                    | -                            | -                   |
| <b>TOTAL</b>              | <b>\$ 2,216,812</b> | <b>\$ 2,385,523</b> | <b>\$ 2,634,712</b>  | <b>\$ 2,983,494</b>          | <b>\$ 2,912,761</b> |
| <b>EXPENDITURES/USES</b>  |                     |                     |                      |                              |                     |
| Recreation Operating      | 2,157,492           | 2,103,431           | 2,207,436            | 2,818,652                    | 2,890,340           |
| Capital Outlay            | -                   | -                   | -                    | -                            | -                   |
| Debt Service              | -                   | -                   | -                    | -                            | -                   |
| Operating Transfers       | 30,478              | 26,000              | 50,000               | 50,000                       | -                   |
| <b>TOTAL</b>              | <b>\$ 2,187,970</b> | <b>\$ 2,129,431</b> | <b>\$ 2,257,436</b>  | <b>\$ 2,868,652</b>          | <b>\$ 2,890,340</b> |
| <b>ENDING BALANCES</b>    |                     |                     |                      |                              |                     |
| Reserved for Encumbrances | 3,644               | -                   | 17,412               | -                            | -                   |
| Designated for Projects   | -                   | -                   | -                    | -                            | -                   |
| Undesignated              | 219,051             | 478,786             | 838,650              | 593,628                      | 861,071             |
| <b>TOTAL</b>              | <b>\$ 222,695</b>   | <b>\$ 478,786</b>   | <b>\$ 856,062</b>    | <b>\$ 593,628</b>            | <b>\$ 861,071</b>   |

## GOLF COURSE SPECIAL REVENUE FUND ANALYSIS

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

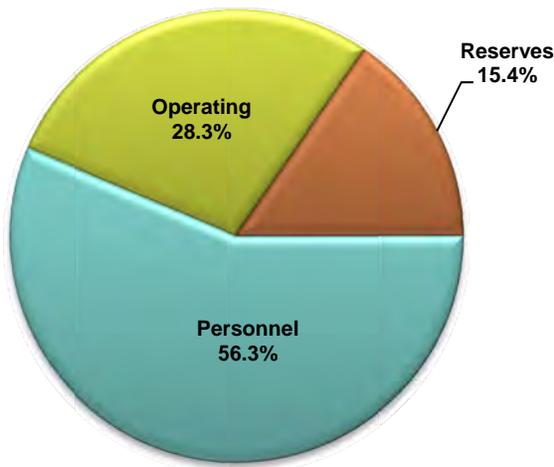
The graph to the right depicts the fiscal year 2010 Golf Course revenues by category. Overall, excluding beginning balance, revenues are projected to decrease by about 3% from the fiscal year 2009 adopted budget amount. This is based on estimated actual revenues for fiscal year 2009, which are slightly below budget projections. For a more detailed summary of Golf Course revenues, please see the separate section on page 72.



**Total Revenue/ Sources \$1,760,461**

The graph below depicts the fiscal year 2010 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have decreased by 8.8% from the fiscal year 2009 adopted budget.

### Expenditures/ Uses



Included within the Golf Course operation are the divisions of Pro Shop, \$493,233, Administration, \$224,936, Maintenance, \$771,465, and a projected Reserve Balance of \$270,827, for a total of \$1,760,461.

**Total Expenditures/ Reserves \$1,760,461**

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

**FUND NUMBER 106**

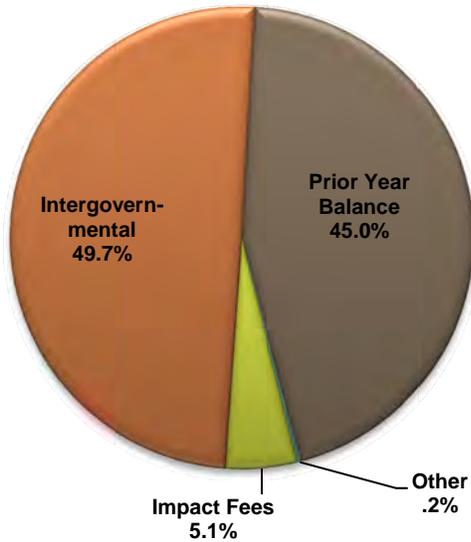
|                           | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010   |
|---------------------------|---------------------|---------------------|----------------------|------------------------------|---------------------|
| <b>BEGINNING BALANCE</b>  | \$ 36,394           | \$ 134,070          | \$ 227,714           | \$ 227,714                   | \$ 256,101          |
| <b>REVENUES/SOURCES</b>   |                     |                     |                      |                              |                     |
| Charges for Services      | 1,385,330           | 1,395,284           | 1,361,671            | 1,431,571                    | 1,372,548           |
| Interest                  | 2,571               | 2,947               | 58                   | 1,000                        | 678                 |
| Miscellaneous             | 106,381             | 122,109             | 146,101              | 120,750                      | 131,134             |
| Transfers In              | 28,246              | -                   | -                    | -                            | -                   |
| Other Financing Sources   | -                   | -                   | -                    | -                            | -                   |
| <b>TOTAL</b>              | <b>\$ 1,522,528</b> | <b>\$ 1,520,340</b> | <b>\$ 1,507,830</b>  | <b>\$ 1,553,321</b>          | <b>\$ 1,504,360</b> |
| <b>EXPENDITURES/USES</b>  |                     |                     |                      |                              |                     |
| Golf Operating            | 1,398,466           | 1,426,696           | 1,428,622            | 1,402,534                    | 1,489,634           |
| Capital Outlay            | 23,040              | -                   | -                    | -                            | -                   |
| Debt Service              | -                   | -                   | -                    | -                            | -                   |
| Operating Transfers       | 3,347               | -                   | -                    | -                            | -                   |
| <b>TOTAL</b>              | <b>\$ 1,424,853</b> | <b>\$ 1,426,696</b> | <b>\$ 1,428,622</b>  | <b>\$ 1,402,534</b>          | <b>\$ 1,489,634</b> |
| <b>ENDING BALANCES</b>    |                     |                     |                      |                              |                     |
| Reserved for Encumbrances | -                   | -                   | 50,821               | -                            | -                   |
| Designated for Projects   | 7,572               | -                   | -                    | -                            | -                   |
| Undesignated              | 126,498             | 227,714             | 256,101              | 378,501                      | 270,827             |
| <b>TOTAL</b>              | <b>\$ 134,070</b>   | <b>\$ 227,714</b>   | <b>\$ 306,922</b>    | <b>\$ 378,501</b>            | <b>\$ 270,827</b>   |

## RECREATION IMPACT CAPITAL PROJECT FUND

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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.

### Revenues/ Sources



The graph depicts the Recreation Impact Fund revenues by category. Impact Fees are projected to be approximately \$40,807 for fiscal year 2010. Other Revenue consists of estimated Interest Income in the amount of \$2,000. Intergovernmental Revenue consists of anticipated grant matching funds for various projects. For a more detailed discussion of all revenue sources, please see the section beginning on page 74.

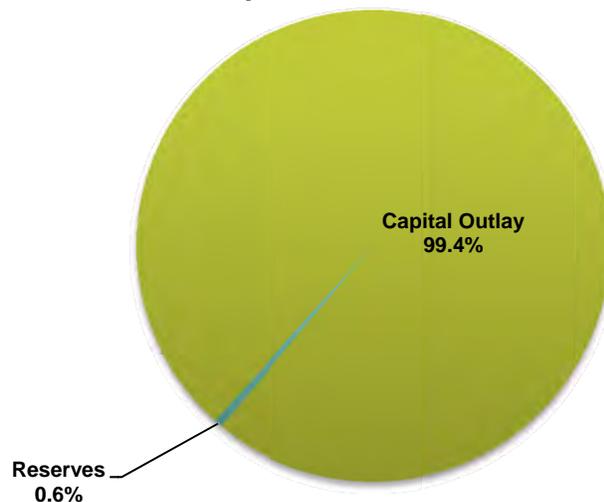
**Total Revenues/ Sources \$804,475**

The graph below depicts the total Recreation Impact Fund expenditures for fiscal year 2010. Expenditures are projected to be \$800,000 for fiscal year 2010.

Expenditures consist of the following:

- Lilac Park Phase IV           \$400,000
- City Park Phase III           400,000
- Total                         \$800,000

### Expenditures/ Reserves



**Total Expenditures/ Reserves  
\$804,475**

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

**FUND NUMBER 301**

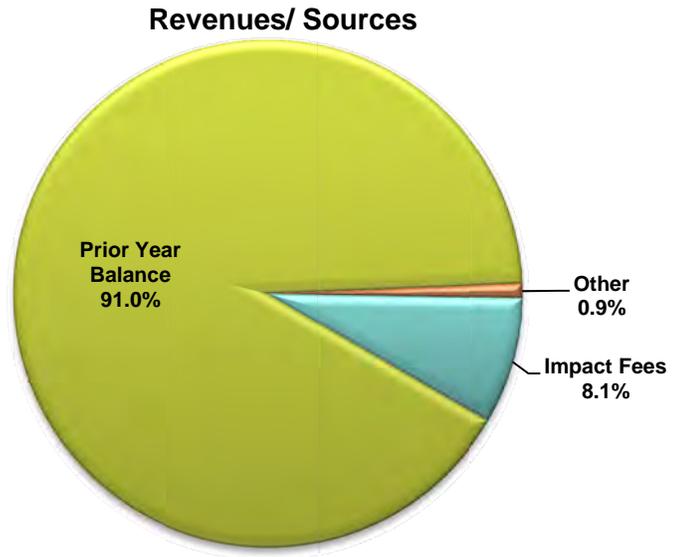
|                           | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|---------------------------|---------------------|---------------------|----------------------|------------------------------|-------------------|
| <b>BEGINNING BALANCE</b>  | \$ 3,200,100        | \$ 2,997,687        | \$ 2,501,160         | \$ 2,501,160                 | \$ 361,668        |
| <b>REVENUES/SOURCES</b>   |                     |                     |                      |                              |                   |
| Intergovernmental         | 473,325             | 66,772              | 470,398              | 600,000                      | 400,000           |
| Interest                  | 172,087             | 65,959              | 1,084                | 48,965                       | 2,000             |
| Impact Fees               | 774,285             | 428,693             | 121,493              | 360,985                      | 40,807            |
| Miscellaneous             | -                   | 20,000              | -                    | -                            | -                 |
| Transfers In              | 20,000              | -                   | -                    | -                            | -                 |
| <b>TOTAL</b>              | <b>\$ 1,439,697</b> | <b>\$ 581,424</b>   | <b>\$ 592,975</b>    | <b>\$ 1,009,950</b>          | <b>\$ 442,807</b> |
| <b>EXPENDITURES/USES</b>  |                     |                     |                      |                              |                   |
| Recreation Operating      | 30,971              | 25,234              | -                    | -                            | -                 |
| Capital Outlay            | 1,611,138           | 1,052,717           | 701,594              | 3,511,110                    | 800,000           |
| Debt Service              | -                   | -                   | -                    | -                            | -                 |
| Operating Transfers       | -                   | -                   | -                    | -                            | -                 |
| <b>TOTAL</b>              | <b>\$ 1,642,109</b> | <b>\$ 1,077,951</b> | <b>\$ 701,594</b>    | <b>\$ 3,511,110</b>          | <b>\$ 800,000</b> |
| <b>ENDING BALANCES</b>    |                     |                     |                      |                              |                   |
| Reserved for Encumbrances | 49,864              | 76,555              | 160,706              | -                            | -                 |
| Reserved for Projects     | 2,947,823           | 2,424,605           | 1,870,167            | -                            | -                 |
| Undesignated              | -                   | -                   | 361,668              | -                            | 4,475             |
| <b>TOTAL</b>              | <b>\$ 2,997,687</b> | <b>\$ 2,501,160</b> | <b>\$ 2,392,541</b>  | <b>\$ -</b>                  | <b>\$ 4,475</b>   |

## POLICE IMPACT CAPITAL PROJECT FUND

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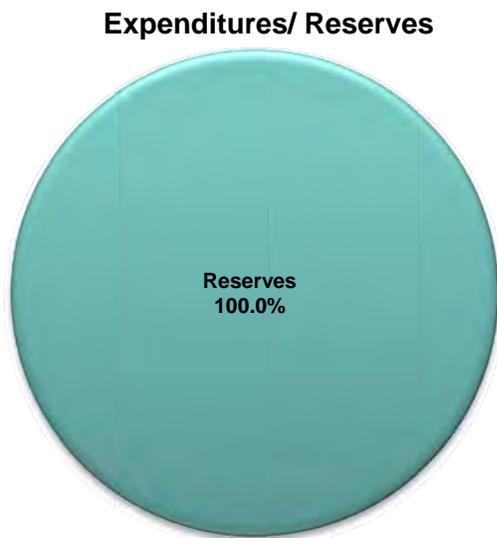
The Police Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of law enforcement services in the City. By law, these funds may only be used for specific items related to the impact 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 \$35,698 for fiscal year 2010. Other Revenue consists of estimated Interest Income in the amount of \$4,000. For a more detailed discussion of all revenue sources, please see the section beginning on page 75.



**Total Revenues/ Sources \$441,543**

The graph below depicts the total Police Impact Fund expenditures/reserves for fiscal year 2010. With no new capital budgeted, the balance of \$441,543 is being held in reserves.



**Total Expenditures/ Reserves \$441,543**

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

**FUND NUMBER 302**

|                           | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|---------------------------|---------------------|---------------------|----------------------|------------------------------|-------------------|
| <b>BEGINNING BALANCE</b>  | \$ 1,563,536        | \$ 1,773,199        | \$ 1,523,066         | \$ 1,523,066                 | \$ 401,845        |
| <b>REVENUES/SOURCES</b>   |                     |                     |                      |                              |                   |
| Intergovernmental         | -                   | -                   | -                    | -                            | -                 |
| Interest                  | 89,279              | 42,140              | 833                  | 29,832                       | 4,000             |
| Impact Fees               | 128,169             | 66,365              | 29,129               | 80,662                       | 35,698            |
| Transfer In               | -                   | -                   | 2,600,000            | 2,600,000                    | -                 |
| <b>TOTAL</b>              | <b>\$ 217,448</b>   | <b>\$ 108,505</b>   | <b>\$ 2,629,962</b>  | <b>\$ 2,710,494</b>          | <b>\$ 39,698</b>  |
| <b>EXPENDITURES/USES</b>  |                     |                     |                      |                              |                   |
| Police Operating          | 5,249               | 28,633              |                      | -                            | -                 |
| Capital Outlay            | 2,536               | 330,005             | 243,433              | 3,564,737                    | -                 |
| Debt Service              | -                   | -                   |                      | -                            | -                 |
| Operating Transfers       | -                   | -                   |                      | -                            | -                 |
| <b>TOTAL</b>              | <b>\$ 7,785</b>     | <b>\$ 358,638</b>   | <b>\$ 243,433</b>    | <b>\$ 3,564,737</b>          | <b>\$ -</b>       |
| <b>ENDING BALANCES</b>    |                     |                     |                      |                              |                   |
| Reserved for Encumbrances | -                   | -                   | 93,213               | -                            | -                 |
| Reserved for Projects     | 1,773,199           | 1,523,066           | 3,414,537            | -                            | -                 |
| Undesignated              | -                   | -                   | 401,845              | 668,823                      | 441,543           |
| <b>TOTAL</b>              | <b>\$ 1,773,199</b> | <b>\$ 1,523,066</b> | <b>\$ 3,909,595</b>  | <b>\$ 668,823</b>            | <b>\$ 441,543</b> |

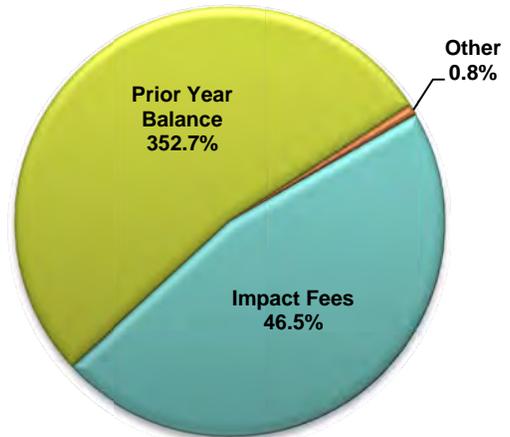
## FIRE IMPACT CAPITAL PROJECT FUND

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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 \$113,746 for fiscal year 2010. Other Revenue consists of estimated Interest Income in the amount of \$2,000. For a more detailed discussion of all revenue sources, please see the section beginning on page 76.

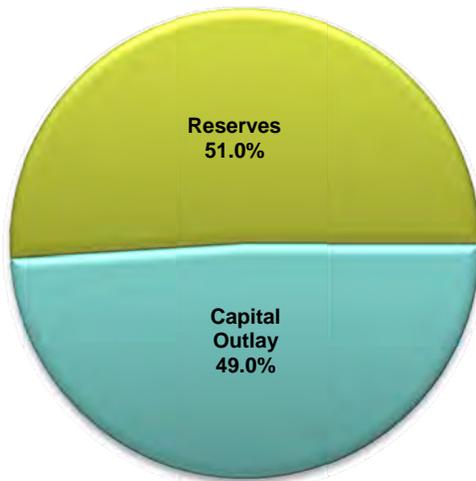
**Revenues/ Sources**



**Total Revenue/ Sources \$244,763**

The graph below depicts the total projected Fire Impact Fund expenditures of \$120,000 for fiscal year 2010.

**Expenditures/ Reserves**



Expenditures consist of the following:

- |                             |                  |
|-----------------------------|------------------|
| • Extrication equipment     | \$ 50,000        |
| • Graphics machine          | 50,000           |
| • Thermal imaging equipment | <u>20,000</u>    |
| <b>Total</b>                | <b>\$120,000</b> |

**Total Expenditures/ Reserves \$244,763**

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

**FUND NUMBER 303**

|                           | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|---------------------------|-------------------|-------------------|----------------------|------------------------------|-------------------|
| <b>BEGINNING BALANCE</b>  | \$ 789,414        | \$ 735,365        | \$ 754,921           | \$ 754,921                   | \$ 129,017        |
| <b>REVENUES/SOURCES</b>   |                   |                   |                      |                              |                   |
| Interest                  | 42,207            | 16,980            | 335                  | 12,786                       | 2,000             |
| Impact Fees               | 219,112           | 124,473           | 48,489               | 237,179                      | 113,746           |
| Loan Proceeds             | -                 | -                 | -                    | -                            | -                 |
| <b>TOTAL</b>              | \$ 261,319        | \$ 141,453        | \$ 48,824            | \$ 249,965                   | \$ 115,746        |
| <b>EXPENDITURES/USES</b>  |                   |                   |                      |                              |                   |
| Fire Operating            | 50,609            | 4,979             |                      | -                            | -                 |
| Capital Outlay            | 179,976           | 38,092            | -                    |                              | 120,000           |
| Debt Service              | 84,783            | 78,826            | 74,728               | 76,735                       | -                 |
| Operating Transfers       | -                 | -                 | 600,000              | 600,000                      | -                 |
| <b>TOTAL</b>              | \$ 315,368        | \$ 121,897        | \$ 674,728           | \$ 676,735                   | \$ 120,000        |
| <b>ENDING BALANCES</b>    |                   |                   |                      |                              |                   |
| Reserved for Encumbrances | -                 | -                 | -                    | -                            | -                 |
| Reserved for Projects     | -                 | -                 | -                    | -                            | -                 |
| Designated for Projects   | -                 | -                 | -                    | -                            | -                 |
| Undesignated              | 735,365           | 754,921           | 129,017              | 328,151                      | 124,763           |
| <b>TOTAL</b>              | \$ 735,365        | \$ 754,921        | \$ 129,017           | \$ 328,151                   | \$ 124,763        |

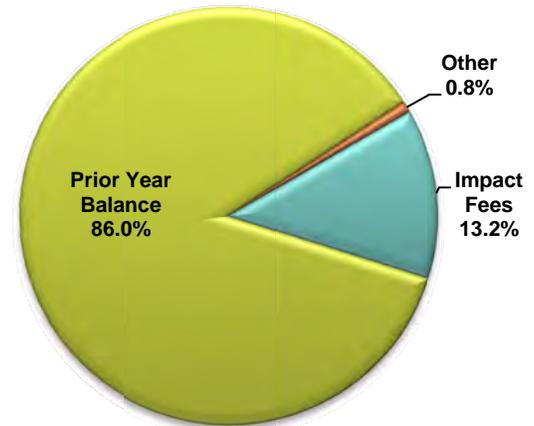
## ROAD IMPACT CAPITAL PROJECT FUND

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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 \$310,349 for fiscal year 2010. Other Revenue consists of estimated Interest Income in the amount of \$20,000. For a more detailed discussion of all revenue sources, please see the section beginning on page 77.

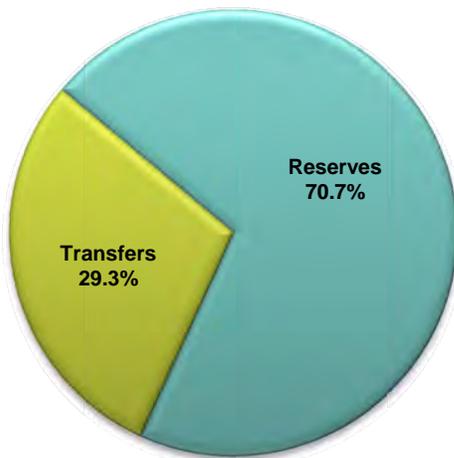
**Reserves/ Sources**



**Total Revenues/Sources \$2,359,562**

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2010. The projected total expenditures are \$691,677, which consists of the transfer to cover the Series 2003 debt service.

**Expenditures/ Reserves**



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 \$2,359,562**

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

**FUND NUMBER 305**

|                             | Actual<br>FY07      | Actual<br>FY08      | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010   |
|-----------------------------|---------------------|---------------------|----------------------|------------------------------|---------------------|
| <b>BEGINNING BALANCE</b>    | \$ 9,018,734        | \$ 7,711,978        | \$ 6,749,507         | \$ 6,749,507                 | \$ 2,029,213        |
| <b>REVENUES/SOURCES</b>     |                     |                     |                      |                              |                     |
| Interest                    | 602,345             | 232,724             | 4,108                | 170,749                      | 20,000              |
| Impact Fees                 | 924,325             | 580,406             | 221,525              | 740,647                      | 310,349             |
| Miscellaneous               | -                   | 451,000             | -                    | -                            | -                   |
| <b>TOTAL</b>                | <b>\$ 1,526,670</b> | <b>\$ 1,264,130</b> | <b>\$ 225,633</b>    | <b>\$ 911,396</b>            | <b>\$ 330,349</b>   |
| <b>EXPENDITURES/USES</b>    |                     |                     |                      |                              |                     |
| Public Facilities Operating | 36,973              | 23,216              |                      | -                            | -                   |
| Capital Outlay              | 2,095,580           | 1,501,011           | 937,358              | 4,655,435                    | -                   |
| Debt Service                | -                   | -                   | -                    |                              |                     |
| Operating Transfers         | 700,873             | 702,373             | 702,373              | 702,373                      | 691,677             |
| <b>TOTAL</b>                | <b>\$ 2,833,426</b> | <b>\$ 2,226,600</b> | <b>\$ 1,639,731</b>  | <b>\$ 5,357,808</b>          | <b>\$ 691,677</b>   |
| <b>ENDING BALANCES</b>      |                     |                     |                      |                              |                     |
| Reserved for Encumbrances   | 475,281             | 476,061             | 883,904              | -                            | -                   |
| Reserved for Projects       | 7,236,697           | 6,273,446           | 2,422,292            | -                            | -                   |
| Undesignated                | -                   | -                   | 2,029,213            | 2,303,095                    | 1,667,885           |
| <b>TOTAL</b>                | <b>\$ 7,711,978</b> | <b>\$ 6,749,507</b> | <b>\$ 5,335,409</b>  | <b>\$ 2,303,095</b>          | <b>\$ 1,667,885</b> |

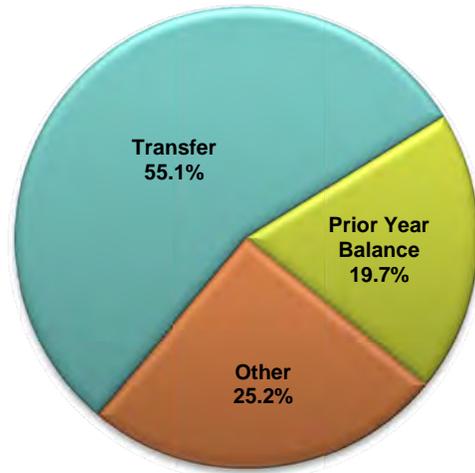
## PGA FLYOVER CAPITAL PROJECT FUND

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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 2010 to eliminate the need for levying assessments. In addition, fiscal year 2010 includes annual operating and maintenance costs, funded via developer agreements and a transfer from the General Fund

The graph to the right depicts the PGA Flyover Capital Project Fund revenues by category. Other Revenue consists of developer agreements in the amount of \$286,187. 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 2010. For a more detailed discussion of all revenue sources, please see the section beginning on page 78.

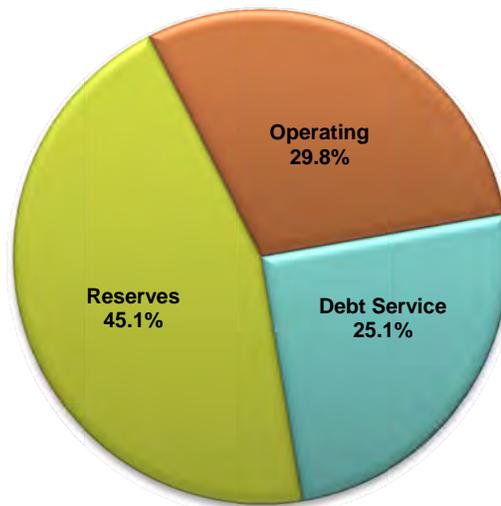
**Revenues/ Source**



**Total Revenues/ Sources \$1,135,022**

The graph below depicts the total PGA Flyover Capital Project Fund expenditures for fiscal year 2010. Debt service is \$284,963 for fiscal year 2010 and operating and maintenance costs total \$337,600.

**Expenditures/ Reserves**



**Total Expenditures/ Reserves \$1,135,022**

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

**FUND NUMBER 308**

|                           | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|---------------------------|-------------------|-------------------|----------------------|------------------------------|-------------------|
| <b>BEGINNING BALANCE</b>  | \$ 1,768          | \$ 42,983         | \$ 117,430           | \$ 117,430                   | \$ 223,835        |
| <b>REVENUES/SOURCES</b>   |                   |                   |                      |                              |                   |
| Interest                  | -                 | -                 | -                    | -                            | -                 |
| Miscellaneous             | 204,776           | 149,639           | 142,809              | 125,592                      | 286,187           |
| Transfers In              | 629,584           | 492,642           | 625,000              | 625,000                      | 625,000           |
| <b>TOTAL</b>              | <b>\$ 834,360</b> | <b>\$ 642,281</b> | <b>\$ 767,809</b>    | <b>\$ 750,592</b>            | <b>\$ 911,187</b> |
| <b>EXPENDITURES/USES</b>  |                   |                   |                      |                              |                   |
| Operating                 | -                 | -                 | -                    | -                            | -                 |
| Transportation            | 294,866           | 284,791           | 643,992              | 402,821                      | 337,600           |
| Capital Outlay            | 16,836            | -                 | -                    | -                            | -                 |
| Debt Service              | 281,443           | 283,043           | -                    | 284,193                      | 284,963           |
| Operating Transfers       | 200,000           | -                 | -                    | -                            | -                 |
| Other Uses                | -                 | -                 | -                    | -                            | -                 |
| <b>TOTAL</b>              | <b>\$ 793,145</b> | <b>\$ 567,834</b> | <b>\$ 643,992</b>    | <b>\$ 687,014</b>            | <b>\$ 622,563</b> |
| <b>ENDING BALANCES</b>    |                   |                   |                      |                              |                   |
| Reserved for Encumbrances | -                 | 20,221            | 17,412               | -                            | -                 |
| Designated for Projects   | -                 | -                 | -                    | -                            | -                 |
| Undesignated              | 42,983            | 97,209            | 223,835              | 181,008                      | 512,459           |
| <b>TOTAL</b>              | <b>\$ 42,983</b>  | <b>\$ 117,430</b> | <b>\$ 241,247</b>    | <b>\$ 181,008</b>            | <b>\$ 512,459</b> |

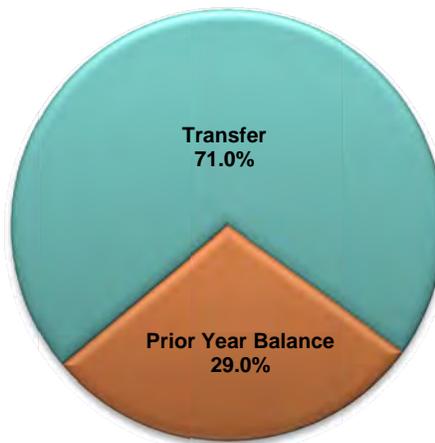
## BURNS ROAD CAPITAL PROJECT FUND

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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 2010, which consists of the transfer from the Road Impact Fund, is projected to be \$691,678. For a more detailed discussion of all revenue sources, please see the section beginning on page 79.

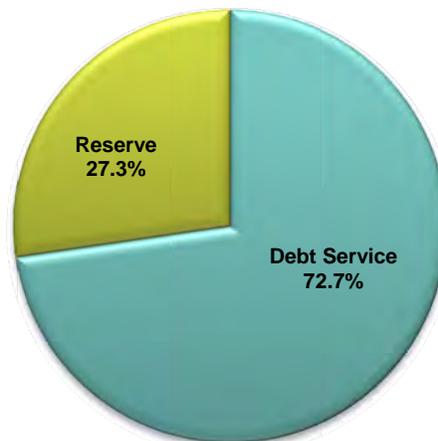
**Revenues/ Sources**



**Total Revenues/ Sources \$973,531**

The graph below depicts the total Burns Road Capital Project Fund expenditures for fiscal year 2010. Expenditures, consisting of debt service payments, are projected to be \$691,678 for fiscal year 2010.

**Expenditures/ Reserves**



**Total Expenditures/ Reserves \$973,531**

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

**FUND NUMBER 309**

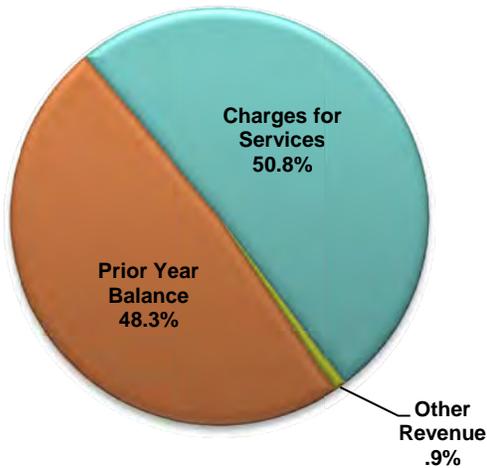
|                           | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|---------------------------|-------------------|-------------------|----------------------|------------------------------|-------------------|
| <b>BEGINNING BALANCE</b>  | \$ 390,346        | \$ 316,554        | \$ 319,813           | \$ 319,813                   | \$ 281,853        |
| <b>REVENUES/SOURCES</b>   |                   |                   |                      |                              |                   |
| Interest                  | 16,070            | 4,093             | -                    | 2,962                        | -                 |
| Intergovernmental         | -                 | -                 | -                    | -                            | -                 |
| Transfers In              | 700,873           | 702,373           | 702,372              | 702,373                      | 691,678           |
| <b>TOTAL</b>              | <b>\$ 716,943</b> | <b>\$ 706,466</b> | <b>\$ 702,372</b>    | <b>\$ 705,335</b>            | <b>\$ 691,678</b> |
| <b>EXPENDITURES/USES</b>  |                   |                   |                      |                              |                   |
| Transportation            | -                 | -                 | -                    | -                            | -                 |
| Capital Outlay            | 89,862            | 833               | -                    | 37,244                       | -                 |
| Debt Service              | 700,873           | 702,373           | 740,332              | 702,803                      | 691,678           |
| Operating Transfers       | -                 | -                 | -                    | -                            | -                 |
| Other Uses                | -                 | -                 | -                    | -                            | -                 |
| <b>TOTAL</b>              | <b>\$ 790,735</b> | <b>\$ 703,206</b> | <b>\$ 740,332</b>    | <b>\$ 740,047</b>            | <b>\$ 691,678</b> |
| <b>ENDING BALANCES</b>    |                   |                   |                      |                              |                   |
| Reserved for Encumbrances | 6,450             | 30,726            | -                    | -                            | -                 |
| Designated for Projects   | -                 | -                 | -                    | -                            | -                 |
| Undesignated              | 310,104           | 289,087           | 281,853              | 285,101                      | 281,853           |
| <b>TOTAL</b>              | <b>\$ 316,554</b> | <b>\$ 319,813</b> | <b>\$ 281,853</b>    | <b>\$ 285,101</b>            | <b>\$ 281,853</b> |

## FLEET MAINTENANCE INTERNAL SERVICE FUND

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

### Revenues/ Sources

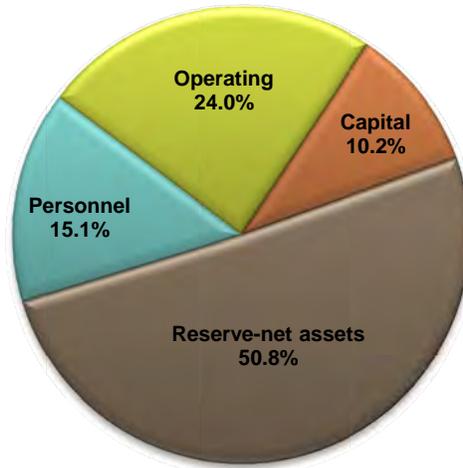


The graph to the left depicts the Fleet Fund revenues by category. Revenues for fiscal year 2010 are projected to increase from the fiscal year 2009 adopted budget by 5 percent. Charges for Services consist of the amounts charged to each using department, for a total of \$2,240,138, which is an increase of 5 percent from the FY 2009 adopted budget.

### Total Revenues/ Sources \$4,407,313

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2010 by category. Expenditures, excluding capital, are projected to decrease from the fiscal year 2009 adopted budget by 13 percent, due to recent staff reductions. This reduction is offset by an increase of 29% in capital.

### Expenditures/ Reserves



### Total Expenditures/ Reserves \$4,407,313

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

**FUND NUMBER 501**

|  | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010   |
|--|---------------------|---------------------|----------------------|------------------------------|---------------------|
| <b>BEGINNING BALANCE</b>               | \$ 1,834,111        | \$ 1,865,199        | \$ 2,039,751         | \$ 2,039,751                 | \$ 2,127,175        |
| <b>REVENUES/SOURCES</b>                |                     |                     |                      |                              |                     |
| Charges for Services                   | 2,406,493           | 2,698,583           | 2,124,378            | 2,122,025                    | 2,240,138           |
| Interest                               | -                   | 911                 | -                    | 500                          | -                   |
| Miscellaneous                          | 75,837              | 42,097              | 51,207               | 40,222                       | 40,000              |
| Transfers In                           | -                   | -                   | -                    | -                            | -                   |
| <b>TOTAL</b>                           | <b>\$ 2,482,330</b> | <b>\$ 2,741,591</b> | <b>\$ 2,175,585</b>  | <b>\$ 2,162,747</b>          | <b>\$ 2,280,138</b> |
| <b>EXPENDITURES/USES<sup>(1)</sup></b> |                     |                     |                      |                              |                     |
| Public Facilities Operating            | 2,382,435           | 2,507,207           | 1,693,063            | 1,970,839                    | 1,718,978           |
| Capital Outlay                         | 11,003              | 7,070               | 342,336              | 348,306                      | 450,000             |
| Debt Service                           | -                   | -                   | -                    | -                            | -                   |
| Operating Transfers                    | 57,804              | 52,762              | 52,762               | 52,762                       | -                   |
| <b>TOTAL</b>                           | <b>\$ 2,451,242</b> | <b>\$ 2,567,039</b> | <b>\$ 2,088,161</b>  | <b>\$ 2,371,907</b>          | <b>\$ 2,168,978</b> |
| <b>ENDING BALANCES</b>                 |                     |                     |                      |                              |                     |
| Reserved Net Assets <sup>(2)</sup>     | 1,732,155           | 1,943,851           | 2,127,175            | 1,715,003                    | 2,238,336           |
| Reserved for Encumbrances              | -                   | -                   | -                    | -                            | -                   |
| Designated for Projects                | -                   | -                   | -                    | -                            | -                   |
| Undesignated                           | 133,044             | 95,900              | -                    | 115,588                      | -                   |
| <b>TOTAL</b>                           | <b>\$ 1,865,199</b> | <b>\$ 2,039,751</b> | <b>\$ 2,127,175</b>  | <b>\$ 1,830,591</b>          | <b>\$ 2,238,336</b> |

(1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 07 and FY 08 include Depreciation and the Interest Expense component only of Debt Service.

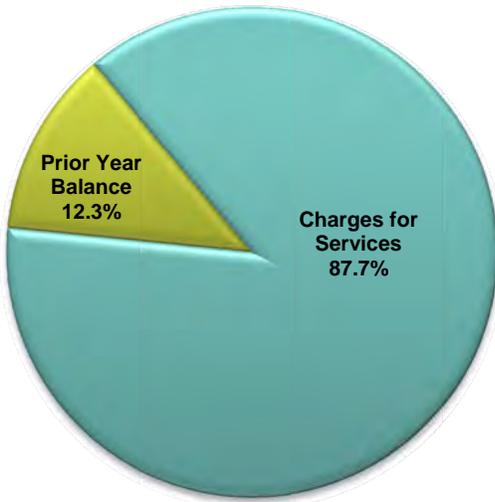
(2) Reserved amounts represent historical and estimated net assets invested in capital, and, therefore, are not available for appropriation.

## SELF INSURANCE INTERNAL SERVICE FUND

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The Self-Insurance Fund is an internal service fund established October 1, 2009, to account for the financial activities of the City's health benefit program. This fund is totally self-supporting by the levying of charges upon all City departments. Through this fund, the City provides medical, dental, life, and disability insurance to all eligible employees. Expenditures consist of medical and dental claims, administrative fees, and re-insurance, life and disability premiums.

### Revenues/ Sources

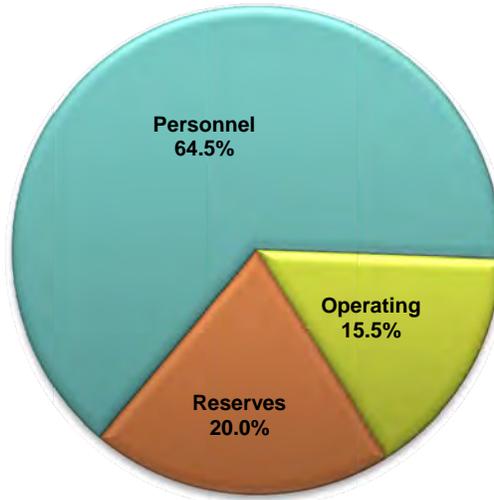


The graph depicts the Self-Insurance Fund revenues by category. Revenues for fiscal year 2010 consist of employer and employee contributions for a total of \$6,256,277. Other sources consist of an estimated carry forward balance of \$878,048.

