

The City of Palm Beach Gardens



Operating and Capital Improvements Budget FY 2011/2012



PALM BEACH GARDENS
A Signature City

“A unique place to live, learn, work, & play.”



City of Palm Beach Gardens Operating and Capital Improvements Budget Fiscal Year 2011/2012



Mayor, David Levy



Vice Mayor, Bert Premuroso



Council Member,
Eric Jablin



Council Member,
Marcie Tinsley



Council Member,
Joseph Russo

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Palm Beach Gardens
Florida**

For the Fiscal Year Beginning

October 1, 2010

President

Executive Director

The Governmental Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Palm Beach Gardens, Florida for its annual budget for the fiscal year beginning October 1, 2010.

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

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

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During 2011, improvements were made to the City Hall Plaza. The Plaza was redesigned for more user friendly access from the parking area as well as added amenities such as additional tropical landscaping, a stage area, and bistro tables and chairs. Funding for the improvements came from donations received from Menin Development, the developer of Downtown at the Gardens.

This photo and cover photo were taken and provided by Ross E. Gilmore, GISP, GIS Technician.



INTRODUCTION

INTRODUCTION

HOW TO USE THIS DOCUMENT

The fiscal year 2012 Budget Document is organized into twelve sections. These are the Introduction, Transmittal Letter, Strategic Management and Long Range Plan, Policy Initiatives, Revenue Information, Budget Summaries, General Government, Public Safety, Community Services, Capital Improvements Program, Debt Service, and Appendix.

INTRODUCTION

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

TRANSMITTAL LETTER

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

STRATEGIC MANAGEMENT AND LONG RANGE PLAN

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

POLICY INITIATIVES

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

REVENUE INFORMATION

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



INTRODUCTION

HOW TO USE THIS DOCUMENT (CONTINUED)

BUDGET SUMMARIES

The Budget Summaries section provides the reader with a quick overview of the City's fiscal year 2011/2012 Budget. This section includes summaries by category and by department for the total budget and for each of the City's major operating funds: General, Golf Course, Fleet Maintenance, Self Insurance, Gas Tax, Recreation, Impact Fees (Police, Fire, Recreation, and Road), Capital Project Funds (Art in Public Places, Burns Road and PGA Flyover), Police Grants and Police Training Fund.

GENERAL GOVERNMENT

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

- Historical and Projected Expenditures
- Organizational Chart
- Departmental Description
- Budget Category Summary
- Position Summary
- Budget Highlights
- FY 2011 Service Level Accomplishments
- FY 2012 Goals, Objectives and Outcome Indicators
- Performance Measures

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

PUBLIC SAFETY

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

COMMUNITY SERVICES

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

INTRODUCTION

HOW TO USE THIS DOCUMENT (CONTINUED)

CAPITAL IMPROVEMENT PROGRAM

This section presents detailed descriptions of adopted capital purchases for each operating fund for fiscal year 2012. 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 2012 and a master position list by department and division. It also includes a glossary of terms and acronyms used throughout the document that may assist the reader in better understanding the budget.



COMMUNITY PROFILE



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

Founding of the City

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

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

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

The City of Palm Beach Gardens has grown steadily during its fifty years in existence. In 1999, the John D. and Catherine T. MacArthur Foundation sold approximately 14,000 acres of land including approximately 5,000 acres in the City of Palm Beach Gardens. The City Council, entrusted with the responsibility of ensuring quality development, was able to reach an agreement with the purchasers to manage this new growth. Through the cooperation of the parties involved, the reputation and beauty of the City of Palm Beach Gardens will be preserved and enhanced by keeping in mind the "garden city" philosophy of its founder John D. MacArthur. The City of Palm Beach Gardens remains a premiere community in which to live and work, and will for future generations. As our city slogan suggests, we are "Growing Together in the Gardens".

COMMUNITY PROFILE (CONTINUED)

The History of the Famous Palm Beach Gardens Banyan Tree

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



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

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

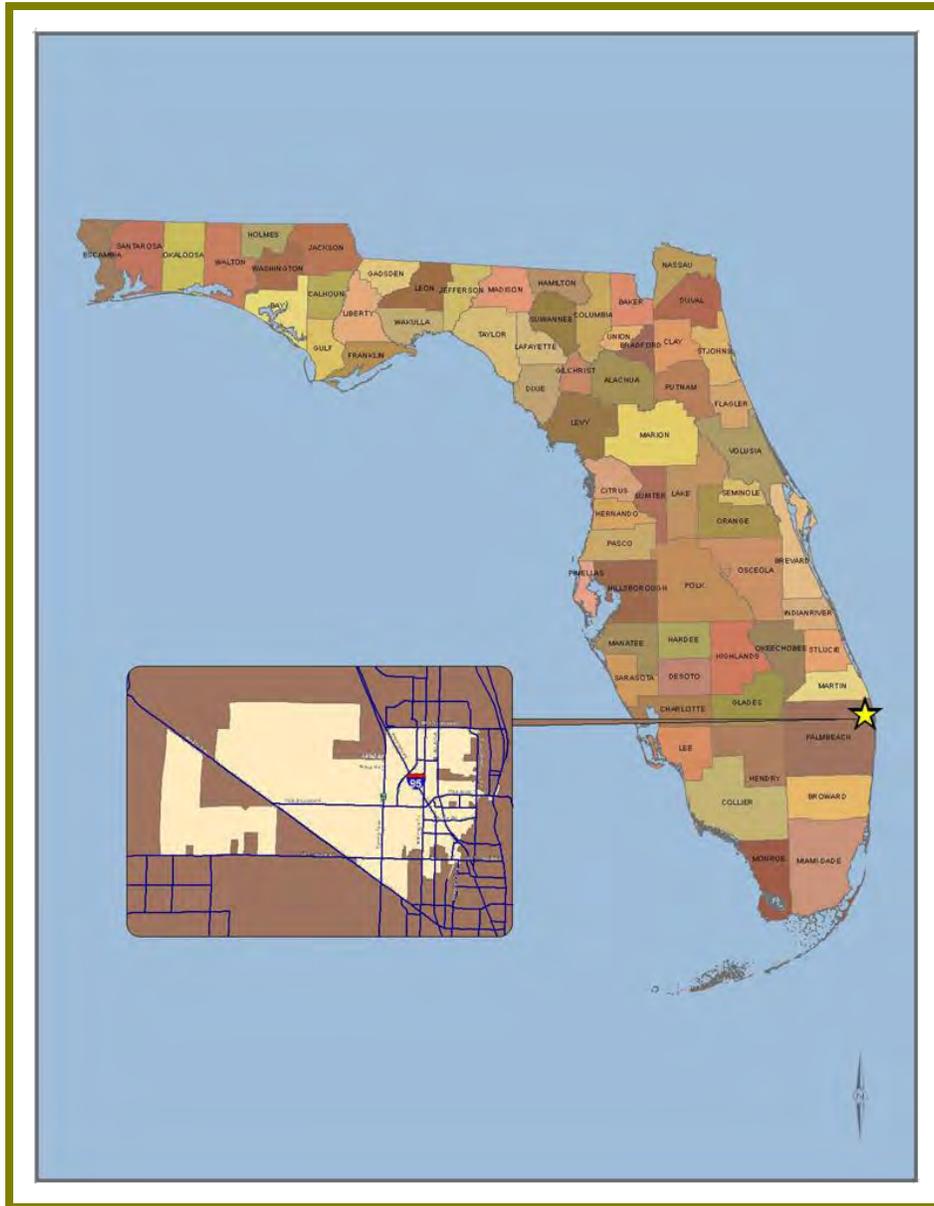
Shortly after 2:00 p.m., the tree was dropped into the large hole that had been prepared. The Rev. A. P. Snyder of St. John's Evangelical Church said a prayer. Mr. MacArthur traveled with the entourage the whole trip and threw the first shovel of dirt over the roots of the tree. The entire process cost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

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



CITY OVERVIEW

The City of Palm Beach Gardens is located in Palm Beach County, Florida in the southeast part of the state. The City is approximately 7 miles north of West Palm Beach and 70 miles north of Miami. Current land area is 56.14 square miles, making it the largest land area in Palm Beach County.