### Total Revenues/ Sources \$7,134,325

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2010 by category. Expenditures, excluding reserves, total \$5,703,022, and consist of medical and dental claims, administrative fees, and premium payments.

### Expenditures/ Uses



### Total Expenditures/ Uses \$7,134,325

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

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**FUND NUMBER 505**

|                           | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Budget<br>FY 2010 |
|---------------------------|-------------------|-------------------|----------------------|------------------------------|-------------------|
| <b>BEGINNING BALANCE</b>  | \$ -              | \$ -              | \$ -                 | \$ -                         | \$ 878,048        |
| <b>REVENUES/SOURCES</b>   |                   |                   |                      |                              |                   |
| Charges for Services      | -                 | -                 | 6,062,614            | 5,995,982                    | 6,256,277         |
| Interest                  | -                 | -                 |                      |                              |                   |
| Miscellaneous             | -                 | -                 | -                    | -                            | -                 |
| Transfers In              | -                 | -                 | -                    | -                            | -                 |
| <b>TOTAL</b>              | \$ -              | \$ -              | \$ 6,062,614         | \$ 5,995,982                 | \$ 6,256,277      |
| <b>EXPENDITURES/USES</b>  |                   |                   |                      |                              |                   |
| Operating                 | -                 | -                 | 5,184,566            | 5,321,843                    | 5,703,022         |
| Capital Outlay            | -                 | -                 |                      | -                            | -                 |
| Debt Service              | -                 | -                 |                      | -                            | -                 |
| Operating Transfers       | -                 | -                 |                      | -                            | -                 |
| <b>TOTAL</b>              | \$ -              | \$ -              | \$ 5,184,566         | \$ 5,321,843                 | \$ 5,703,022      |
| <b>ENDING BALANCES</b>    |                   |                   |                      |                              |                   |
| Reserved for Encumbrances | -                 | -                 | -                    | -                            | -                 |
| Designated for Projects   | -                 | -                 | -                    | -                            | -                 |
| Undesignated              | -                 | -                 | 878,048              | 674,139                      | 1,431,303         |
| <b>TOTAL</b>              | \$ -              | \$ -              | \$ 878,048           | \$ 674,139                   | \$ 1,431,303      |



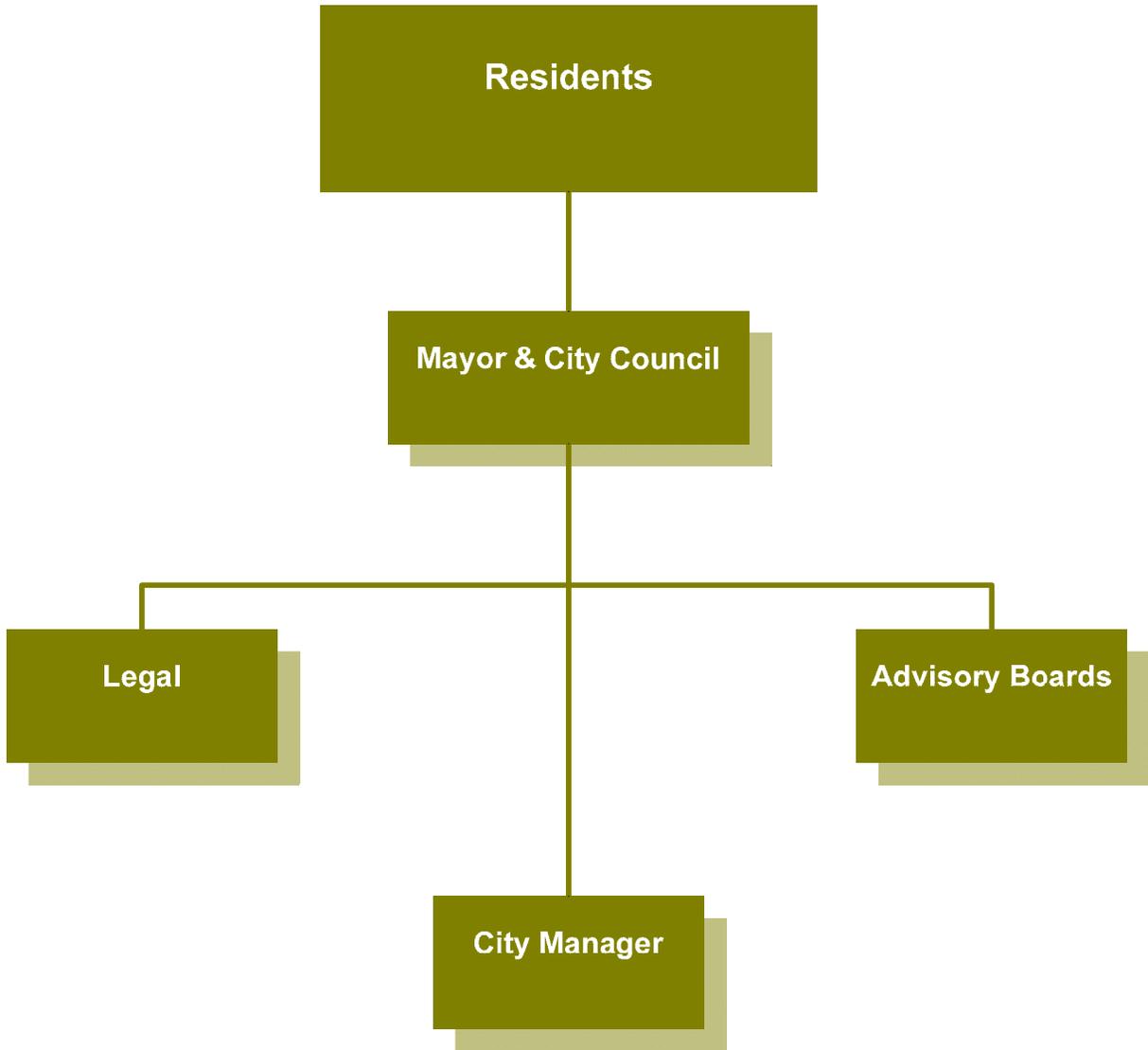
# GENERAL GOVERNMENT

## DEPARTMENTAL HIGHLIGHTS FOR FY 2010

| Department/Division                      | Personnel | General Fund        | Internal Service Fund |
|--|-----------|---------------------|-----------------------|
| <b>City Council</b>                      | 5         | \$274,835           |                       |
| <b>Administration Department</b>         |           |                     |                       |
| Administration                           | 3         | 551,868             |                       |
| Public Relations                         | 1         | 121,425             |                       |
| <b>Information Technology Department</b> | 6         | 1,244,305           |                       |
| <b>City Clerk Department</b>             | 4         | 486,190             |                       |
| <b>Legal Department</b>                  | 1         | 333,359             |                       |
| <b>Engineering Department</b>            | 3         | 381,719             |                       |
| <b>Human Resources Department</b>        | 5         | 697,615             |                       |
| <b>Finance Department</b>                | 10        | 981,234             |                       |
| <b>General Services</b>                  | 0         | 9,099,316           |                       |
| <b>Self Insurance</b>                    | 0         |                     | 5,703,022             |
| <b>Growth Management Department</b>      |           |                     |                       |
| Administration                           | 3         | 467,968             |                       |
| Development Compliance and Zoning        | 3         | 264,418             |                       |
| Planning                                 | 6         | 558,013             |                       |
| GIS                                      | 2         | 156,868             |                       |
| <b>TOTAL</b>                             | <b>52</b> | <b>\$15,619,133</b> | <b>5,703,022</b>      |

# CITY COUNCIL

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## CITY COUNCIL

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

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

### BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007    | Actual FY 2008    | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|-------------------|-------------------|--------------------------|------------------------|------------------------|
| Personnel            | 211,442           | 199,399           | 199,852                  | 209,514                | 211,497                |
| Other Operating      | 85,519            | 87,689            | 109,900                  | 123,338                | 63,338                 |
| Subtotal Operating   | \$ 296,961        | \$ 287,088        | \$ 309,752               | \$ 332,852             | \$ 274,835             |
| Capital              | -                 | -                 | -                        | -                      | -                      |
| Debt Service         | -                 | -                 | -                        | -                      | -                      |
| Transfers            | -                 | -                 | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ 296,961</b> | <b>\$ 287,088</b> | <b>\$ 309,752</b>        | <b>\$ 332,852</b>      | <b>\$ 274,835</b>      |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 5       | 5       | 0         | 0       | 0                    | 0           | 5               |

### BUDGET HIGHLIGHTS

The City Council budget of \$274,835 reflects a 17% decrease over the fiscal year 2009 adopted budget of \$332,852.

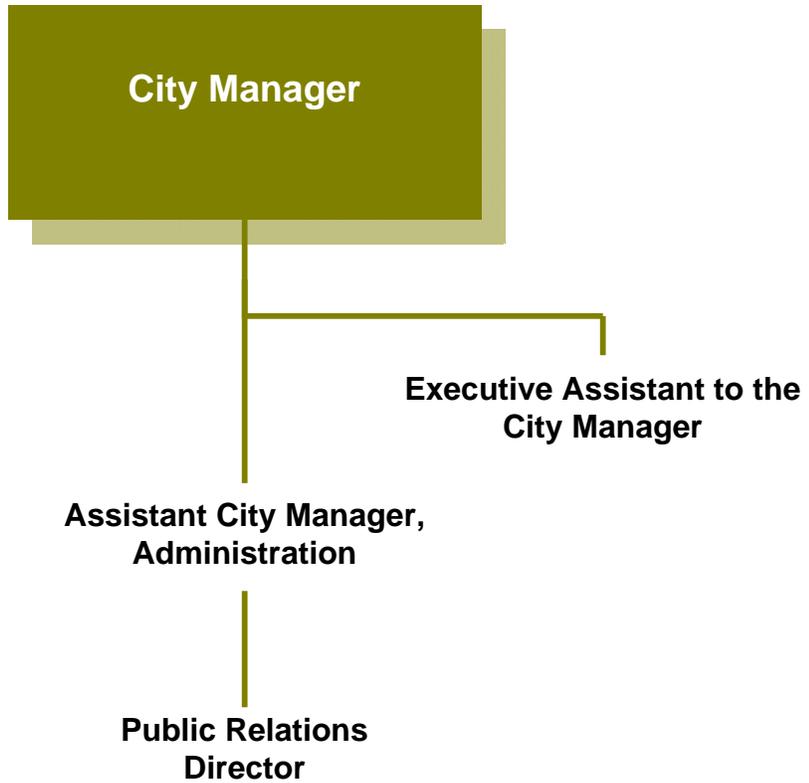
## CITY COUNCIL POLICY AGENDA

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- ❖ *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 DEPARTMENT

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# ADMINISTRATION DEPARTMENT

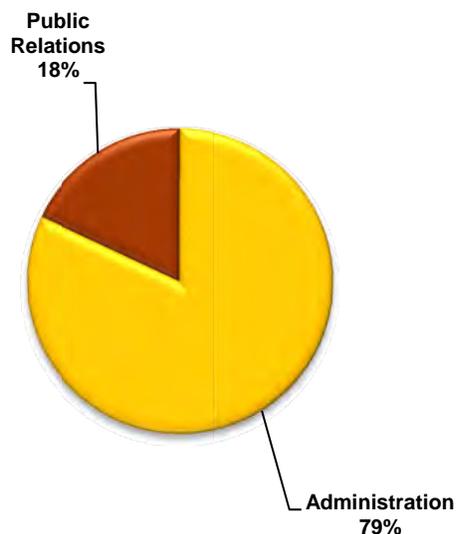
The Administration Department serves as the executive function of the City. Its mission is to provide leadership and to ensure the efficient and effective day-to-day operations of the City; to administer and execute ordinances, policies and objectives formulated by the City Council; to develop and recommend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

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

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

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

| <b>Division</b>  | <b>Approved Budget FY 2010</b> |
|------------------|--------------------------------|
| Administration   | \$551,868                      |
| Public Relations | 121,425                        |
| <b>Total</b>     | <b>\$673,293</b>               |



# ADMINISTRATION DEPARTMENT

## BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007    | Actual FY 2008    | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|-------------------|-------------------|--------------------------|------------------------|------------------------|
| Personnel            | 656,286           | 697,929           | 584,362                  | 636,208                | 641,428                |
| Other Operating      | 48,803            | 44,195            | 35,145                   | 64,215                 | 31,865                 |
| Subtotal Operating   | \$ 705,090        | \$ 742,124        | \$ 619,506               | \$ 700,423             | \$ 673,293             |
| Capital Outlay       | -                 | -                 | -                        | -                      | -                      |
| Debt Service         | -                 | -                 | -                        | -                      | -                      |
| Transfers            | -                 | -                 | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ 705,090</b> | <b>\$ 742,124</b> | <b>\$ 619,506</b>        | <b>\$ 700,423</b>      | <b>\$ 673,293</b>      |

## PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 5       | 4       | 0         | 0       | 0                    | 0           | 4               |

## BUDGET HIGHLIGHTS

The Administration budget of \$673,293 reflects a decrease of 3% from the fiscal year 2009 adopted budget of \$700,423.



In order to extend its networking capabilities, the City of Palm Beach Gardens is now on the social networking sites Facebook and Twitter. Internet users can become a fan of the City of Palm Beach Gardens, FL Fan Page or follow city happenings on Twitter (cityofpbg).



# ADMINISTRATION DEPARTMENT

## Fiscal 2009 Service Level Accomplishments

- ✓ Transitioned to utilization of electronic formats for previously printed publications (i.e. Signature City.)
- ✓ Transitioned from old website format to a more user and visually friendly website. Trained employees on how to post their own content, making the website more efficient and current.
- ✓ Created a separate, visually pleasing website for the City’s business and bioscience efforts: “PBG Science”.
- ✓ Created a City presence within social media platforms: Facebook and Twitter.
- ✓ Spearheaded the “Wall of Recognition” in the City Hall lobby to publically display awards and recognitions the City and employees have received.
- ✓ Coordinated with the Honda Classic Tournament, an event that brings national and international recognition to the City, and created an “Ambassador Corps” of City staff as host city.
- ✓ Received the following awards for Signature City Magazine: Savvy Award, Marcom Award, Printing Industries of Florida Award and the ADDY Award.
- ✓ Participated in the BallenIsles “Going Green” Community Event.
- ✓ Created Lobbyist Registration Database.
- ✓ Legal Services Department became integrated with the Administration Department; Assisted with transition from an in-house attorney to a firm, with minimal service interruption.

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|   |   |     |     |
|---|---|-----|-----|
| Number of direct mailings                       | 2 | 0   | 0   |
| Town Hall meetings                              | 1 | 0   | 1   |
| Number of social network informational postings | 0 | 160 | 390 |

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

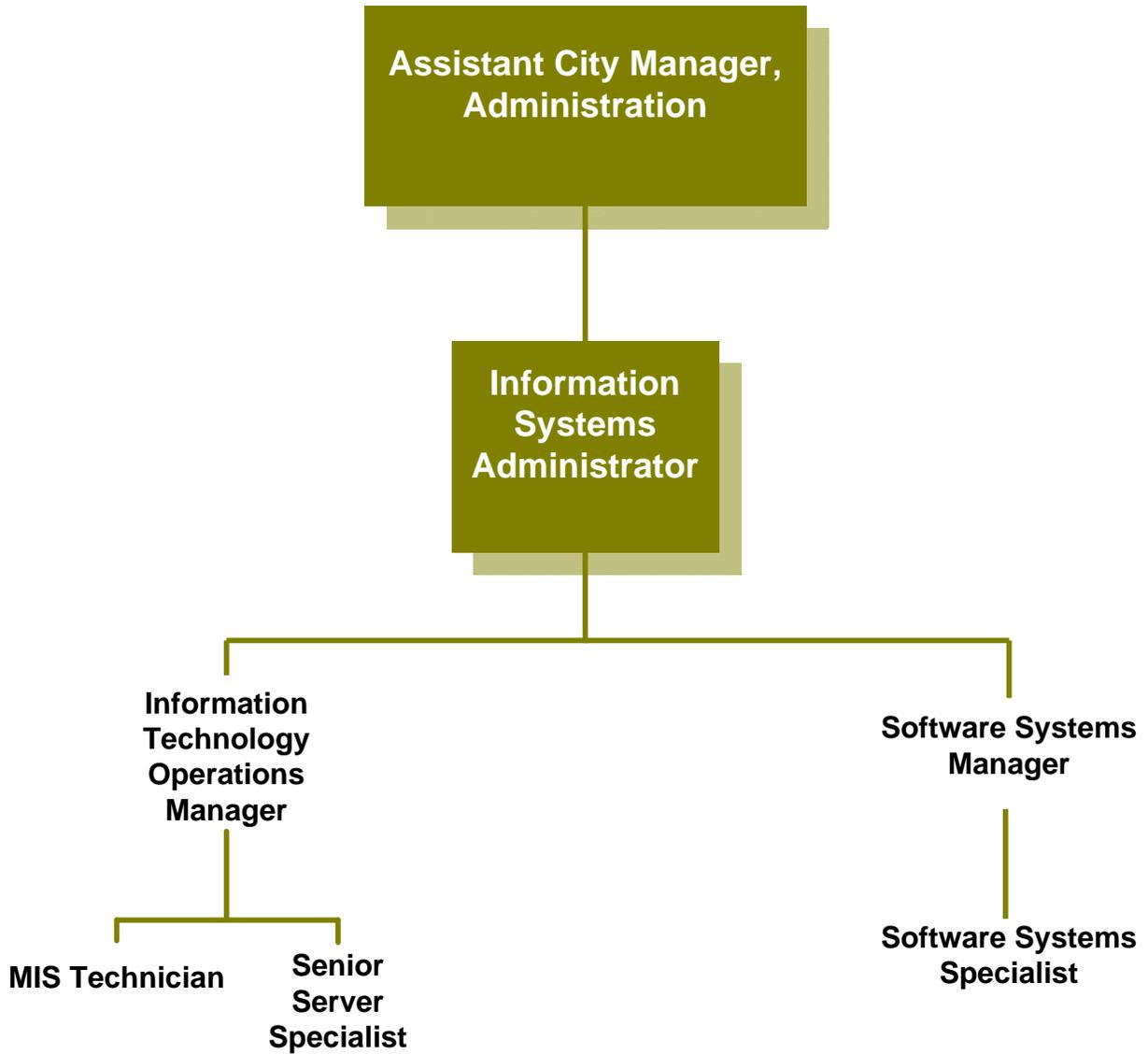
**Outputs:**

|                            |   |    |    |
|----------------------------|---|----|----|
| Council-Manager workshops  | 1 | 2  | 1  |
| Intergovernmental meetings | 4 | 26 | 24 |

For a complete list of the City Council’s Goals, please refer to pages 52 - 58.

# INFORMATION TECHNOLOGY DEPARTMENT

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## INFORMATION TECHNOLOGY DEPARTMENT

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

### BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>Actual<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Adopted<br>Budget<br>FY 2010 |
|----------------------|---------------------|---------------------|--------------------------------|------------------------------|------------------------------|
| Personnel            | 536,734             | 617,749             | 573,181                        | 593,871                      | 613,205                      |
| Other Operating      | 549,830             | 511,125             | 552,635                        | 634,257                      | 511,500                      |
| Subtotal Operating   | \$ 1,086,564        | \$ 1,128,874        | \$ 1,125,816                   | \$ 1,228,128                 | \$ 1,124,705                 |
| Capital              | 250,181             | 389,117             | 191,798                        | 191,798                      | 119,600                      |
| Debt Service         | -                   | -                   | -                              | -                            | -                            |
| Transfers            | -                   | -                   | -                              | -                            | -                            |
| <b>Total</b>         | <b>\$ 1,336,745</b> | <b>\$ 1,517,991</b> | <b>\$ 1,317,614</b>            | <b>\$ 1,419,926</b>          | <b>\$ 1,244,305</b>          |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions<br>Eliminated | New<br>Request | Adopted FY<br>2010 |
|---------|---------|-----------|---------|-------------------------|----------------|--------------------|
| 6       | 6       | 0         | 0       | 0                       | 0              | 6                  |

### BUDGET HIGHLIGHTS

The Information Technology budget of \$1,244,305 reflects a 10% decrease over the prior year's adopted budget of \$1,389,128.

# INFORMATION TECHNOLOGY DEPARTMENT

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## Fiscal 2009 Service Level Accomplishments

- ✓ Automated the Human Resources Personnel Action Form, reducing the time to process each action from three days to twenty minutes.
- ✓ Automated the processing of fire inspections, cutting approximately seventy hours per month in processing time
- ✓ Automated the Public Works work order form, cutting work order processing time in half
- ✓ Replaced 20% of old workstations and laptops with new Windows Vista machines
- ✓ Upgraded the Enterprise Resource Planning software (EDEN) to version 5.1
- ✓ Integrated the City's document imaging system (LaserFiche) with EDEN creating a centralized location for storing electronic documents
- ✓ Moved and scanned all Boyle Engineering documents into LaserFiche
- ✓ 75% of all City servers have been 'virtualized', cutting the cost to replace servers by 50%
- ✓ Reduced City cellular charges by approximately \$25,000 per year

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|  |      |      |      |
|--|------|------|------|
| Average number of daily visits to website  | 600  | 600  | 800  |
| Number of online activity registrations    | 2014 | 2660 | 3000 |
| Number of online inspections scheduled     | 7808 | 6188 | 6000 |
| Number of online business license renewals | 163  | 500  | 1000 |
| Number of new online services offered      | 2    | 1    | 1    |

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

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

**Outputs:**

|  |       |       |       |
|--|-------|-------|-------|
| Network users supported                      | 511   | 515   | 520   |
| Number of physical/virtual servers supported | 19/30 | 17/35 | 14/38 |
| Number of workstations supported             | 274   | 258   | 258   |
| Number of laptops supported                  | 168   | 173   | 173   |
| Number of PDAs supported                     | 36    | 58    | 65    |

# INFORMATION TECHNOLOGY DEPARTMENT

## *FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures                  |                   |                      |                      |
|---------------------------------------|-------------------|----------------------|----------------------|
|                                       | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |
| Number of copiers supported           | 13                | 13                   | 13                   |
| Number of printers supported          | 38                | 31                   | 31                   |
| Number of ERP software apps supported | 19                | 20                   | 20                   |
| Number of completed work orders       | 4010              | 6803                 | 7000                 |
| Amount of email received per month    | 332,865           | 350,000              | 375,000              |
| Size of data storage                  | 7.5TB             | 8.5TB                | 10TB                 |
| <br><b>Efficiency Measures:</b>       |                   |                      |                      |
| % work orders completed within 1 day  | 75                | 75                   | 75                   |

**Service Level Objective:** Evaluate and improve security measures and disaster recovery plans.

**Effectiveness Measures:**

|   |         |         |         |
|---|---------|---------|---------|
| Number virus attacks disabling network          | 0       | 0       | 0       |
| AVG number of SPAM email blocked monthly        | 300,000 | 300,000 | 300,000 |
| Number of employees receiving security training | 44      | 46      | 40      |

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

**Outputs:**

|                                 |   |   |   |
|---------------------------------|---|---|---|
| Enterprise Software Deployments | 2 | 0 | 0 |
|---------------------------------|---|---|---|

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

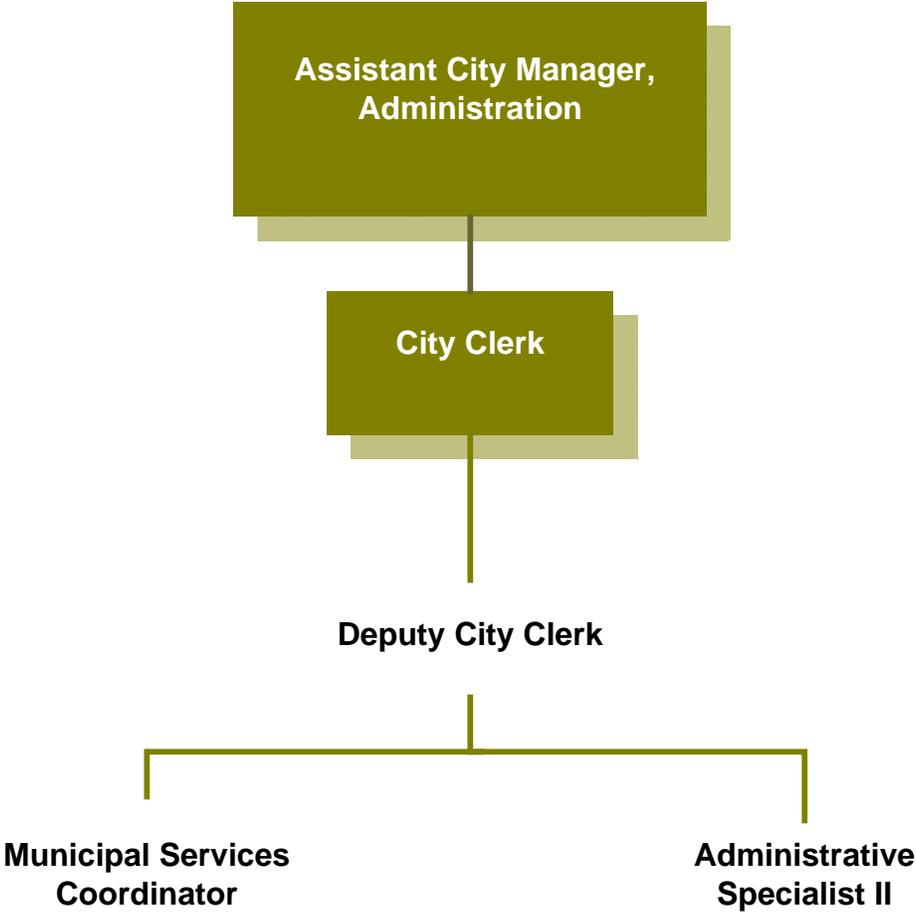
**Effectiveness Measures:**

|  |     |     |     |
|--|-----|-----|-----|
| Number of CCIO* employees                      | 1   | 2   | 3   |
| Number of MCITP SA* employees                  | 4   | 4   | 4   |
| Number of MCITP DBA* employees                 | 1   | 2   | 2   |
| Number of CCNA *employees                      | 3   | 3   | 3   |
| Employee Satisfaction Survey score (5.0 scale) | 4.6 | 4.6 | 4.6 |
| Employees receiving PBCC computer training     | 71  | 75  | 75  |

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

**CITY CLERK DEPARTMENT**

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## CITY CLERK DEPARTMENT

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

### BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007    | Actual FY 2008    | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|-------------------|-------------------|--------------------------|------------------------|------------------------|
| Personnel            | 429,611           | 504,820           | 492,329                  | 506,182                | 353,575                |
| Other Operating      | 88,698            | 74,651            | 15,848                   | 57,050                 | 132,615                |
| Subtotal Operating   | \$ 518,309        | \$ 579,471        | \$ 508,177               | \$ 563,232             | \$ 486,190             |
| Capital              | 1,363             | -                 | -                        | -                      | -                      |
| Debt Service         | -                 | -                 | -                        | -                      | -                      |
| Transfers            | -                 | -                 | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ 519,672</b> | <b>\$ 579,471</b> | <b>\$ 508,177</b>        | <b>\$ 563,232</b>      | <b>\$ 486,190</b>      |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 6       | 6       | 0         | 0       | (2)                  | 0           | 4               |

### BUDGET HIGHLIGHTS

The City Clerk budget of \$486,190 reflects a 13% decrease over the prior year adopted budget of \$563,232.

# CITY CLERK DEPARTMENT

## Fiscal 2009 Service Level Accomplishments

- ✓ Responded to 95% of all public records requests within five days and provided training to departments on the proper completion and timeliness of public records requests.
- ✓ Provided resources and support to properly maintain records while complying with the GS1-SL schedule.
- ✓ Provided the City Council members daily electronic correspondence.
- ✓ Proceeded with off-site storage through Iron Mountain. Determined the types of documents eligible for off-site storage and implemented proper indexing procedures that will ensure easy and timely retrieval.
- ✓ Continued to ensure all advisory board meeting agendas, recording and minutes were in compliance with the Code of Ordinance. Provided new appointments with orientation, 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.
- ✓ Created electronic visitor sign in.

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|   |    |    |     |
|---|----|----|-----|
| Number of Boards/Committee meetings held      | 97 | 95 | 90  |
| Number of all other publicly noticed meetings | 89 | 93 | 100 |

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

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

**Outputs:**

|  |     |     |     |
|--|-----|-----|-----|
| Secure Precincts for availability for election day | 36  | N/A | 36  |
| Hire Poll workers.                                 | 137 | N/A | 145 |
| Recruit City employees to serve as poll workers.   | 15  | N/A | 0   |

# CITY CLERK DEPARTMENT

## *FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

**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. | 3,998 | 4,398 | 3,500 |
|--|-------|-------|-------|

**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                         | 255 | 286 | 290 |
| Number of legal and display ads prepared and advertised | 70  | 75  | 80  |

**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 | 241.36 | 359.55 | 400.00 |
| Number of pages imaged         | 52,116 | 55,000 | 55,000 |

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

**Outputs:**

|                                   |     |     |     |
|-----------------------------------|-----|-----|-----|
| Number of public records requests | 486 | 553 | 300 |
|-----------------------------------|-----|-----|-----|

**Efficiency Measures:**

|  |      |      |           |
|--|------|------|-----------|
| Average number of days to fill public records requests | 1.20 | 1.89 | 2.0 – 4.0 |
|--|------|------|-----------|

For a complete list of the City Council's Goals, please refer to pages 52 - 58.

# LEGAL DEPARTMENT

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**Assistant City  
Manager,  
Administration**

**Executive Legal  
Assistant**

## LEGAL DEPARTMENT

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

The 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 CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007    | Actual FY 2008    | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|-------------------|-------------------|--------------------------|------------------------|------------------------|
| Personnel            | 304,854           | 368,555           | 88,673                   | 337,587                | 79,559                 |
| Other Operating      | 191,844           | 195,938           | 209,223                  | 319,783                | 253,800                |
| Subtotal Operating   | \$ 496,699        | \$ 564,493        | \$ 297,896               | \$ 657,370             | \$ 333,359             |
| Capital              | -                 | -                 | -                        | -                      | -                      |
| Debt Service         | -                 | -                 | -                        | -                      | -                      |
| Transfers            | -                 | -                 | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ 496,699</b> | <b>\$ 564,493</b> | <b>\$ 297,896</b>        | <b>\$ 657,370</b>      | <b>\$ 333,359</b>      |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 2       | 2       | 0         | 0       | (1)                  | 0           | 1               |

### BUDGET HIGHLIGHTS

The Legal Department budget of \$333,359 reflects a 40% decrease over the fiscal year 2009 adopted budget of \$556,504.

# LEGAL DEPARTMENT

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## Fiscal 2009 Service Level Accomplishments

- ✓ Obtained or updated written agreements with all outside counsel currently doing work for the City
- ✓ Provided litigation updates for the City Manager and City council and scheduled attorney-client sessions as advisable.
- ✓ Implemented scanning project to reduce paperwork accumulation and to facilitate record retrieval.

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

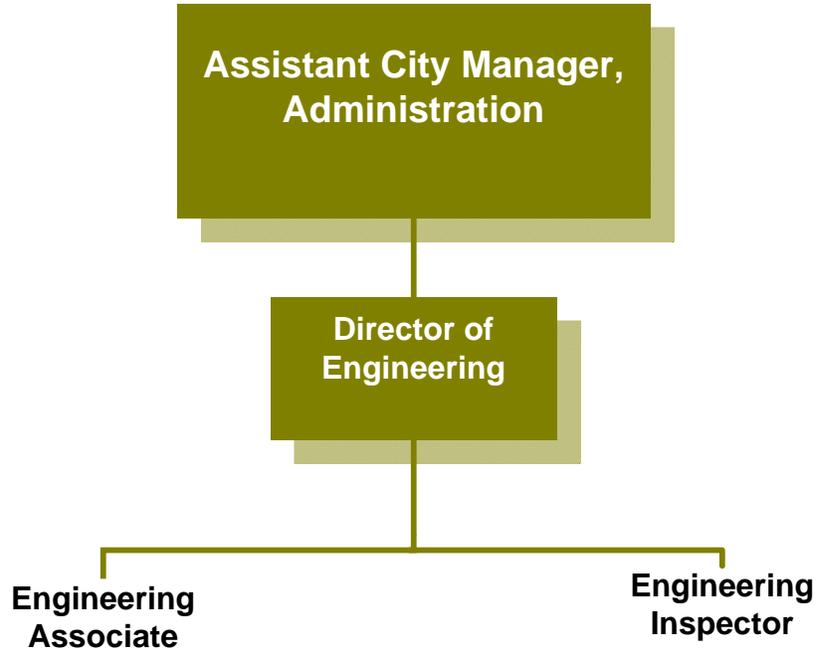
**Outputs:**

|                                    |    |     |     |
|------------------------------------|----|-----|-----|
| Ordinances prepared/reviewed       | 26 | 32  | 30  |
| Resolutions prepared/reviewed      | 84 | 108 | 110 |
| Contracts prepared and/or reviewed | 52 | 106 | 100 |
| Litigation/Claims                  | 24 | 7   | 5   |

For a complete list of the City Council's Goals, please refer to pages 52 - 58.

# ENGINEERING DEPARTMENT

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## ENGINEERING DEPARTMENT

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

### BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007 | Actual FY 2008 | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|----------------|----------------|--------------------------|------------------------|------------------------|
| Personnel            | -              | -              | 83,000                   | 325,085                | 307,469                |
| Other Operating      | -              | -              | 17,918                   | 74,250                 | 74,250                 |
| Subtotal Operating   | \$ -           | \$ -           | \$ 100,918               | \$ 399,335             | \$ 381,719             |
| Capital              | -              | -              | -                        | -                      | -                      |
| Debt Service         | -              | -              | -                        | -                      | -                      |
| Transfers            | -              | -              | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ 100,918</b>        | <b>\$ 399,335</b>      | <b>\$ 381,719</b>      |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 0       | 3       | 0         | 0       | 0                    | 0           | 3               |

### 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 \$381,719 reflects a 4% decrease over the fiscal year 2009 adopted budget of \$399,335.

# ENGINEERING DEPARTMENT

## Fiscal 2009 Service Level Accomplishments

- ✓ Newly created department provides readily available staff to assist all applicants and other staff members on a continuous basis.
- ✓ Created and organized both electronic and paper filing system.
- ✓ Provided quicker turnaround on plan reviews than previous consultants.
- ✓ Created and implemented new forms and checklists (also with the EDEN system) which expedites the review process and informs applicants of certain requirements.
- ✓ Held weekly meetings with other departments to improve the coordination and to align priorities and goals.
- ✓ Established and implemented Hourly Rates for all staff within the Department.
- ✓ Partnered with the Finance Department to implement the use of EDEN to enter time and track project charges.
- ✓ Based on current staffing level, met the initial cost recovery target rate of 35%.
- ✓ Worked together with the Growth Management Department to utilize EDEN in signing off electronically on permit conditions.
- ✓ Worked on an average of 38 projects for Developers on a monthly basis.
- ✓ Integrated the use of EDEN to track time spent on Developer's projects as well as City related business.
- ✓ Coordinated the monitoring efforts of the G-160 Weir Structure.
- ✓ Took the lead in coordinating the Post Active Remediation Monitor (PARM) for the contaminated soccer fields.
- ✓ All staff members have obtained certifications from FDEP for NPDES inspections.

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|                                    |   |    |     |
|------------------------------------|---|----|-----|
| Total new development review       | * | 59 | 120 |
| Total number of weekly inspections | * | 5  | 10  |

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

**Outputs:**

|  |   |   |   |
|--|---|---|---|
| Average number of National Pollutant Discharge Elimination System (NPDES) weekly inspections | * | 2 | 5 |
|--|---|---|---|

*FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

**Effectiveness Measure:**

Percentage of cost recovery \* 35% 60%

**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%

**Effectiveness Measure:**

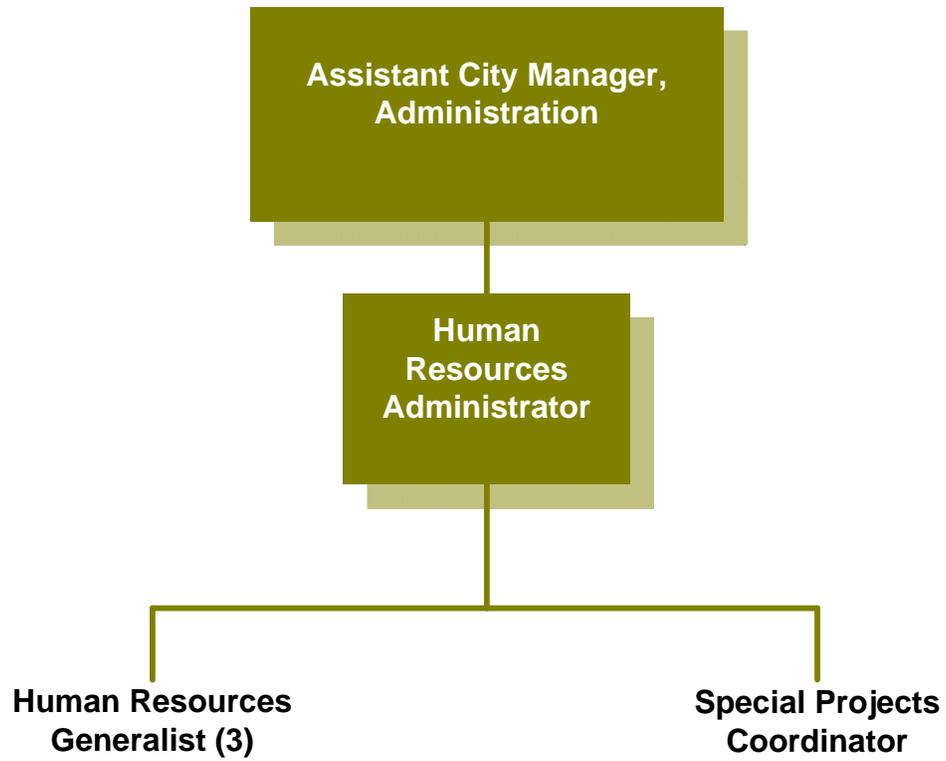
Percent of development projects reviewed within 10 days (current level of services is 14 days) \* 87% 90%

\* Not available

For a complete list of the City Council's Goals, please refer to pages 52 - 58.

# HUMAN RESOURCES DEPARTMENT

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## HUMAN RESOURCES DEPARTMENT

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

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

### BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007    | Actual FY 2008    | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|-------------------|-------------------|--------------------------|------------------------|------------------------|
| Personnel            | 627,582           | 616,248           | 307,989                  | 553,605                | 493,019                |
| Other Operating      | 230,212           | 187,031           | 356,535                  | 208,919                | 204,596                |
| Subtotal Operating   | \$ 857,794        | \$ 803,279        | \$ 664,524               | \$ 762,524             | \$ 697,615             |
| Capital              | -                 | -                 | -                        | -                      | -                      |
| Debt Service         | -                 | -                 | -                        | -                      | -                      |
| Transfers            | -                 | -                 | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ 857,794</b> | <b>\$ 803,279</b> | <b>\$ 664,524</b>        | <b>\$ 762,524</b>      | <b>\$ 697,615</b>      |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 7       | 6       | 0         | 0       | (1)                  | 0           | 5               |

### BUDGET HIGHLIGHTS

The Human Resources budget of \$697,615 reflects a reduction of 8% from the 2009 fiscal year adopted budget of \$762,524.

# HUMAN RESOURCES DEPARTMENT

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## **Fiscal 2009 Service Level Accomplishments**

- ✓ Implemented paperless Electronic Personnel Action Form system, saving 12.5 weeks of personnel costs to process personnel actions; developed user manual and training.
- ✓ Created paperless, real-time pay and classification plan directly from the HRIS Eden system.
- ✓ Implemented electronic storage system for HR records, reducing retrieval time by approximately 50%.
- ✓ Created an electronic filing/retrieval system for hiring departments to view electronic copies of employment applications, saving approximately \$900 in personnel costs (based on 15 recruitments), plus supplies and storage costs.
- ✓ Implemented the transition from fully to self-insured health insurance plan, with claims trending at approximately 4% lower than the \$4.4 million in expected claims.
- ✓ Implemented a new performance evaluation policy and program by anniversary date; conducted training for supervisors and employees.
- ✓ Updated City's Drug Free Workplace Policy; coordinated and conducted training for supervisors and employees, including substance abuse awareness and after hours testing procedures.
- ✓ Implemented CDL Random Drug Testing program, including job description updates and training for required positions.
- ✓ Updated and implemented City's Workforce Reduction Policy; developed and facilitated City's first outplacement program in partnership with local community resources including Workforce Alliance and Horizon Health (City's Employee Assistance Program).
- ✓ Coordinated Change Management/Transition workshops for employees and supervisors.
- ✓ Updated I-9, FMLA and COBRA processes to ensure compliance with new Federal and State laws and regulations; implemented E-Verify into the background check process to comply with mandated employment eligibility verifications by Homeland Security.
- ✓ Established access to electronic pre-employment computer testing for applicants by partnership with Workforce Alliance.
- ✓ Completed implementation of compensation/classification study, including updates to 72 job descriptions.
- ✓ Coordinated City's participation in the national "Take Your Child to Work Day."
- ✓ Updated the electronic employee newsletter, incorporating the Signature City brand and input from departments, published on quarterly basis.
- ✓ Increased utilization of the HRIS system's functions for process improvements: tracking performance reviews; benefits; training; electronic approval queues.

# HUMAN RESOURCES DEPARTMENT

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|  |    |   |   |
|--|----|---|---|
| Number of bargaining sessions to reach tentative agreement (IAFF, SEIU, PBA) | 10 | 3 | 5 |
|--|----|---|---|

**Effectiveness Measures:**

|   |      |     |     |
|---|------|-----|-----|
| Percent of favorable findings by the Equal Opportunity Employment Commission (EEOC) in response to formal complaints filed by employees | 100% | 90% | 90% |
| % reduction in number of grievances received  | 15%  | 15% | 18% |
| % reduction in number of steps to resolve grievances  | 20%  | 20% | 23% |
| Reduce number of employee relations cases managed by HR each year   | 5%   | 5%  | 8%  |

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

**Outputs:**

|   |       |     |     |
|---|-------|-----|-----|
| Advertised positions                            | 63    | 34  | 30  |
| Applications reviewed                           | 1,341 | 878 | 870 |
| Job interviews conducted                        | 198   | 98  | 90  |
| Personnel action forms                          | 1,064 | 496 | 451 |
| # of approved full time and part time employees | 640   | 604 | 584 |
| # of full time and part time new hires          | 87    | 68  | 60  |

**Efficiency Measures:**

|  |      |      |      |
|--|------|------|------|
| HR Operating Cost as a % of City payroll | 2.7% | 2.3% | 2.1% |
|--|------|------|------|

# HUMAN RESOURCES DEPARTMENT

## *FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

**Outputs:**

|   |    |    |     |
|---|----|----|-----|
| Open Enrollment Meetings  | 5  | 3  | 3   |
| Number of wellness meetings, articles & publications (newsletters, lunch & learn) | 10 | 8  | 8   |
| % of employees attending Benefits Fair  | *  | *  | 30% |
| Benefits orientations conducted   | 12 | 8  | 6   |
| FMLA requests processed   | 81 | 90 | 90  |

**Effectiveness Measures:**

|   |     |     |     |
|---|-----|-----|-----|
| % of employee benefit problems resolved within 15 days of notification            | 97% | 97% | 98% |
| Respond to employee inquiries regarding insurance plans within # of business days | 1   | 2   | 2   |

**Efficiency Measures:**

|  |     |     |     |
|--|-----|-----|-----|
| % of full time employees utilizing the Employee Assistance Program (EAP) | 20% | 20% | 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 | 32 | 21 | 25 |
|---|----|----|----|

**Service Level Objective:** Continue to develop, update, manage and implement citywide policies and procedures that enhance and support a productive, accountable workforce and promote a consistent application of policies

**Outputs:**

|  |   |   |    |
|--|---|---|----|
| Total policy/procedure changes implemented | 6 | 9 | 12 |
|--|---|---|----|

**Effectiveness Measures**

|  |      |      |    |
|--|------|------|----|
| Maintain a Citywide annual turnover rate less than 10% for full time employees | 6.8% | 8.2% | 8% |
|--|------|------|----|

# HUMAN RESOURCES DEPARTMENT

*FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

***Outputs:***

|   |     |     |     |
|---|-----|-----|-----|
| % of employees attending training                                 | 95% | 95% | 98% |
| Number of training programs developed and implemented             | 6   | 4   | 5   |
| Number of supervisory training programs developed and implemented | 2   | 3   | 5   |

***Effectiveness Measures:***

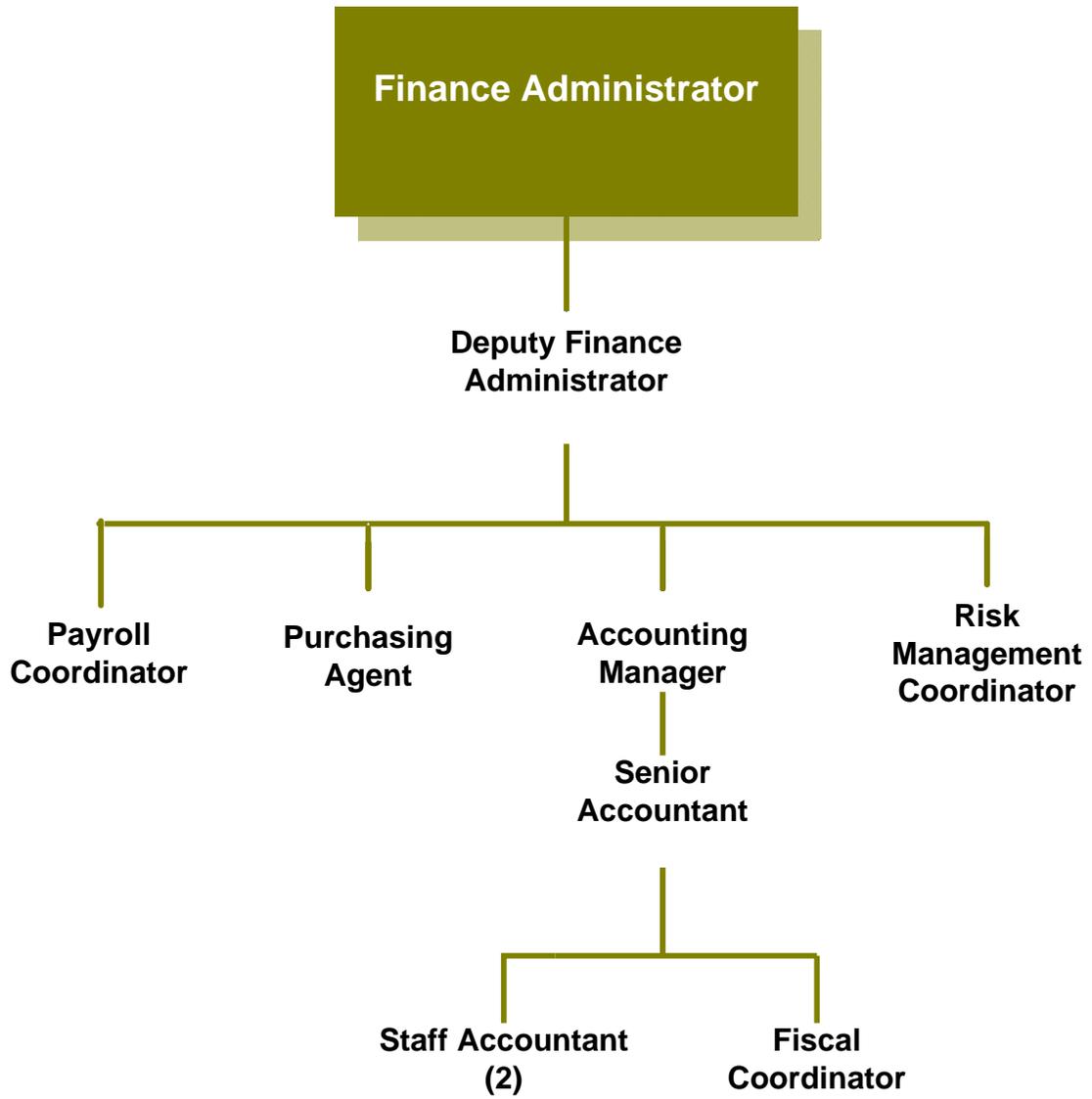
|   |      |      |      |
|---|------|------|------|
| Percent of employees satisfied with training courses                                      | *    | 80%  | 85%  |
| Percent of all new full time employees attending orientation within 30 days of employment | 100% | 100% | 100% |

\* Not available

For a complete list of the City Council's Goals, please refer to pages 52 - 58.

# FINANCE DEPARTMENT

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## FINANCE DEPARTMENT

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

### BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007    | Actual FY 2008    | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|-------------------|-------------------|--------------------------|------------------------|------------------------|
| Personnel            | 810,281           | 847,659           | 859,602                  | 860,895                | 954,738                |
| Other Operating      | 72,979            | 45,921            | 55,785                   | 64,863                 | 26,496                 |
| Subtotal Operating   | \$ 883,259        | \$ 893,579        | \$ 915,387               | \$ 925,758             | \$ 981,234             |
| Capital              | -                 | -                 | -                        | -                      | -                      |
| Debt Service         | -                 | -                 | -                        | -                      | -                      |
| Transfers            | -                 | -                 | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ 883,259</b> | <b>\$ 893,579</b> | <b>\$ 915,387</b>        | <b>\$ 925,758</b>      | <b>\$ 981,234</b>      |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 9       | 10      | 0         | 0       | 0                    | 0           | 10              |

### BUDGET HIGHLIGHTS

The Finance Department budget of \$981,234 reflects an 11% increase in operating expenditures from the fiscal year 2009 adopted budget of \$879,980. This increase is due to the transfer of the Purchasing function into the Finance Department.

## FINANCE DEPARTMENT

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### Fiscal 2009 Service Level Accomplishments

- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting for the 14<sup>th</sup> consecutive year by the Government Finance Officer's Association of the United States and Canada
- ✓ Awarded the Distinguished Budget Presentation Award for the 13<sup>th</sup> year by the Government Finance Officer's Association of the United States and Canada
- ✓ Monitored tax reform and related legislation and provided updates
- ✓ Implemented self-insurance fund for health benefits, saving approximately \$500,000
- ✓ Presented the proposed 2009 budget to various homeowner and business groups during the budget preparation process
- ✓ Assisted the Growth Management Department in the issuance of economic development loans and grants by reviewing financial statements and loan documents
- ✓ Coordinated feasibility study of Police and Fire members joining Florida Retirement System
- ✓ Coordinated preparation of required GASB 45 study of Other Post Employment Benefits
- ✓ Monitored financial ratings of bond insurer; established debt service reserve fund to comply with bond covenants
- ✓ Coordinated preparation of arbitrage rebate calculation for Series 2003 bonds
- ✓ Monitored and updated the Finance page of the City's website to provide current and relevant information to users
- ✓ Teamed with Human Resources on MyBlueInsight, which is the new way the City will receive Blue Cross claim invoices as well as other reports.
- ✓ Teamed with the Police Department to convert *Extra Duty Billing* from Quickbooks in the Police Department to Finance utilizing the AR Module in Eden
- ✓ Teamed with the Director of Engineering to assist with the time and billing function of the new in-house Engineering Department for proper cost recovery
- ✓ Set up a cross check of social security numbers with the Social Security Administration that will verify the correct SS# matches each employee name.
- ✓ Teamed with Human Resources to streamline and implement the Electronic Personnel Action Form (EPAF) system
- ✓ Awarded RFP #2009-001 Investment Management Services to PFM Asset Management LLC
- ✓ Awarded RFP #2009-011 Auditing Services to Rampell & Rampell

# FINANCE DEPARTMENT

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|  |           |           |           |
|--|-----------|-----------|-----------|
| Annual audit and single audit opinions are unqualified with an opinion date of 3/31 or prior | 3/23/2009 | 3/01/2010 | 3/31/2011 |
| Complete City wide Purchasing and Procurement Manual   | 0%        | 0%        | 25%       |

**Effectiveness Measures:**

|  |    |    |    |
|--|----|----|----|
| Number of years awarded the "Certificate of Achievement for Excellence in Financial Reporting" by GFOA | 13 | 14 | 15 |
| Number of Management Comments in the audit   | 0  | 0  | 0  |

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

**Outputs:**

|                            |      |      |      |
|----------------------------|------|------|------|
| % available funds invested | 100% | 100% | 100% |
|----------------------------|------|------|------|

**Effectiveness Measures:**

|   |   |       |   |
|---|---|-------|---|
| Investment benchmark – 1 year treasury note at 9/30/09                                  | * | 0.42% | * |
| Weighted average yield on investments at 9/30/09 to exceed benchmark of 1 year treasury | * | 1.17% | * |

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

**Effectiveness Measures:**

|  |    |    |    |
|--|----|----|----|
| Number of years awarded the "Distinguished Budget Award" by GFOA | 12 | 13 | 14 |
|--|----|----|----|

# FINANCE DEPARTMENT

*FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

**Outputs:**

|  |        |        |        |
|--|--------|--------|--------|
| Number of payroll checks issued                  | 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% |
|--|---|---|------|

**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% |
|---|---|---|------|

\* Not available

For a complete list of the City Council's Goals, please refer to pages 52 - 58.

## GENERAL SERVICES

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

### BUDGET CATEGORY SUMMARY

| Expenditure Category      | Actual<br>FY 2007    | Actual<br>FY 2008   | Estimated<br>Actual<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Adopted<br>Budget<br>FY 2010 |
|---------------------------|----------------------|---------------------|--------------------------------|------------------------------|------------------------------|
| Personnel                 | 324,908              | 615,729             | 785,275                        | 786,220                      | 713,719                      |
| Other Operating           | 4,710,118            | 4,762,344           | 4,374,227                      | 5,023,583                    | 5,340,355                    |
| <b>Subtotal Operating</b> | <b>\$ 5,035,026</b>  | <b>\$ 5,378,072</b> | <b>\$ 5,159,502</b>            | <b>\$ 5,809,803</b>          | <b>\$ 6,054,074</b>          |
| Capital                   | 559,504              | 4,998               | -                              | -                            | -                            |
| Debt Service              | 2,491,139            | 2,417,275           | 2,413,312                      | 2,408,107                    | 2,420,242                    |
| Transfers                 | 677,830              | 492,642             | 692,642                        | 2,625,000                    | 625,000                      |
| Other Uses                | 3,310,127            | -                   | -                              | -                            | -                            |
| <b>Total</b>              | <b>\$ 12,073,627</b> | <b>\$ 8,292,987</b> | <b>\$ 8,265,456</b>            | <b>\$ 10,842,910</b>         | <b>\$ 9,099,316</b>          |

### BUDGET HIGHLIGHTS

The General Services budget of \$9,099,316 reflects a 16% decrease from the fiscal year 2009 adopted budget of \$10,923,078. The 2010 budget does allow for the anticipated increases in the cost of garbage collection, recycling services, and electric utility costs. However, the 2009 budget included a one time transfer of \$2 million for Emergency Operations Center building.

## SELF-INSURED FUND

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

### BUDGET CATEGORY SUMMARY

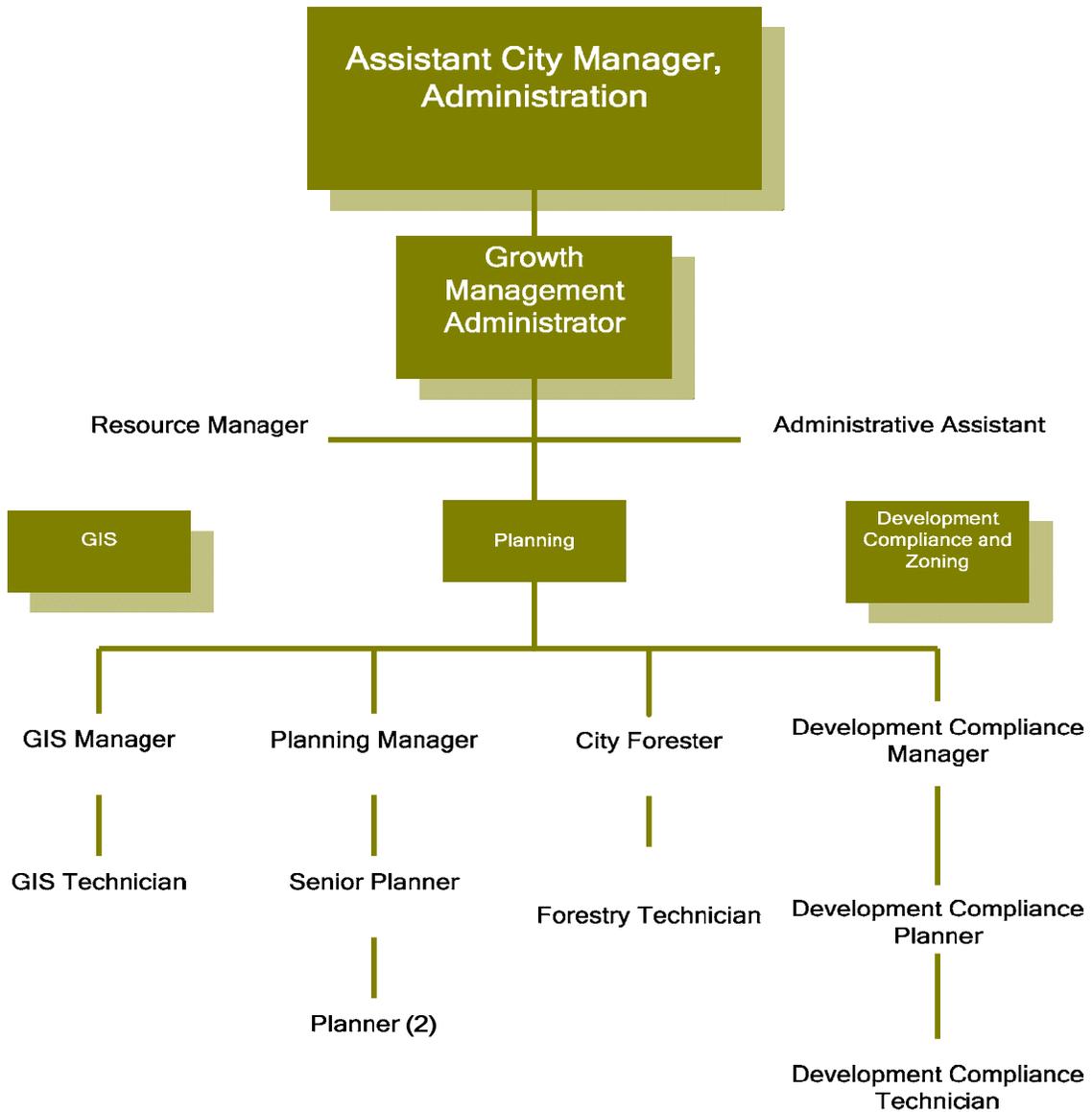
| Expenditure Category | Actual<br>FY 2007 | Actual<br>FY 2008 | Estimated<br>Actual<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Adopted<br>Budget<br>FY 2010 |
|----------------------|-------------------|-------------------|--------------------------------|------------------------------|------------------------------|
| Personnel            | -                 | -                 | -                              | 4,738,468                    | 4,598,817                    |
| Other Operating      | -                 | -                 | 5,184,566                      | 583,375                      | 1,104,205                    |
| Subtotal Operating   | \$ -              | \$ -              | \$ 5,184,566                   | \$ 5,321,843                 | \$ 5,703,022                 |
| Capital              | -                 | -                 | -                              | -                            | -                            |
| Debt Service         | -                 | -                 | -                              | -                            | -                            |
| Transfers            | -                 | -                 | -                              | -                            | -                            |
| <b>Total</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 5,184,566</b>            | <b>\$ 5,321,843</b>          | <b>\$ 5,703,022</b>          |

### BUDGET HIGHLIGHTS

This fund was created during the fiscal year 2008 – 2009 budget process. The Self Insurance Fund budget of \$5,703,022 reflects a 7% increase from the fiscal year 2009 adopted budget of \$5,321,843. This amount is in-line with the City's five year projections and renewal estimates.

# GROWTH MANAGEMENT

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# GROWTH MANAGEMENT DEPARTMENT

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

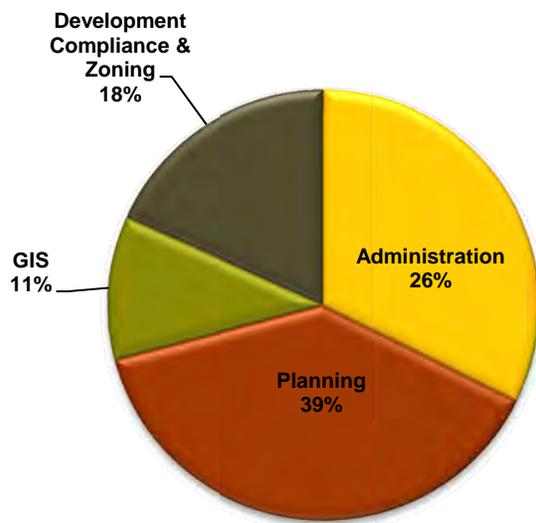
The Administration Division oversees the department and promotes quality development and preferred growth while protecting the health, safety and welfare of all residents through the enforcement of applicable City codes

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

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

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

| Division                        | Approved Budget FY 2010 |
|---------------------------------|-------------------------|
| Administration                  | \$467,968               |
| Development Compliance & Zoning | 264,418                 |
| Planning                        | 558,013                 |
| GIS                             | 156,868                 |
| <b>Total</b>                    | <b>\$1,447,267</b>      |



# GROWTH MANAGEMENT DEPARTMENT

## BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007      | Actual FY 2008      | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|---------------------|---------------------|--------------------------|------------------------|------------------------|
| Personnel            | 1,499,803           | 1,326,550           | 1,389,713                | 1,508,493              | 1,226,216              |
| Other Operating      | 3,233,013           | 151,324             | 78,476                   | 230,840                | 221,052                |
| Subtotal Operating   | \$ 4,732,817        | \$ 1,477,874        | \$ 1,468,189             | \$ 1,739,333           | \$ 1,447,268           |
| Capital              | 74,373              | 17,294              | -                        | -                      | -                      |
| Debt Service         | -                   | -                   | -                        | -                      | -                      |
| Transfers            | -                   | -                   | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ 4,807,190</b> | <b>\$ 1,495,168</b> | <b>\$ 1,468,189</b>      | <b>\$ 1,739,333</b>    | <b>\$ 1,447,268</b>    |

## PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 18      | 18      | 0         | 0       | (4)                  | 0           | 14              |

## BUDGET HIGHLIGHTS

The total Growth Management budget of \$1,447,268 reflects a 16% reduction over the fiscal year 2008 adopted budget of \$1,726,833.

The City of Palm Beach Gardens celebrated Arbor Day 2009, on January 16, 2009. The Palm Beach Gardens Women's Club donated a Pink Silk Floss tree for planting during the celebration. Tree seedlings were also made available at the event. The City of Palm Beach Gardens has received the designation of "Tree City USA" by the Arbor Day Foundation for over 20 years.



# GROWTH MANAGEMENT DEPARTMENT

## Fiscal 2009 Service Level Accomplishments

- ✓ GIS Division transitioned from GISWEB to using Google Earth to view data to save City \$2500/year in maintenance costs.
- ✓ In celebration of the City's 50<sup>th</sup> anniversary, the GIS Division worked with other departments to create a historical map tour of the City.
- ✓ Received "Tree City USA" recertification for the twenty-first (21) year.
- ✓ Received for the first time the "Tree City USA Growth Award".
- ✓ Forestry reviewed over 110 plans associated with development applications or building permits.
- ✓ Attended and testified at Code Enforcement Special Master Hearings on more than 13 cases related to pruning and landscape violations with 100% success rate of the finding of fact.
- ✓ Began meeting with POAs and representatives of residential communities to answer questions on the City's landscape and environmental codes or development order conditions specific to the community.
- ✓ Created the PBG Science webpage for updated information on Scripps Phase II and Bioscience companies.
- ✓ Formulated City's first loan for economic development.
- ✓ Held a Charette with TCRPC for the North County Tri-Rail extension.
- ✓ Managed review of approximately 1500 building permits.
- ✓ Served on the Community Action Support Team for the health and safety of the residents related to Code Compliance.
- ✓ Assisted with Code Enforcement with abandoned vacant property team for the safety of the residents.

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

***Outputs:***

|   |       |       |       |
|---|-------|-------|-------|
| Number of Development Order Conditions for current projects within the City                   | 2,441 | 2,670 | 2,800 |
| Total number of building permits reviewed   | 1,865 | 1,400 | 1,500 |
| Maintain a sign-off process of the City's major development projects for close out of project | 78    | 23    | 25    |

# GROWTH MANAGEMENT DEPARTMENT

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

**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  | 93%  | 92%  | 95%  |
| 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 GS1-L 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 | 0 | 12 | 25 |
|--|---|----|----|

**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 | 124 | 137 | 150 |
|--|-----|-----|-----|

**Efficiency Measures:**

|   |       |       |       |
|---|-------|-------|-------|
| Average number of days to fill requests | 3 – 4 | 2 – 3 | 1 - 2 |
|---|-------|-------|-------|

**Service Level Objective:** To maintain established level of service standards for zoning activities.

**Outputs:**

|                                       |     |     |     |
|---------------------------------------|-----|-----|-----|
| Occupational Licenses Reviewed        | N/A | 430 | 450 |
| Sign Permits Processed                | N/A | 120 | 130 |
| Liquor Licenses Processed             | N/A | 15  | 15  |
| Zoning Confirmation Letters Processed | N/A | 19  | 20  |
| Special Event Applications Processed  | N/A | 100 | 104 |

# GROWTH MANAGEMENT DEPARTMENT

*FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures   |                   |                      |                      |
|--|-------------------|----------------------|----------------------|
|  | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |
| <b>Efficiency Measures:</b>  |                   |                      |                      |
| % of occupational licenses reviewed within 3 days of receipt                     | N/A               | 95%                  | 98%                  |
| % of sign permits reviewed within 10 days of receipt                             | N/A               | 98%                  | 98%                  |
| % of liquor licenses reviewed within 3 days of receipt                           | N/A               | 88%                  | 98%                  |
| % of zoning confirmation letters provided within 7 days of receipt               | N/A               | 88%                  | 98%                  |
| % of special events processed within 3 days of receipt of sufficient application | N/A               | 100%                 | 100%                 |

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

|   |    |    |    |
|---|----|----|----|
| <b>Outputs:</b>   |    |    |    |
| Permits reviewed for redevelopment/renovation projects                            | 95 | 66 | 90 |
| Address non-conformities and Code Violations related to older projects            | 8  | 16 | 20 |
| Review LDRs and Code to correct inconsistencies and accommodate older communities | 0  | 2  | 5  |

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

|  |     |     |     |
|--|-----|-----|-----|
| <b>Outputs:</b>  |     |     |     |
| Update the EDEN project management system to track all historical development projects     | 15% | 30% | 40% |
| <b>Efficiency Measures:</b>  |     |     |     |
| % of development projects reviewed within 10 days vs. the current service level of 14 days | 20% | 30% | 50% |

# GROWTH MANAGEMENT DEPARTMENT

## *FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

**Service Level Objective:** Provide an enterprise GIS system for the city, allowing for an increase in efficiency and access by all departments within the city and a centralized location for spatial and geographic information to reside.

**Outputs:**

|   |    |     |     |
|---|----|-----|-----|
| Total number of approved development projects integrated into the City's GIS database | 90 | 110 | 125 |
|---|----|-----|-----|

**Effectiveness Measures:**

|  |    |    |    |
|--|----|----|----|
| Number of Growth Management employees trained on all software applications relative to Growth Management | 17 | 17 | 14 |
|--|----|----|----|

**Efficiency Measures:**

|  |     |     |     |
|--|-----|-----|-----|
| Process all GIS service requests within 5 working days | 90% | 95% | 97% |
|--|-----|-----|-----|

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

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

**Outputs:**

|   |   |   |   |
|---|---|---|---|
| Number of projects that we expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP) | 2 | 3 | 4 |
|---|---|---|---|

**Efficiency Measures:**

|  |     |     |     |
|--|-----|-----|-----|
| Process Miscellaneous applications to Council within two months of sufficiency | 50% | 60% | 70% |
|--|-----|-----|-----|

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

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

**Outputs:**

|  |   |   |   |
|--|---|---|---|
| Process studies as set forth in the EAR-based amendments | 0 | 1 | 3 |
|--|---|---|---|

For a complete list of the City Council's Goals, please refer to pages 52 - 58.



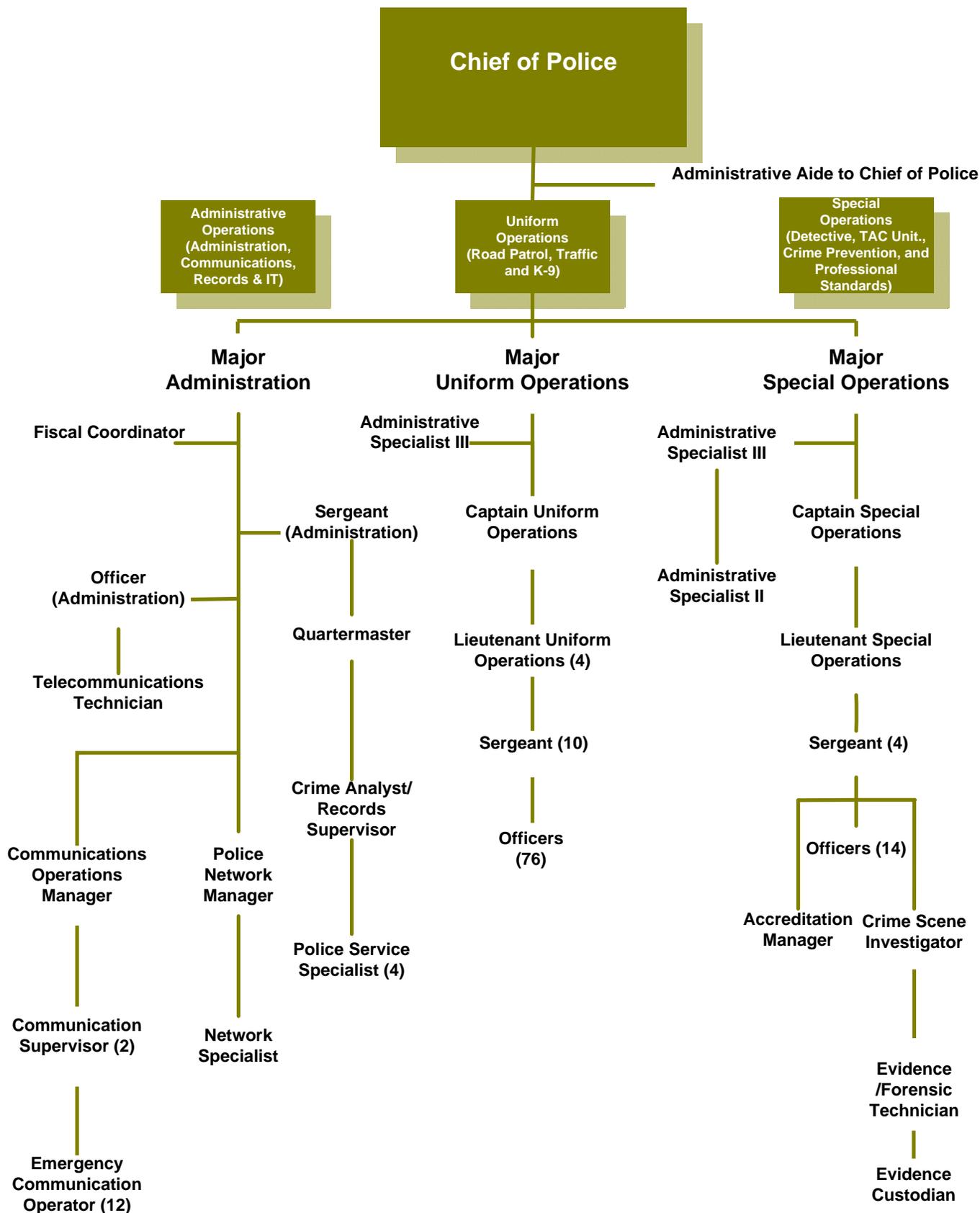
# PUBLIC SAFETY

## DEPARTMENTAL HIGHLIGHTS FOR FY 2010

| Department/Division           | Personnel  | General Fund        | Special Revenue Fund | Impact Fund      |
|-------------------------------|------------|---------------------|----------------------|------------------|
| <b>Police Department</b>      |            |                     |                      |                  |
| Administration                | 30         | 3,570,057           |                      |                  |
| Uniform Operations            | 93         | 14,297,695          |                      |                  |
| Special Operations            | 27         | 3,879,931           |                      |                  |
| Training                      |            |                     | 14,000               |                  |
| Police Impact                 |            |                     |                      | 0                |
| <b>Fire Rescue Department</b> |            |                     |                      |                  |
| Administration                | 13         | 2,518,275           |                      |                  |
| Emergency Services            | 109        | 15,659,763          |                      |                  |
| Fire Impact                   |            |                     |                      | 120,000          |
| <b>TOTAL</b>                  | <b>272</b> | <b>\$39,925,721</b> | <b>14,000</b>        | <b>\$120,000</b> |



# POLICE DEPARTMENT



# POLICE DEPARTMENT

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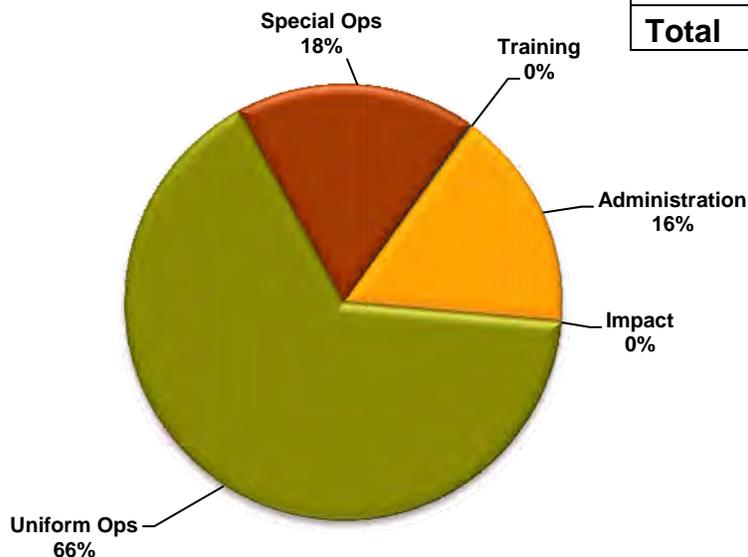
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three bureaus: Administrative Operations, Uniformed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

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

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

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

| Division/Fund       | Approved Budget FY 2010 |
|---------------------|-------------------------|
| Administration      | \$3,570,057             |
| Uniform Operations  | 14,297,695              |
| Special Operations  | 3,879,931               |
| <i>Subtotal</i>     |                         |
| <i>General Fund</i> | <i>21,747,683</i>       |
| Police Impact       | 0                       |
| Police Training     | 14,000                  |
| <b>Total</b>        | <b>\$21,761,683</b>     |



# POLICE DEPARTMENT

## BUDGET CATEGORY SUMMARY

| Expenditure<br>Category | Actual<br>FY 2007    | Actual<br>FY 2008    | Estimated<br>Actual<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Adopted<br>Budget<br>FY 2010 |
|-------------------------|----------------------|----------------------|--------------------------------|------------------------------|------------------------------|
| Personnel               | 16,581,341           | 17,779,924           | 16,927,217                     | 17,661,042                   | 19,247,059                   |
| Other Operating         | 2,299,817            | 2,426,571            | 2,884,825                      | 2,286,722                    | 2,326,210                    |
| Subtotal Operating      | \$ 18,881,158        | \$ 20,206,495        | \$ 19,812,042                  | \$ 19,947,764                | \$ 21,573,269                |
| Capital                 | 841,571              | 435,649              | 243,433                        | 3,575,281                    | 146,976                      |
| Debt Service            | -                    | -                    | -                              | -                            | -                            |
| Transfers               | 175,000              | 100,000              | -                              | -                            | -                            |
| Other Uses              | 66,368               | 57,446               | -                              | 240,760                      | 41,438                       |
| <b>Total</b>            | <b>\$ 19,964,096</b> | <b>\$ 20,799,589</b> | <b>\$ 20,055,475</b>           | <b>\$ 23,763,805</b>         | <b>\$ 21,761,683</b>         |

## PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions<br>Eliminated | New<br>Request | Adopted FY<br>2010 |
|---------|---------|-----------|---------|-------------------------|----------------|--------------------|
| 157     | 150     | 0         | 0       | 0                       | 0              | 150                |

## BUDGET HIGHLIGHTS

The Police Department operating budget of \$21,573,269 reflects a 7.9% increase from the 2009 fiscal year adopted budget of \$19,993,190. This amount excludes capital budget of \$146,976 and \$41,438 set aside for aid to government agencies for the radio consortium.