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

INTRODUCTION

CITY OVERVIEW (CONTINUED)

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

Demographics

Population

1970	6,102
1980	14,407
1990	22,965
2000 (US Census)	35,058
2009 (estimated)	49,868
2010 (US Census)	48,452

Race/Ethnic Origin

White	91%
Hispanic Ethnicity	9.4%
Black or African American	3.8%
Other	1.8%

Education

High school graduate or higher	94%
Bachelor's Degree or higher	46%

General Characteristics

Male	48%
Female	52%
Median Age	46
Total Housing Units	28,061
Median Value	\$364,500
Persons per household	2.18
Homeownership rate	74%

Occupation Composition

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

Economic Characteristics

Median household income	\$70,283
Per capita income (2008 inflation adj)	\$54,457

Source: US Census Bureau, 2005-2009 5 yr. estimates, 2010 census data and University of Florida Bureau of Economic and Business Research

Education

Number of Public Schools:		School Accountability Report	
Elementary	6	2009/2010:	
Middle	2	“A”	5
High School	2	“B”	4
Number of students enrolled	11,234	“C”	1
		Number of Private/Charter	
		Schools	13

Transportation

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



INTRODUCTION

CITY OVERVIEW (CONTINUED)

Service Statistics

Police

Sworn Personnel	117
Civilian employees	43
Number of calls for service	36,866
Number of 911 telephone calls	40,066
Average officer emergency response time	4.26 min

Fire Rescue

Fulltime employees	118
Number of fire stations	5
Number of calls for service	7,836
Avg. response time:	6.30 min

Land Use & Building Activity

Land area 56.14 sq miles

	<u>% of Total Area</u>
Residential	23.5
Commercial	2.5
Professional Office	.4
Industrial	.6
Mixed Use	.5
Conservation	41.5
Recreation & Open Space	1.0
Private Golf	8.2
Public/Institutional	2.4
Agriculture	13.7
Water (Canals & Waterways)	1.1
Developed	95.4%
Undeveloped	<u>4.6%</u>
	100%



Building Department

Permits issued	6,315
Total construction value	\$188,625,476

For FY ending 9/30/11

Public Facilities

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

Parks & Recreation

Number of parks	11
Parks acreage, developed	172
Golf courses	1
Golf course acreage	140
Soccer/football fields	11
Roller hockey rinks	2
Baseball/softball fields	15
Basketball courts	13
Racquetball/handball courts	6
Skate Park	1
Tennis courts	19
Playgrounds	9
Swimming pools	3

INTRODUCTION

CITY OVERVIEW (CONTINUED)

Other Statistics

Unemployment rate Palm Beach County (Average)	11.7%
Millage Rate	5.9225
Police/Fire	Included above
Stormwater Tax	Included above
Utility Tax	None
State Income Tax	None

Top Employers in the City of Palm Beach Gardens

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

Source: 2010 Business Development Board – Palm Beach County’s Business Resource

Top Ten Principal Taxpayers in the City of Palm Beach Gardens

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

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

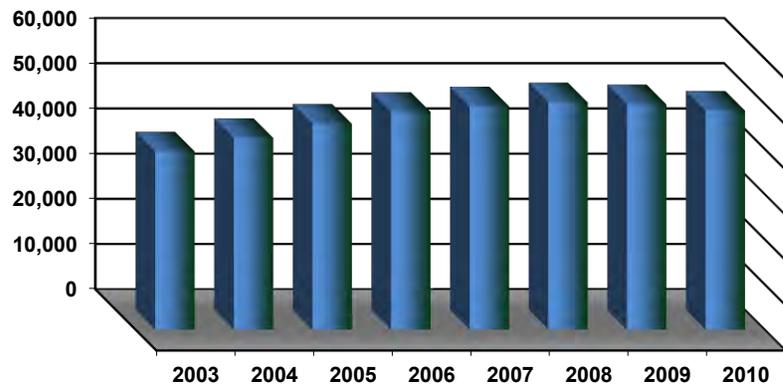


CITY OVERVIEW (CONTINUED)

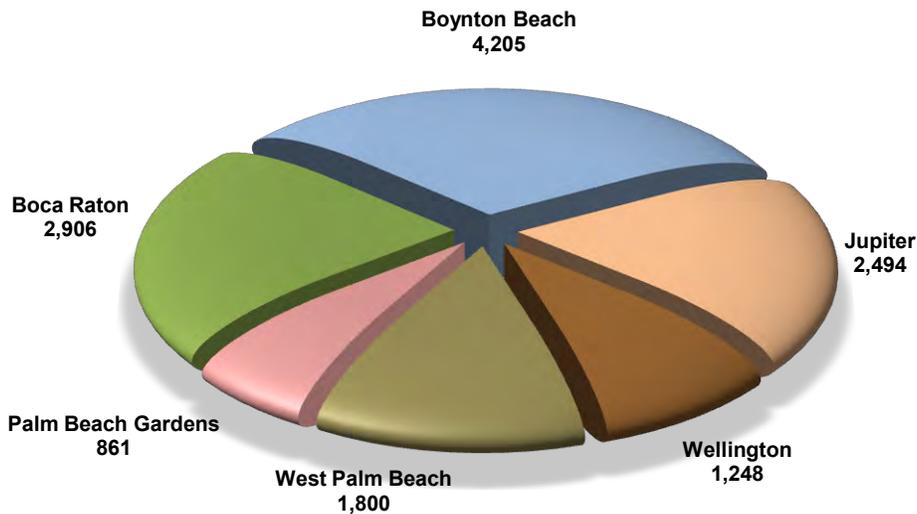
DEMOGRAPHIC COMPARISONS

From 1990 to 2000 the City of Palm Beach Gardens' population increased 45.2% in comparison to a growth of only 23.5% for the State of Florida. The results of the 2010 US Census shows the City of Palm Beach Gardens has grown to 48,452 residents and is one of several municipalities in Palm Beach County which have recorded record growth. The City's population has increased 38.2% since the 2000 Census record of 35,058. This equates to an approximate growth rate of 4.78% annually over the past eight years.

Population Growth ⁽¹⁾



Population per Square Mile ⁽¹⁾



⁽¹⁾ Palm Beach County

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

ECONOMIC OUTLOOK

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

The City of Palm Beach Gardens has evolved into an upscale bedroom community. The current tax base of the City reflects a dependence on residential tax assessments. As depicted in the chart on the following page, approximately 79% of ad valorem taxes are generated by the residential component.

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

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

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



INTRODUCTION

ECONOMIC OUTLOOK (CONTINUED)

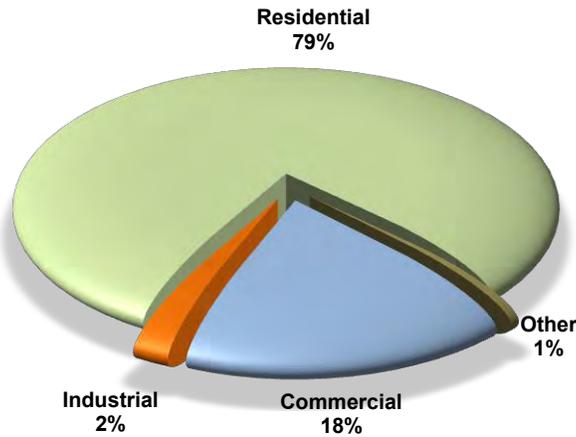
Defining the Biosciences

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

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

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

2011 Ad Valorem Tax Percentages

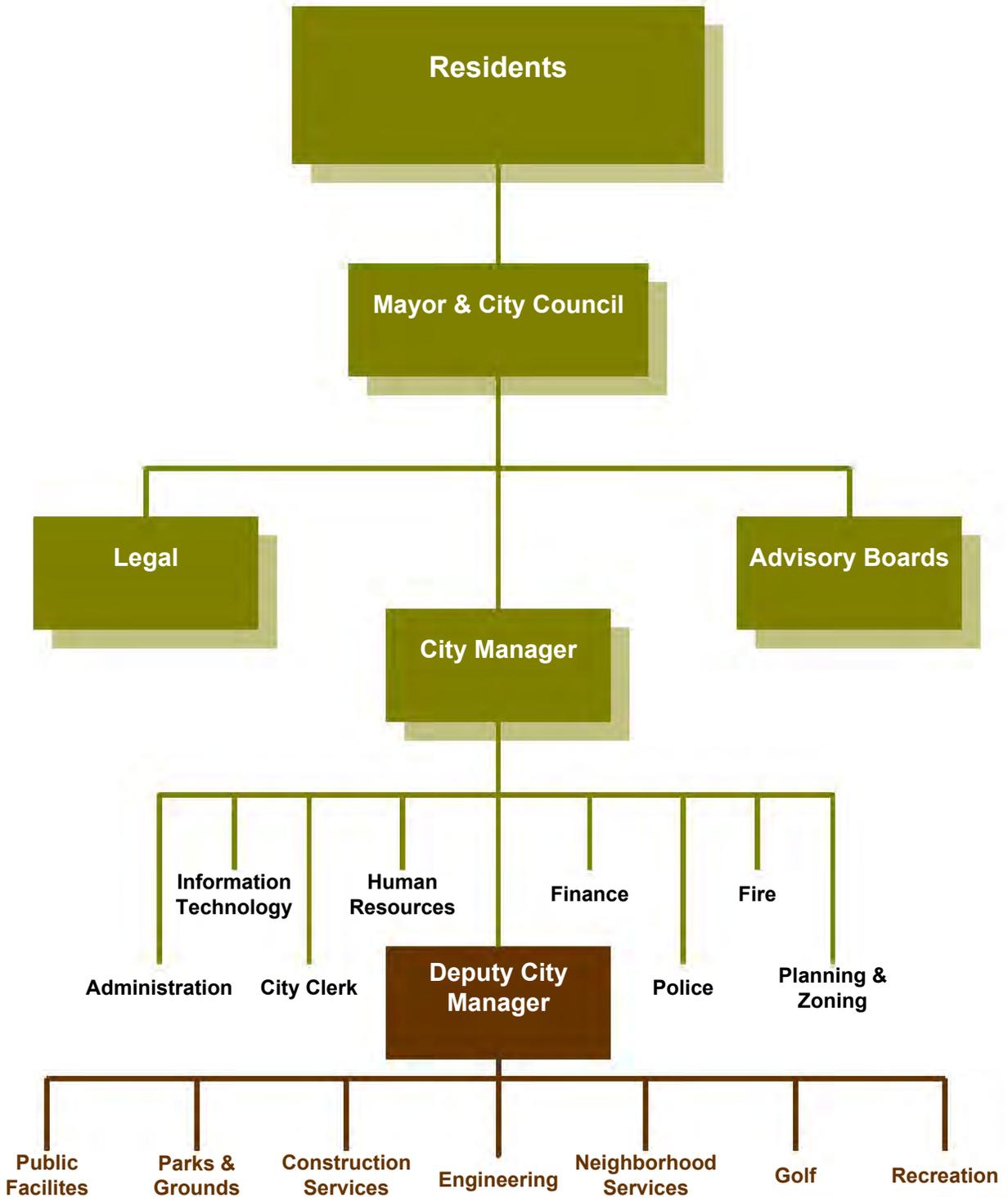


Data Compiled from 2011 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office. The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.

Category	Taxable Value (\$)	# of Parcels
Residential	5,849,910,535	24,498
Commercial	1,382,708,161	499
Industrial	159,667,213	317
Other	46,668,841	1,003
Total	* \$7,438,954,750	26,317

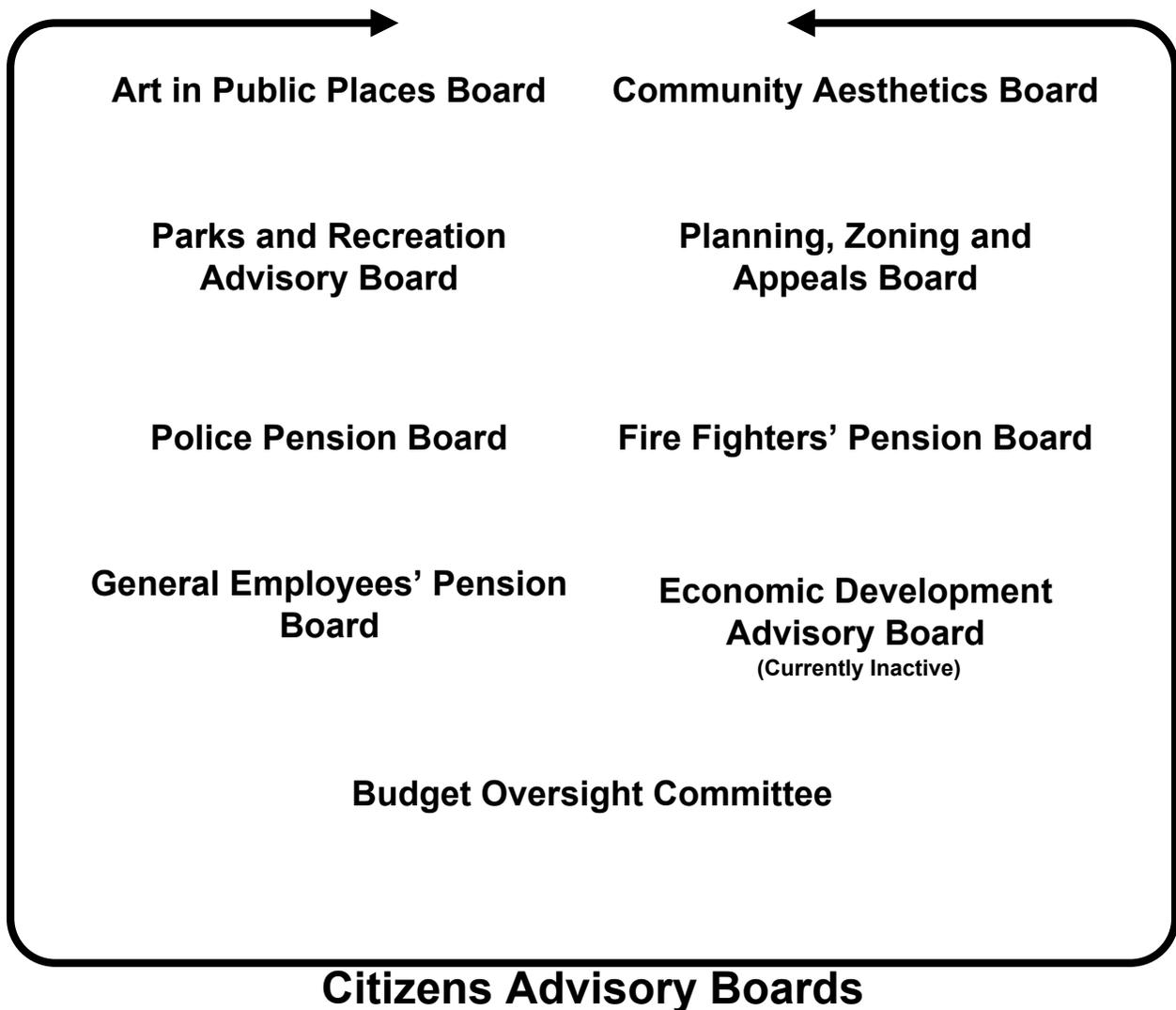
* Not including Personal Property and Centrally Assessed Property

CITY ORGANIZATION CHART



CITIZEN BOARDS AND COMMITTEES

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



BUDGET PREPARATION PROCESS

Budgeting System

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

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

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

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

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



BUDGET PREPARATION PROCESS (CONTINUED)