## POLICE DEPARTMENT

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### **Fiscal 2009 Service Level Accomplishments**

- ✓ Obtained fifth consecutive national accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA); Department has been continually accredited by CALEA since 1995.
- ✓ Won second place in the State of Florida's Law Enforcement Traffic Safety Challenge.
- ✓ Increased number of volunteers in police service to more than 90 members, providing more than 9,000 hours of volunteer service to the Department annually.
- ✓ Received, for the sixth consecutive year, a National Association of Town Watch Outstanding Participation Award for our National Night Out activities.
- ✓ Implemented Convenience Store Security Ordinance to increase safety for customers and employees.
- ✓ Implemented Project Lifesaver with equipment utilized to electronically locate missing persons, such as Alzheimer's patients, who are wearing a special electronic bracelet.
- ✓ Provided Self Defense for Women training to members of the community.
- ✓ Provided Identity Theft Prevention Training to community groups.
- ✓ Hosted annual crime prevention expo at the Gardens Mall.
- ✓ Conducted 32 safety and Neighborhood Watch presentations for residences and businesses.
- ✓ Installed 110 child car seats in City residents' vehicles.
- ✓ Police officers handled 270 incidents while off-duty.
- ✓ Implemented a "Bait Property" program as a means to combat auto burglaries.
- ✓ Implemented the "PAINS" program as a means to combat illegal sales of pharmaceutical drugs.
- ✓ Partnered with Palm Beach Community College to have crime prevention signs installed throughout their parking lot and periodically notify students via their "Timely Warning Program" to remind them to secure their valuables.
- ✓ Partnered with local (larger) retail establishments to prevent vehicle burglaries by having their employees distribute Car Smart Cards when in the parking lot picking up shopping carts or helping customers load items in their cars.
- ✓ Reduced the number of physical computer servers and thereby reduced power consumption by implementing a virtual server environment.
- ✓ Implemented desktop messaging (Call Pilot) to all police officers' laptop computers allowing them to retrieve voicemail messages from citizens in a timely manner.
- ✓ Developed anti-DUI video message shown during previews at local movie theater at no cost to the City.

# POLICE DEPARTMENT

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|                              |        |        |        |
|------------------------------|--------|--------|--------|
| Attend community meetings    | 47     | 49     | 48     |
| Total number of foot patrols | 11,497 | 16,400 | 15,000 |
| Conduct directed patrols     | 93,389 | 99,853 | 95,000 |

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

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

**Outputs:**

|  |       |       |       |
|--|-------|-------|-------|
| Warrant Sweeps conducted   | 18    | 40    | 12    |
| Homeland Security checks conducted   | 6,171 | 5,721 | 5,000 |
| Problem oriented projects to address criminal activity within patrol beats                                     | 85    | 61    | 70    |
| Total number of people accessing police reports and other neighborhood information provided via Internet (P2C) | 832   | 2,482 | 2,500 |

**Effectiveness Measures:**

|  |       |       |       |
|--|-------|-------|-------|
| Stolen vehicle recovery rate (Palm Beach County average: 58 %)                   | 55%   | 65%   | 65%   |
| Persons crimes clearance rate (Palm Beach County: 32 %)                          | 54%   | 50%   | 50%   |
| Property crimes clearance rate (Palm Beach County: 13 %)                         | 23%   | 27%   | 25%   |
| Crime Prevention Through Environmental Design (CPTED) reviews conducted          | 67    | 40    | 45    |
| Utilize phone notification system to alert neighborhoods of current crime trends | 20    | 25    | 20    |
| Number of arrests  | 1,273 | 1,063 | 1,100 |

# POLICE DEPARTMENT

## FY 2009 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

**Outputs:**

|                                       |        |        |        |
|---------------------------------------|--------|--------|--------|
| Property and evidence items collected | 4,991  | 5,670  | 6,000  |
| Number of calls for service           | 39,579 | 43,548 | 45,000 |
| Number of incidents                   | 56,816 | 65,000 | 67,000 |

**Efficiency Measures:**

|   |      |      |     |
|---|------|------|-----|
| Avg. response to emergency calls (min.) | 4.24 | 4.22 | 4.2 |
|---|------|------|-----|

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

**Outputs:**

|  |       |     |     |
|--|-------|-----|-----|
| Items processed in crime lab <i>(2008 Includes 818 items from one case.)</i>     | 1,150 | 410 | 400 |
| Latent fingerprints entered into Automated Fingerprint Information System (AFIS) | 250   | 355 | 350 |

**Effectiveness Measures:**

|  |    |    |    |
|--|----|----|----|
| Conduct Analysis Based Law Enforcement (ABLE) strategy planning meetings | 81 | 80 | 80 |
|--|----|----|----|

**Efficiency Measures:**

|   |       |       |     |
|---|-------|-------|-----|
| 911 calls answered within 10 seconds (Palm Beach County's criteria for this measurement is 90%) | 97.6% | 97.7% | 90% |
|---|-------|-------|-----|

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

**Outputs:**

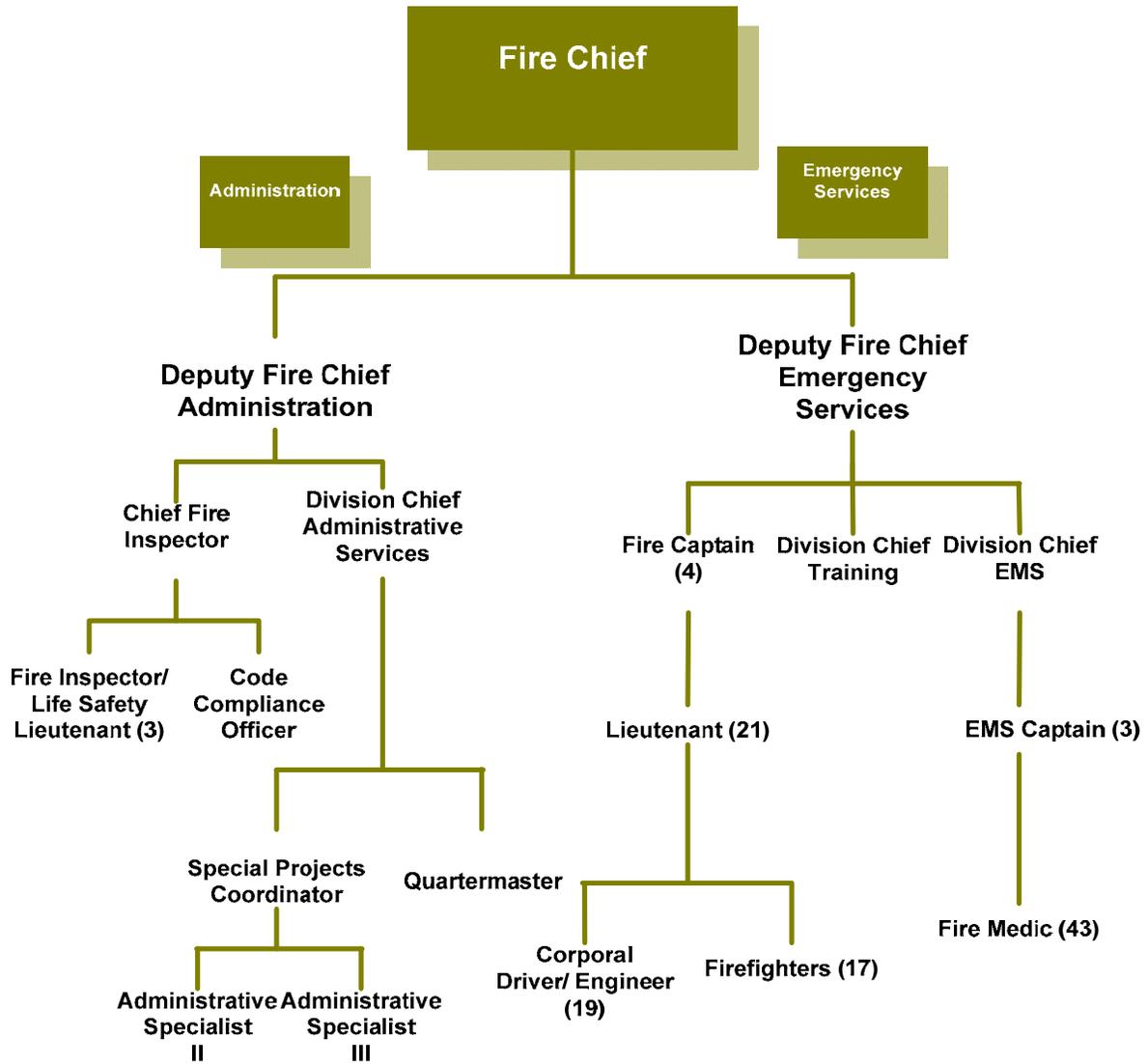
|  |    |    |    |
|--|----|----|----|
| Traffic safety events conducted                    | 28 | 35 | 30 |
| Traffic-Oriented Policing (TOP) projects conducted | 27 | 35 | 30 |

**Did You Know?**  
**The Police Department reduced the number of burglary alarms by 41% from 2004 to 2009.**

For a complete list of the City Council's goals, please refer to pages 52 - 58.

# FIRE RESCUE DEPARTMENT

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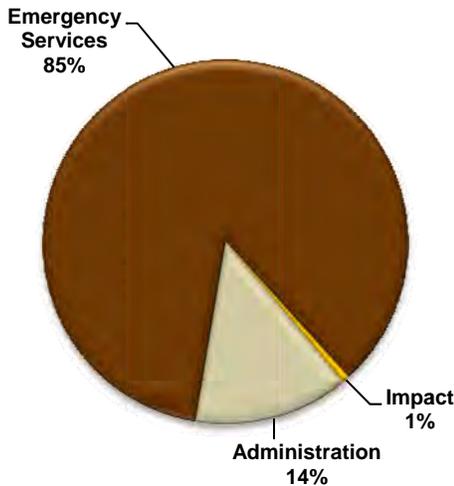
# FIRE RESCUE DEPARTMENT

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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 2010 |
|------------------------------|-------------------------|
| Administration               | \$2,518,275             |
| Emergency Services.          | 15,659,763              |
| <i>Subtotal General Fund</i> | <i>18,178,038</i>       |
| Fire Impact                  | 120,000                 |
| <b>Total</b>                 | <b>\$18,298,038</b>     |



# FIRE RESCUE DEPARTMENT

## BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007       | Actual FY 2008       | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|----------------------|----------------------|--------------------------|------------------------|------------------------|
| Personnel            | 14,551,588           | 15,782,244           | 15,465,994               | 15,488,380             | 16,103,263             |
| Other Operating      | 1,604,681            | 1,648,945            | 1,497,990                | 1,440,663              | 1,314,835              |
| Subtotal Operating   | \$ 16,156,269        | \$ 17,431,189        | \$ 16,963,983            | \$ 16,929,043          | \$ 17,418,098          |
| Capital              | 316,824              | 1,107,048            | 213,459                  | 213,459                | 523,000                |
| Debt Service         | 368,267              | 435,420              | 430,228                  | 432,235                | 356,940                |
| Transfers            | -                    | -                    | 600,000                  | 600,000                | -                      |
| <b>Total</b>         | <b>\$ 16,841,361</b> | <b>\$ 18,973,657</b> | <b>\$ 18,207,670</b>     | <b>\$ 18,174,737</b>   | <b>\$ 18,298,038</b>   |

## PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 125     | 122     | 0         | 0       | 0                    | 0           | 122             |

## BUDGET HIGHLIGHTS

The Fire Rescue Department budget of \$18,298,038 reflects a .8% increase from the fiscal year 2009 adopted budget of \$18,149,763.

**In keeping with Palm Beach Gardens Fire Rescue's strong tradition of community involvement, the Fire Rescue Department has recently added a Health Education Series to the City's website. The first part of the series focuses on recognizing the early symptoms of a stroke or heart attack in order to avoid potentially dangerous delays in accessing the 911 system.**



# FIRE RESCUE DEPARTMENT

## Fiscal 2009 Service Level Accomplishments

- ✓ Maintained Accredited Agency status from the Commission of Fire Accreditation International.
- ✓ Transitioned Annual Fire Inspections into Eden to create a paperless inspection tracking and records storage system.
- ✓ Updated the Department's Strategic Plan using a community based approach by inviting members of the public and other city departments to participate.
- ✓ Received (4) EMS Grants that were used to upgrade and enhance the EMS lab at Fire Station 5.
- ✓ Began an established training program in the EMS lab at Fire Station 5 to provided medical skills training to Fire Rescue personnel.
- ✓ Established a program for intubation training for our personnel at a local hospital.
- ✓ Conducted awareness training on the H1N1 virus for all city employees.
- ✓ All Fire Rescue line officers completed training through the National Fire Academy as a Certified Safety Officer.
- ✓ Participated in the establishment of the Community Assistance Support team through Code Enforcement.

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

Provide training to educate city staff to handle emergency situations

*Number of participants:*

|     |     |     |     |
|-----|-----|-----|-----|
| CPR | 100 | 170 | 100 |
| AED | 100 | 170 | 100 |

# FIRE RESCUE DEPARTMENT

## *FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Efficiency Measures:**

|   |       |     |     |
|---|-------|-----|-----|
| Maintain and improve level of service response times to emergency calls in urban service area to a reliability of 85% within 6:30 | 62.6% | 75% | 75% |
| Maintain and improve level of service response times to emergency calls in rural service area to a reliability of 85% within 8:00 | 57.1% | 80% | 80% |

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

**Efficiency Measures:**

|   |       |       |       |
|---|-------|-------|-------|
| Complete annual inspections within 3 days of request            | 90%   | 95%   | 95%   |
| Decrease number of re-inspections for compliance with fire code | 1,719 | 1,500 | 1,000 |
| Increase number of plan reviews completed within two days by 5% | 80%   | 90%   | 95%   |

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

**Outputs:**

|   |   |   |   |
|---|---|---|---|
| Prepare and manage mock disaster situation prior to each hurricane season | 1 | 1 | 1 |
|---|---|---|---|

# FIRE RESCUE DEPARTMENT

## *FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

**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  | 40%   | 50%   | 100%  |
| Number of fire hydrants flow tested in conjunction with Seacoast Utilities to ensure emergency water supply <sup>1</sup> . | 200   | 250   | 1,500 |
| Provide the necessary life safety personnel to keep pace with the rapidly increasing service demand and ensure compliance  |       |       |       |
| Number of calls  | 3,969 | 4,000 | 4,000 |
| Number of Inspectors   | 5     | 5     | 5     |
| Ratio: Inspectable properties / Inspector  | 794   | 800   | 800   |

**Efficiency Measures:**

|  |     |     |     |
|--|-----|-----|-----|
| Increase % of time first line apparatus is in service by |     |     |     |
| Engines  | 93% | 88% | 95% |
| Rescue Units   | 85% | 72% | 90% |
| Other  | 95% | 95% | 95% |

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

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

**Outputs:**

|                    |    |    |    |
|--------------------|----|----|----|
| Average class size | 18 | 18 | 18 |
|--------------------|----|----|----|

<sup>1</sup>Flow testing of fire hydrants has reduced in 2008 and 2009 due to water restrictions.



# COMMUNITY SERVICES

## DEPARTMENTAL HIGHLIGHTS FOR FY 2010

| Department/<br>Division      | Personnel  | General<br>Fund     | Special<br>Revenue<br>Fund | Internal<br>Service<br>Fund | Capital<br>Project<br>Fund |
|------------------------------|------------|---------------------|----------------------------|-----------------------------|----------------------------|
| <b>Public Works</b>          |            |                     |                            |                             |                            |
| Administration               | 5          | 758,013             |                            |                             |                            |
| Facilities Maintenance       | 16         | 1,799,100           |                            |                             |                            |
| Stormwater/Streets           | 14         | 1,941,158           |                            |                             |                            |
| Road Impact                  |            |                     |                            |                             | 691,677                    |
| Burns Road                   |            |                     |                            |                             | 691,678                    |
| PGA Flyover                  |            |                     |                            |                             | 622,563                    |
| Gas Tax                      |            |                     | 789,000                    |                             |                            |
| Fleet Maintenance            | 10         |                     |                            | 2,168,978                   |                            |
| <b>Parks &amp; Grounds</b>   | 28         | 3,412,457           |                            |                             |                            |
| <b>Construction Services</b> | 15         | 1,537,147           |                            |                             |                            |
| <b>Neighborhood Services</b> | 8          | 752,978             |                            |                             |                            |
| <b>Golf</b>                  |            |                     |                            |                             |                            |
| Administration               | 3          |                     | 224,936                    |                             |                            |
| Pro Shop                     | 1          |                     | 493,233                    |                             |                            |
| Maintenance                  | 9          |                     | 771,465                    |                             |                            |
| <b>Recreation</b>            |            |                     |                            |                             |                            |
| Administration               | 6          | 419,299             | 249,695                    |                             |                            |
| Athletics                    | 1          | 162,787             | 237,546                    |                             |                            |
| Seniors                      |            | 42,273              |                            |                             |                            |
| General Programs             | 5          | 300,002             | 804,494                    |                             |                            |
| Aquatics                     | 3          | 377,945             | 171,186                    |                             |                            |
| Tennis                       | 5          | 152,332             | 470,560                    |                             |                            |
| Youth Enrich                 | 11         |                     | 956,859                    |                             |                            |
| Recreation Impact            |            |                     |                            |                             | 800,000                    |
| <b>TOTAL</b>                 | <b>140</b> | <b>\$11,655,491</b> | <b>\$5,168,974</b>         | <b>\$2,168,978</b>          | <b>\$2,805,918</b>         |

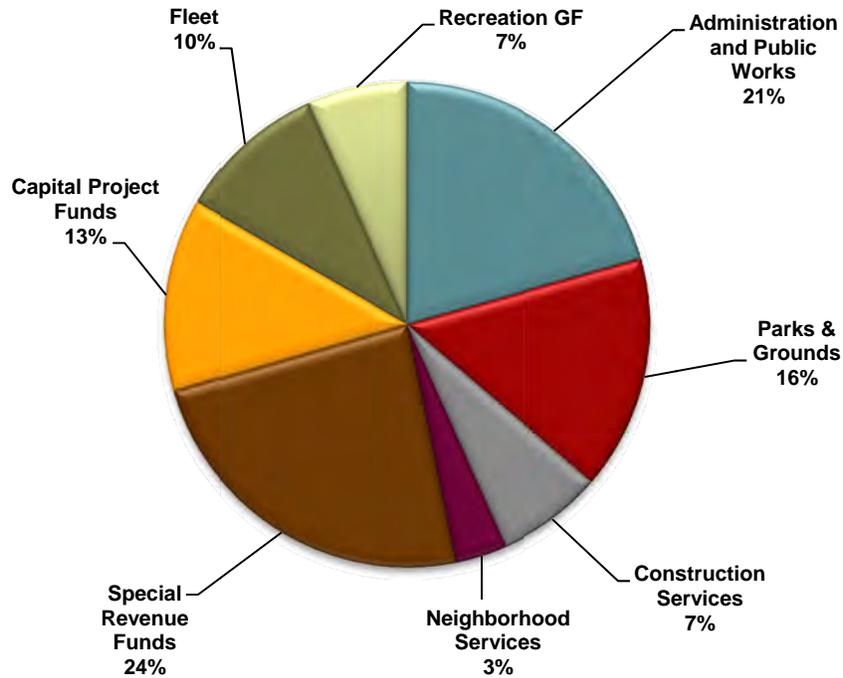
**COMMUNITY SERVICES**

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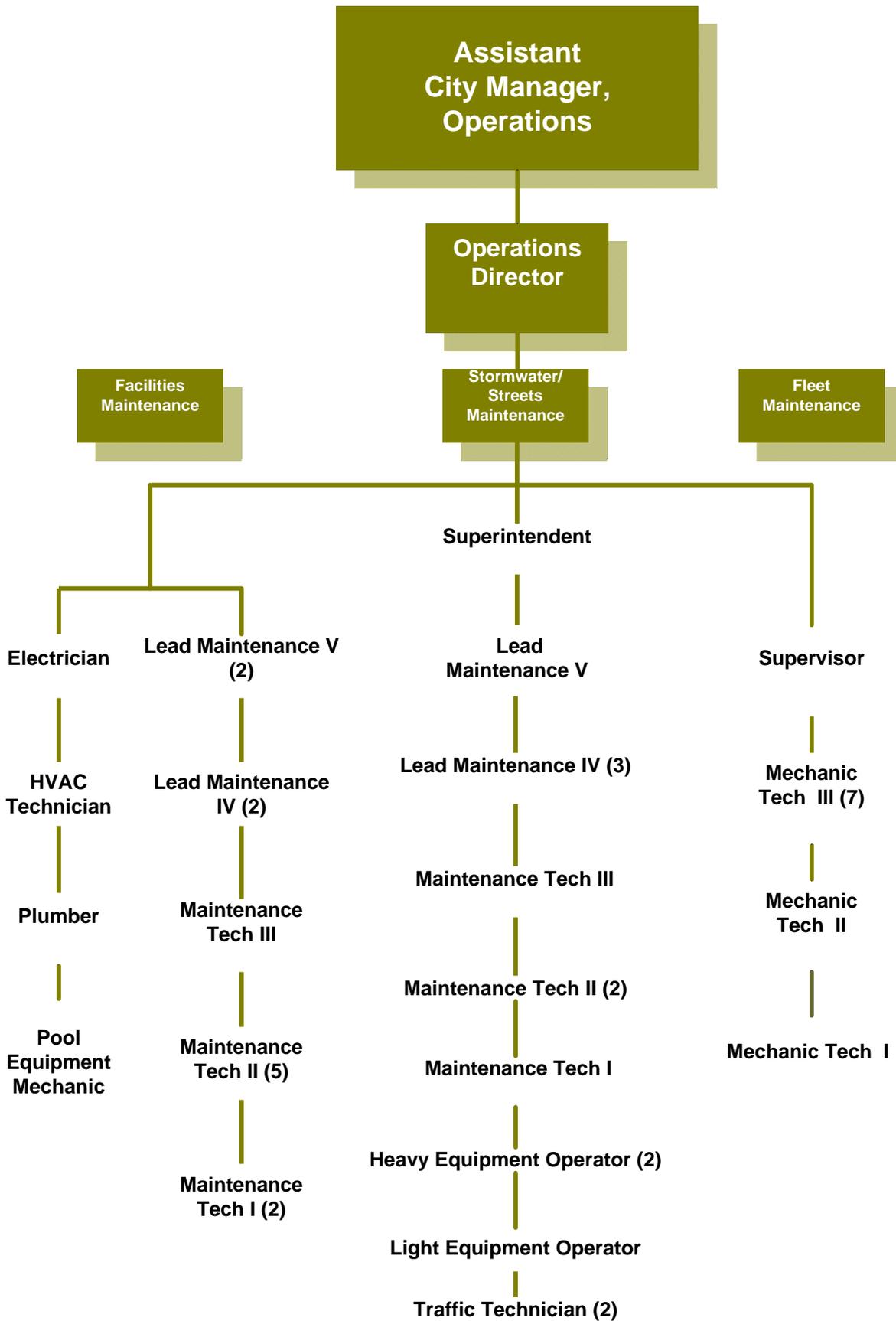
# COMMUNITY SERVICES

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



| Department/Fund                       | Approved Budget FY 2010 |
|---------------------------------------|-------------------------|
| Administration and Public Works       | \$4,498,271             |
| Parks & Grounds                       | 3,412,457               |
| Construction Services                 | 1,537,147               |
| Neighborhood Services                 | 752,978                 |
| Recreation                            | 1,454,638               |
| <i>Subtotal General Fund</i>          | <i>11,655,491</i>       |
| Gas Tax                               | 789,000                 |
| Golf Fund                             | 1,489,634               |
| Recreation Special Revenue Fund       | 2,890,340               |
| <i>Subtotal Special Revenue Funds</i> | <i>5,168,974</i>        |
| Burns Rd                              | 691,678                 |
| PGA Flyover                           | 622,563                 |
| Road Impact                           | 691,677                 |
| Recreation Impact                     | 800,000                 |
| <i>Subtotal Capital Project Funds</i> | <i>2,805,918</i>        |
| Fleet Maintenance                     | 2,168,978               |
| <b>Total</b>                          | <b>\$21,799,361</b>     |

# ADMINISTRATION AND PUBLIC WORKS

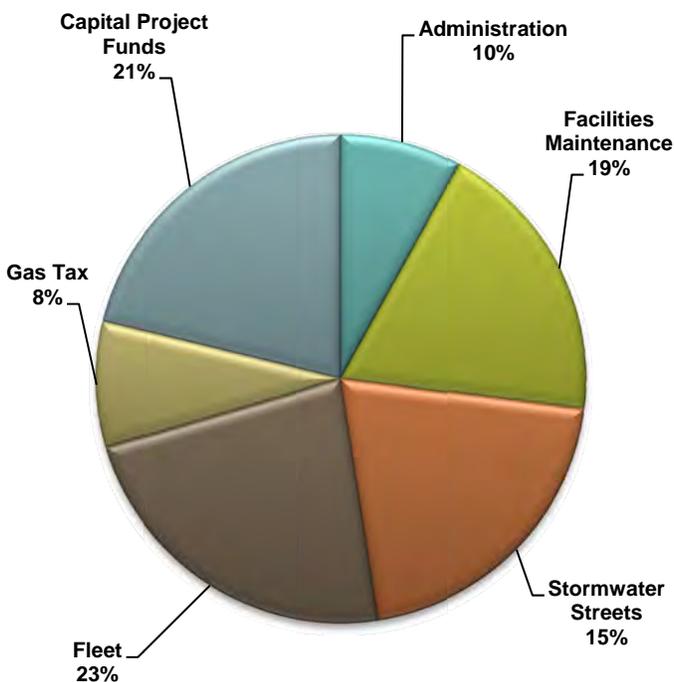


## ADMINISTRATION AND PUBLIC WORKS

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 2010 |
|------------------------------|-------------------------|
| Administration               | \$758,013               |
| Facilities Maintenance       | 1,799,100               |
| Stormwater/ Streets          | 1,941,158               |
| <i>Subtotal General Fund</i> | <i>4,498,271</i>        |
| Fleet Maint.                 | 2,168,978               |
| Gas Tax                      | 789,000                 |
| Burns Road                   | 691,678                 |
| PGA Flyover                  | 622,563                 |
| Road Impact                  | 691,677                 |
| <b>Total</b>                 | <b>\$9,462,167</b>      |

## ADMINISTRATION AND PUBLIC WORKS

### BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007       | Actual FY 2008       | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|----------------------|----------------------|--------------------------|------------------------|------------------------|
| Personnel            | 3,564,418            | 3,558,604            | 2,768,562                | 3,757,677              | 3,377,814              |
| Other Operating      | 4,529,980            | 4,289,153            | 4,006,470                | 3,952,022              | 2,997,855              |
| Subtotal Operating   | \$ 8,094,399         | \$ 7,847,757         | \$ 6,775,032             | \$ 7,709,699           | \$ 6,375,669           |
| Capital              | 3,847,469            | 2,507,231            | 1,656,975                | 6,557,492              | 1,049,000              |
| Debt Service         | 1,349,921            | 1,354,120            | 1,356,300                | 1,356,301              | 1,345,821              |
| Transfers            | 958,677              | 755,135              | 755,135                  | 755,135                | 691,677                |
| <b>Total</b>         | <b>\$ 14,250,465</b> | <b>\$ 12,464,243</b> | <b>\$ 10,543,442</b>     | <b>\$ 16,378,627</b>   | <b>\$ 9,462,167</b>    |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 52      | 49      | 0         | 0       | (4)                  | 0           | 45              |

### BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$9,462,167 reflects an 11% decrease from the fiscal year 2009 adopted budget of \$10,646,073.

## ADMINISTRATION AND PUBLIC WORKS

### Fiscal 2009 Service Level Accomplishments

- ✓ Continued graffiti removal truck assistance for rapid response with Police Department.
- ✓ Held Citywide auction at Public Works.
- ✓ Achieved ASE Blue Seal of Excellence sponsored by the National Institute for Automotive Service Excellence for the fourth straight year. This achievement recognizes the City and its Fleet Maintenance section 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 recognition.
- ✓ Continued the use of bio-diesel in Public Works trucks and equipment.
- ✓ Developed an Adopt-A-Street Program.
- ✓ Reconstructed 45,188 square feet of swale areas
- ✓ Re-striped 2.3 miles of roads and parking lots
- ✓ Instituted a sidewalk cleaning program on major thoroughfares throughout the city.
- ✓ Instituted a road, sidewalk, sign, and streetlights inspection program throughout the city.
- ✓ Continued sign maintenance and improvements throughout the city.
- ✓ Placed decals/stripping on Fire and Police vehicles and equipment.
- ✓ Continued mosquito spraying throughout the city.
- ✓ Conducted maintenance of traffic for emergencies and events.
- ✓ Automated the Public Work's Division work order system.

### FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Effectiveness Measures:**

|  |    |    |    |
|--|----|----|----|
| Emergency repairs completed in 24 hours      | 5  | 5  | 5  |
| Barricade unsafe conditions within 1-2 hours | 15 | 10 | 10 |
| Respond to pothole requests within 2 days    | 5  | 3  | 3  |
| Respond to traffic sign repair within 5 days | 8  | 5  | 5  |

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

**Outputs:**

|   |        |        |        |
|---|--------|--------|--------|
| Paving plan for fiscal year linear miles  | 1.0    | 2.5    | 3.5    |
| Linear feet sidewalk repair               | 2,000  | 5,000  | 5,000  |
| Square foot for swale sod installation    | 45,188 | 30,000 | 30,000 |
| Linear feet traffic striping installation | 11,000 | 11,000 | 11,000 |

## ADMINISTRATION AND PUBLIC WORKS

*FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

**Outputs:**

|                          |        |        |        |
|--------------------------|--------|--------|--------|
| Number of curbside units | 26,978 | 27,300 | 27,600 |
|--------------------------|--------|--------|--------|

**Effectiveness Measures:**

|  |     |     |     |
|--|-----|-----|-----|
| Garbage service requests at less than 3% annually    | 60  | 75  | 80  |
| Recycling service requests at less than 1% annually  | 67  | 75  | 80  |
| Vegetative service requests at less than 2% annually | 152 | 175 | 200 |

**Efficiency Measures:**

|  |    |    |     |
|--|----|----|-----|
| Recycle bin monitoring with SWA for delivery from vendor within 5 days | 53 | 75 | 100 |
|--|----|----|-----|

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

**Outputs:**

|                                   |        |        |        |
|-----------------------------------|--------|--------|--------|
| Work orders received              | 894    | 900    | 900    |
| Work orders completed             | 873    | 880    | 880    |
| Re-paint areas by square footage  | 55,000 | 55,000 | 55,000 |
| Replacement carpet square footage | 3,500  | 3,500  | 3,500  |
| Variable speed drive assessments  | 50     | 50     | 50     |
| A/C units serviced annually       | 70     | 70     | 75     |

**Efficiency Measures:**

|                                 |     |     |     |
|---------------------------------|-----|-----|-----|
| Work orders processed in 2 days | 237 | 242 | 247 |
|---------------------------------|-----|-----|-----|

# ADMINISTRATION AND PUBLIC WORKS

*FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|   |    |   |   |
|---|----|---|---|
| Purchase or replace vehicles with fuel efficient Vehicles | 18 | 0 | 2 |
|---|----|---|---|

**Efficiency Measures:**

|                              |     |     |     |
|------------------------------|-----|-----|-----|
| Vehicle down less than 1 day | 360 | 323 | 320 |
| Vehicle down 1-2 days        | 20  | 25  | 20  |
| Vehicle down 2-3 days        | 69  | 64  | 60  |
| Vehicle down over 3 days     | 5   | 4   | 3   |

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

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

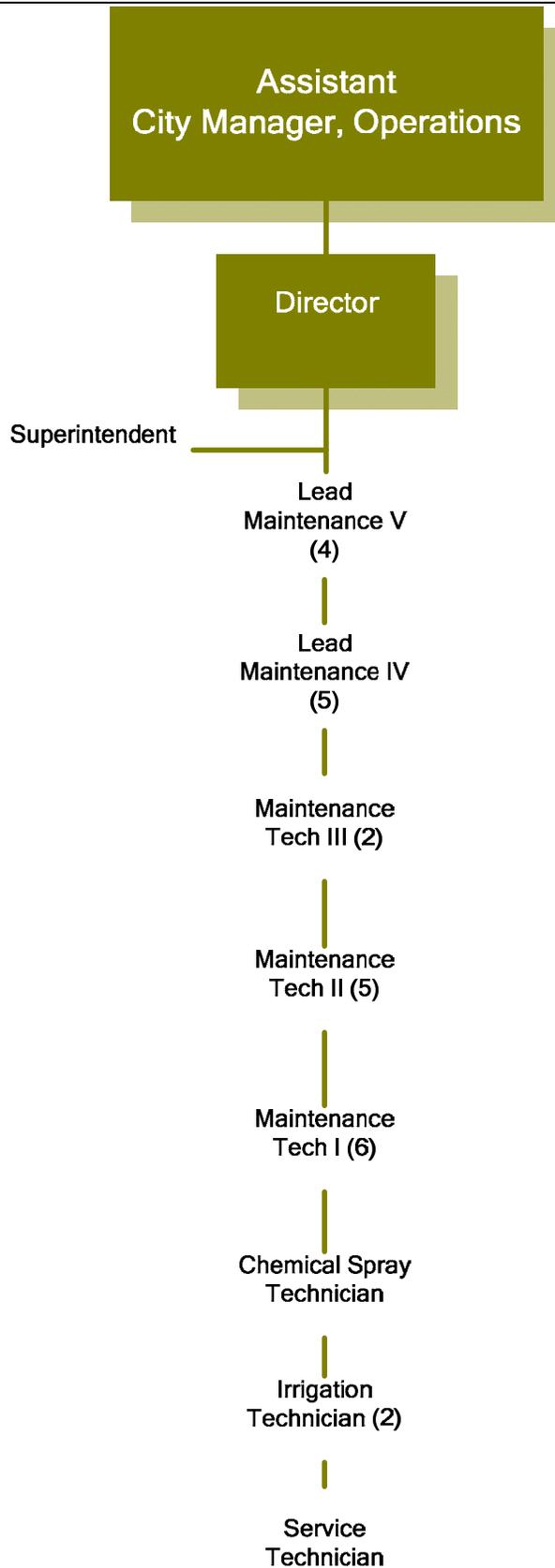
**Outputs:**

|                                     |       |        |        |
|-------------------------------------|-------|--------|--------|
| Curb miles swept                    | 3,095 | 3,200  | 3,200  |
| Linear feet of storm drains cleaned | 0     | 10,560 | 10,560 |
| Catch Basins cleaned                | 250   | 250    | 250    |
| Canal bank mowing by acres          | 85.88 | 85.88  | 85.88  |

For a complete list of the City Council's Goals, please refer to pages 52 – 58.

# PARKS AND GROUNDS

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## **PARKS AND GROUNDS**

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Parks and Grounds Division maintains nine City public parks including Gardens Park, Plant Drive Park, Lilac Sports Complex, Oaks Park, Lake Catherine Park and Sportsplex, PGA National Park, Mirasol Park, City Park and Sand Hill Crane Park. These parks provide a wide variety of active and passive areas, and 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 also 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 and community groups to plant trees in selected public places to commemorate people or events as well as supplement the city-wide tree canopy depleted by the 2004/2005 hurricanes. In addition, this division also 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.

In addition, the Parks and Grounds Division maintains irrigation systems, performs tree and landscaping maintenance within medians, common grounds, and all pesticide and fertilizer applications for athletic turf. This division 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

### BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>Actual<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Adopted<br>Budget<br>FY 2010 |
|----------------------|---------------------|---------------------|--------------------------------|------------------------------|------------------------------|
| Personnel            | 2,051,846           | 2,208,704           | 2,126,705                      | 2,244,747                    | 2,073,426                    |
| Other Operating      | 1,193,401           | 1,108,286           | 883,888                        | 1,041,727                    | 1,059,011                    |
| Subtotal Operating   | \$ 3,245,247        | \$ 3,316,990        | \$ 3,010,593                   | \$ 3,286,474                 | \$ 3,132,437                 |
| Capital              | 64,584              | 125,127             | 165,000                        | 277,000                      | 150,000                      |
| Debt Service         | 152,376             | 129,826             | 161,042                        | 129,210                      | 130,020                      |
| Transfers            | -                   | -                   | -                              | -                            | -                            |
| <b>Total</b>         | <b>\$ 3,462,207</b> | <b>\$ 3,571,943</b> | <b>\$ 3,336,635</b>            | <b>\$ 3,692,684</b>          | <b>\$ 3,412,457</b>          |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions<br>Eliminated | New<br>Request | Adopted FY<br>2010 |
|---------|---------|-----------|---------|-------------------------|----------------|--------------------|
| 31      | 30      | (1)       | 0       | (1)                     | 0              | 28                 |

### BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$3,412,457 reflects a decrease of 5% from the fiscal year 2009 adopted budget of \$3,605,016.

## PARKS AND GROUNDS

### Fiscal 2009 Service Level Accomplishments

- ✓ Conducted a neighborhood cleanup around Palm Beach Gardens High School as part of the Great American Cleanup with the assistance of 50 volunteers and Keep Palm Beach County Beautiful, Inc.
- ✓ Expanded the recycling program to all City parks, which resulted in further reduction of trash pickups
- ✓ Initiated Green Day at the Greenmarket that provided information and public awareness of all City of Palm Beach Gardens green efforts
- ✓ Installed Control Link, a satellite-based sports lighting access system, at Lilac Park, which reduces staff travel time and encourages energy efficiency
- ✓ Renovated the softball field to standard softball dimensions and reduced maintenance and drainage issues at Mirasol Park
- ✓ Renovated the baseball fields at Gardens Park to improve play and maintenance efforts
- ✓ Replaced fencing at Gardens Park Soccer fields
- ✓ Renovated PGA National Park including multi-purpose fields, picnic pavilions, full accessibility playground, restrooms and youth basketball courts
- ✓ Hosted the NCCA Women's Softball Nationals at Lake Catherine Sportsplex for the second year
- ✓ Hosted Major League Baseball "Reviving Baseball in Inncities" Girls 19u National Softball Championships at Lake Catherine Sportsplex
- ✓ Hosted triple Crown Sports Memorial Day Weekend baseball Championships
- ✓ Hosted three youth baseball tournaments at Gardens Park on Columbus Day, Father's Day, and July 4<sup>th</sup> weekends totaling over 100 teams
- ✓ Hosted three youth softball tournaments at Lake Catherine Sportsplex in the spring, summer and fall totaling over 100 teams
- ✓ Implemented use of irrigation nozzles to reduce water consumption in roadways
- ✓ Initiated replanting of native groundcover to reduce irrigation and maintenance requirements
- ✓ Completed and awarded irrigation maintenance services contract for roadway medians under agreement



In 2008, the City of Palm Beach Gardens began its "Going Green in the Gardens" initiative. Each park in the City now has containers stationed for easy disposal. Visit any City park and you will see any number of collection bins. Yellow is for cardboard and paper while blue is for aluminum, glass and plastic.