Trim Procedures

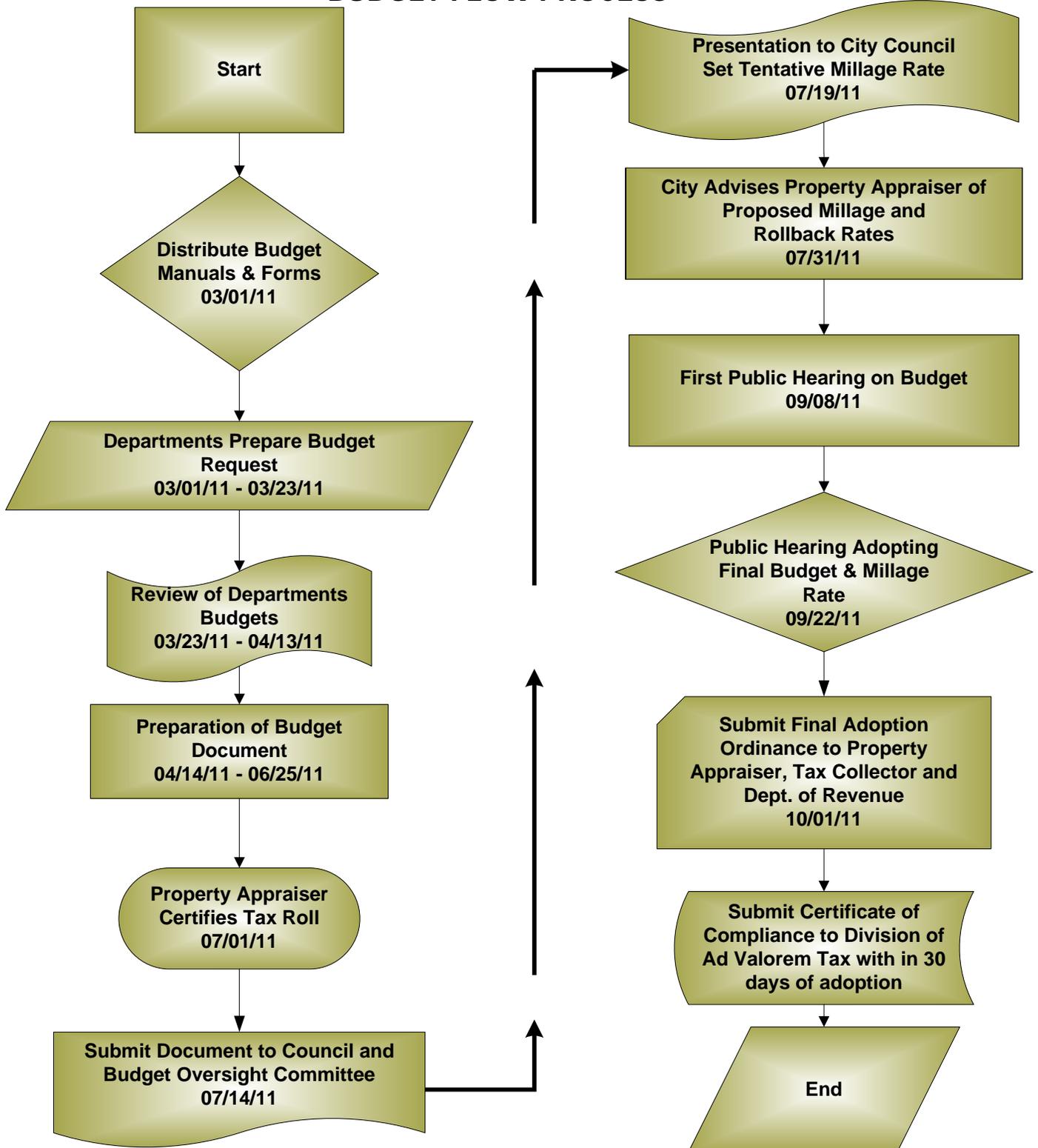
By July 1st each year the Property Appraiser certifies the tax rolls for the City on form DR-420. This roll is used in formulating the proposed millage rate for the coming year. Thereafter the following timetable must be adhered to:

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

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

BUDGET PREPARATION PROCESS (CONTINUED)

BUDGET FLOW PROCESS



EXPLANATION OF BUDGETARY BASIS

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

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

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

Budgets have been prepared for the following Special Revenue funds:

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

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

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

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

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

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

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

INTRODUCTION

EXPLANATION OF BUDGETARY BASIS (CONTINUED)

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

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

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

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

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TRANSMITTAL LETTER



CITY OF PALM BEACH GARDENS

10500 N. MILITARY TRAIL
PALM BEACH GARDENS, FLORIDA 33410-4698

October 1, 2011

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 2012. As the City's financial and spending plan for the year, the adoption of the budget is undoubtedly the single most important action taken by the Council each year. It authorizes the resources and establishes a plan and direction for our programs and services for the coming year and during our five-year capital improvement program.

ACCOUNTING AND BUDGET FORMAT

As with last year's presentation, this budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the following exceptions:

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

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

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

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

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

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

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

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

For a more thorough discussion and explanation of the budgetary basis, please see the section “Explanation of Budgetary Basis” on page 18.

Required Accounting Changes

This year, the City’s budget reflects changes required by Government Accounting Standards Board (GASB) Statement No. 54 that affect the reporting of fund balances.

There are basically two major requirements of GASB 54 that affect next year’s budget, the first of which categorizes fund balance into the following five new categories:

1. Non-spendable
2. Restricted
3. Committed
4. Assigned
5. Unassigned.

For budgeting purposes, the category of fund balance that government officials focus on is the unassigned portion of fund balance. This is basically equivalent to the previous category of undesignated fund balance, which is the amount available for spending in the coming year. Therefore, terminology throughout this document has been updated to refer to the new categories.

The second major requirement of GASB 54 consolidates any governmental type fund (special revenue or capital project fund) that does not have a dedicated revenue stream, into the General Fund. The City previously had two capital project funds that were funded with inter-fund transfers: the PGA Flyover and Burns Road capital project funds. Accordingly, the expenditures and revenues for these funds have been rolled into the General Fund, with no net impact on the bottom line of the General Fund.

SIGNIFICANT FACTORS AFFECTING BUDGET DEVELOPMENT

The City of Palm Beach Gardens, along with all government entities in the State of Florida, has been struggling with the economic downturn and legislative and voter mandated tax cuts for four years.

While the real estate market and economy have shown signs of improvement recently, these issues have once again had a substantial impact on the City's budget in FY 2012. Unfortunately, it appears that FY 2013 will also be impacted by the downturn in the economy. Even after the market fully recovers, the City's ad valorem revenue stream will continue to be constrained by legislatively imposed caps on the growth of property values and tax rates.

Summary of Tax Reform Legislation

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

2007 Tax Legislation

In 2007 the Florida Legislature approved bills (HB 1B and SB 2B) that placed limitations on the amount of taxes that may be levied by local governments in FY 2007/08. Under these statutory provisions, all cities and counties were required to roll-back taxes to the FY 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 previous five years. The City of Palm Beach Gardens was required to make an additional cut of 5%.

Under these new rules, a taxing authority may not levy, without a super majority vote, an operating millage rate that exceeds the current year's adjusted roll-back rate, increased by the growth in the Florida per capita income for the prior year. The adjusted roll-back rate is based on the revenue that could have been raised with a simple majority vote, not the actual millage rate that was levied. When performing this calculation for FY 2012, the adjusted roll-back rate is 7.0202 mills. This rate can be exceeded, but only by a super majority vote of the Council.

2008 Voter Referendum (Amendment 1)

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

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

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

Analysis of Impacts of Economic Downturn and Tax Reform

Historically, the City has funded a majority of its General Fund operations with ad valorem taxes. As an example, approximately 73% of total General Fund revenue is derived from property taxes. As real estate values have declined, other revenues have also declined significantly. Since fiscal year 2007, total General Fund revenues have declined by almost \$9 million.

To date, the City has dealt with this revenue loss with minor property tax increases and significant expenditure cuts. These cuts have come primarily from the loss of almost 15% of full-time staff, approximately \$3 million in operating cost cuts, and elimination of pay increases for general employees and bargaining unit employees, when contracts allow.

Over the course of five years, the impacts on services, programs, and employees from the previously discussed revenue loss due to tax reform and the downturn in the economy has been significant. To summarize, following is a list of some of the more significant actions implemented in FY 2008 through FY 2011 in order to meet the reductions in revenues:

FY 2008:

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

FY 2009:

- An additional (15) full-time positions were eliminated.
- An additional 17,804 hours of Part-time staffing were eliminated.
- Staff travel, training, and seminars were reduced by additional 11%.
- Eliminated merit adjustments for general employees.
- Reduced auto allowances by 50%.
- Reduced overtime by approximately \$230,000.
- Extended the replacement program for vehicles, desktop and laptop computers.
- Eliminated the Military Trail Grant Program.
- Eliminated funding for neighborhood outreach programs.
- Eliminated all community promotion items, such as the annual open house event, volunteer recognition dinners, volunteer program incentives, and PBG Historical Society archiving and framing supplies.
- Eliminated funding for the driveway replacement program in Stormwater Division.
- Reduced janitorial frequency and amount of areas cleaned.
- Reduced funding for unanticipated repairs to facilities.
- Eliminated funding for Swim With Santa, Weather the Storm, Gardens Youth Triathlon, Dive Into the 4th, and Dancing Under the Stars from the General Fund.

FY 2010:

- An additional (20) full-time positions were eliminated.
- Eliminated all raises for General Employees and SEIU employees.

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

FY 2011:

- An additional (28) positions were eliminated, reducing total budgeted full-time positions to 436. This represents a reduction of 78 positions from the FY 2007 total of 514, or 15%. An additional 4 positions were transferred to Special Revenue Funds, where they will be funded solely from program revenues.
- No salary increases for General Employees and members of the PBA and SEIU bargaining unit.
- Cap Conversion of Leave at 80 hours in a fiscal year for all employees except members of the IAFF. This will be addressed in the FY 2012 contract negotiations.
- Eliminate Personal Leave and Acute Leave; replace with one Personal Time Off (PTO) accrual. This accrual has been reduced across-the-board by 4 hours per month.

Despite all of the above actions, the City would be faced with a deficit in the proposed FY 2012 budget of approximately \$3.7 million dollars, without further cuts or increased revenues.

Summary of Significant Items

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

- The budget as presented contains a total of 450 full-time positions, which is an increase of 14. This increase is due to the consolidation of dispatch services between the City of Palm Beach Gardens, Town of Jupiter, and Town of Juno Beach. This consolidation is a cost sharing arrangement, and will actually generate an additional \$200,000 for the City next year for administrative oversight and facility maintenance. Excluding these additional positions, a total of 78 positions had been eliminated since FY 2007, when there was a total of 514 positions. This represents a reduction of 15% through FY 2011.
- Increase the Local Communications Services Tax from 1.5% to 3.5%, which should generate an additional \$1 million in FY 2012.
- No salary increases for general, IAFF, PBA and SEIU bargaining unit employees.
- Freeze the longevity pay program for general, SEIU, IAFF, and PBA bargaining unit employees.
- Cap IAFF conversion of leave at a maximum of 80 hours in a fiscal year.
- Revise the IAFF certification pay system.
- Revise the existing Police and Fire pension plans to achieve savings in future budgets.

Personnel Cost Factors Affecting the Proposed Budget

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

Salaries

IAFF, PBA, and SEIU

No increases have been budgeted. These collective bargaining agreements are currently being negotiated.

General Non-bargaining Employees

No increases have been provided.

Pensions

Police

Contributions for FY 2012 are budgeted at 42.42% of payroll, per the 10/1/10 actuarial report, for a total of \$3,785,539. Revisions to the plan are currently being negotiated with the PBA.

Fire

Contributions for FY 2012 are budgeted at 36.75% of payroll, per the 10/1/10 actuarial report, for a total of \$3,974,487. Revisions to the plan are currently being negotiated with the IAFF.

FRS

Contributions to the FRS (Florida Retirement System) are established by the legislature. FRS contributions will change effective 7/1/11, decreasing to 4.91% for regular class, 6.27% for senior management, and 11.14% for elected officials. The total projected FRS contribution for the General Fund is \$609,918.

Insurance

Health Insurance

As previously discussed in the Budget Strategy section of this document, total transfers to the Self-insurance Fund have been increased 6.5% from \$5.8 million to \$6.2 million. This fund is used to accumulate resources to pay for health and dental claims, and life, AD&D, and reinsurance premiums.

Workers Compensation, Property/Liability

Last year, the City was preparing Requests for Proposals for workers' compensation and property/liability insurance concurrently with the budget preparation process. Actual workers' compensation insurance costs were ultimately significantly lower than what had been projected during the budget preparation. The favorable two-year agreement entered into last year, coupled with a reduction in the experience modification factor from .79 to .65, results in workers compensation costs projected to be 47% less than last year.

Due to the two-year agreement negotiated last year, a decrease of 7% below the current year's budgeted amount is projected for property and liability insurance in FY 2012.

Summary

Over the course of five years, the impacts on services, programs, and employees from the previously discussed revenue loss due to the downturn in the economy have been significant.

In order to meet the challenges brought about by reductions in revenues due to current market conditions, the proposed FY 2012 budget as submitted includes the following significant items:

- *The budget as presented contains a total of 450 full-time positions, which is an increase of 14. This increase is due to the consolidation of dispatch services between the City of Palm Beach Gardens, Town of Jupiter, and Town of Juno Beach. As discussed previously, this consolidation is a cost sharing arrangement, and will actually generate an additional \$200,000 for the City next year for administrative oversight and facility maintenance. Excluding these additional positions, a total of 78 positions had been eliminated since FY 2007, when there was a total of 514 positions. This represents a reduction of 15% through FY 2011.*
- *Increase the Local Communications Services Tax from 1.5% to 3.5%, which should generate an additional \$1 million in FY 2012.*
- *No salary increases for general, IAFF, PBA and SEIU bargaining unit employees.*
- *Freeze the longevity pay program for general, SEIU, IAFF, and PBA bargaining unit employees.*
- *Cap IAFF conversion of leave at a maximum of 80 hours in a fiscal year.*
- *Revise the IAFF certification pay system.*
- *Revise the existing Police and Fire pension plans to achieve savings in future budgets.*

In this era of uncertain economic times and legislatively imposed tax caps, extremely difficult financial decisions must be taken. By adopting the strategies set forth in this document, the City Council will take significant positive steps to ensure the continued financial strength of the City for the next five years and beyond.

Although these actions will be difficult, staff believes they are both necessary and fiscally prudent, and are required to ensure a sustainable financial future that provides the level of services demanded by the residents, at a reasonable cost.

Notwithstanding the above challenges, staff is committed to providing the highest possible quality of services to our citizens, and, even with the reductions we have dealt with, we believe the proposed spending plan for FY 2012 will continue to provide quality service to our residents. There will certainly be more challenges in FY 2013 and beyond, ranging from possible new tax legislation to continued uncertain economic conditions. However, we believe the City is fortunate to be well positioned financially to weather these difficult times.