# PARKS AND GROUNDS

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Effectiveness Measures:**

|  |         |         |         |
|--|---------|---------|---------|
| Total Parks service requests completed in 48/72hours | 239/262 | 252/291 | 273/302 |
| Total Grounds service requests completed in 72hours  | 70      | 77      | 85      |

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

**Effectiveness Measures:**

|  |     |     |      |
|--|-----|-----|------|
| Increase total number of operations staff with computer training                 | 75% | 75% | 100% |
| Percentage of staff in attendance for a regional turf equipment training program | 25% | 35% | 50%  |

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

**Outputs:**

|   |     |     |     |
|---|-----|-----|-----|
| To process all parks and outdoor athletic and social events permits | 145 | 162 | 178 |
|---|-----|-----|-----|

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

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

**Outputs:**

|  |         |         |         |
|--|---------|---------|---------|
| Number of economic impact producing events         | 19      | 21      | 24      |
| Number of residents involved in "Plant a Tree"     | 39      | 57      | 65      |
| Total structured participation at parks facilities | 257,000 | 271,500 | 283,000 |

# PARKS AND GROUNDS

## *FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

**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 | 65% | 75% | 85%  |
| Percent of major roadways serviced monthly   | 85% | 90% | 100% |

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

**Outputs:**

|  |    |     |     |
|--|----|-----|-----|
| Amount of herbicide applications                                       | 2  | 1   | 1   |
| Number of irrigation heads changed to water saving "Precision Nozzles" | *  | 100 | 250 |
| Plant replacement areas per year                                       | 10 | 11  | 12  |

**Effectiveness Measures:**

|   |     |     |     |
|---|-----|-----|-----|
| Percentage of parks completed with annual tree trimming | 55% | 55% | 65% |
|---|-----|-----|-----|

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

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

**Outputs**

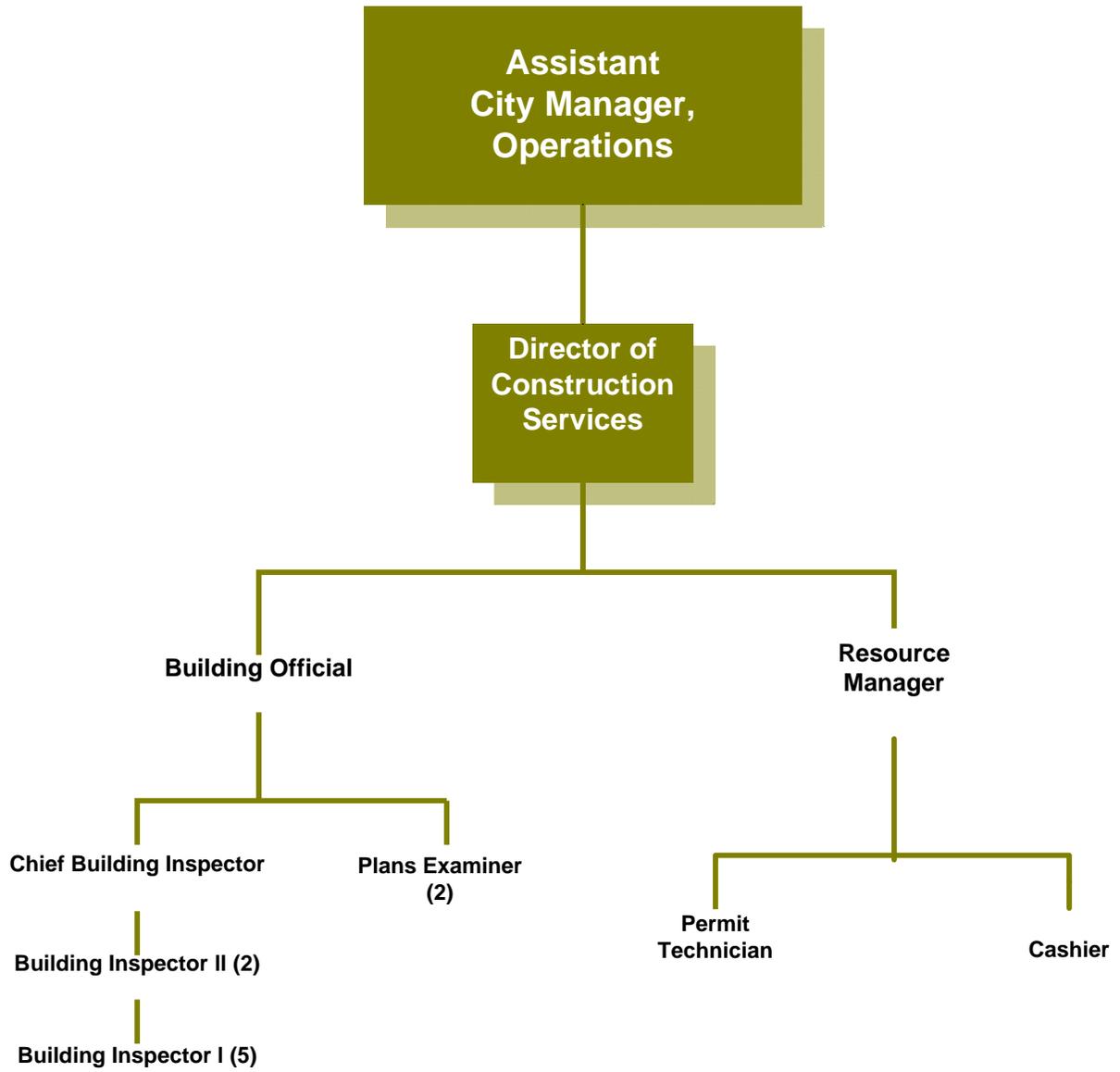
|                                       |       |       |       |
|---------------------------------------|-------|-------|-------|
| Playground and facility inspections   | 68    | 72    | 84    |
| Sports turf mowing                    | 83    | 90    | 104   |
| Field preparations on an annual basis | 5,250 | 5,400 | 5,900 |

\* Not available

For a complete list of the City Council's Goals, please refer to pages 52 – 58.

# CONSTRUCTION SERVICES

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## CONSTRUCTION SERVICES

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

### BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007      | Actual FY 2008      | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|---------------------|---------------------|--------------------------|------------------------|------------------------|
| Personnel            | 1,899,748           | 1,911,503           | 1,779,261                | 1,931,239              | 1,410,877              |
| Other Operating      | 170,695             | 177,581             | 144,572                  | 203,897                | 126,270                |
| Subtotal Operating   | \$ 2,070,442        | \$ 2,089,084        | \$ 1,923,833             | \$ 2,135,136           | \$ 1,537,147           |
| Capital              | 35,509              | -                   | -                        | -                      | -                      |
| Debt Service         | -                   | -                   | -                        | -                      | -                      |
| Transfers            | -                   | -                   | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ 2,105,951</b> | <b>\$ 2,089,084</b> | <b>\$ 1,923,833</b>      | <b>\$ 2,135,136</b>    | <b>\$ 1,537,147</b>    |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 24      | 20      | 0         | 0       | (5)                  | 0           | 15              |

### BUDGET HIGHLIGHTS

The Construction Services budget of \$1,537,147 represents a 28% decrease from the 2009 adopted budget of \$2,135,136 and includes the elimination of five staff positions.

# CONSTRUCTION SERVICES

## Fiscal 2009 Service Level Accomplishments

- ✓ Maintained turnaround time of two business days for shutters, minor electrical and similar.
- ✓ Maintained turnaround time of five business days for pools, screen enclosures and similar.
- ✓ Improved turnaround time on single family residential homes and additions and commercial tenant improvements in ten business days.
- ✓ Improved turnaround time on commercial, multi-family and multi-use building plan review to twenty business days.
- ✓ Initiated procedures for identifying and processing permits never obtained by the applicant.
- ✓ Coordinated program with Neighborhood Services to report permitted work never finalized by inspectors.
- ✓ Coordinated cross-training program for inspectors and plan reviewers.
- ✓ Indexed all issued permits into database for quick reference/retrieval.
- ✓ Developed procedures to warn applicants of expiring permits and applications prior to expiration.
- ✓ Updated informational checklists and brochures for customers.
- ✓ Completed renovations of certain facilities at PGA National Park.
- ✓ Completed construction of a traffic signal at the intersection of Kyoto Gardens Drive and Lake Victoria Gardens Drive.
- ✓ Completed certain improvements at Plant Drive Park.
- ✓ Completed repairs to the Bellewood Canal, which was partially funded by the Natural Resources Conservation Services.

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|  |    |    |    |
|--|----|----|----|
| Total informational pieces to the public | 17 | 20 | 20 |
|--|----|----|----|

**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 | 8,950 | 8,775 | 9,800 |
|-----------------------------------|-------|-------|-------|

## CONSTRUCTION SERVICES

### *FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

***Efficiency Measures:***

|  |    |    |    |
|--|----|----|----|
| Percentage of permits issued online              | *  | *  | 5  |
| Percentage of permits issued over the counter    | 10 | 10 | 10 |
| Percentage of permits issued in 2 business days  | 25 | 25 | 25 |
| Percentage of permits issued in 5 business days  | 15 | 20 | 20 |
| Percentage of permits issued in 10 business days | 25 | 20 | 20 |
| Percentage of permits issued in 20 business days | 15 | 15 | 15 |
| Percentage of permits issued > 20 business days  | 10 | 10 | 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                    | 23,500 | 19,250 | 21,400 |
| Total number of next day inspections requested | 23,030 | 18,850 | 20,200 |
| Total number of inspections scheduled online   | 13,800 | 11,500 | 14,000 |

***Efficiency Measures:***

|   |      |      |       |
|---|------|------|-------|
| Average number of inspections per inspector per day | 8-12 | 9-13 | 10-14 |
|---|------|------|-------|

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

***Efficiency Measures:***

|   |      |      |      |
|---|------|------|------|
| Continuing education hours attended by personnel    | 364  | 350  | 325  |
| Avg. number of certifications per personnel (max 5) | 3.87 | 3.64 | 3.25 |

# CONSTRUCTION SERVICES

*FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

**Outputs:**

|   |     |     |     |
|---|-----|-----|-----|
| Percent indexed                         | 100 | 100 | 100 |
| Total number of public records requests | 602 | 464 | 525 |

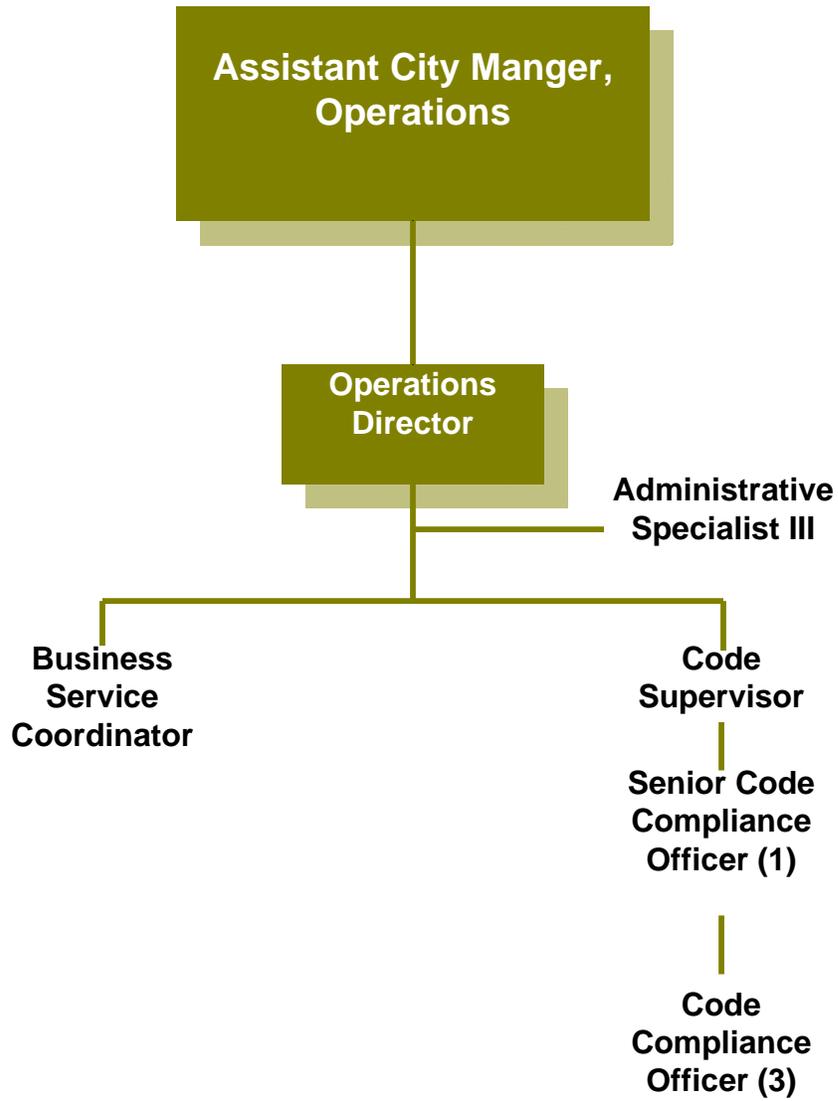
\* Not available: Functionality of software prohibited involvement. Product enhancement to allow for online permitting anticipated in FY 2010.

*The Insurance Services Office, Inc. (ISO) recently evaluated the City of Palm Beach Gardens Building Department. Their evaluations grade a building departments' effectiveness as to building construction regulation. The City's rating was a 3 for this evaluation period, a rating considered to be the highest rating category. This advisory material is relayed to insurance companies who subscribe to the ISO rating information. The lower the rating range, the lower the insurance cost can be for residents with participating insurance companies.*

For a complete list of the City Council's Goals, please refer to pages 52 – 58.

# NEIGHBORHOOD SERVICES

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## NEIGHBORHOOD SERVICES

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 CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007    | Actual FY 2008    | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|-------------------|-------------------|--------------------------|------------------------|------------------------|
| Personnel            | 426,587           | 560,966           | 574,613                  | 618,130                | 633,744                |
| Other Operating      | 103,442           | 119,057           | 97,883                   | 119,771                | 119,234                |
| Subtotal Operating   | \$ 530,029        | \$ 680,023        | \$ 672,495               | \$ 737,901             | \$ 752,978             |
| Capital              | -                 | 2,175             | -                        | -                      | -                      |
| Debt Service         | -                 | -                 | -                        | -                      | -                      |
| Transfers            | -                 | -                 | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ 530,029</b> | <b>\$ 682,198</b> | <b>\$ 672,495</b>        | <b>\$ 737,901</b>      | <b>\$ 752,978</b>      |

### PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 8       | 8       | 0         | 0       | 0                    | 0           | 8               |

### BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$752,978 reflects an increase of 2% from the fiscal year 2009 adopted budget of \$737,901.

# NEIGHBORHOOD SERVICES

## Fiscal 2009 Service Level Accomplishments

- ✓ Established a partnership with Rebuilding Together through the Community Action Support Team (C.A.S.T.) program to provide assistance to low-income residents, and received an award for community involvement and partnership with Rebuilding Together.
- ✓ Continued communication via the C.A.S.T. program with the business community in order to obtain compliance.
- ✓ Received *FCCMA Program Excellence Award for Sustainability/Honorable Mention* for compliance assistance with various properties.
- ✓ Continued with personnel training and education by obtaining various levels of Code certifications.
- ✓ Continued cross training of front counter duties with the Building Division.
- ✓ Provided training for internal operational and technical procedures to other municipalities.
- ✓ Established expedited approval process for business license applications.
- ✓ Established link on external website to provide an updated list of City businesses.
- ✓ Mailed Waste Management flyers with business license renewal applications to encourage compliance with waste regulations.
- ✓ Supplied continuous updates on the City website for residents and businesses alike.
- ✓ Continued on-going inspections and maintenance of abandoned properties.

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Efficiency Measures:**

|   |     |     |     |
|---|-----|-----|-----|
| Mail all late notices no later than October 20th        | 570 | 683 | 800 |
| Number of Occupational License Violation notices issued | 23  | 60  | 100 |

**Service Level Objective:** Encourage commercial property owners to maintain the aesthetics appeal of all commercial properties within the City.

**Efficiency Measures:**

|                                      |     |     |     |
|--------------------------------------|-----|-----|-----|
| Number of Commercial cases generated | 146 | 272 | 300 |
|--------------------------------------|-----|-----|-----|

# NEIGHBORHOOD SERVICES

*FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

**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 | 16 | 85 | 125 |
|--|----|----|-----|

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

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

**Efficiency Measures:**

|                                       |     |     |     |
|---------------------------------------|-----|-----|-----|
| Number of Residential cases generated | 405 | 600 | 660 |
|---------------------------------------|-----|-----|-----|

**Service Level Objective:** Establish and maintain an electronic complaint system via Eden to track and respond to resident requests.

**Efficiency Measures:**

|                               |     |     |     |
|-------------------------------|-----|-----|-----|
| Number of Complaints Received | 288 | 570 | 627 |
| Number of Complaints Closed   | 248 | 552 | 607 |

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

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

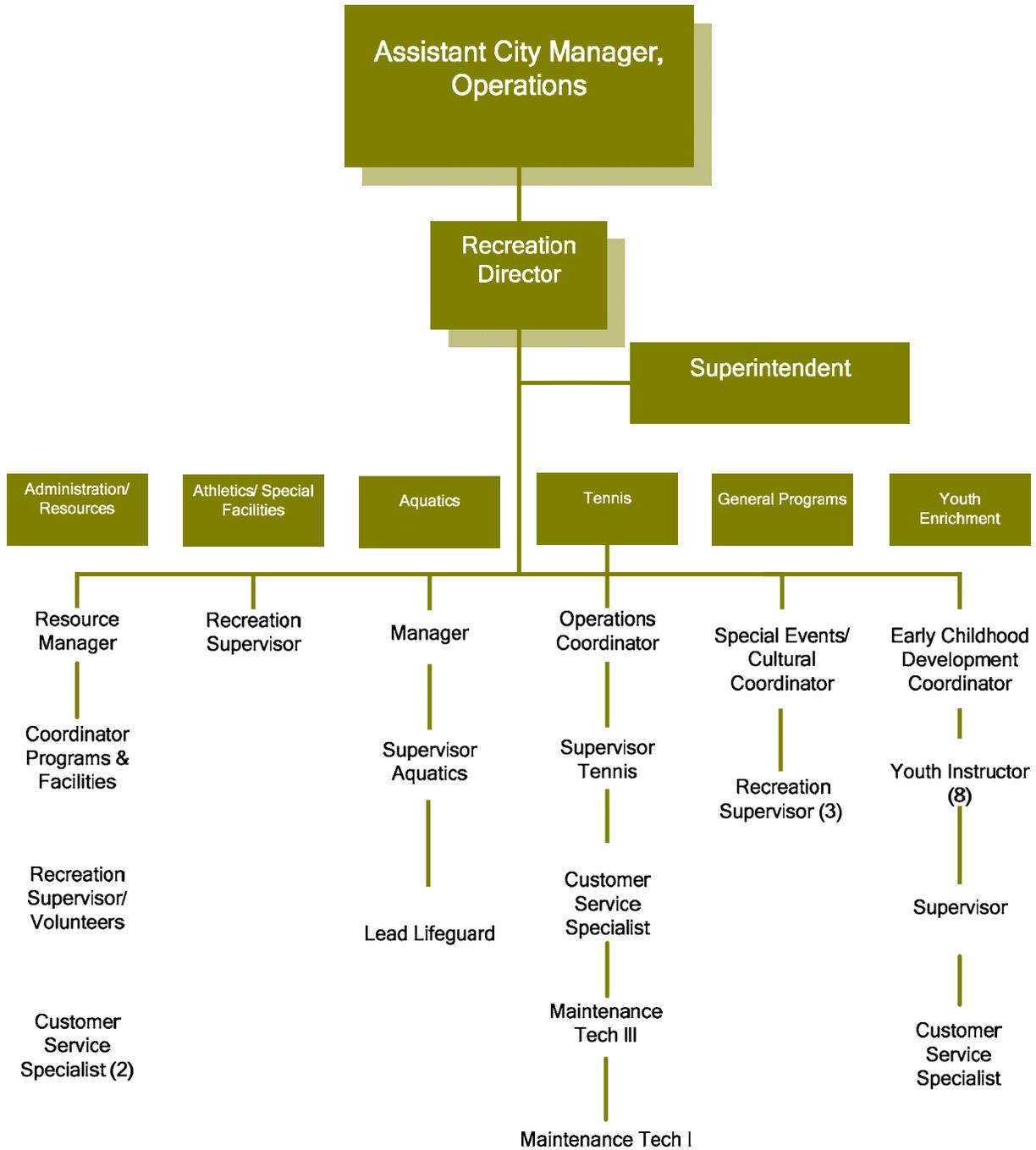
**Outputs:**

|                   |   |   |   |
|-------------------|---|---|---|
| New Ordinance     | 1 | - | 1 |
| Amended Ordinance | - | 1 | - |

\*Not available

For a complete list of the City Council's Goals, please refer to pages 52 – 58.

# RECREATION



## RECREATION

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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.

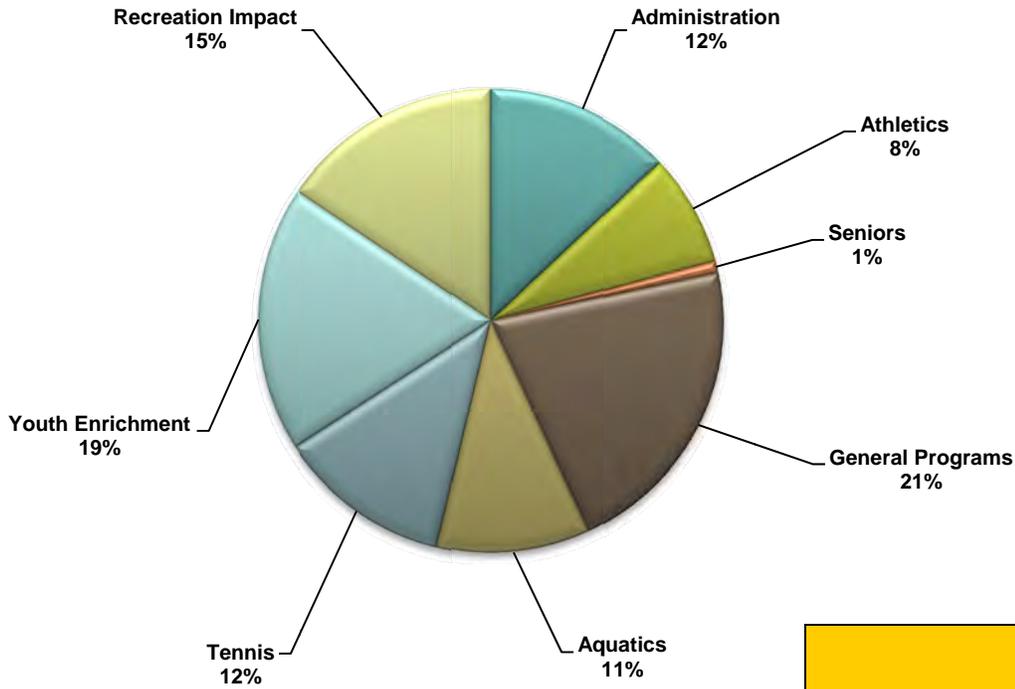
The Administration/Resources unit is responsible for the business operation of the division. This unit is responsible for the service desk operations at all facilities. In order to serve the general public, this section works 360 days a year. Guided by strict financial and cash handling policies, this 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



| Division/Fund                        | Approved Budget FY 2010 |
|--------------------------------------|-------------------------|
| Administration                       | \$419,299               |
| Athletics                            | 162,787                 |
| Seniors                              | 42,273                  |
| General Programs                     | 300,002                 |
| Aquatics                             | 377,945                 |
| Tennis                               | 152,332                 |
| <i>Subtotal General Fund</i>         | <i>1,454,638</i>        |
| Administration                       | 249,695                 |
| Athletics                            | 237,546                 |
| General Programs                     | 804,494                 |
| Aquatics                             | 171,186                 |
| Tennis                               | 470,560                 |
| Youth Enrichment                     | 956,859                 |
| <i>Subtotal Special Revenue Fund</i> | <i>2,890,340</i>        |
| Recreation Impact                    | 800,000                 |
| <b>Total</b>                         | <b>\$5,144,977</b>      |

# RECREATION

## BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual<br>FY 2007   | Actual<br>FY 2008   | Estimated<br>Actual<br>FY 2009 | Amended<br>Budget<br>FY 2009 | Adopted<br>Budget<br>FY 2010 |
|----------------------|---------------------|---------------------|--------------------------------|------------------------------|------------------------------|
| Personnel            | 2,865,944           | 2,838,983           | 2,537,201                      | 3,225,861                    | 3,107,993                    |
| Other Operating      | 1,250,368           | 1,087,742           | 1,200,050                      | 1,373,374                    | 1,199,984                    |
| Subtotal Operating   | \$ 4,116,313        | \$ 3,926,724        | \$ 3,737,252                   | \$ 4,599,235                 | \$ 4,307,977                 |
| Capital              | 3,022,590           | 1,723,485           | 951,774                        | 4,253,336                    | 837,000                      |
| Debt Service         | -                   | -                   | -                              | -                            | -                            |
| Transfers            | 30,478              | 26,000              | 50,000                         | 50,000                       | -                            |
| <b>Total</b>         | <b>\$ 7,169,381</b> | <b>\$ 5,676,209</b> | <b>\$ 4,739,026</b>            | <b>\$ 8,902,571</b>          | <b>\$ 5,144,977</b>          |

## PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions<br>Eliminated | New<br>Request | Adopted FY<br>2010 |
|---------|---------|-----------|---------|-------------------------|----------------|--------------------|
| 32      | 32      | 0         | 0       | (1)                     | 0              | 31                 |

## BUDGET HIGHLIGHTS

The Recreation budget of \$5,144,977 reflects an overall decrease of 25% from the fiscal year 2009 adopted budget of \$6,854,235. This is due primarily to the decrease of major construction projects in the Recreation Impact fund for fiscal 2010.

## RECREATION

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### Fiscal 2009 Service Level Accomplishments

- ✓ Awarded 2009 Best of Aquatics Winner by *Aquatic International Magazine*
- ✓ All full time teachers at the Riverside Youth Enrichment Center are Child Development Associates (CDA) certified
- ✓ The Tennis Center was named “*Best of the Palm Beaches-Best Place for Tennis Lessons*” by Gulfstream Media Groups, Jupiter Magazine in March 2009
- ✓ Continued with personnel training and education by obtaining various certifications
- ✓ Significantly reduced burden on general fund budget by securing sponsorships for programs and special events
- ✓ Designed and produced the Fall Recreation brochure in-house
- ✓ Hosted YAA Travel Basketball tournament with 56 teams
- ✓ Partnered with local high schools to provide room space for basketball, cheerleading, and dance practice
- ✓ Added a youth kickball league to athletic program offerings
- ✓ Expanded online registration offerings to include facility rental and pass management opportunities
- ✓ Hosted over 500 swimmers for the South Florida Recreational Swim League’s Spring Championships swim meet
- ✓ Implemented the Swim-n- Save Campaign to increase attendance during non-peak hours thus tripled Friday afternoon attendance during the summer months
- ✓ In response to customers’ requests, re-introduced the Dive Lesson program
- ✓ Introduced the Dancing for Your Health wellness program, which was included in a PBS special
- ✓ Held monthly junior recreational tennis tournaments with participation of over 450 youths
- ✓ Hosted the 2nd Annual Rally for the Cure, a breast cancer awareness event, at the Tennis Center. Event experienced a 25% increase in funds raised over previous year
- ✓ In an effort to combat childhood obesity, incorporated the Youth Fitness Curriculum from the American Council on Exercise into the summer camp program
- ✓ Elevated USTA Jr. Tennis Tournaments to “Super Series” status in February, March and April. All future tournaments planned for “Super Series” status
- ✓ Hosted the Second Annual Book Fair at Riverside Youth Enrichment Center; thus, contributing \$810.00 worth of new books to our library

# RECREATION

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|   |       |       |       |
|---|-------|-------|-------|
| Operate youth camps that meet the needs of the community through a diverse offering of programs (Total # of camp registrations) | 3,636 | 3,686 | 3,750 |
| Offer wellness programs that target all age groups with wide range of scheduled times (Total # of hours)                        | 483   | 550   | 650   |
| Manage Community Services Volunteer program (# of volunteers)   | 153   | 150   | 160   |
| Continue volunteer background check screening program for City sponsored and PBG Youth Athletic Association sports              | 607   | 750   | 775   |

**Effectiveness Measures:**

|   |       |       |       |
|---|-------|-------|-------|
| Increase the number of adult computer education classes held at Lakeside Center | 4     | 6     | 8     |
| Expand program hours for activities that target adults aged 55+                 | 1,302 | 1,400 | 1,400 |
| Increase partnerships with local business and community groups                  | 15    | 18    | 22    |

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

**Outputs:**

|                                |   |   |   |
|--------------------------------|---|---|---|
| Attend Advisory Board Meetings | 8 | 8 | 8 |
|--------------------------------|---|---|---|

# RECREATION

*FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|   |       |       |       |
|---|-------|-------|-------|
| Maintain a core level of services for the Aquatic Facility (hours of operation)                   | 2,800 | 2,400 | 1,800 |
| Maintain license for the Youth Enrichment Center through compliance with all local and State laws | 5yrs  | 6yrs  | 7yrs  |
| Provide community events targeting all age groups with a focus on families and wellness programs  | 56    | 51    | 45    |

**Effectiveness Measures:**

|   |       |       |       |
|---|-------|-------|-------|
| Increase the utilization rate of the Lakeside Facility (# of programs/activities)           | 521   | 545   | 550   |
| Increase the utilization rate of the Burns Road Recreation Center(# of programs/activities) | 3,757 | 3,875 | 3,890 |
| Increase tennis programs offered to the public  | 57    | 65    | 70    |

**Efficiency Measures:**

|  |     |     |     |
|--|-----|-----|-----|
| Restructure allocated maintenance resources to increase coverage at the Burns Road Recreation Campus through cross training of staff | 90% | 90% | 90% |
|--|-----|-----|-----|

# RECREATION

## *FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS (Continued)*

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|   |   |   |   |
|---|---|---|---|
| Number of Palm Beach Gardens High School Five Star Magnet Business Advisory Board meetings attended   | 5 | 5 | 5 |
| Number of Palm Beach Gardens High School Five Star Magnet and/or William T Dwyer Academy of Finance students participating internships and “Groundhog Shadow Day” | 5 | 2 | 4 |

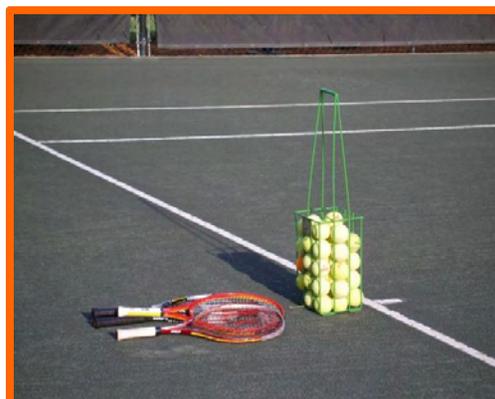
**Service Level Objective:** Offer students opportunities to complete required community service hours by assisting with events, programs and activities.

**Outputs:**

|   |     |     |     |
|---|-----|-----|-----|
| Number of student volunteers                                | 117 | 110 | 125 |
| Number of opportunities to perform community services hours | 15  | 15  | 16  |



The Palm Beach Gardens Tennis Center was recently recognized as the “Best Place for Tennis Lessons in the Palm Beaches” by Gulf Stream Media Group’s, Jupiter Magazine, in their March 2009 issue.



For a complete list of the City Council’s Goals, please refer to pages 52 – 58.



**Hole #3 – Highway to Heaven**



**Hole #6 – Alligator Alley**



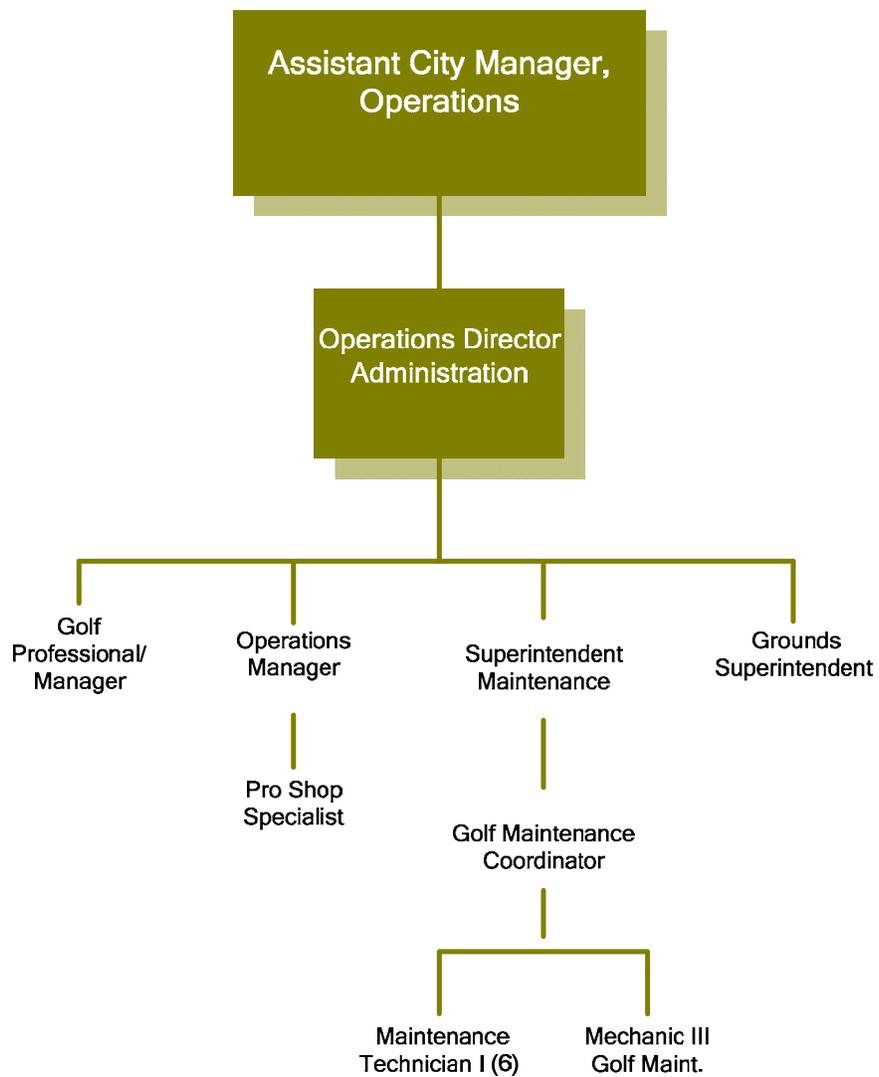
**Hole #14 – Cypress Trail**



**Hole #15 – Mounds Abound**

# GOLF

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# GOLF

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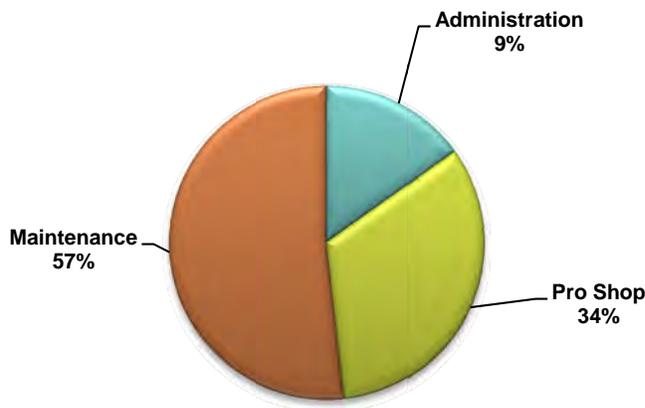
The Palm Beach Gardens Golf Course offers a beautiful natural setting in a Florida nature preserve for both golfers and wildlife to enjoy. The friendly staff is committed to providing exceptional customer service to its patrons. The Golf Course provides a number of special events, clinics, and camps 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.



| Division       | Approved Budget FY 2010 |
|----------------|-------------------------|
| Administration | \$224,936               |
| Pro Shop       | 493,233                 |
| Maintenance    | 771,465                 |
| <b>Total</b>   | <b>\$1,489,634</b>      |

# GOLF

## BUDGET CATEGORY SUMMARY

| Expenditure Category | Actual FY 2007      | Actual FY 2008      | Estimated Actual FY 2009 | Amended Budget FY 2009 | Adopted Budget FY 2010 |
|----------------------|---------------------|---------------------|--------------------------|------------------------|------------------------|
| Personnel            | 907,007             | 932,343             | 930,643                  | 926,611                | 991,969                |
| Other Operating      | 491,460             | 494,354             | 497,767                  | 475,923                | 497,665                |
| Subtotal Operating   | \$ 1,398,466        | \$ 1,426,696        | \$ 1,428,410             | \$ 1,402,534           | \$ 1,489,634           |
| Capital              | 23,040              | -                   | -                        | -                      | -                      |
| Debt Service         | -                   | -                   | -                        | -                      | -                      |
| Transfers            | 3,347               | -                   | -                        | -                      | -                      |
| <b>Total</b>         | <b>\$ 1,424,853</b> | <b>\$ 1,426,696</b> | <b>\$ 1,428,410</b>      | <b>\$ 1,402,534</b>    | <b>\$ 1,489,634</b>    |

## PERSONNEL SUMMARY

| FY 2008 | FY 2009 | Transfers | Reclass | Positions Eliminated | New Request | Adopted FY 2010 |
|---------|---------|-----------|---------|----------------------|-------------|-----------------|
| 14      | 13      | 1         | 0       | (1)                  | 0           | 13              |

## BUDGET HIGHLIGHTS

The Golf budget of \$1,489,634 reflects an increase of 6% over the fiscal year 2009 adopted budget of \$1,402,534.



**Hole #12 – Marsh Island**

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

# GOLF

## Fiscal 2009 Service Level Accomplishments

- ✓ Organized the 3<sup>rd</sup> Annual Mayor's Veteran's Golf Tournament raising \$20,450 for the local Veterans Medical Administration Hospital
- ✓ Updated all policies and procedures manuals for the Golf course
- ✓ Earned an "Excellent" rating on 96% of all customer comment cards
- ✓ Increased the attendance at summer Golf Camps
- ✓ Created a monthly electronic newsletter to provide information and increase interest in playing the course

## FY 2010 GOALS, OBJECTIVES AND OUTCOME INDICATORS

| Performance Measures |                   |                      |                      |
|----------------------|-------------------|----------------------|----------------------|
|                      | Actual<br>FY 2008 | Estimated<br>FY 2009 | Projected<br>FY 2010 |

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

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

**Outputs:**

|   |         |         |      |
|---|---------|---------|------|
| Total green aerations                         | 2       | 2       | 3    |
| Installation of newly landscaped areas        | 3       | 4       | 4    |
| Percentage of revenues collected vs. expenses | 106.16% | 103.79% | 103% |

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

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

**Outputs:**

|                             |    |    |    |
|-----------------------------|----|----|----|
| Total adult clinics offered | 59 | 65 | 72 |
| Total youth clinics offered | 75 | 86 | 95 |
| Total tournaments held      | 49 | 55 | 61 |

**Service Level Objective:** Increase participation at the golf course

**Effectiveness Measures:**

|                               |        |        |        |
|-------------------------------|--------|--------|--------|
| Total rounds played           | 43,657 | 43,000 | 44,000 |
| Total participants in clinics | 417    | 460    | 500    |



## **CAPITAL BUDGET/ PROGRAMS SUMMARY**

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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 2010 is **\$2,825,576**. This consists of \$1,556,576 in General Fund capital, \$520,000 in Capital Projects capital, \$299,000 in Special Revenue capital, and \$450,000 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 on pages 238 – 243*)

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.