Capital Outlay

Capital outlay in the General Fund totals \$1,195,000. Significant capital outlay items contained within the General Fund include:

➤ Gardens Park renovations	\$369,000
➤ Life Pak upgrade	150,000
➤ Extrication equipment	102,900

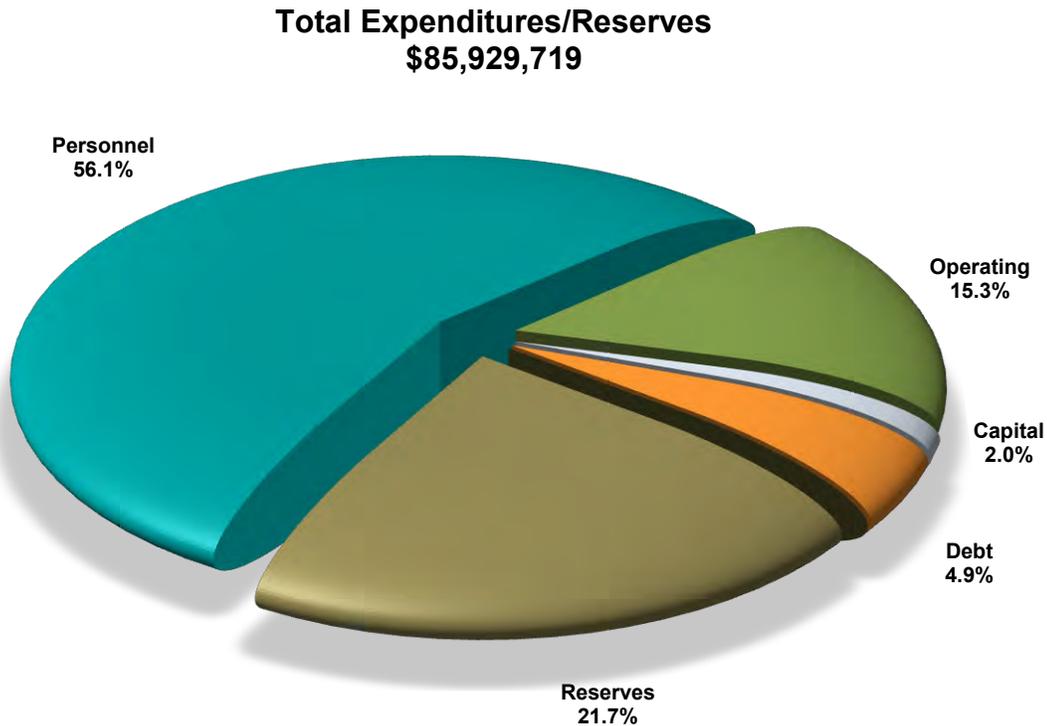
A complete summary and discussion of all capital for all funds begins on page 215.

Other highlights of the fiscal year 2012 budget include:

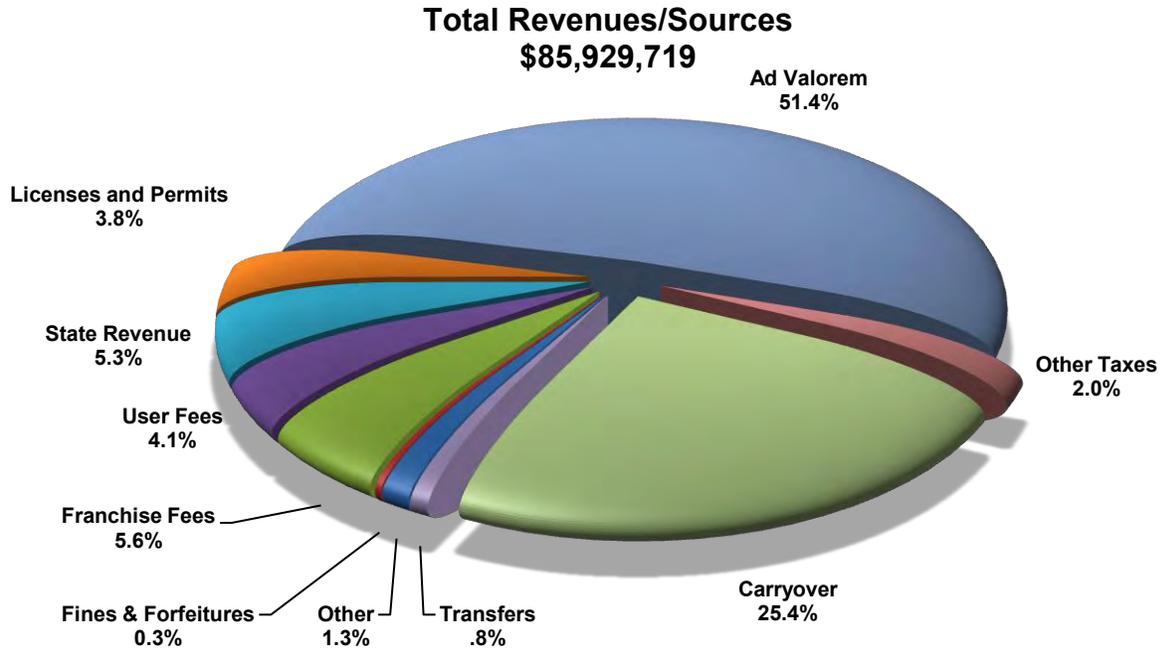
- 1. No charge for curbside garbage or trash collection.**
The only fee paid by our residents for these services is to the Palm Beach County Solid Waste Authority for disposal, via non-ad valorem assessments on their tax bills. The City pays the contractual fees for collection and recycling services 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 below, the General Fund expenditures and reserves total \$85,929,719, including \$60,597,914 in personnel and operating expenditures, \$1,195,000 in capital outlay expenditures, and \$4,177,857 in debt service. Projected unassigned reserves total \$19,869,745.



As illustrated in the chart to the below, revenues and non-revenue sources total \$85,929,719. This is inclusive of an estimated beginning balance available of \$21,864,542. For fiscal year 2012, the City adopted an operating millage rate of 5.7404 mills, and a debt service millage rate of .1821 mills, for a total of 5.9225 mills. **The operating rate of 5.7404 is the same as last year's operating millage rate. However, it represents a decrease of 2.72% from the roll-back rate of 6.0064 mills.**

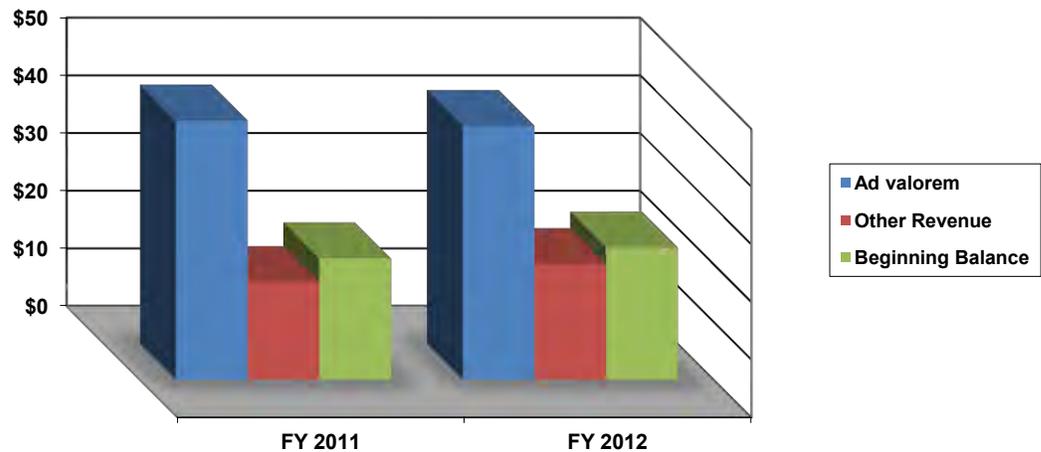


TOTAL BUDGET – GENERAL FUND

	Adopted FY 2011	Adopted FY 2012	Variance	Variance %
Revenue/Sources	82,960,269	85,929,719	2,969,450	3.58%
Less: Beginning Balance	(21,059,857)	(21,864,542)	(804,685)	3.82%
Total Operating Revenues	61,900,412	64,065,177	2,164,765	3.50%
Expenditures/Uses	82,960,269	85,929,719	2,969,450	3.58%
Less: Reserves	(17,647,158)	(19,869,745)	(2,222,587)	12.59%
Total Operating Expenditures	\$65,313,111	\$66,059,974	\$746,863	1.14%

The chart above and the graphs on the following page compare the original adopted budgets for fiscal years 2011 and 2012 prior to any budget amendments and carry forward expenditure obligations. They are a snapshot of the two budget years at the same period in time, thus illustrating more clearly any differences.

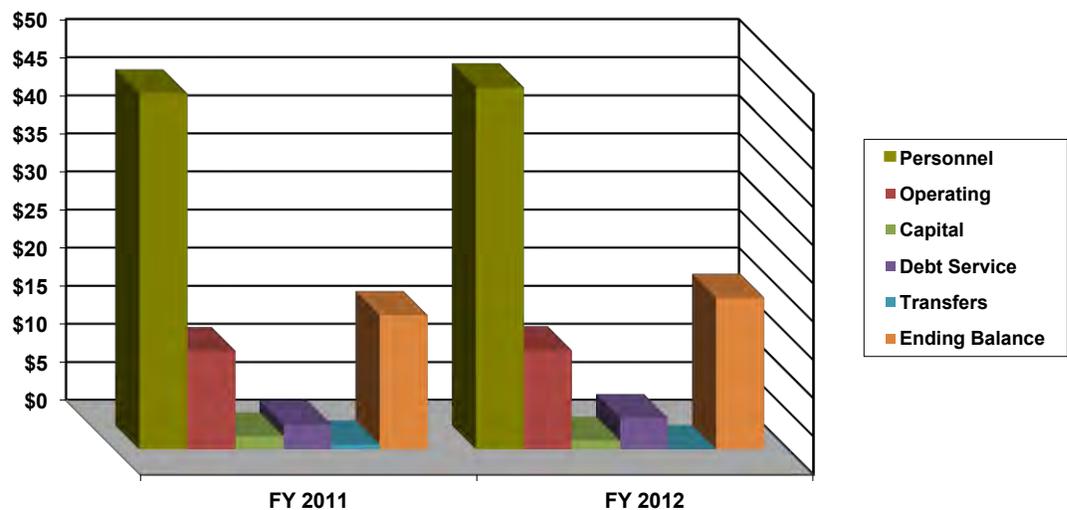
**ANALYSIS OF CHANGES IN GENERAL FUND REVENUES/SOURCES
(Millions)**



As illustrated in the chart above, Ad valorem tax revenue is down, decreasing to \$44,064,532 from \$44,937,512. Other Revenue is projected to increase to \$20,000,641 from \$16,962,900, and Beginning Balance has increased from \$21,059,857 to \$21,864,542. Overall, excluding beginning balances, revenues have increased by \$2,164,765, or 3.4%.

The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have increased from \$46,775,503 to \$47,532,109, and operating costs have increased from \$12,899,395 to \$13,065,805. Due to consolidation of the Burns Road and PGA Flyover Funds into the General Fund, debt service increased by \$905,199, and transfers were reduced by \$625,000. Projected Ending Unassigned Fund Balance is increased by \$2,222,584. Excluding reserve balances, expenditures have decreased by 1.1%.

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



REVENUE AND EXPENDITURE HIGHLIGHTS – OTHER FUNDS

GAS TAX FUND REVENUES AND EXPENDITURES

This special revenue fund is used to account for the receipt of local option gas taxes, which are legally restricted for transportation related expenses. Total estimated newly generated revenue for fiscal year 2012 is \$744,750. The total projected fund balance carried forward is \$860,661. Total expenditures are \$890,912, with \$640,912 for various street and sidewalk projects and \$250,000 for street lighting.

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 \$1,500,000. Operating expenditures total \$1,421,321, and capital totals \$25,000.

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 \$2,900,690. Operating expenditures total \$3,309,664.

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 \$2,397,685, and Miscellaneous Revenue totals \$39,500.

Total projected expenditures for the Fleet Maintenance Fund are \$2,573,960, and include \$618,000 for vehicle replacements.

SELF-INSURANCE FUND REVENUES AND EXPENSES

This internal service fund is used to account for the operation of the City's self-insured health benefits program. Total revenues equal \$6,833,257, and include Charges for Services of \$6,767,257.

Total projected expenditures for the Self-Insurance Fund are \$6,833,257, and consist of medical claims and administrative expenses.

CAPITAL PROJECT FUNDS REVENUES AND EXPENDITURES

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

• Road	\$ 267,216
• Recreation	332,734
• Fire	126,132
• Police	<u>61,742</u>
Total	\$ 787,824

Expenditures from these funds include a transfer of \$700,490 from the Road Impact Fund to the General Fund to pay debt service related to Burns Road improvements.

A total of \$500,000 from the Recreation Impact Fund has been appropriated for Plant/Lilac Park expansion.

Other expenditures from Impact Funds include \$50,000 from the Fire Impact Fund for fleet maintenance equipment, and \$20,250 for bunker gear to expand the Volunteer Firefighter Program.

Two Capital Project funds, other than Impact Fees, have been eliminated this year. These are the Burns Road and PGA Flyover Capital Project Funds. Ongoing debt service and maintenance costs associated with these projects have been transferred to the General Fund.

The preparation of the fiscal year 2012 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 & LONG-RANGE PLAN

City of Palm Beach Gardens



***Operating and Capital Improvements
Budget FY 2011/2012***

STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

STRATEGIC PLAN

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

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

COMPREHENSIVE PLAN UPDATE

In 2010, due to the onset of legislation, the City Council adopted Ordinance 18, 2010 which approved various revisions to the City's Comprehensive Plan Elements.

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

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

These are areas of strategic planning that the City has focused on for future planning of the City regarding transit, economic development and growth in areas west of the Urban Growth Boundary.

STRATEGIC PLAN (CONTINUED)

Transit

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

In 2010, the City conducted a Transit Needs Assessment Study. The study researched existing modes of transportation used by the residents and visitors of Palm Beach Gardens. It also addressed the local needs of the community and provided some recommendations to improve the level of service for transit riders. The City is currently working on the implementation of this local Transportation Mobility Plan. The plan, when complete, should provide strategies for developing local transit service that will include integration with land use planning, and connectivity and coordination with other forms of mobility (i.e., Tri-Rail, Palm Tran, automobile, pedestrian, and bicycle).

Economic Development

The City understands the importance of a diversified tax base. Therefore, initiatives for economic development have been a main focus for the past several years. Some of the initiatives include amendments to the City's Land Development Regulations (LDRs). In 2009, the City Council adopted Ordinance 36, 2009, which provided exceptions from the platting code and established a Technical Compliance review. This review allows for certain permits related to the infrastructure of a project to be issued prior to the plat being formally adopted by the City Council. This also allows developers to get an early start on the underground work, while eliminating the delay period between project approval and building permits.

In 2010, the City Council adopted Ordinance 21, 2010, which amended the City's signage code. Businesses had been requesting waivers to the sign code in an effort to gain exposure for their businesses. The Council acknowledged the redundant requests and amended the City's signage code to clarify existing regulations and allow for, in some cases, additional signage for businesses with multiple frontages or exposure along Interstate 95. Throughout the entire review process, the Staff worked with the local business community, as well as various professionals that work with the City on a routine basis.

In 2011, the City Council adopted Ordinance 3, 2011, which created an exemption to the architectural review requirements for residential Planned Community Development (PCDs). This amendment allowed PCDs with established Property Owner's Association to enforce and/or modify their own architectural standards without having to apply for approval to the City. The City Council also adopted Ordinance 7, 2011, which adjusted the timeframes for build out determinations, while continuing to guarantee surety for all improvements. The amendment allows for projects to be vested in an earlier timeframe which is extremely important for improving the economy.

STRATEGIC PLAN (CONTINUED)

The City Council acknowledged the costs for development in the City and in 2011 they approved a new Master Fee Schedule. This fee schedule simplified the Engineering fees, it eliminated hourly to flat fee structure and there were significant reductions in Planning and Zoning Fees for land use amendments, rezoning applications, and site plan application review fees. Also, the City's policy is to review the impact fees every few years. In 2011, the City Council adopted Ordinance 17, 2011, which updated the City's impact fees using the most localized data. Most of the fees, including roads and fire rescue were reduced and new categories were introduced for consistency with Palm Beach County. These new fees will be effective February 2012.