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## Funding Sources

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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.

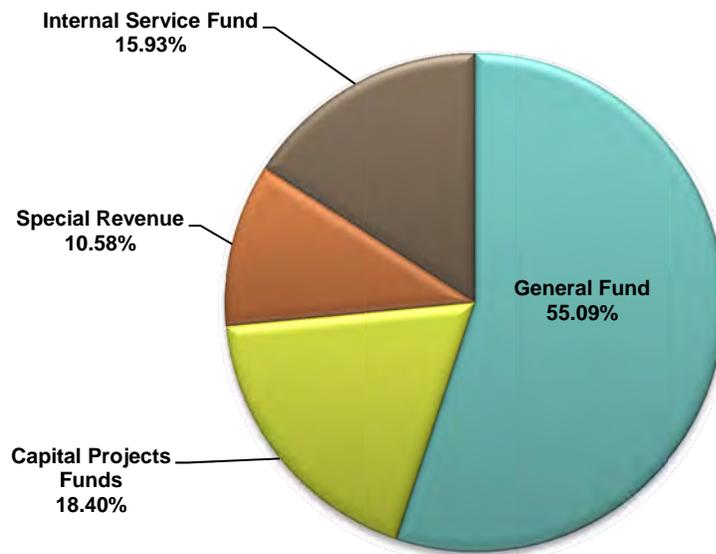
➤ **Capital Project Funds**

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 Sources**



**Total Capital Project Budget \$2,825,576**

## Capital Budget Uses

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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 \$119,600 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**

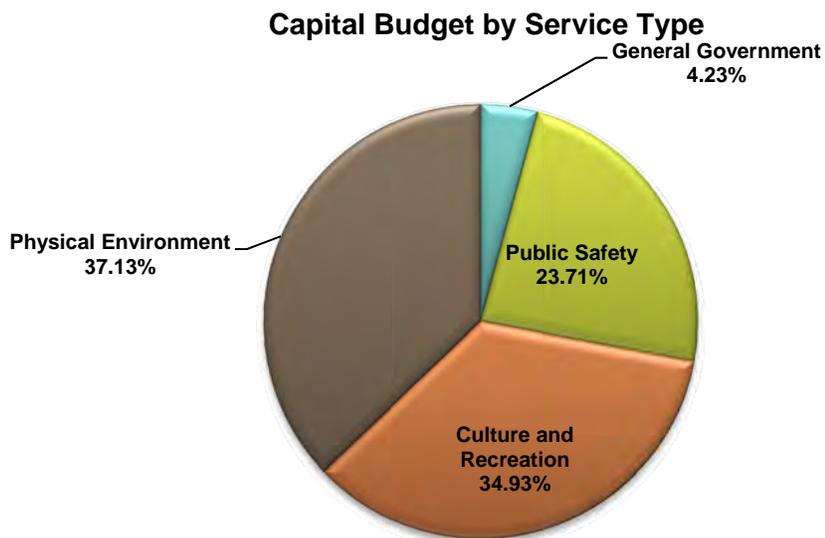
Capital budget designated for use by Culture and Recreation goes towards maintaining recreational facilities for the benefit of citizens and visitors. This includes various parks, the aquatic complex, tennis courts and golf course. The \$987,000 budget in FY 2010 will be used for non routine improvement projects that will expand 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 budget for this category is \$1,049,000. The projects that make up this amount are a chiller replacement, a 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 \$669,976 is used to purchase routine and non routine equipment needed by the police and fire departments. For FY 2010, \$383,000 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.



**Current Year Capital Budget  
Service Type and Funding Source Summary**

| <b>Service Type</b>                 | <b>FY 2010<br/>Capital Budget</b> |
|-------------------------------------|-----------------------------------|
| General Government                  | \$ 119,600                        |
| Culture & Recreation                | 987,000                           |
| Physical Environment                | 1,049,000                         |
| Public Safety                       | 669,976                           |
| <b>Total Capital Appropriations</b> | <b>\$ 2,825,576</b>               |
| <b>Funding Source</b>               |                                   |
| General Fund                        | \$ 1,156,576                      |
| Impact Fees                         | 520,000                           |
| Special Revenue                     | 299,000                           |
| Internal Service Fees               | 450,000                           |
| Grant(s)                            | 400,000                           |
| <b>Total All Funding Sources</b>    | <b>\$ 2,825,576</b>               |

## Five Year Capital Budget Summary All Service Types & Funding Sources

| Service Type                        | FY 2010<br>Capital Budget | FY 2011             | FY 2012             | FY 2013             | FY 2014             |
|-------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|
| General Government                  | \$ 119,600                | \$ 206,800          | \$ 251,800          | \$ 254,800          | \$ 259,800          |
| Culture & Recreation                | 987,000                   | 518,000             | 1,444,500           | 1,150,000           | 3,308,000           |
| Physical Environment                | 1,049,000                 | 1,704,000           | 1,899,000           | 1,694,000           | 1,878,000           |
| Public Safety                       | 669,976                   | 1,146,400           | 1,218,850           | 1,411,288           | 566,200             |
| <b>Total Capital Appropriations</b> | <b>\$ 2,825,576</b>       | <b>\$ 3,575,200</b> | <b>\$ 4,814,150</b> | <b>\$ 4,510,088</b> | <b>\$ 6,012,000</b> |
| <b>Funding Source</b>               |                           |                     |                     |                     |                     |
| General Fund                        | \$ 1,156,576              | \$ 2,006,200        | \$ 1,465,150        | \$ 1,616,088        | \$ 3,896,000        |
| Impact Fees                         | 520,000                   | 525,000             | 2,000,000           | 1,800,000           | 1,500,000           |
| Special Revenue                     | 299,000                   | 399,000             | 899,000             | 449,000             | 616,000             |
| Internal Service Fees               | 450,000                   | 645,000             | 450,000             | 645,000             | -                   |
| Grant(s)                            | 400,000                   | -                   | -                   | -                   | -                   |
| <b>Total All Funding Sources</b>    | <b>\$ 2,825,576</b>       | <b>\$ 3,575,200</b> | <b>\$ 4,814,150</b> | <b>\$ 4,510,088</b> | <b>\$ 6,012,000</b> |

## Five Year Summary General Government

| DEPARTMENT/ DIVISION<br>PROJECT/ DESCRIPTION    | 2009/2010         | 2010/2011         | 2011/2012         | 2012/2013         | 2013/2014         |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Information Technology</b>                   |                   |                   |                   |                   |                   |
| Printer Replacement                             | \$ 14,000         | \$ 14,000         | \$ 14,000         | \$ 14,000         | \$ 14,000         |
| ID Card Printer Replacement                     | 3,200             | 3,200             | 3,200             | 3,200             | 3,200             |
| Laptop Replacement                              | 40,000            | 40,000            | 40,000            | 40,000            | 40,000            |
| Network Switching Equipment Replacement         | 12,000            | 32,000            | 12,000            | 15,000            | 15,000            |
| Kodak Scanner Replacement                       | 5,000             | 5,000             | 5,000             | 5,000             | 5,000             |
| Video Projector Replacement                     | 5,000             | 2,500             | 5,000             | 5,000             | 5,000             |
| BioMetric Timeclocks                            | 2,600             | 2,600             | 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            | 25,000            | -                 |
| SANS Network Backup and Storage Solution        | -                 | 15,000            | 15,000            | 15,000            | 15,000            |
| Website Content Management Software             | -                 | -                 | -                 | -                 | 30,000            |
| Data Center Racks                               | 2,800             | -                 | -                 | -                 | -                 |
| Low Voltage Re-Wire at City Hall & Police Dept. | -                 | 50,000            | -                 | -                 | -                 |
| Microsoft Enterprise License Agreement          | -                 | -                 | 120,000           | 120,000           | 120,000           |
| <b>Total Information Technology</b>             | <b>\$ 119,600</b> | <b>\$ 206,800</b> | <b>\$ 251,800</b> | <b>\$ 254,800</b> | <b>\$ 259,800</b> |
| <b>Total General Government</b>                 | <b>\$ 119,600</b> | <b>\$ 206,800</b> | <b>\$ 251,800</b> | <b>\$ 254,800</b> | <b>\$ 259,800</b> |

| <b>Funding Source</b>            |                   |                   |                   |                   |                   |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Fund                     | \$ 119,600        | \$ 206,800        | \$ 251,800        | \$ 254,800        | \$ 259,800        |
| 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)             |
| <b>Total All Funding Sources</b> | <b>\$ 119,600</b> | <b>\$ 206,800</b> | <b>\$ 251,800</b> | <b>\$ 254,800</b> | <b>\$ 259,800</b> |

*General Government (Continued)*

**Annual Operating Budget Impact**

Below is an estimated impact on the operating budget for the FY 2010 Capital Budget. Amounts represent an addition to or reduction of costs.

| DEPARTMENT/ DIVISION                    | FY 2010           | PERSONNEL   | OTHER       |                   |
|---|-------------------|-------------|-------------|-------------------|
| PROJECT/ DESCRIPTION                    | BUDGET            | OPERATING   | OPERATING   | TOTAL             |
|   |                   | COSTS       | COSTS       |                   |
| <b><u>Information Technology</u></b>    |                   |             |             |                   |
| Printer Replacement                     | \$ 14,000         | \$ -        | \$ -        | \$ 14,000         |
| ID Card Printer Replacement             | 3,200             | -           | -           | 3,200             |
| Laptop Replacement                      | 40,000            | -           | -           | 40,000            |
| Network Switching Equipment Replacement | 12,000            | -           | -           | 12,000            |
| Kodak Scanner Replacement               | 5,000             | -           | -           | 5,000             |
| Video Projector Replacement             | 5,000             | -           | -           | 5,000             |
| BioMetric Timeclocks                    | 2,600             | -           | -           | 2,600             |
| Server Replacement                      | 10,000            | -           | -           | 10,000            |
| Council Chambers AV Equipment Upgrade   | 25,000            | -           | -           | 25,000            |
| Data Center Racks                       | 2,800             | -           | -           | 2,800             |
| <b>Total Information Technology</b>     | <b>\$ 119,600</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 119,600</b> |
| <b>Total General Government</b>         | <b>\$ 119,600</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 119,600</b> |

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.

## Five Year Summary Culture & Recreation

| DEPARTMENT/ DIVISION  | 2009/2010              | 2010/2011         | 2011/2012                 | 2012/2013                 | 2013/2014                |
|---|------------------------|-------------------|---------------------------|---------------------------|--------------------------|
| PROJECT/ DESCRIPTION  |                        |                   |                           |                           |                          |
| <b><u>Community Services/ Recreation Administration</u></b> |                        |                   |                           |                           |                          |
| Plant/ Lilac Expansion                                      | \$ -                   | \$ -              | \$ 500,000 <sup>(1)</sup> | \$ 800,000 <sup>(1)</sup> | \$ -                     |
| Tennis Center Clubhouse Expansion                           | -                      | -                 | -                         | -                         | 1,000,000 <sup>(1)</sup> |
| City Park Phase III (FRDAP Grant)                           | 200,000 <sup>(4)</sup> | -                 | -                         | -                         | -                        |
| City Park Phase III (City Match)                            | 200,000 <sup>(1)</sup> | -                 | -                         | -                         | -                        |
| Lilac Park Phase IV (FRDAP Grant)                           | 200,000 <sup>(4)</sup> | -                 | -                         | -                         | -                        |
| Lilac Park Phase IV (City Match)                            | 200,000 <sup>(1)</sup> | -                 | -                         | -                         | -                        |
| BRRC Gym Stage Lighting                                     | -                      | 5,000             | -                         | -                         | -                        |
| BRRC Gym Replacement Padding                                | -                      | 3,000             | -                         | -                         | -                        |
| Video Monitor System for Dance Rooms                        | -                      | -                 | 10,000                    | -                         | -                        |
| Marquee for BRRC  | -                      | -                 | 5,000                     | -                         | -                        |
| BRRC Lobby Window Replacement                               | -                      | -                 | 30,000                    | -                         | -                        |
| RYEC Impact Resistant Storm Windows                         | -                      | -                 | -                         | -                         | -                        |
| Skate Park Ramp Replacement                                 | -                      | -                 | -                         | 100,000                   | -                        |
| Gardens Park Sound System                                   | -                      | 100,000           | -                         | -                         | -                        |
| Stage Equipment Replacement                                 | -                      | -                 | -                         | -                         | 75,000                   |
| Lakeside Pavillion  | -                      | -                 | 125,000                   | -                         | -                        |
| BRRC Dance Floor Replacment                                 | -                      | -                 | -                         | -                         | 30,000                   |
| RYEC Room 10 Floor Replacment                               | -                      | -                 | -                         | -                         | 50,000                   |
| BRRC Artroom Sink and Cabinet Replacement                   | -                      | -                 | -                         | -                         | 10,000                   |
| RYEC Exterior Court/ Play Area                              | -                      | -                 | -                         | -                         | 50,000                   |
| BRRC Bleacher Replacment                                    | -                      | -                 | -                         | -                         | 12,000                   |
| BRRC Table and Chair Replacement                            | -                      | -                 | -                         | -                         | 10,000                   |
| <b>Total Recreation Administration</b>                      | <b>\$ 800,000</b>      | <b>\$ 108,000</b> | <b>\$ 670,000</b>         | <b>\$ 900,000</b>         | <b>\$ 1,237,000</b>      |
| <b><u>Community Services/ Recreation/ Aquatics</u></b>      |                        |                   |                           |                           |                          |
| Pool Filter/ Pump Replacement                               | \$ 15,000              | \$ -              | \$ -                      | \$ -                      | \$ -                     |
| Spray Playground Refurbishment                              | -                      | 100,000           | -                         | -                         | -                        |
| Resurfacing of Competition Pool                             | -                      | -                 | -                         | -                         | 200,000                  |
| Aquatic Complex Shade Structure                             | -                      | -                 | 75,000                    | -                         | -                        |
| Aquatic Complex Vacuum Replacement                          | -                      | -                 | -                         | -                         | 6,000                    |
| <b>Total Aquatics</b>                                       | <b>\$ 15,000</b>       | <b>\$ 100,000</b> | <b>\$ 75,000</b>          | <b>\$ -</b>               | <b>\$ 206,000</b>        |
| <b><u>Community Services/ Recreation/ Tennis</u></b>        |                        |                   |                           |                           |                          |
| Carry-All Vehicle/ Court Groomer                            | \$ 12,000              | \$ -              | \$ -                      | \$ -                      | \$ -                     |
| Windscren Replacement                                       | 10,000                 | -                 | -                         | -                         | -                        |
| Tennis Center Renovation/ Court Resurfacing                 | -                      | 75,000            | -                         | -                         | -                        |
| Funbrella Fabric Replacement                                | -                      | -                 | -                         | -                         | 5,000                    |
| <b>Total Tennis</b>   | <b>\$ 22,000</b>       | <b>\$ 75,000</b>  | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ 5,000</b>          |
| <b><u>Community Services/ Parks and Grounds</u></b>         |                        |                   |                           |                           |                          |
| Gardens Park Renovations                                    | \$ -                   | \$ 135,000        | \$ -                      | \$ -                      | \$ -                     |
| Mirasol Park Renovations                                    | -                      | -                 | 195,000                   | -                         | -                        |
| Plant Drive Roller Rink Replacement                         | -                      | -                 | -                         | 150,000                   | -                        |
| Mowers for Athletic/ Common Areas                           | -                      | 65,000            | -                         | -                         | -                        |
| Gardens Park Sports Lighting                                | -                      | -                 | -                         | -                         | 1,360,000                |
| Parks Security Call System                                  | -                      | -                 | -                         | -                         | 50,000                   |
| Sport Lighting Timers - Tennis/Basketball Courts            | -                      | 35,000            | -                         | -                         | -                        |
| Gardens Park Backstop and Fencing                           | -                      | -                 | -                         | -                         | 60,000                   |
| PGA Softball Turf Renovation                                | -                      | -                 | -                         | -                         | 30,000                   |
| Playground Replacement                                      | -                      | -                 | -                         | -                         | 150,000                  |
| Gardens Park Electrical Addition                            | -                      | -                 | -                         | -                         | 15,000                   |
| Oaks Park Playground  | -                      | -                 | -                         | -                         | 150,000                  |
| Upgrade Irrigation Controllers                              | -                      | -                 | -                         | -                         | 10,000                   |
| Fertilizer Spreader/ Hopper                                 | -                      | -                 | 4,500                     | -                         | -                        |
| Spray Rig   | -                      | -                 | 30,000                    | -                         | -                        |
| Stump Grinder   | -                      | -                 | 20,000                    | -                         | -                        |
| Self-loading Grapple Truck                                  | 150,000                | -                 | -                         | -                         | -                        |
| Irrigation Pump Station - Burns Road                        | -                      | -                 | -                         | 100,000                   | -                        |
| Soil Sensor Technology                                      | -                      | -                 | -                         | -                         | 20,000                   |
| Lake Catherine Irrigation Pump Replacement                  | -                      | -                 | -                         | -                         | 15,000                   |
| <b>Total Parks and Grounds</b>                              | <b>\$ 150,000</b>      | <b>\$ 235,000</b> | <b>\$ 249,500</b>         | <b>\$ 250,000</b>         | <b>\$ 1,860,000</b>      |

*Culture & Recreation (Continued)*

| DEPARTMENT/ DIVISION<br>PROJECT/ DESCRIPTION       | 2009/2010         | 2010/2011         | 2011/2012                 | 2012/2013           | 2013/2014           |
|--|-------------------|-------------------|---------------------------|---------------------|---------------------|
| <b>Community Services/ Recreation/ Golf Course</b> |                   |                   |                           |                     |                     |
| Cart Barn Replacement                              | \$ -              | \$ -              | \$ 150,000 <sup>(2)</sup> | \$ -                | \$ -                |
| On Course Restrooms                                | -                 | -                 | 300,000 <sup>(2)</sup>    | -                   | -                   |
| <b>Total Golf Course</b>                           | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 450,000</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total Culture and Recreation</b>                | <b>\$ 987,000</b> | <b>\$ 518,000</b> | <b>\$ 1,444,500</b>       | <b>\$ 1,150,000</b> | <b>\$ 3,308,000</b> |

| <b>Funding Source</b>            |                        |                   |                        |                        |                          |
|----------------------------------|------------------------|-------------------|------------------------|------------------------|--------------------------|
| General Fund                     | \$ 187,000             | \$ 518,000        | \$ 494,500             | \$ 350,000             | \$ 2,308,000             |
| Capital Projects (Impact Fees)   | 400,000 <sup>(1)</sup> | - <sup>(1)</sup>  | 500,000 <sup>(1)</sup> | 800,000 <sup>(1)</sup> | 1,000,000 <sup>(1)</sup> |
| Special Revenue                  | - <sup>(2)</sup>       | - <sup>(2)</sup>  | 450,000 <sup>(2)</sup> | - <sup>(2)</sup>       | - <sup>(2)</sup>         |
| Internal Service Fees            | - <sup>(3)</sup>       | - <sup>(3)</sup>  | - <sup>(3)</sup>       | - <sup>(3)</sup>       | - <sup>(3)</sup>         |
| Grant(s)                         | 400,000 <sup>(4)</sup> | - <sup>(4)</sup>  | - <sup>(4)</sup>       | - <sup>(4)</sup>       | - <sup>(4)</sup>         |
| <b>Total All Funding Sources</b> | <b>\$ 987,000</b>      | <b>\$ 518,000</b> | <b>\$ 1,444,500</b>    | <b>\$ 1,150,000</b>    | <b>\$ 3,308,000</b>      |

**Annual Operating Budget Impact**

Below is an estimated impact on the operating budget for the FY 2010 Capital Budget. Amounts represent an addition to or reduction of costs.

| DEPARTMENT/ DIVISION<br>PROJECT/ DESCRIPTION         | FY 2010<br>BUDGET | PERSONNEL<br>OPERATING<br>COSTS | OTHER<br>OPERATING<br>COSTS | TOTAL             |
|--|-------------------|---------------------------------|-----------------------------|-------------------|
| <b>Community Services/ Recreation Administration</b> |                   |                                 |                             |                   |
| City Park Phase III FRDAP Grant                      | 400,000           | \$ -                            | \$ 5,000                    | \$ 405,000        |
| Lilac Park Phase IV FRDAP Grant                      | 400,000           | -                               | 3,000                       | 403,000           |
| <b>Total Recreation Administration</b>               | <b>\$ 800,000</b> | <b>\$ -</b>                     | <b>\$ 8,000</b>             | <b>\$ 808,000</b> |
| <b>Community Services/ Recreation/ Aquatics</b>      |                   |                                 |                             |                   |
| Pool Filter/ Pump Replacement                        | \$ 15,000         | \$ -                            | \$ -                        | \$ 15,000         |
| <b>Total Aquatics</b>                                | <b>\$ 15,000</b>  | <b>\$ -</b>                     | <b>\$ -</b>                 | <b>\$ 15,000</b>  |
| <b>Community Services/ Recreation/ Tennis</b>        |                   |                                 |                             |                   |
| Carry-All Vehicle/ Court Groomer                     | \$ 12,000         | \$ -                            | \$ 1,000                    | \$ 13,000         |
| Windscreen Replacement                               | 10,000            | -                               | -                           | 10,000            |
| <b>Total Tennis</b>                                  | <b>\$ 22,000</b>  | <b>\$ -</b>                     | <b>\$ 1,000</b>             | <b>\$ 23,000</b>  |
| <b>Community Services/ Parks and Grounds</b>         |                   |                                 |                             |                   |
| Self-loading Grapple Truck                           | 150,000           | \$ (5,200)                      | \$ (10,000)                 | \$ 134,800        |
| <b>Total Parks and Grounds</b>                       | <b>\$ 150,000</b> | <b>\$ (5,200)</b>               | <b>\$ (10,000)</b>          | <b>\$ 134,800</b> |
| <b>Total Culture and Recreation</b>                  | <b>\$ 987,000</b> | <b>\$ (5,200)</b>               | <b>\$ (1,000)</b>           | <b>\$ 980,800</b> |

## Five Year Summary Physical Environment

| DEPARTMENT/ DIVISION<br>PROJECT/ DESCRIPTION  | 2009/2010                 | 2010/2011                 | 2011/2012                 | 2012/ 2013                | 2013/ 2014             |
|---|---------------------------|---------------------------|---------------------------|---------------------------|------------------------|
| <b><u>Community Services/ Public Works/ Facilities Maintenance</u></b>              |                           |                           |                           |                           |                        |
| Lakeside Building - Paint   | \$ -                      | \$ 25,000                 | \$ -                      | \$ -                      | \$ -                   |
| Lakeside Building - Flooring  | -                         | 25,000                    | -                         | -                         | -                      |
| City Hall Chiller Replacement   | 300,000                   | -                         | -                         | -                         | -                      |
| Painting of City Hall, Police & Fire Station #1 Buildings                           | -                         | -                         | -                         | -                         | 150,000                |
| Interior/ Exterior Painting of Burns Road Community Center Buildings                | -                         | -                         | -                         | 100,000                   | -                      |
| Painting of All City Owned Buildings  | -                         | -                         | -                         | -                         | 100,000                |
| Re-lamping of City Hall & Parks Parking Lot Lights - Energy Efficiency Program      | -                         | -                         | -                         | -                         | 100,000                |
| Hurricane Shutters Fire Station #2  | -                         | 60,000                    | -                         | -                         | -                      |
| Parks Chiller   | -                         | -                         | -                         | -                         | 12,000                 |
| Painting of Parks Building  | -                         | 15,000                    | -                         | -                         | -                      |
| <b>Total Facilities Maintenance</b>   | <b>\$ 300,000</b>         | <b>\$ 125,000</b>         | <b>\$ -</b>               | <b>\$ 100,000</b>         | <b>\$ 362,000</b>      |
| <b><u>Community Services/ Public Works/ Stormwater &amp; Street Maintenance</u></b> |                           |                           |                           |                           |                        |
| Drive   | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                   |
| Traffic Signal - PBGHS Lilac & Military Trail                                       | -                         | -                         | -                         | -                         | -                      |
| Traffic Signal - Kew Gardens & Minsk Gardens Blvd.                                  | -                         | -                         | 500,000 <sup>(1)</sup>    | -                         | -                      |
| Traffic Signal - Fairchild Gardens Drive & Fairchild Ave.                           | -                         | -                         | 500,000 <sup>(1)</sup>    | -                         | -                      |
| Traffic Signal - Military Trail & Johnson Dairy Road                                | -                         | -                         | -                         | 500,000 <sup>(1)</sup>    | -                      |
| Intersection Improvement - PGA Blvd. & Lake Victoria Gardens Drive (Turn Lanes)     | -                         | 500,000 <sup>(1)</sup>    | -                         | -                         | -                      |
| Traffic Signal Installation   | -                         | -                         | -                         | -                         | 500,000 <sup>(1)</sup> |
| Bridge Refurbishment Program  | 299,000 <sup>(2)</sup>    | 399,000 <sup>(2)</sup>    | 449,000 <sup>(2)</sup>    | 449,000 <sup>(2)</sup>    | 449,000 <sup>(2)</sup> |
| 16 yard Dump Truck  | -                         | -                         | -                         | -                         | 100,000 <sup>(2)</sup> |
| 13 yard Super-Duty Diesel Dump Truck  | -                         | -                         | -                         | -                         | 45,000 <sup>(2)</sup>  |
| Utility Cart with Bed   | -                         | -                         | -                         | -                         | 10,000 <sup>(2)</sup>  |
| Mosquito Sprayer  | -                         | -                         | -                         | -                         | 12,000 <sup>(2)</sup>  |
| Replacement of Front-end Loader   | -                         | -                         | -                         | -                         | 230,000                |
| Replacement of Backhoe  | -                         | -                         | -                         | -                         | 125,000                |
| Replacement of Kubota Trencher  | -                         | -                         | -                         | -                         | 45,000                 |
| Replacement of Graffiti Truck   | -                         | 35,000                    | -                         | -                         | -                      |
| <b>Total Stormwater &amp; Street Maintenance</b>                                    | <b>\$ 299,000</b>         | <b>\$ 934,000</b>         | <b>\$ 1,449,000</b>       | <b>\$ 949,000</b>         | <b>\$ 1,516,000</b>    |
| <b><u>Community Services/ Fleet Maintenance</u></b>                                 |                           |                           |                           |                           |                        |
| Replacement Vehicles > \$50,000   | \$ 450,000 <sup>(3)</sup> | \$ 450,000 <sup>(3)</sup> | \$ 450,000 <sup>(3)</sup> | \$ 450,000 <sup>(3)</sup> | \$ -                   |
| Fire Rescue Unit - Replacements   | -                         | 195,000 <sup>(3)</sup>    | -                         | 195,000 <sup>(3)</sup>    | -                      |
| <b>Total Fleet Maintenance</b>  | <b>\$ 450,000</b>         | <b>\$ 645,000</b>         | <b>\$ 450,000</b>         | <b>\$ 645,000</b>         | <b>\$ -</b>            |
| <b>Total Physical Environment</b>   | <b>\$ 1,049,000</b>       | <b>\$ 1,704,000</b>       | <b>\$ 1,899,000</b>       | <b>\$ 1,694,000</b>       | <b>\$ 1,878,000</b>    |

**Physical Environment (Continued)**

| Funding Source                   |                        |                        |                          |                        |                        |
|----------------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|
| General Fund                     | \$ 300,000             | \$ 160,000             | \$ -                     | \$ 100,000             | \$ 762,000             |
| Capital Projects (Impact Fees)   | - <sup>(1)</sup>       | 500,000 <sup>(1)</sup> | 1,000,000 <sup>(1)</sup> | 500,000 <sup>(1)</sup> | 500,000 <sup>(1)</sup> |
| Special Revenue                  | 299,000 <sup>(2)</sup> | 399,000 <sup>(2)</sup> | 449,000 <sup>(2)</sup>   | 449,000 <sup>(2)</sup> | 616,000 <sup>(2)</sup> |
| Internal Service Fees            | 450,000 <sup>(3)</sup> | 645,000 <sup>(3)</sup> | 450,000 <sup>(3)</sup>   | 645,000 <sup>(3)</sup> | - <sup>(3)</sup>       |
| Grant(s)                         | - <sup>(4)</sup>       | - <sup>(4)</sup>       | - <sup>(4)</sup>         | - <sup>(4)</sup>       | - <sup>(4)</sup>       |
| <b>Total All Funding Sources</b> | <b>\$ 1,049,000</b>    | <b>\$ 1,704,000</b>    | <b>\$ 1,899,000</b>      | <b>\$ 1,694,000</b>    | <b>\$ 1,878,000</b>    |

**Annual Operating Budget Impact**

Below is an estimated impact on the operating budget for the FY 2010 Capital Budget. Amounts represent an addition to or reduction of costs.

| DEPARTMENT/ DIVISION<br>PROJECT/ DESCRIPTION                                 | FY 2010<br>BUDGET   | PERSONNEL<br>OPERATING<br>COSTS | OTHER<br>OPERATING<br>COSTS | TOTAL               |
|--|---------------------|---------------------------------|-----------------------------|---------------------|
| <b>Community Services/ Public Works/ Facilities Maintenance</b>              |                     |                                 |                             |                     |
| City Hall Chiller Replacement  | 300,000             | -                               | (9,100)                     | 290,900             |
| <b>Total Facilities Maintenance</b>  | <b>\$ 300,000</b>   | <b>\$ -</b>                     | <b>\$ (9,100)</b>           | <b>\$ 290,900</b>   |
| <b>Community Services/ Public Works/ Stormwater &amp; Street Maintenance</b> |                     |                                 |                             |                     |
| Bridge Refurbishment Program   | 299,000             | -                               | 10,000                      | 309,000             |
| <b>Total Street Maintenance</b>  | <b>\$ 299,000</b>   | <b>\$ -</b>                     | <b>\$ 10,000</b>            | <b>\$ 309,000</b>   |
| <b>Community Services/ Fleet Maintenance</b>                                 |                     |                                 |                             |                     |
| Replacement Vehicles > \$50,000  | \$ 450,000          | -                               | *                           | 450,000             |
| <b>Total Fleet Maintenance</b>   | <b>\$ 450,000</b>   | <b>\$ -</b>                     | <b>\$ -</b>                 | <b>\$ 450,000</b>   |
| <b>Total Physical Environment</b>  | <b>\$ 1,049,000</b> | <b>\$ -</b>                     | <b>\$ 900</b>               | <b>\$ 1,049,900</b> |

\* Replacement vehicles are a part of the city's "routine" capital expenditures. Vehicles are purchased on an annual basis in order to replace aging vehicles. There are no significant effects on the operating budget.

## Five Year Summary Public Safety

| DEPARTMENT/ DIVISION<br>PROJECT/ DESCRIPTION    | 2009/2010         | 2010/2011         | 2011/2012                 | 2012/2013                 | 2013/2014         |
|---|-------------------|-------------------|---------------------------|---------------------------|-------------------|
| <b><u>Police/ Administrative Operations</u></b> |                   |                   |                           |                           |                   |
| Training Facilities/ Shooting Range             | \$ -              | \$ -              | \$ 500,000 <sup>(1)</sup> | \$ 250,000 <sup>(1)</sup> | \$ -              |
| Radio Coverage for Westward Expansion           | -                 | -                 | -                         | 250,000 <sup>(1)</sup>    | -                 |
| Digital Video Recorder for Security             | -                 | -                 | -                         | -                         | 12,500            |
| Card Readers                                    | -                 | 5,000             | -                         | 5,000                     | -                 |
| Radio Receiver/ Transmitter                     | -                 | -                 | -                         | 450,000                   | -                 |
| Multimedia Service Card for IP Phones           | -                 | 10,000            | -                         | -                         | -                 |
| New Console Workstation for Dispatch Radio      | -                 | -                 | -                         | -                         | 47,000            |
| Mobile Data Terminals for Motorcycle Officers   | -                 | -                 | -                         | 9,000                     | 9,000             |
| OSSI - AVL Upgrade                              | -                 | 165,000           | -                         | -                         | -                 |
| Crystal Reports Server                          | -                 | 8,000             | -                         | -                         | -                 |
| Security Expansion for Fire Department          | -                 | 45,000            | -                         | -                         | -                 |
| <b>Total Administrative Operations</b>          | <b>\$ -</b>       | <b>\$ 233,000</b> | <b>\$ 500,000</b>         | <b>\$ 964,000</b>         | <b>\$ 68,500</b>  |
| <b><u>Police/ Uniformed Operations</u></b>      |                   |                   |                           |                           |                   |
| Light Bars for Vehicles                         | \$ 9,400          | \$ 26,000         | \$ 28,000                 | \$ 35,000                 | \$ 31,000         |
| Moving Radar Units                              | -                 | 5,000             | 5,000                     | -                         | 7,000             |
| Segway Transporters                             | -                 | -                 | 13,000                    | 20,000                    | -                 |
| Laser Speed Monitors                            | -                 | 7,000             | -                         | 8,000                     | 8,000             |
| In-Car DUI Video Camera                         | -                 | -                 | -                         | 14,000                    | 18,000            |
| In-Car Video Camera                             | -                 | 45,000            | 45,000                    | 45,000                    | 45,000            |
| K-9 Kennel for New Vehicle                      | -                 | -                 | -                         | 1,500                     | 2,000             |
| K-9 Hot-n-Pop                                   | 1,344             | -                 | -                         | 1,500                     | 1,500             |
| New Vehicles                                    | -                 | 50,000            | 50,000                    | 60,000                    | 110,000           |
| GEM Car for Special Events                      | -                 | -                 | -                         | 26,000                    | -                 |
| Radar Speed Monitoring Trailer                  | -                 | 13,000            | -                         | 15,000                    | -                 |
| Tasers  | -                 | -                 | -                         | 25,000                    | -                 |
| Digital Camera (Traffic Investigations)         | -                 | 1,000             | -                         | -                         | 3,000             |
| Police Mountain Bikes                           | -                 | -                 | 2,400                     | 2,400                     | -                 |
| Traffic Computer/ Counter                       | -                 | -                 | 4,000                     | -                         | 4,000             |
| Expandable Weapons Rack                         | -                 | -                 | -                         | 2,888                     | -                 |
| Bite Suit                                       | -                 | 1,200             | -                         | -                         | 1,200             |
| Portable Traffic Control Lights                 | -                 | -                 | -                         | -                         | 125,000           |
| SIDNE Trailer                                   | -                 | 2,250             | -                         | -                         | -                 |
| Explosive Storage Magazine                      | -                 | 2,500             | -                         | -                         | -                 |
| Color Laser Printer - Road Patrol               | -                 | 3,000             | -                         | -                         | 3,000             |
| Replacement K-9                                 | -                 | -                 | 10,000                    | -                         | 10,000            |
| Five (5) Replacement Vehicles                   | 120,000           | -                 | -                         | -                         | -                 |
| <b>Total Uniformed Operations</b>               | <b>\$ 130,744</b> | <b>\$ 155,950</b> | <b>\$ 157,400</b>         | <b>\$ 256,288</b>         | <b>\$ 368,700</b> |
| <b><u>Police/ Special Operations</u></b>        |                   |                   |                           |                           |                   |
| Digital Ultraviolet Camera with Accessories     | \$ -              | \$ -              | \$ 1,500                  | \$ 2,500                  | \$ -              |
| SWAT Ballistic Entry Vests                      | -                 | -                 | 6,000                     | -                         | 6,000             |
| Ballistic Shield                                | -                 | -                 | -                         | 2,500                     | 5,000             |
| Chevrolet Impalas                               | 16,232            | -                 | -                         | -                         | -                 |
| 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                     | -                 |
| Marksman Scopes                                 | -                 | -                 | -                         | -                         | 4,000             |
| <b>Total Special Operations</b>                 | <b>\$ 16,232</b>  | <b>\$ -</b>       | <b>\$ 35,000</b>          | <b>\$ 12,000</b>          | <b>\$ 85,000</b>  |

**Public Safety (Continued)**

| DEPARTMENT/ DIVISION<br>PROJECT/ DESCRIPTION | 2009/2010                | 2010/2011             | 2011/2012           | 2012/2013           | 2013/2014         |
|--|--------------------------|-----------------------|---------------------|---------------------|-------------------|
| <b>Fire/ Administration</b>                  |                          |                       |                     |                     |                   |
| Extrication Equipment                        | \$ 50,000 <sup>(1)</sup> | \$ -                  | \$ -                | \$ -                | \$ -              |
| Graphics Machine                             | 50,000 <sup>(1)</sup>    | -                     | -                   | -                   | -                 |
| Shop Equipment                               | -                        | 25,000 <sup>(1)</sup> | -                   | -                   | -                 |
| Thermal Imaging Cameras                      | 20,000 <sup>(1)</sup>    | -                     | -                   | -                   | -                 |
| <b>Total Fire Administration</b>             | <b>\$ 120,000</b>        | <b>\$ 25,000</b>      | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       |
| <b>Fire/ Emergency Services</b>              |                          |                       |                     |                     |                   |
| Extrication Equipment                        | \$ -                     | \$ 125,000            | \$ -                | \$ -                | \$ 25,000         |
| Life Pak Upgrade                             | -                        | 90,000                | -                   | -                   | -                 |
| Stretcher                                    | -                        | -                     | 9,000               | -                   | 10,000            |
| Replacement Medical Equipment                | 20,000                   | 20,000                | 20,000              | 20,000              | -                 |
| Thermal Imaging Camera                       | -                        | 9,000                 | 9,000               | 9,000               | -                 |
| Replacement Generator                        | -                        | 48,000                | 48,000              | -                   | -                 |
| Self-Contained Breathing Apparatus           | -                        | -                     | -                   | 150,000             | 9,000             |
| Replacement Fire Engine                      | 383,000                  | 440,450               | 440,450             | -                   | -                 |
| <b>Total Emergency Services</b>              | <b>403,000</b>           | <b>732,450</b>        | <b>\$ 526,450</b>   | <b>\$ 179,000</b>   | <b>\$ 44,000</b>  |
| <b>Total Public Safety</b>                   | <b>\$ 669,976</b>        | <b>\$ 1,146,400</b>   | <b>\$ 1,218,850</b> | <b>\$ 1,411,288</b> | <b>\$ 566,200</b> |

**Funding Source**

|                                  |                        |                       |                        |                        |                   |
|----------------------------------|------------------------|-----------------------|------------------------|------------------------|-------------------|
| General Fund                     | \$ 549,976             | \$ 1,121,400          | \$ 718,850             | \$ 911,288             | \$ 566,200        |
| Capital Projects (Impact Fees)   | 120,000 <sup>(1)</sup> | 25,000 <sup>(1)</sup> | 500,000 <sup>(1)</sup> | 500,000 <sup>(1)</sup> | - <sup>(1)</sup>  |
| Special Revenue                  | - <sup>(2)</sup>       | - <sup>(2)</sup>      | - <sup>(2)</sup>       | - <sup>(2)</sup>       | - <sup>(2)</sup>  |
| Internal Service Fees            | - <sup>(3)</sup>       | - <sup>(3)</sup>      | - <sup>(3)</sup>       | - <sup>(3)</sup>       | - <sup>(3)</sup>  |
| Grant(s)                         | - <sup>(4)</sup>       | - <sup>(4)</sup>      | - <sup>(4)</sup>       | - <sup>(4)</sup>       | - <sup>(4)</sup>  |
| <b>Total All Funding Sources</b> | <b>\$ 669,976</b>      | <b>\$ 1,146,400</b>   | <b>\$ 1,218,850</b>    | <b>\$ 1,411,288</b>    | <b>\$ 566,200</b> |

**Public Safety (Continued)**

**Annual Operating Budget Impact**

Below is an estimated impact on the operating budget for the FY 2010 Capital Budget. Amounts represent an addition to or reduction of costs.

| DEPARTMENT/ DIVISION<br>PROJECT/ DESCRIPTION | FY 2010<br>BUDGET | PERSONNEL<br>OPERATING<br>COSTS | OTHER<br>OPERATING<br>COSTS | TOTAL             |
|--|-------------------|---------------------------------|-----------------------------|-------------------|
| <b><u>Police/ Uniformed Operations</u></b>   |                   |                                 |                             |                   |
| Light Bars for Vehicles                      | \$ 9,400          | \$ -                            | \$ -                        | \$ 9,400          |
| K-9 Hot-n-Pop                                | 1,344             | -                               | -                           | \$ 1,344          |
| Five (5) Replacement Vehicles                | 120,000           | -                               | 7,783                       | \$ 127,783        |
| <b>Total Uniformed Operations</b>            | <b>\$ 130,744</b> | <b>\$ -</b>                     | <b>\$ 7,783</b>             | <b>\$ 138,527</b> |
| <b><u>Police/ Special Operations</u></b>     |                   |                                 |                             |                   |
| Chevrolet Impalas                            | 16,232            | \$ -                            | \$ 1,667                    | \$ 17,899         |
| <b>Total Special Operations</b>              | <b>\$ 16,232</b>  | <b>\$ -</b>                     | <b>\$ 1,667</b>             | <b>\$ 17,899</b>  |
| <b><u>Fire/ Administration</u></b>           |                   |                                 |                             |                   |
| Extrication Equipment                        | \$ 50,000         | \$ -                            | \$ (6,500)                  | \$ 43,500         |
| Graphics Machine                             | 50,000            | -                               | (6,903)                     | \$ 43,098         |
| Thermal Imaging Cameras                      | 20,000            | -                               | (6,000)                     | \$ 14,000         |
| <b>Total Fire Administration</b>             | <b>\$ 120,000</b> | <b>\$ -</b>                     | <b>\$ (19,403)</b>          | <b>\$ 100,598</b> |
| <b><u>Fire/ Emergency Services</u></b>       |                   |                                 |                             |                   |
| Replacement Medical Equipment                | \$ 20,000         | \$ -                            | \$ -                        | \$ 20,000         |
| Replacement Fire Engines                     | 383,000           | -                               | (32,500)                    | \$ 350,500        |
| <b>Total Emergency Services</b>              | <b>403,000</b>    | <b>-</b>                        | <b>(32,500)</b>             | <b>370,500</b>    |
| <b>Total Public Safety</b>                   | <b>\$ 669,976</b> | <b>\$ -</b>                     | <b>\$ (42,453)</b>          | <b>\$ 627,524</b> |



Built in 1984, PGA National Park is the oldest park in the city's park system. It is approximately 36 acres and serves as the primary facility for youth football, soccer and lacrosse leagues. During 2004, the park sustained heavy damage due to hurricanes Frances and Jeanne and in 2005 by hurricane Wilma.

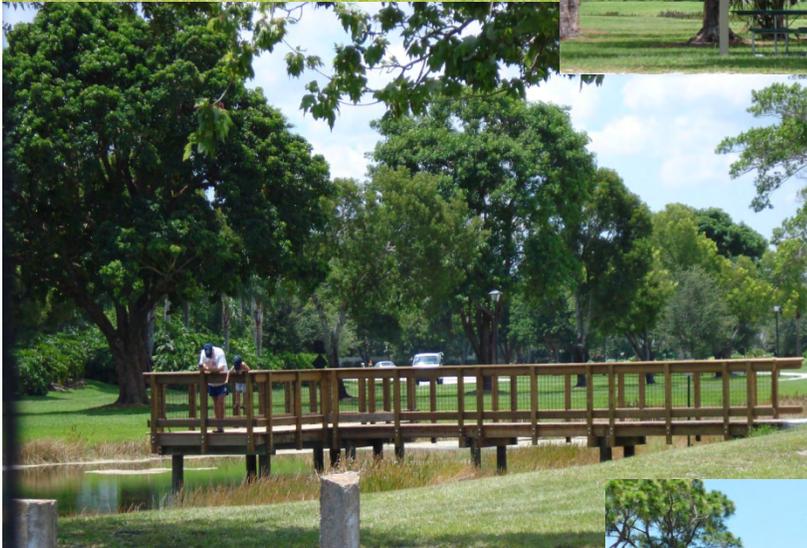
Through various phases, the park has undergone an incredible transformation. The PGA National Park Project was funded from Recreation Impact Fees. The project also received grant funding from the Florida Department of Environmental Protection: Land and Water Conservation fund (LWCF) and the Florida Department of Recreation Development Assistance Program (FRDAP).



BEFORE



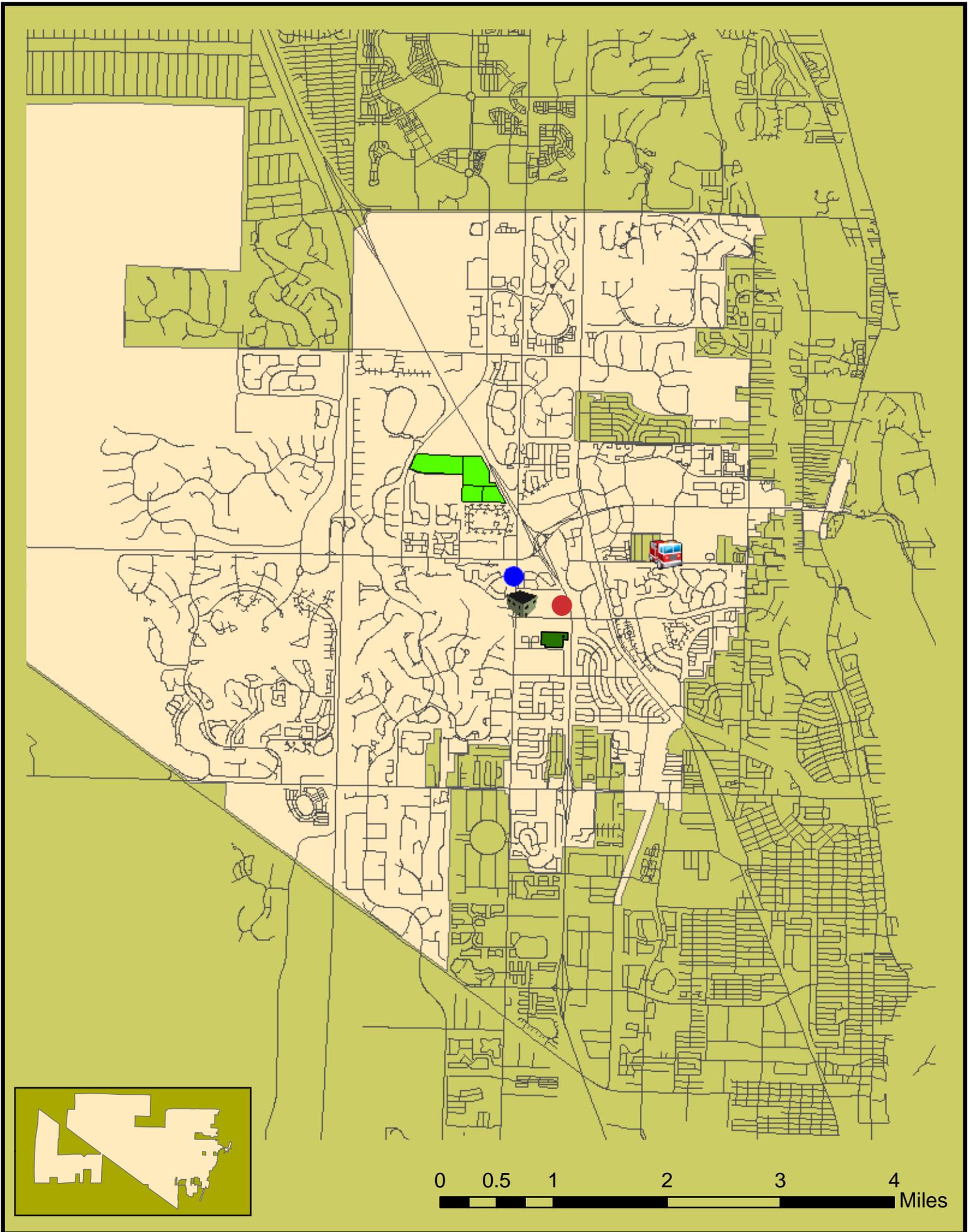
AFTER



BEFORE



AFTER





### Legend

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-  City Park Phase III pg 239
-  Chiller System Replacement pg 240
-  Lilac Park Phase IV pg 241
-  Fire Engine Replacement pg 242
-  Self-loading Grapple Truck pg 243

# Capital Improvement Projects

# Capital Improvement Project

## Bridge Refurbishment

|   |  |                   |   |                   |                   |                   |                        |
|---|--|-------------------|---|-------------------|-------------------|-------------------|------------------------|
| <b>Priority</b>   | High   |                   |   |                   |                   |                   |                        |
| <b>Department</b>   | Community Services                           |                   |   |                   |                   |                   |                        |
| <b>Division</b>   | Public Works/<br>Street Maintenance          |                   |   |                   |                   |                   |                        |
| <b>Project Manager</b>  | Construction Services Director               |                   |   |                   |                   |                   |                        |
| <b>Project Location</b>   | City Wide                                    |                   |   |                   |                   |                   |                        |
| <b>Funding Source</b>   | Special Revenue Fund<br>Local Option Gas Tax |                   |   |                   |                   |                   |                        |
|   |  |                   |   |                   |                   |                   |                        |
|   | <b>Prior Years</b>                           | <b>2009-2010</b>  | <b>2010-2011</b>  | <b>2011-2012</b>  | <b>2012-2013</b>  | <b>2013-2014</b>  | <b>Five Year Total</b> |
| <b>Design (Engineering/Architecture)</b>  | 94,000                                       | 47,000            | 47,000  | 47,000            | 47,000            | 47,000            | 235,000                |
| <b>Land/ Right of Way Acquisition</b>   | -  | -                 | -   | -                 | -                 | -                 | -                      |
| <b>Construction</b>   | 504,000                                      | 252,000           | 352,000   | 402,000           | 402,000           | 402,000           | 1,810,000              |
| <b>Equipment</b>  | -  | -                 | -   | -                 | -                 | -                 | -                      |
| <b>Administration</b>   | -  | -                 | -   | -                 | -                 | -                 | -                      |
| <b>Legal Fees</b>   | -  | -                 | -   | -                 | -                 | -                 | -                      |
| <b>Public Art</b>   | -  | -                 | -   | -                 | -                 | -                 | -                      |
| <b>Other (Specify)</b>  | -  | -                 | -   | -                 | -                 | -                 | -                      |
| <b>Total</b>  | <b>\$ 598,000</b>                            | <b>\$ 299,000</b> | <b>\$ 399,000</b>   | <b>\$ 449,000</b> | <b>\$ 449,000</b> | <b>\$ 449,000</b> | <b>\$ 2,045,000</b>    |
| <b>Description (Justification and Explanation)</b>  |  |                   |   |                   |                   |                   |                        |
| <p>After the bridge collapse in the state of Minnesota in August 2007, a great deal of emphasis is being placed on safety of bridges. The city has completed a bridge condition assessment that has revealed several of the bridges have reached the end of their useful lives and need to be replaced. The plan for replacement is based on the severity of the bridge's condition.</p> <p>This is year (3) of a seven year project. The useful service life levels will improve by refurbishing the existing bridges and improving their structural conditions, where needed. The existing average bridge design life is over forty (40) years.</p> |  |                   |   |                   |                   |                   |                        |
| <b>Impact on Annual Operating Budget</b>  |  |                   |   |                   |                   |                   |                        |
| <b>Personnel</b>  | \$   | -                 | This project will have a small impact on the operating budget for annual maintenance such as signing, painting, guardrail repair, spalling repair, etc. |                   |                   |                   |                        |
| <b>Operating</b>  | \$   | 10,000            |   |                   |                   |                   |                        |
| <b>Capital Outlay</b>   | \$   | -                 |   |                   |                   |                   |                        |
| <b>Other</b>  | \$   | -                 |   |                   |                   |                   |                        |
| <b>Total</b>  | \$   | 10,000            |   |                   |                   |                   |                        |

# Capital Improvement Project

## City Park Phase III

|   |                                      |                   |   |                  |                  |                  |                        |
|---|--------------------------------------|-------------------|---|------------------|------------------|------------------|------------------------|
| <b>Priority</b>   | High                                 |                   |   |                  |                  |                  |                        |
| <b>Department</b>   | Community Services                   |                   |   |                  |                  |                  |                        |
| <b>Division</b>   | Recreation                           |                   |   |                  |                  |                  |                        |
| <b>Project Manager</b>  | Recreation Director                  |                   |   |                  |                  |                  |                        |
| <b>Project Location</b>   | City Park                            |                   |   |                  |                  |                  |                        |
| <b>Funding Source</b>   | Capital Project Fund/<br>FRDAP Grant |                   |   |                  |                  |                  |                        |
|   |                                      |                   |   |                  |                  |                  |                        |
|   | <b>Prior Years</b>                   | <b>2009-2010</b>  | <b>2010-2011</b>  | <b>2011-2012</b> | <b>2012-2013</b> | <b>2013-2014</b> | <b>Five Year Total</b> |
| <b>Design (Engineering/Architecture)</b>  | 22,369                               | 10,000            | -   | -                | -                | -                | 32,369                 |
| <b>Land/ Right of Way Acquisition</b>   | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Construction</b>   | 984,768                              | 390,000           | -   | -                | -                | -                | 1,374,768              |
| <b>Equipment</b>  | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Administration</b>   | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Legal Fees</b>   | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Public Art</b>   | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Other (Specify)</b>  | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Total</b>  | <b>\$ 1,007,137</b>                  | <b>\$ 400,000</b> | <b>\$ -</b>   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,407,137</b>    |
| <b>Description (Justification and Explanation)</b>  |                                      |                   |   |                  |                  |                  |                        |
| <p>Phase I of this project was the original construction of the park that was completed in 2004. This included the planning and design, the construction of the roadway, parking, playground, restroom facility, basketball courts and handball courts, as well as the installation of playground equipment. This phase of the project was partially funded by a grant awarded from the Florida Recreation Development Assistance Program (FRDAP).(\$522,137)</p> <p>Phase II of this project included the construction of hard surface tennis courts, picnic shelter, hard surface exercise trail and installation of related equipment, sports lighting and a playground shade structure. This phase of the project was partially funded by a grant awarded from the Florida Recreation Development Assistance Program (FRDAP).(\$485,000)</p> <p>Phase III of the project will include the construction of a 2 to 5 year old playground, a shuffle board court, a bike trail to extend to an already existing trail, additional tennis court, picnic shelter, parking, lighting and landscaping.</p> |                                      |                   |   |                  |                  |                  |                        |
| <b>Impact on Annual Operating Budget</b>  |                                      |                   |   |                  |                  |                  |                        |
| <b>Personnel</b>  | \$                                   | -                 | The current maintenace staff located at the Tennis Center would be able to expand their work to cover City Park. Additional supplies such as paper products will be needed for cleaning. Additional repair and maintenance will be needed for lights. |                  |                  |                  |                        |
| <b>Operating</b>  | \$                                   | 5,000             |   |                  |                  |                  |                        |
| <b>Capital Outlay</b>   | \$                                   | -                 |   |                  |                  |                  |                        |
| <b>Other</b>  | \$                                   | -                 |   |                  |                  |                  |                        |
| <b>Total</b>  | \$                                   | <b>5,000</b>      |   |                  |                  |                  |                        |

# Capital Improvement Project

## Chiller System Replacement

|   |                                      |                  |  |                  |                  |                  |                        |
|---|--------------------------------------|------------------|--|------------------|------------------|------------------|------------------------|
| <b>Priority</b>   | High                                 |                  |    |                  |                  |                  |                        |
| <b>Department</b>   | Community Services                   |                  |  |                  |                  |                  |                        |
| <b>Division</b>   | Public Works/ Facilities Maintenance |                  |  |                  |                  |                  |                        |
| <b>Project Manager</b>  | Operations Director - Public Works   |                  |  |                  |                  |                  |                        |
| <b>Project Location</b>   | City Hall                            |                  |  |                  |                  |                  |                        |
| <b>Funding Source</b>   | General Fund                         |                  |  |                  |                  |                  |                        |
|   |                                      |                  |  |                  |                  |                  |                        |
|   | <b>Prior Years</b>                   | <b>2009-2010</b> | <b>2010-2011</b>   | <b>2011-2012</b> | <b>2012-2013</b> | <b>2013-2014</b> | <b>Five Year Total</b> |
| <b>Design (Engineering/Architecture)</b>  | -                                    | -                | -  | -                | -                | -                | -                      |
| <b>Land/ Right of Way Acquisition</b>   | -                                    | -                | -  | -                | -                | -                | -                      |
| <b>Construction</b>   | -                                    | -                | -  | -                | -                | -                | -                      |
| <b>Equipment</b>  | -                                    | 300,000          | -  | -                | -                | -                | 300,000                |
| <b>Administration</b>   | -                                    | -                | -  | -                | -                | -                | -                      |
| <b>Legal Fees</b>   | -                                    | -                | -  | -                | -                | -                | -                      |
| <b>Public Art</b>   | -                                    | -                | -  | -                | -                | -                | -                      |
| <b>Other (Specify)</b>  | -                                    | -                | -  | -                | -                | -                | -                      |
| <b>Total</b>  | \$ -                                 | \$ 300,000       | \$ -   | \$ -             | \$ -             | \$ -             | \$ 300,000             |
| <b>Description (Justification and Explanation)</b>  |                                      |                  |  |                  |                  |                  |                        |
| <p>The city's existing chiller system is located at the municipal complex and serves the City Hall building, Police Department building and Fire Station 1. The existing chillers are 11 years old and have an efficiency rating of 9.6.</p> <p>Air cooled chillers deteriorate in our Florida climate due to corrosion of the condenser fins and the efficiency loss can equal 1 - 5% in the first year and increase over time. The estimated loss of efficiency for the existing chillers is about 20%.</p> <p>New air-cooled helical rotary water chillers have an efficiency rating of 10.4, which is 8.33% more efficient than our existing chillers when new.</p> <p>It is in the city's best interest to replace the existing chiller system due to the amount of square footage the system serves and the city's long term commitment to energy efficiency.</p> |                                      |                  |  |                  |                  |                  |                        |
| <b>Impact on Annual Operating Budget</b>  |                                      |                  |  |                  |                  |                  |                        |
| <b>Personnel</b>  | \$                                   | -                | Anticipated energy savings over the existing system is \$0.30KW per hour. Total energy savings for the first year is estimated at \$9,100. |                  |                  |                  |                        |
| <b>Operating</b>  | \$                                   | (9,100)          |  |                  |                  |                  |                        |
| <b>Capital Outlay</b>   | \$                                   | -                |  |                  |                  |                  |                        |
| <b>Other</b>  | \$                                   | -                |  |                  |                  |                  |                        |
| <b>Total</b>  | \$                                   | (9,100)          |  |                  |                  |                  |                        |

# Capital Improvement Project

## Lilac Park Ph IV

|   |                                      |                   |   |                  |                  |                  |                        |
|---|--------------------------------------|-------------------|---|------------------|------------------|------------------|------------------------|
| <b>Priority</b>   | High                                 |                   |   |                  |                  |                  |                        |
| <b>Department</b>   | Community Services                   |                   |   |                  |                  |                  |                        |
| <b>Division</b>   | Recreation                           |                   |   |                  |                  |                  |                        |
| <b>Project Manager</b>  | Recreation Director                  |                   |   |                  |                  |                  |                        |
| <b>Project Location</b>   | Lilac Park                           |                   |   |                  |                  |                  |                        |
| <b>Funding Source</b>   | Capital Project Fund/<br>FRDAP Grant |                   |   |                  |                  |                  |                        |
|   |                                      |                   |   |                  |                  |                  |                        |
|   | <b>Prior Years</b>                   | <b>2009-2010</b>  | <b>2010-2011</b>  | <b>2011-2012</b> | <b>2012-2013</b> | <b>2013-2014</b> | <b>Five Year Total</b> |
| <b>Design (Engineering/Architecture)</b>  | 23,882                               | 10,000            | -   | -                | -                | -                | 33,882                 |
| <b>Land/ Right of Way Acquisition</b>   | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Construction</b>   | 882,283                              | 390,000           | -   | -                | -                | -                | 1,272,283              |
| <b>Equipment</b>  | 248,401                              | -                 | -   | -                | -                | -                | 248,401                |
| <b>Administration</b>   | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Legal Fees</b>   | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Public Art</b>   | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Other (Specify)</b>  | -                                    | -                 | -   | -                | -                | -                | -                      |
| <b>Total</b>  | <b>\$ 1,154,566</b>                  | <b>\$ 400,000</b> | <b>\$ -</b>   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 1,554,566</b>    |
| <b>Description (Justification and Explanation)</b>  |                                      |                   |   |                  |                  |                  |                        |
| <p>Phase I of this project included the land adjacent to Lilac Park, Thompson River Linear Park. This phase involved creating a passive park, with jogging trail, exercise equipment, shade structures, canoe ramp and bridge that provides access to ballfields. This phase was partially funded by a grant from the Land and Water Conservation Fund (LWCF). (\$408,667)</p> <p>Phase II of this project included improvements such as a dog park, playground with pour-in-place rubber, shade structures, small pavillion with picnic tables and grills, and boat facilities with canoe launch. This phase was partially funded by a grant from the Florida Recreation Development Assistance Program (FRDAP). (\$405,899)</p> <p>Phase III of this project involves the land just east of the existing park. Improvements will include a 1/2 basketball court, micro soccer field, expansion of the parking lot and additional picnic shelters. The City received a grant award of \$135,000 from the Florida Recreation Development Assistance Program (FRDAP).</p> <p>Phase IV of this project will include a fishing pier, kayak launch, bridge crossing the Thompson River Canal, nature trail, parking, security lighting and landscaping.</p> |                                      |                   |   |                  |                  |                  |                        |
| <b>Impact on Annual Operating Budget</b>  |                                      |                   |   |                  |                  |                  |                        |
| <b>Personnel</b>  | \$                                   | 1,000             | Passive areas do not require significant attention. Most operating costs will be related to general cleaning/ pick up. Lite repair will be needed for wood type elements. |                  |                  |                  |                        |
| <b>Operating</b>  | \$                                   | 2,000             |   |                  |                  |                  |                        |
| <b>Capital Outlay</b>   | \$                                   | -                 |   |                  |                  |                  |                        |
| <b>Other</b>  | \$                                   | -                 |   |                  |                  |                  |                        |
| <b>Total</b>  | \$                                   | 3,000             |   |                  |                  |                  |                        |

# Capital Improvement Project

## 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 | 2009-2010         | 2010-2011   | 2011-2012   | 2012-2013   | 2013-2014   | Five Year Total   |
|-----------------------------------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Design (Engineering/Architecture) | -           | -                 | -           | -           | -           | -           | -                 |
| Land/ Right of Way Acquisition    | -           | -                 | -           | -           | -           | -           | -                 |
| Construction                      | -           | -                 | -           | -           | -           | -           | -                 |
| Equipment                         | -           | 383,000           | -           | -           | -           | -           | 383,000           |
| Administration                    | -           | -                 | -           | -           | -           | -           | -                 |
| Legal Fees                        | -           | -                 | -           | -           | -           | -           | -                 |
| Public Art                        | -           | -                 | -           | -           | -           | -           | -                 |
| Other (Specify)                   | -           | -                 | -           | -           | -           | -           | -                 |
| <b>Total</b>                      | <b>\$ -</b> | <b>\$ 383,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 383,000</b> |

### 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.

Over the past year, Engine 2 has required numerous repairs totaling \$38,000 to maintain and is the busiest engine in the City. This engine will be taken out of frontline service and replaced with a new engine.

Reserve Engine 7 was refurbished in 2000. However, the frame, chassis and body are from 1991. This engine will be traded in for a new 2009 Pierce PUC Pumper.

### Impact on Annual Operating Budget

|                |                   |  |
|----------------|-------------------|--|
| Personnel      | \$ -              | It is anticipated that the purchase of a new fire engine with warranty, should save the city around \$30,000 in repair costs. In addition, it is anticipated that there will be a \$2,500 annual savings on fuel costs due to a smaller more fuel efficient motor. |
| Operating      | \$(32,500)        |  |
| Capital Outlay | \$ -              |  |
| Other          | \$ -              |  |
| <b>Total</b>   | <b>\$(32,500)</b> |  |

# Capital Improvement Project

## Self-loading Grapple Truck

|                         |  |
|-------------------------|--|
| <b>Priority</b>         | High                                   |
| <b>Department</b>       | Community Services                     |
| <b>Division</b>         | Parks and Grounds                      |
| <b>Project Manager</b>  | Operations Director - Public Works     |
| <b>Project Location</b> | Parks and Grounds Maintenance Facility |
| <b>Funding Source</b>   | General Fund                           |



|  | Prior Years | 2009-2010  | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | Five Year Total |
|--|-------------|------------|-----------|-----------|-----------|-----------|-----------------|
| <b>Design (Engineering/Architecture)</b> | -           | -          | -         | -         | -         | -         | -               |
| <b>Land/ Right of Way Acquisition</b>    | -           | -          | -         | -         | -         | -         | -               |
| <b>Construction</b>                      | -           | -          | -         | -         | -         | -         | -               |
| <b>Equipment</b>                         | -           | 150,000    | -         | -         | -         | -         | 150,000         |
| <b>Administration</b>                    | -           | -          | -         | -         | -         | -         | -               |
| <b>Legal Fees</b>                        | -           | -          | -         | -         | -         | -         | -               |
| <b>Public Art</b>                        | -           | -          | -         | -         | -         | -         | -               |
| <b>Other (Specify)</b>                   | -           | -          | -         | -         | -         | -         | -               |
| <b>Total</b>                             | \$ -        | \$ 150,000 | \$ -      | \$ -      | \$ -      | \$ -      | \$ 150,000      |

### Description (Justification and Explanation)

Currently, the parks and grounds and public works crews utilize two pieces of equipment to load and haul away debris generated at work sites; a 1987 Ford Packer Truck and a 1994 Bobcat. The equipment is aging and becoming more costly to maintain. Also, crew members are required to load and unload the Bobcat on to a trailer before proceeding to a work site.

The Self-loading Grapple Truck will eliminate the need for two pieces of equipment as well as the extra man hours needed to trailer the Bobcat.

### Impact on Annual Operating Budget

|                       |             |  |
|-----------------------|-------------|--|
| <b>Personnel</b>      | \$ (5,200)  | This piece of equipment will eliminate the need for additional staff to operate two pieces of equipment. On average, it is estimated that this will reflect a savings of approximated \$5,200 annually. Also, this piece of equipment is newer, under warranty, and equipped with a more fuel efficient engine. The savings on repair and fuel costs is estimated to be around \$10,000. |
| <b>Operating</b>      | \$ (10,000) |  |
| <b>Capital Outlay</b> | \$ -        |  |
| <b>Other</b>          | \$ -        |  |
| <b>Total</b>          | \$ (15,200) |  |



# 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:

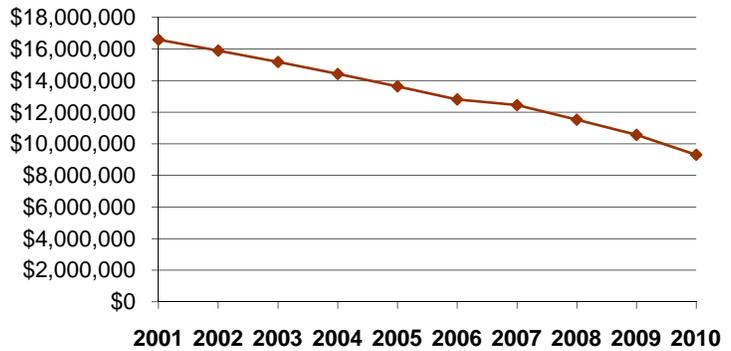
|  |                 |
|--|-----------------|
| Fiscal Year 2010 budgeted revenues (excluding Transfers and Internal Service Fund Charges) | \$71,761,719    |
| Debt service limitation - 20%  | \$14,352,343    |
| Debt service payments for FY 2010  | \$ 4,257,016    |
| Debt payments as % of revenues   | 5.9%            |
| Gross taxable value of property  | \$8,900,377,246 |
| Debt limitation – 10%  | \$ 890,037,724  |
| Outstanding Debt as of September 30, 2009  | \$ 32,216,511   |
| Debt as % of taxable value   | .36%            |

The other debt policies of the City are included with the Financial Management Policies on pages 58 - 60.

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

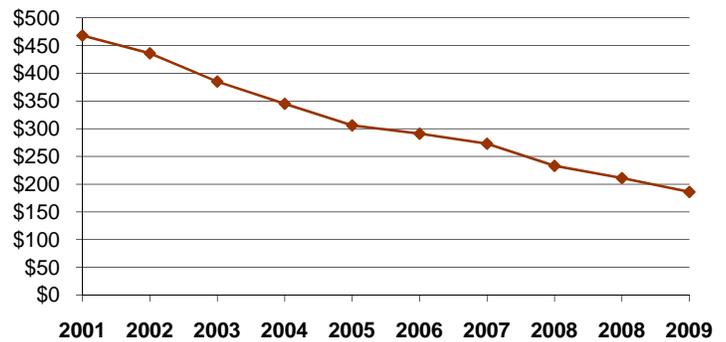
**GENERAL OBLIGATION DEBT ANALYSIS**

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.

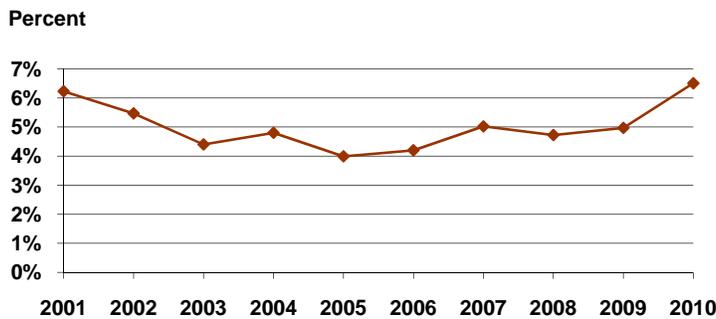


**GENERAL OBLIGATION DEBT PER CAPITA**

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

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 \$10,314,044 as of October 1, 2009, 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 9/30/09 \$ 2,465,000  
 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 9/30/09: \$ 2,260,000  
 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 9/30/09: \$ 590,759  
 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 9/30/09: \$ 4,998,285  
 Final payment: December 1, 2017  
 Budgeted: General Fund

**Public Improvement Bonds**

- *Series 2003 Public Improvement and Refunding Bonds* – On January 22, 2004, the City issued \$27,220,000 of non-ad valorem debt to refund the 2001 FIFC Capital Revenue Bonds, 1999 Fidelity Note, 2000 Wachovia Note, and provide \$5,000,000 for stormwater improvements. The 1999 Fidelity Note was satisfied May 1, 2006. Interest at rates ranging from 2.00% to 5.00% is payable semi-annually on May 1<sup>st</sup> and November 1<sup>st</sup>, with principal payments due each May 1 each year. The principal and interest payments by fund are shown below:

| Funding Source | Outstanding 9/30/2008 | 2010      | 2011      | 2012      | 2013      | 2014      | 2015 & Beyond |
|----------------|-----------------------|-----------|-----------|-----------|-----------|-----------|---------------|
| General Fund   | 9,860,000             | 1,290,672 | 1,285,988 | 1,283,363 | 1,278,338 | 1,280,168 | 6,660,624     |
| Burns Road     | 5,965,000             | 691,678   | 699,440   | 700,490   | 699,890   | 698,060   | 4,189,763     |
| PGA Flyover    | 2,410,000             | 284,693   | 279,605   | 279,055   | 282,880   | 281,080   | 1,695,788     |

Outstanding Principal at 9/30/09: \$ 18,235,000

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 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each December 1 each year, through 2015.

Outstanding Principal at 9/30/09 \$ 851,134

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 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each December 1 each year, through 2015.

Outstanding Principal at 9/30/09 \$1,894,094

Final payment: December 1, 2015

Budgeted: General Fund

**Capital Leases**

- *Oshkosh Capital Lease* – On October 23, 2003, the City entered into a capital lease agreement to finance the acquisition of a Pierce Quantum Ladder Truck. The total amount financed was \$498,570. Principal and interest payments of \$52,044 are due each October 23, through 2012.

Outstanding Principal at 9/30/09 \$ 323,882  
Final payment: October 23, 2012  
Budgeted: General Fund

- *Oshkosh Capital Lease* – On December 21, 2006, the City entered into a capital lease agreement to finance the acquisition of two (2) Pierce Arrow XT Rescue Engines. The total amount financed was \$678,758. Principal and interest payments of \$73,748 are due each December 21, through 2016.

Outstanding Principal at 9/30/09 \$ 598,358  
Final payment: January 21, 2017  
Budgeted: General Fund

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## OUTSTANDING DEBT REPAYMENT SCHEDULE

|                                 | Fund                       | Debt<br>Outstanding<br>as of 9/30/09 | Principal Portion Due Each Year |                  |                  |                  |                  | 2015 &<br>Beyond  |
|---------------------------------|----------------------------|--------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|-------------------|
|                                 |                            |                                      | 2010                            | 2011             | 2012             | 2013             | 2014             |                   |
| <b>GENERAL OBLIGATION BONDS</b> |                            |                                      |                                 |                  |                  |                  |                  |                   |
| Series 1998                     | General Fund               | 2,465,000                            | 225,000                         | 235,000          | 245,000          | 260,000          | 270,000          | 1,230,000         |
| Series 1999                     | General Fund               | 2,260,000                            | 180,000                         | 190,000          | 195,000          | 205,000          | 220,000          | 1,270,000         |
| Series 2000                     | General Fund               | 590,759                              | 86,202                          | 90,770           | 95,579           | 100,643          | 105,976          | 111,589           |
| Series 2005                     | General Fund               | 4,998,285                            | 518,059                         | 535,401          | 553,325          | 568,847          | 590,990          | 2,228,663         |
|                                 |                            | <u>10,314,044</u>                    | <u>1,009,261</u>                | <u>1,051,171</u> | <u>1,088,904</u> | <u>1,134,490</u> | <u>1,186,966</u> | <u>4,840,252</u>  |
| <b>PUBLIC IMPROVEMENT BONDS</b> |                            |                                      |                                 |                  |                  |                  |                  |                   |
| Series 2003                     | Various Funds <sup>1</sup> | 18,235,000                           | 1,520,000                       | 1,560,000        | 1,605,000        | 1,660,000        | 1,355,000        | 10,535,000        |
| Series 2005                     | General Fund               | 851,134                              | 108,484                         | 112,584          | 116,840          | 121,256          | 125,840          | 266,130           |
| Series 2006                     | General Fund               | 1,894,094                            | 241,417                         | 250,542          | 260,013          | 269,841          | 280,041          | 592,240           |
|                                 |                            | <u>20,980,228</u>                    | <u>1,869,901</u>                | <u>1,923,126</u> | <u>1,981,853</u> | <u>2,051,097</u> | <u>1,760,881</u> | <u>11,393,370</u> |
| <b>CAPITAL LEASES</b>           |                            |                                      |                                 |                  |                  |                  |                  |                   |
| Oshkosh Capital                 | General Fund               | 598,357                              | 43,294                          | 45,498           | 47,813           | 50,247           | 52,805           | 358,700           |
| Oshkosh Capital                 | General Fund               | 323,882                              | 34,781                          | 36,635           | 38,587           | 213,879          |                  |                   |
|                                 |                            | <u>922,239</u>                       | <u>78,075</u>                   | <u>82,133</u>    | <u>86,400</u>    | <u>264,126</u>   | <u>52,805</u>    | <u>358,700</u>    |
| Total All Principal             |                            | <u>32,216,511</u>                    | <u>2,957,237</u>                | <u>3,056,430</u> | <u>3,157,157</u> | <u>3,449,713</u> | <u>3,000,652</u> | <u>16,592,322</u> |

|                                 | Fund                       | Debt<br>Outstanding<br>as of 9/30/09 | Interest Portion Due Each Year |                  |                  |                |                | 2015 &<br>Beyond |
|---------------------------------|----------------------------|--------------------------------------|--------------------------------|------------------|------------------|----------------|----------------|------------------|
|                                 |                            |                                      | 2010                           | 2011             | 2012             | 2013           | 2014           |                  |
| <b>GENERAL OBLIGATION BONDS</b> |                            |                                      |                                |                  |                  |                |                |                  |
| Series 1998                     | General Fund               | 2,465,000                            | 110,925                        | 100,800          | 90,225           | 79,200         | 67,500         | 141,750          |
| Series 1999                     | General Fund               | 2,260,000                            | 109,610                        | 100,880          | 91,665           | 82,208         | 72,265         | 190,848          |
| Series 2000                     | General Fund               | 590,759                              | 29,785                         | 25,217           | 20,408           | 15,344         | 10,011         | 4,398            |
| Series 2005                     | General Fund               | 4,998,285                            | 161,679                        | 144,336          | 126,413          | 107,891        | 88,747         | 150,420          |
|                                 |                            | <u>10,314,044</u>                    | <u>411,999</u>                 | <u>371,233</u>   | <u>328,711</u>   | <u>284,643</u> | <u>238,523</u> | <u>487,416</u>   |
| <b>PUBLIC IMPROVEMENT BONDS</b> |                            |                                      |                                |                  |                  |                |                |                  |
| Series 2003                     | Various Funds <sup>1</sup> | 18,235,000                           | 742,907                        | 701,108          | 654,307          | 602,145        | 545,705        | 2,011,175        |
| Series 2005                     | General Fund               | 851,134                              | 30,123                         | 25,944           | 21,608           | 17,108         | 12,438         | 10,153           |
| Series 2006                     | General Fund               | 1,894,094                            | 67,034                         | 57,736           | 48,086           | 38,072         | 27,679         | 16,894           |
|                                 |                            | <u>20,980,228</u>                    | <u>840,064</u>                 | <u>784,788</u>   | <u>724,002</u>   | <u>657,325</u> | <u>585,822</u> | <u>2,038,222</u> |
| <b>CAPITAL LEASES</b>           |                            |                                      |                                |                  |                  |                |                |                  |
| Oshkosh Capital                 | General Fund               | 598,357                              | 30,454                         | 28,250           | 25,935           | 23,501         | 20,944         | 46,946           |
| Oshkosh Capital                 | General Fund               | 323,882                              | 17,263                         | 15,409           | 13,456           | 11,400         |                |                  |
|                                 |                            | <u>922,239</u>                       | <u>47,717</u>                  | <u>43,659</u>    | <u>39,391</u>    | <u>34,901</u>  | <u>20,944</u>  | <u>46,946</u>    |
| Total Interest Portion          |                            | <u>32,216,511</u>                    | <u>1,299,779</u>               | <u>1,199,681</u> | <u>1,092,104</u> | <u>976,869</u> | <u>845,289</u> | <u>2,572,584</u> |

|                                 | Fund                       | Debt<br>Outstanding<br>as of 9/30/09 | Total Principal & Interest/ Lease Payments Due Each Year |                  |                  |                  |                  | 2015 &<br>Beyond  |
|---------------------------------|----------------------------|--------------------------------------|--|------------------|------------------|------------------|------------------|-------------------|
|                                 |                            |                                      | 2010   | 2011             | 2012             | 2013             | 2014             |                   |
| <b>GENERAL OBLIGATION BONDS</b> |                            |                                      |  |                  |                  |                  |                  |                   |
| Series 1998                     | General Fund               | 2,465,000                            | 335,925  | 335,800          | 335,225          | 339,200          | 337,500          | 1,371,750         |
| Series 1999                     | General Fund               | 2,260,000                            | 289,610  | 290,880          | 286,665          | 287,208          | 292,265          | 1,460,848         |
| Series 2000                     | General Fund               | 590,759                              | 115,987  | 115,987          | 115,987          | 115,987          | 115,987          | 115,987           |
| Series 2005                     | General Fund               | 4,998,285                            | 679,738  | 679,737          | 679,738          | 676,738          | 679,737          | 2,379,083         |
|                                 |                            | <u>10,314,044</u>                    | <u>1,421,260</u>   | <u>1,422,404</u> | <u>1,417,615</u> | <u>1,419,133</u> | <u>1,425,489</u> | <u>5,327,668</u>  |
| <b>PUBLIC IMPROVEMENT BONDS</b> |                            |                                      |  |                  |                  |                  |                  |                   |
| Series 2003                     | Various Funds <sup>1</sup> | 18,235,000                           | 2,262,907  | 2,261,108        | 2,259,307        | 2,262,145        | 1,900,705        | 12,546,175        |
| Series 2005                     | General Fund               | 851,134                              | 138,607  | 138,528          | 138,448          | 138,364          | 138,278          | 276,283           |
| Series 2006                     | General Fund               | 1,894,094                            | 308,451  | 308,278          | 308,099          | 307,913          | 307,720          | 609,134           |
|                                 |                            | <u>20,980,228</u>                    | <u>2,709,965</u>   | <u>2,707,914</u> | <u>2,705,855</u> | <u>2,708,422</u> | <u>2,346,703</u> | <u>13,431,592</u> |
| <b>CAPITAL LEASES</b>           |                            |                                      |  |                  |                  |                  |                  |                   |
| Oshkosh Capital                 | General Fund               | 598,357                              | 73,748   | 73,748           | 73,748           | 73,748           | 73,749           | 405,646           |
| Oshkosh Capital                 | General Fund               | 323,882                              | 52,044   | 52,044           | 52,043           | 225,279          | -                | -                 |
|                                 |                            | <u>922,239</u>                       | <u>125,792</u>   | <u>125,792</u>   | <u>125,791</u>   | <u>299,027</u>   | <u>73,749</u>    | <u>405,646</u>    |
| Total Principal & Interest      |                            | <u>32,216,511</u>                    | <u>4,257,016</u>   | <u>4,256,111</u> | <u>4,249,261</u> | <u>4,426,582</u> | <u>3,845,941</u> | <u>19,164,906</u> |

<sup>1</sup> Series 2003 Bond payments are payable from the General Fund, Burns Road and PGA Flyover Capital Project Funds. Principal and Interest payments by fund can be found on page 247 - 249.

# APPENDIX

## PERSONNEL FY 2010 BUDGET

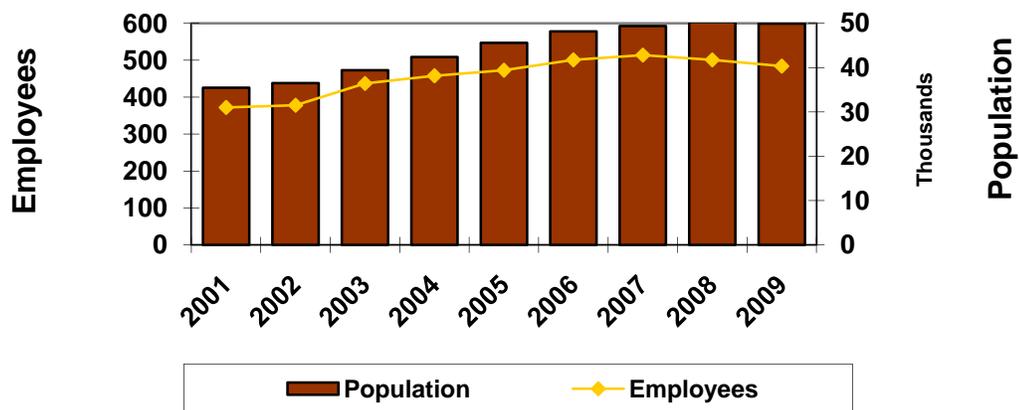
### Comparison of Staffing

| Department                | Budget<br>FY 2008                        | Budget<br>FY 2009 | Adopted<br>Budget<br>FY 2010 | Inc/<br>(Decr) |
|---------------------------|--|-------------------|------------------------------|----------------|
| <b>GENERAL GOVERNMENT</b> |  |                   |                              |                |
| Council                   | 5  | 5                 | 5                            |                |
| Administration            | 5  | 4                 | 4                            |                |
| City Clerk                | 6  | 6                 | 4                            | (2)            |
| Finance                   | 9  | 10                | 10                           |                |
| Human Resources           | 7  | 6                 | 5                            | (1)            |
| Information Technology    | 6  | 6                 | 6                            |                |
| Legal                     | 2  | 2                 | 1                            | (1)            |
| Engineering               | 0  | 3                 | 3                            |                |
| Growth Management         | 18                                       | 18                | 14                           | (4)            |
| <b>PUBLIC SAFETY</b>      |  |                   |                              |                |
| Fire Rescue               | 125                                      | 122               | 122                          |                |
| Police                    | 157                                      | 150               | 150                          |                |
| <b>COMMUNITY SERVICES</b> |  |                   |                              |                |
| Public Facilities         | 52                                       | 49                | 45                           | (4)            |
| Parks and Grounds         | 31                                       | 30                | 28                           | (2)            |
| Construction Services     | 24                                       | 20                | 15                           | (5)            |
| Neighborhood Services     | 8  | 8                 | 8                            |                |
| Recreation                | 32                                       | 32                | 31                           | (1)            |
| Golf                      | 14                                       | 13                | 13                           |                |
| <b>TOTAL</b>              | <b>501</b>                               | <b>484</b>        | <b>464</b>                   | <b>(20)</b>    |
| Growth Management         | Administrative Specialist II             |                   |                              | (1)            |
|                           | Planning technician                      |                   |                              | (1)            |
|                           | Sr. Planner                              |                   |                              | (1)            |
|                           | Planning Manager                         |                   |                              | (1)            |
| Human Resources           | HR Technician                            |                   |                              | (1)            |
| Legal                     | City Attorney                            |                   |                              | (1)            |
| City Clerk                | Public Information Coordinator           |                   |                              | (1)            |
|                           | Administrative Specialist III            |                   |                              | (1)            |
| Public Facilities         | Superintendent                           |                   |                              | (1)            |
| Construction Services     | Accountant                               |                   |                              | (1)            |
|                           | Chief Building Plans Examiner            |                   |                              | (1)            |
|                           | Building Inspector I                     |                   |                              | (1)            |
|                           | Building Inspector II                    |                   |                              | (1)            |
|                           | Deputy Building Official                 |                   |                              | (1)            |
| Community Services Admin  | Special projects Coordinator             |                   |                              | (1)            |
|                           | Administrative Specialist III            |                   |                              | (1)            |
| Parks                     | Administrative Specialist III            |                   |                              | (1)            |
| Recreation                | Lead Lifeguard                           |                   |                              | (1)            |
| Fleet Maintenance         | Superintendent                           |                   |                              | (1)            |
| Golf                      | Purchasing/Inventory Control Coordinator |                   |                              | (1)            |
|                           | <b>Total</b>                             |                   |                              | <b>(20)</b>    |

As depicted in the charts below, the City of Palm Beach Gardens has shown a steady increase in population from 2001 thru 2009. 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              | 2001       | 2002       | 2003       | 2004       | 2005       | 2006       | 2007       | 2008       | 2009       | 2010       |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| General Government      | 148        | 158        | 179        | 199        | 206        | 224        | 228        | 220        | 212        | 192        |
| Public Safety           | 224        | 220        | 258        | 259        | 267        | 277        | 286        | 281        | 272        | 272        |
| <b>Total City Staff</b> | <b>372</b> | <b>378</b> | <b>437</b> | <b>458</b> | <b>473</b> | <b>501</b> | <b>514</b> | <b>501</b> | <b>484</b> | <b>464</b> |

### Employees Compared To Total Population



|                                | 2001   | 2002   | 2003   | 2004   | 2005   | 2006   | 2007   | 2008   | 2009   |
|--------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Population                     | 35,463 | 36,498 | 39,423 | 42,384 | 45,584 | 48,176 | 49,387 | 50,282 | 49,941 |
| Employees                      | 372    | 378    | 437    | 458    | 473    | 501    | 514    | 501    | 484    |
| Employees per 1,000 population | 10.49  | 10.36  | 11.08  | 10.81  | 10.38  | 10.40  | 10.41  | 9.96   | 9.69   |

The population numbers shown above are the most recent numbers reported by the US Census Bureau through 2009. The 2009 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 2009 population is the number reported by BEBR as of April, 2009, while the number of employees is taken from the fiscal year 2009 budget. Therefore, no comparison of population versus employee count will be possible for 2010 until the April 2010 BEBR estimate is published. **However, even if the population remained constant in 2010, employees per 1,000 population would decrease to 9.29, due to the elimination of 20 positions in the fiscal year 2010 budget.**

**CITY OF PALM BEACH GARDENS  
MASTER POSITION LIST  
FY 2009 and 2010**

| <i>City Council</i>       | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|---------------------------|----------|-------------|--------------|----------|------------|----------|----------|
|                           | FY 2009  |             |              |          | Eliminated |          | Request  |
| Mayor                     | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Council Members           | 4        | 0           | 0            | 0        | 0          | 0        | 4        |
| <b>Total City Council</b> | <b>5</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>0</b>   | <b>0</b> | <b>5</b> |

| <i>Administration</i>                   | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|---|----------|-------------|--------------|----------|------------|----------|----------|
|   | FY 2009  |             |              |          | Eliminated |          | Request  |
| City Manager                            | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Assistant City Manager-Administration   | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Executive Assistant to the City Manager | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| <b>Total Administration</b>             | <b>3</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>0</b>   | <b>0</b> | <b>3</b> |

| <i>Public Relations</i>       | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|-------------------------------|----------|-------------|--------------|----------|------------|----------|----------|
|                               | FY 2009  |             |              |          | Eliminated |          | Request  |
| Public Relations Director     | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| <b>Total Public Relations</b> | <b>1</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>0</b>   | <b>0</b> | <b>1</b> |

| <i>Information Technology</i>       | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|-------------------------------------|----------|-------------|--------------|----------|------------|----------|----------|
|                                     | FY 2009  |             |              |          | Eliminated |          | Request  |
| Information Systems Administrator   | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| MIS Technician                      | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Software Systems Specialist         | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Software Systems Manager            | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| IT Operations Manager               | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Senior Server Specialist            | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| <b>Total Information Technology</b> | <b>6</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>0</b>   | <b>0</b> | <b>6</b> |

| <i>City Clerk</i>              | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|--------------------------------|----------|-------------|--------------|----------|------------|----------|----------|
|                                | FY 2009  |             |              |          | Eliminated |          | Request  |
| City Clerk                     | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Deputy City Clerk              | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Administrative Specialist III  | 1        | 0           | 0            | 0        | (1)        | 0        | 0        |
| Administrative Specialist II   | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Public Information Coordinator | 1        | 0           | 0            | 0        | (1)        | 0        | 0        |
| Municipal Services Coordinator | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| <b>Total City Clerk</b>        | <b>6</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>(2)</b> | <b>0</b> | <b>4</b> |

| <i>Legal</i>              | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|---------------------------|----------|-------------|--------------|----------|------------|----------|----------|
|                           | FY 2009  |             |              |          | Eliminated |          | Request  |
| City Attorney             | 1        | 0           | 0            | 0        | (1)        | 0        | 0        |
| Executive Legal Assistant | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| <b>Total Legal</b>        | <b>2</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>(1)</b> | <b>0</b> | <b>1</b> |

*Master Position List (Continued)*

| <b>Engineering</b>       | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|--------------------------|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Director of Engineering  | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Engineering Associate    | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Engineering Inspector    | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Engineering</b> | <b>3</b>                   | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>3</b>                   |

| <b>Human Resources</b>          | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|---------------------------------|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Human Resources Administrator   | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Human Resources Generalist      | 3                          | 0                  | 0                   | 0              | 0                              | 0                      | 3                          |
| Human Resources Technician      | 1                          | 0                  | 0                   | 0              | (1)                            | 0                      | 0                          |
| HR Special Projects Coordinator | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Human Resources</b>    | <b>6</b>                   | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>(1)</b>                     | <b>0</b>               | <b>5</b>                   |

| <b>Finance</b>               | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|------------------------------|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| 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              | 0                              | 0                      | 1                          |
| Risk Management Coordinator  | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Finance</b>         | <b>10</b>                  | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>10</b>                  |

| <b>Police Administration</b>            | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|---|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Chief of Police                         | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Major                                   | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Administrative Aide to the Police Chief | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Sergeant                                | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Police Officer                          | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| 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              | 0                              | 0                      | 4                          |
| Communications Operations Manager       | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Communications Supervisor               | 2                          | 0                  | 0                   | 0              | 0                              | 0                      | 2                          |
| Emergency Communications Operator       | 12                         | 0                  | 0                   | 0              | 0                              | 0                      | 12                         |
| Telecommunications Technician           | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Fiscal Coordinator                      | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Police Administration</b>      | <b>30</b>                  | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>30</b>                  |

**Master Position List (Continued)**

| <b>Police Uniform Operations</b>       | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|--|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Major                                  | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Captain                                | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Lieutenant                             | 4                          | 0                  | 0                   | 0              | 0                              | 0                      | 4                          |
| Sergeant                               | 10                         | 0                  | 0                   | 0              | 0                              | 0                      | 10                         |
| Police Officer                         | 76                         | 0                  | 0                   | 0              | 0                              | 0                      | 76                         |
| Administrative Specialist III          | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Police Uniform Operations</b> | <b>93</b>                  | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>93</b>                  |

| <b>Police Special Operations</b>       | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|--|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Major                                  | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Captain                                | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Lieutenant                             | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Sergeant                               | 4                          | 0                  | 0                   | 0              | 0                              | 0                      | 4                          |
| Police Officer                         | 14                         | 0                  | 0                   | 0              | 0                              | 0                      | 14                         |
| Crime Scene Investigator               | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Evidence & Forensics Technician        | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Evidence Custodian                     | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Youth Resources Assistant              | 1                          | 0                  | 0                   | (1)            | 0                              | 0                      | 0                          |
| Accreditation Manager                  | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Administrative Specialist II           | 0                          | 0                  | 0                   | 1              | 0                              | 0                      | 1                          |
| Administrative Specialist III          | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Police Special Operations</b> | <b>27</b>                  | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>27</b>                  |

Note:  
Youth Resources Assistant reclassified to Administrative Assistant II

| <b>Fire Administration</b>                  | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|---|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Fire Chief                                  | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Deputy Fire Chief - Administration          | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Deputy Fire Chief - Emergency Services      | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Division Chief - Administrative Services    | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Division Chief - Emergency Medical Services | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Chief Fire Inspector                        | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Administrative Specialist II                | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Administrative Specialist III               | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Special Projects Coordinator                | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Fire Inspector/Life Safety Lieutenant       | 3                          | 0                  | 0                   | 0              | 0                              | 0                      | 3                          |
| Code Compliance Officer                     | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Fire Administration</b>            | <b>13</b>                  | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>13</b>                  |

| <b>Fire Emergency Services</b>           | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|--|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Division Chief Training and Professional | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Fire Captain                             | 3                          | 0                  | 0                   | 1              | 0                              | 0                      | 4                          |
| EMS Captain                              | 3                          | 0                  | 0                   | 0              | 0                              | 0                      | 3                          |
| Fire Lieutenant                          | 19                         | 0                  | 0                   | 2              | 0                              | 0                      | 21                         |
| Driver/Engineer                          | 19                         | 0                  | 0                   | 0              | 0                              | 0                      | 19                         |
| Fire Medic                               | 47                         | 0                  | 0                   | (4)            | 0                              | 0                      | 43                         |
| Firefighter                              | 16                         | 0                  | 0                   | 1              | 0                              | 0                      | 17                         |
| Quartermaster                            | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Fire Emergency Services</b>     | <b>109</b>                 | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>109</b>                 |

Note:  
Four (4) Fire Medics reclassified to one (1) Fire Captain, two (2) Fire Lieutenants, one (1) Firefighter

*Master Position List (Continued)*

| <i>Growth Management Administration</i>       | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|---|----------|-------------|--------------|----------|------------|----------|----------|
|   | FY 2009  |             |              |          | Eliminated |          | FY 2010  |
| Growth Management Administrator               | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Administrative Assistant                      | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Resource Manager                              | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| <b>Total Growth Management Administration</b> | <b>3</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>0</b>   | <b>0</b> | <b>3</b> |

| <i>Development Compliance &amp; Zoning</i>       | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|--|----------|-------------|--------------|----------|------------|----------|----------|
|  | FY 2009  |             |              |          | Eliminated |          | FY 2010  |
| 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        |
| Administrative Specialist II                     | 1        | 0           | 0            | 0        | (1)        | 0        | 0        |
| <b>Total Development Compliance &amp; Zoning</b> | <b>4</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>(1)</b> | <b>0</b> | <b>3</b> |

| <i>Planning</i>       | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|-----------------------|----------|-------------|--------------|----------|------------|----------|----------|
|                       | FY 2009  |             |              |          | Eliminated |          | FY 2010  |
| Planning Manager      | 2        | 0           | 0            | 0        | (1)        | 0        | 1        |
| Senior Planner        | 2        | 0           | 0            | 0        | (1)        | 0        | 1        |
| Planner               | 2        | 0           | 0            | 0        | 0          | 0        | 2        |
| Planning Technician   | 1        | 0           | 0            | 0        | (1)        | 0        | 0        |
| City Forester         | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Forestry Technician   | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| <b>Total Planning</b> | <b>9</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>(3)</b> | <b>0</b> | <b>6</b> |

| <i>GIS</i>       | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|------------------|----------|-------------|--------------|----------|------------|----------|----------|
|                  | FY 2009  |             |              |          | Eliminated |          | FY 2010  |
| GIS Manager      | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| GIS Technician   | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| <b>Total GIS</b> | <b>2</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>0</b>   | <b>0</b> | <b>2</b> |

| <i>Neighborhood Services (Code)</i>       | Adopted  | Transfer In | Transfer Out | Reclass  | Position   | New      | Adopted  |
|---|----------|-------------|--------------|----------|------------|----------|----------|
|   | FY 2009  |             |              |          | Eliminated |          | FY 2010  |
| Operations Director                       | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Code Enforcement Supervisor               | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Senior Code Compliance Officer            | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Code Compliance Officer                   | 3        | 0           | 0            | 0        | 0          | 0        | 3        |
| Business Services Coordinator             | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| Administrative Specialist III             | 1        | 0           | 0            | 0        | 0          | 0        | 1        |
| <b>Total Neighborhood Services (Code)</b> | <b>8</b> | <b>0</b>    | <b>0</b>     | <b>0</b> | <b>0</b>   | <b>0</b> | <b>8</b> |

**Master Position List (Continued)**

| <b>Construction Services/Building</b>       | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|---|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Director of Construction Services           | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Resource Manager                            | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Building Official                           | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Deputy Building Official                    | 1                          | 0                  | 0                   | 0              | (1)                            | 0                      | 0                          |
| Chief Building Inspector                    | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Chief Plans Examiner                        | 1                          | 0                  | 0                   | 0              | (1)                            | 0                      | 0                          |
| Building Inspector II                       | 3                          | 0                  | 0                   | 0              | (1)                            | 0                      | 2                          |
| Building Inspector I                        | 6                          | 0                  | 0                   | 0              | (1)                            | 0                      | 5                          |
| Plans Examiner                              | 2                          | 0                  | 0                   | 0              | 0                              | 0                      | 2                          |
| Permit Technician                           | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Cashier                                     | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Accountant                                  | 1                          | 0                  | 0                   | 0              | (1)                            | 0                      | 0                          |
| <b>Total Construction Services/Building</b> | <b>20</b>                  | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>(5)</b>                     | <b>0</b>               | <b>15</b>                  |

| <b>Recreation Administration/Resources</b>  | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|---|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Director, Recreation                        | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Resource Manager **                         | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Recreation Supervisor **                    | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Customer Service Specialist                 | 2                          | 0                  | 0                   | 0              | 0                              | 0                      | 2                          |
| Recreation Coordinator/Prog & Facilities ** | 0                          | 1                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Recreation Admin/Resources</b>     | <b>5</b>                   | <b>1</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>6</b>                   |

Note:  
Recreation Coordinator/Programs and Facilities transferred out of General Fund 001.2030 to Special Revenue Fund 104  
\*\* Positions funded out of Recreation Special Revenue Fund 104

| <b>Recreation Athletics and Spec Facilities</b> | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|---|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Recreation Coordinator/Prog & Facilities        | 1                          | 0                  | (1)                 | 0              | 0                              | 0                      | 0                          |
| Recreation Supervisor                           | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Athletics and Spec Facilities</b>      | <b>2</b>                   | <b>0</b>           | <b>(1)</b>          | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>1</b>                   |

Note:  
Recreation Coordinator/Programs and Facilities transferred out of General Fund 001.2030 to Special Revenue Fund 104.2000.  
\*\* Positions funded out of Recreation Special Revenue Fund 104.

| <b>Recreation Aquatics</b>       | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|----------------------------------|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Aquatics Complex Manager         | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Recreation Supervisor            | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Lead Lifeguard                   | 2                          | 0                  | 0                   | 0              | (1)                            | 0                      | 1                          |
| <b>Total Recreation Aquatics</b> | <b>4</b>                   | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>(1)</b>                     | <b>0</b>               | <b>3</b>                   |

| <b>Tennis</b>                        | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|--------------------------------------|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Recreation Operations Coordinator ** | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Recreation/Tennis Supervisor **      | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Customer Services Specialist **      | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Maintenance III                      | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Maintenance I                        | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Tennis</b>                  | <b>5</b>                   | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>5</b>                   |

Note:  
\*\* Position funded out of Tennis Special Revenue Fund

**Master Position List (Continued)**

| <b>Recreation General Programs</b>            | <b>Adopted</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position</b>   | <b>New</b>     | <b>Adopted</b> |
|---|----------------|--------------------|---------------------|----------------|-------------------|----------------|----------------|
|   | <b>FY 2009</b> |                    |                     |                | <b>Eliminated</b> | <b>Request</b> | <b>FY 2010</b> |
| Recreation Superintendent                     | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| Special Events & Cultural Arts Coordinator ** | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| Recreation Supervisor ** (1 of 3 positions)   | 3              | 0                  | 0                   | 0              | 0                 | 0              | 3              |
| <b>Total General Programs</b>                 | <b>5</b>       | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>          | <b>0</b>       | <b>5</b>       |

Note:  
General Programs and Special and Cultural Events departmental costs centers combined for FY 2010.  
\*\* Positions funded out of Recreation Special Revenue Fund 104

| <b>Recreation Youth Enrichment **</b>   | <b>Adopted</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position</b>   | <b>New</b>     | <b>Adopted</b> |
|---|----------------|--------------------|---------------------|----------------|-------------------|----------------|----------------|
|   | <b>FY 2009</b> |                    |                     |                | <b>Eliminated</b> | <b>Request</b> | <b>FY 2010</b> |
| Early Childhood Development Coordinator | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| Youth Enrichment Instructor             | 8              | 0                  | 0                   | 0              | 0                 | 0              | 8              |
| Customer Service Specialist             | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| Recreation Supervisor                   | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| <b>Total Youth Enrichment</b>           | <b>11</b>      | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>          | <b>0</b>       | <b>11</b>      |

Note:  
\*\* All positions funded out of Recreation Special Revenue Fund 104

| <b>Parks and Grounds</b>             | <b>Adopted</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position</b>   | <b>New</b>     | <b>Adopted</b> |
|--------------------------------------|----------------|--------------------|---------------------|----------------|-------------------|----------------|----------------|
|                                      | <b>FY 2009</b> |                    |                     |                | <b>Eliminated</b> | <b>Request</b> | <b>FY 2010</b> |
| Parks Director                       | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| Grounds Superintendent               | 1              | 0                  | (1)                 | 0              | 0                 | 0              | 0              |
| Administrative Specialist III        | 1              | 0                  | 0                   | 0              | (1)               | 0              | 0              |
| Parks Superintendent                 | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| Maintenance Tech V/Chief Lead Worker | 4              | 0                  | 0                   | 0              | 0                 | 0              | 4              |
| 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              | 0                 | 0              | 5              |
| Maintenance Tech I                   | 6              | 0                  | 0                   | 0              | 0                 | 0              | 6              |
| Irrigation Technician                | 2              | 0                  | 0                   | 0              | 0                 | 0              | 2              |
| Chemical Spray Technician            | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| <b>Total Parks</b>                   | <b>30</b>      | <b>0</b>           | <b>(1)</b>          | <b>0</b>       | <b>(1)</b>        | <b>0</b>       | <b>28</b>      |

Note:  
Grounds Superintendent position transferred out to Golf Special Revenue Fund 106. Parks and Grounds departmental costs centers were combined for FY 2010.

| <b>Community Services (PW) Administration</b> | <b>Adopted</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position</b>   | <b>New</b>     | <b>Adopted</b> |
|---|----------------|--------------------|---------------------|----------------|-------------------|----------------|----------------|
|   | <b>FY 2009</b> |                    |                     |                | <b>Eliminated</b> | <b>Request</b> | <b>FY 2010</b> |
| Assistant City Manager-Operations             | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| Operations Director - Public Works            | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| Operations Director - Administration          | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| Special Projects Coordinator                  | 1              | 0                  | 0                   | 0              | (1)               | 0              | 0              |
| Operations Manager                            | 1              | 0                  | 0                   | 0              | 0                 | 0              | 1              |
| Administrative Specialist III                 | 2              | 0                  | 0                   | 0              | (1)               | 0              | 1              |
| <b>Total CS (PW) Administration</b>           | <b>7</b>       | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>(2)</b>        | <b>0</b>       | <b>5</b>       |

**Master Position List (Continued)**

| <b>Facilities Maintenance</b>        | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|--------------------------------------|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Facilities Superintendent            | 1                          | 0                  | 0                   | 0              | (1)                            | 0                      | 0                          |
| Electrician                          | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Maintenance Tech V/Chief Lead Worker | 2                          | 0                  | 0                   | 0              | 0                              | 0                      | 2                          |
| Maintenance Tech IV/Lead Worker      | 2                          | 0                  | 0                   | 0              | 0                              | 0                      | 2                          |
| Maintenance Tech III                 | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Maintenance Tech II                  | 6                          | 0                  | 0                   | (1)            | 0                              | 0                      | 5                          |
| Maintenance Tech I                   | 1                          | 0                  | 0                   | 1              | 0                              | 0                      | 2                          |
| HVAC Technician                      | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Plumber                              | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Pool Equipment Mechanic              | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Facilities Maintenance</b>  | <b>17</b>                  | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>(1)</b>                     | <b>0</b>               | <b>16</b>                  |

Note:  
Maintenance II position reclassified to a Maintenance I position  
Facilities Maintenance, BRCRC Maintenance and Riverside Maintenance departmental costs centers were combined for FY 2010.

| <b>Stormwater/Streets</b>            | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|--------------------------------------|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Streets Superintendent               | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Maintenance Tech V/Chief Lead Worker | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Maintenance Tech IV/Lead Worker      | 3                          | 0                  | 0                   | 0              | 0                              | 0                      | 3                          |
| Maintenance Tech III                 | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Maintenance Tech II                  | 2                          | 0                  | 0                   | 0              | 0                              | 0                      | 2                          |
| Maintenance Tech I                   | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Heavy Equipment Operator             | 2                          | 0                  | 0                   | 0              | 0                              | 0                      | 2                          |
| Light Equipment Operator             | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Traffic Technician                   | 2                          | 0                  | 0                   | 0              | 0                              | 0                      | 2                          |
| <b>Total Stormwater</b>              | <b>14</b>                  | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>0</b>                       | <b>0</b>               | <b>14</b>                  |

Note:  
Stormwater and Streets departmental costs centers were combined for FY 2010.

| <b>Golf **</b>                           | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|--|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Golf Professional/Manager                | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Pro Shop Specialist                      | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Golf Course Superintendent               | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Golf Course Maintenance Coordinator      | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Maintenance Tech I                       | 6                          | 0                  | 0                   | 0              | 0                              | 0                      | 6                          |
| Mechanic III                             | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Purchasing/Inventory Control Coordinator | 1                          | 0                  | 0                   | 0              | (1)                            | 0                      | 0                          |
| Golf Operations Manager                  | 1                          | 0                  | 0                   | 0              | 0                              | 0                      | 1                          |
| Grounds Superintendent                   | 0                          | 1                  | 0                   | 0              | 0                              | 0                      | 1                          |
| <b>Total Golf</b>                        | <b>13</b>                  | <b>1</b>           | <b>0</b>            | <b>0</b>       | <b>(1)</b>                     | <b>0</b>               | <b>13</b>                  |

Note:  
Grounds Superintendent position transferred in from General Fund to Golf Special Revenue Fund 106  
\*\* All positions funded out of Golf Special Revenue Fund 106

| <b>Fleet Maintenance **</b>    | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Position<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|--------------------------------|----------------------------|--------------------|---------------------|----------------|--------------------------------|------------------------|----------------------------|
| Fleet Superintendent           | 1                          | 0                  | 0                   | 0              | (1)                            | 0                      | 0                          |
| 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                          |
| <b>Total Fleet Maintenance</b> | <b>11</b>                  | <b>0</b>           | <b>0</b>            | <b>0</b>       | <b>(1)</b>                     | <b>0</b>               | <b>10</b>                  |

Note:  
\*\* All positions funded out of the Fleet Maintenance Fund

|                          | <b>Adopted<br/>FY 2009</b> | <b>Transfer In</b> | <b>Transfer Out</b> | <b>Reclass</b> | <b>Positions<br/>Eliminated</b> | <b>New<br/>Request</b> | <b>Adopted<br/>FY 2010</b> |
|--------------------------|----------------------------|--------------------|---------------------|----------------|---------------------------------|------------------------|----------------------------|
| <b>Department Totals</b> | <b>484</b>                 | <b>2</b>           | <b>(2)</b>          | <b>0</b>       | <b>(20)</b>                     | <b>0</b>               | <b>464</b>                 |

# GLOSSARY

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## **Account:**

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

## **Accounting Procedures:**

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

## **Accounting System:**

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, organizational components.

## **Accrual Basis:**

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

## **Activity:**

Represents a section/unit of a department.

## **Ad Valorem Tax Rate:**

Property tax assessed in proportion to the value of the property.

## **Amortization:**

The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

## **Appraise:**

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted.

## **Appropriation:**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

## **Assessed Valuation:**

A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

## **Asset:**

Resources owned or held by a government which has monetary value.

**Authorized Positions:**

Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance:**

This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**BRPO:**

Acronym for Bioscience Research Protection Overlay, which protects the lands which have been identified for the bioscience research/biotechnology industry.

**Balanced Budget:**

A budget in which planned funds available equal planned expenditures.

**Bond:**

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

**Bonded Debt:**

That portion of indebtedness represented by outstanding bonds.

**Bond Refinancing:**

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget:**

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Budgetary Basis:**

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budgetary Control:**

The control or management of a governmental enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Budget Calendar:**

The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budget Message:**

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

**Capital:**

Any item with an expected life of more than one year and a value of more than \$1,000, such as automobiles, trucks, furniture, buildings, land, etc.

**Capital Budget:**

A plan of proposed capital outlays and CIP as well as the means of financing them for the current fiscal period.

**Capital Improvements Program (CIP):**

A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Project:**

A Capital Project is a capital asset or improvement that costs at least \$50,000 and has a useful lifespan of five (5) years.

**Capital Project Fund:**

A fund used to account for the acquisition of fixed assets or construction of major capital projects not financed by proprietary or nonexpendable trust funds.

**Cash Basis:**

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Chart of Accounts:**

The classification system used by a City to organize the accounting for various funds.

**Communications Service Tax:**

A tax that is imposed on the retail sales of communication services including telecommunications, cable, and related services. Effective October 1, 2001, the Communications Service Tax Simplification Law replaced certain franchise and utility fees.

**Comprehensive Plan:**

A State mandated plan which requires all units of local government to address their five year planning and development needs, including capital and infrastructure requirements.

**Consumer Price Index:**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

**Contingency:**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services:**

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Debt Service:**

The cost of paying principal and interest in borrowed money according to a predetermined payment schedule.

**Debt Service Requirements:**

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

**Deficit:**

An excess of liabilities and reserves of a fund over its assets.

**Department:**

The basic organizational unit of government which is functionally unique in its delivery of service.

**Depreciation:**

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

(2) The portion of the cost of a fixed asset charge as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in propriety funds and trust funds where expenses, net income, and/or capital maintenance are measured.

**Development of Regional Impact (DRI):**

Any development which, because of its character, magnitude, or location, would have a substantial effect upon the health, safety, or welfare of citizens of more than one county.

**EDE:**

Acronym for Economic Development Element.

**Encumbrances:**

Obligations in the form of purchase orders which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Enterprise Fund:**

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises--which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes being those for utilities, swimming pools, and airports. Examples of enterprise funds are those for utilities, swimming pools, and airports.

**Entitlements:**

Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Expenditures:**

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid including expenses, provisions for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

**Expenses:**

Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

**FAU:**

Acronym for Florida Atlantic University. Florida Atlantic University opened in 1964 as the first public university in southeast Florida, and now serves approximately 26,000 students on seven campuses stretching from Port St. Lucie to Davie

**FLUE:**

Acronym for Future Land Use Element.

**FLUM:**

Acronym for Future Land Use Map.

**FRS:**

Acronym for the Florida Retirement System.

**Fiscal Policy:**

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Year:**

A twelve-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

**Forecast:**

To estimate or calculate in advance; to serve as advance indication of.

**The Forbearance Agreement:**

A legally binding agreement between the City and certain parties owning land within the City that originated as a result of the sale of the massive MacArthur Foundation landholdings within the City circa 1998. At the time, a temporary building moratorium was contemplated that would have allowed City staff time to address various issues resulting from the anticipated acceleration of development within the City. In an effort to avoid such a moratorium, the Forbearance Agreement was created and adopted establishing a means by which the City could address the anticipated acceleration of development, including but not limited to, forbearing the application to the City for development permits for a specified period of time and limiting the density and intensity of the former MacArthur Foundation land.

**Franchise Fee:**

A fee paid for a special privilege granted by a government permitting the right to use public property, such as city streets and rights of way, for the placing and maintaining of equipment and property.

**Fund:**

An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Accounts:**

All accounts necessary to set forth the financial operations and financial condition of a fund.

**Fund Balance:**

The excess of a fund's assets over its liabilities.

**GAAP:**

Acronym for Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Fund:**

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

**General Obligation Debt:**

Bonds backed by the full faith and credit of government, which provides a pledge of the general taxing power for the payment of debt obligations.

**Goal:**

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

**Governmental Funds:**

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**Grant:**

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

**Homestead Exemption:**

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

**HOA:**

Acronym for Homeowners Association.

**ICE:**

Acronym for Intergovernmental Coordination Element.

**Income:**

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

**Intergovernmental Revenues:**

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Internal Service Fund:**

A fund used to account for operations that provide services to other department on a cost-reimbursement basis.

**Inventory:**

A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices. Note: The term is often confined to consumable supplies but may also cover fixed assets.

**LDR:**

Acronym for Land Development Regulations, which refers to the section of the City's Code that provides development standards, criteria, and regulations consistent with the City's Comprehensive Plan.

**Levy:**

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.

(Noun) The total amount of taxes, special assessments or service charges imposed by a government.

**Liabilities:**

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

**Liquidate:**

To pay off a debt, claim, or obligation. To convert assets into cash.

**Long-Term Debt:**

Debt with a maturity of more than one year after the date of issuance.

**Millage:**

A computation in a unit referred to as a mill. A mill is equal to 1/1000 of a US dollar or 1/10 of a cent.

**Modified Accrual Basis:**

The accrual basis of accounting adopted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

**Moratorium:**

Any suspension of activity.

**Net Budget:**

The legally adopted budget less all interfund transfers and interdepartmental charges.

**Objective:**

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Operating Costs:**

Outlays for such current period items as expendable supplies, contractual services, and utilities.

**Ordinance:**

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the later requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

**POA:**

Acronym for Property Owners Association.

**Pay-As-You-Go Basis:**

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Indicators:**

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure:**

Data collected to determine how effective or efficient a program is in achieving its objectives.

**Personnel Services:**

Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Property Tax:**

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

**Proprietary Funds:**

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Purchase Order:**

A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their costs, and creates a commitment on both the provider and receiver of the product or services.

**Reserve:**

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution:**

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Retained Earnings:**

An equity account reflecting the accumulated earnings of an Enterprise Fund or Internal Service Fund.

**Revenue Bonds:**

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

**Revenues:**

(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers.

**Roll-Back Rate:**

A reduction of prices or wages to a previous lower level by governmental action or direction.

**SEIU:**

Acronym for Service Employee's International Union, a union which serves to assist, guide, and protect the community services employees.

**Service Level:**

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

**Special Assessment:**

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund:**

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Surplus:**

An excess of the assets of a fund over its liabilities and reserved equity.

**Tax Increment Financing:**

A method of financing whereby increased tax revenue generated from a project is used to help pay for the construction of the project.

**Taxable Value:**

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

**Taxes:**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**Tax Rate:**

The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

**Tax Rate Limit:**

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**Tax Roll:**

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**Tipping Fees:**

A charge established by the Solid Waste Authority on each ton of garbage and trash disposed of in the Palm Beach County landfill.

**Transfer:**

Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

**TRIM:**

Acronym for Truth in Millage – see Truth in Millage Law.

**Truth-in-Millage Law:**

Also called the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

**Trust Funds:**

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

**Undesignated/Unreserved Fund Balance:**

Available expendable financial resources in a governmental fund that are not subject to either legally obligated or tentative management plans (i.e., designations).

**User Charge:**

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