The City also actively works with companies interested in coming to the City. In 2009, the City approved a loan for Sancilio and Company, Inc. in the amount of \$350,000 (Resolution 60, 2009) as an economic stimulus package for the expansion of Sancilio & Company, Inc. ("SCI"), a locally owned Pharmaceutical and Product Development Company. The loan term was short (i.e. 36 months), and the City earned interest at a rate of 4.5%. On May 2, 2011, Sancillio & Company, Inc. pre-paid the entire amount of their outstanding loan, including \$25,921 in interest, which was returned back to the City's Reserve for the Economic Development Fund.

In 2011, Chromalloy Gas Turbine LLC was interested in expanding in Palm Beach Gardens. The City worked with the company and an Economic Development Grant was approved by the Council on February 3, 2011 (Resolution 7, 2011). Chromalloy is currently leasing a 30,000 square-foot facility in Palm Beach Gardens for its technology center which includes labs, office space and a 10,000 square-foot warehouse. In addition, Chromalloy relocated its Corporate Headquarters from Orangeburg, New York to the facility in Palm Beach Gardens. Chromalloy will create 70 new jobs in Palm Beach County with average salaries of at least 200% of the County average wage. Out of the 70 total jobs that Chromalloy will create, 52 will be new jobs from outside of Florida, while the remaining 18 will come from other locations within Florida.

Western Growth

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

STRATEGIC PLAN (CONTINUED)

SCRIPPS RESEARCH INSTITUTE IMPACTS

The Scripps Phase II project is a result of a five year joint-planning effort made by the Governor's Office and the State of Florida, Palm Beach County, City of Palm Beach Gardens, and surrounding communities to create a regional bioscience and research and development economic cluster in the north county region. On February 14, 2006, the Palm Beach County Commission designated the Abacoa FAU / Briger site as the final site for the Scripps Florida development.

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



The Planning and Zoning Department of the City of Palm Beach Gardens hosted a Briger/Scripps Workshop in 2008. A project of this magnitude requires a collaborative effort and open dialogue between key stakeholders. The intent of the workshop was to contribute toward this goal, and provide meaningful feedback to the applicant. The workshop emphasized that the Briger/Scripps project encompasses a 30 year process, and attaining a sustainable, long term plan starts by listening to stakeholders input, and creating a campus master plan with sound planning principles.

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

In 2011, Tenet Florida announced plans to build an 80-bed academic and clinical research hospital on the Scripps Phase II in collaboration with The Scripps Research Institute. This announcement is the beginning to the Scripps expansion of biotech to the City of Palm Beach Gardens. The hospital plans to employ between 250-300 employees and the construction should create 250 full-time jobs in two years.

Upon project completion, Scripps Phase II is projected to hire 8,652 permanent full time jobs and 9,478 new full time and part time jobs. It is anticipated that 67% of the new jobs created from the Scripps Phase II project will have an average salary of \$40,000 - \$196,000. There is projected to be 6,480 new residents to the north county area, which forecasts up to \$293 million ad valorem tax revenue with \$54 million in impact fees. Currently, the existing Phase I Scripps-Florida has hired 40 faculty members and a total of 400 staff members at its Jupiter campus.

FINANCIAL STRATEGY

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

- * Utilize limited debt financing during these trying economic times only for essential capital projects, and only if the level of Unassigned Reserves is insufficient to fund these capital items.
- * Explore alternative revenue sources, such as utility taxes or solid waste cost collection fees.
- * Prepare an analysis of the current level of benefits and funding status of public safety pensions, and formulate a comprehensive strategy to address their rapidly escalating costs and unfunded liabilities.
- * Examine alternative delivery of service methods.
- * Review all services to determine those that are the basic (core) versus desirable (enhanced) services.
- * Focus on goals/objectives/performance measures so that logical and fair decisions can be made regarding the effectiveness of various services.
- * Promote a diverse tax base so that there is less reliance on residential properties.
- * Closely monitor the effects of the current economy and tax reform legislation, so that pro-active measures may be taken, e.g., hiring freezes, if needed.

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

- * Impacts from declining property values and construction activity, stemming from the current financial crisis.
- * Addressing the escalating costs and unfunded liabilities of public safety pensions.
- * Growth issues related to the location of the Scripps Research Institute at the Abacoa FAU / Briger Site.

FISCAL YEAR 2012 BUDGET STRATEGY

In accordance with the above guidelines enumerated in our five (5) year financial strategy, the FY 2012 budget focuses on personnel costs other than salaries, alternative revenues, and use of reserves. The following is a review and discussion of staff's analysis and strategy to address each of these areas.

FINANCIAL STRATEGY (CONTINUED)

Personnel Costs Other Than Salaries

Public Safety Pension Costs

With regard to personnel costs, the single largest expenditure in the budget, after salaries, is the City's contribution to public safety pensions. In FY 2002, the total required contribution was approximately \$1.4 million. According to the most recent actuarial valuations, the City's required contribution to the Police and Fire pension plans in FY 2012 is approximately \$7.8 million dollars, and represent 42.42% and 36.75% of Police and Fire payroll, respectively. This represents an increase of \$6.4 million, or 465%, in a ten year period.

In an effort to reduce the annual cost and unfunded liabilities of these pension funds, the City hired an actuary earlier this year to look at available options. During the course of this analysis, it became clear that the current structure of two separate plans, with two boards and two sets of consultants, was highly inefficient and excessively costly. It also became clear that significant changes could not be made to the plans without losing Chapters 175 and 185 State premium tax revenues to supplement their funding. This is due to provisions that prohibit local plans from receiving these funds if benefits are reduced below certain mandated levels.

Of the \$1 million that is received annually by the plans from the State, only \$235,000 can be used by the City to offset its cost, which is approximately \$7.8 million next year. The remaining balance of funds received goes to fund extra benefits. Based on the minimal benefit to the City of continuing participation in the Chapters 175 and 185 funding, staff recommends opting out of this program.

Following is a summary of staff's recommended revisions to the Police and Fire pension plans:

- * One plan for both police officers and firefighters
- * Opt out of Chapters 175 and 185
- * 2.75% multiplier
- * No COLA
- * Pensionable earnings base pay only
- * Maximum benefit 75% of average final compensation
- * Retirement age 59 with 10 years of service
- * Eliminate service based retirement (i.e., 20 years and out for police; 25 and out for firefighters)

Preliminary actuarial estimates indicate that the City's annual contribution could be reduced by approximately \$2 million. The City is currently in the process of negotiating these changes with both the PBA and IAFF, in conjunction with the negotiation of the collective bargaining agreements. The negotiation process coupled with the required detailed impact statements and drafting of new plan documents, will take considerable time. Until then, the City is legally obligated to ensure the plans are actuarially funded; accordingly, 100% of the required actuarial contribution is included in the budget for FY 2012.

FINANCIAL STRATEGY (CONTINUED)

Contractual Additional Pay Items

Due to the one year extension negotiated last year with the PBA, the City is in the unique position of negotiating with both the IAFF and PBA at the same time. This provides the opportunity to negotiate similar agreements for both groups.

Of the total General Fund salaries budgeted next year of \$30 million, approximately 72% is allocated toward PBA and IAFF salary and additional pay items. These pay additives include items such as incentive, certification, longevity, and conversion of leave payments.

If the City continues to fund these additional pay items at the current levels, incentive and certification pay will equal \$664,660, longevity pay will equal \$1,020,722, and conversion of leave will total \$330,000 for public safety. These amounts are 99% 86%, and 65%, respectively, of the totals for the entire General Fund.

In addition, the PBA and IAFF salary increases since 2009 have been very generous for the members, especially when compared to increases given to members of the SEIU and general employees, as illustrated in the chart below:

% Salary Increases by Category:

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
PBA	6%	6%	0%	0%	12%
IAFF	3%	3%	3%	0%	9%
SEIU	6%	0%	0%	0%	6%
General	3%	0%	0%	0%	3%

As can be seen from the chart, increases have totaled 12% and 9% for the PBA and IAFF members, respectively, while SEIU and general employees have only received 6% and 3%, respectively. Due to the current financial situation, no raises have been budgeted for any group next year. Last year, the City was able to negotiate a one year agreement with the PBA for no salary increases, and placed an 80 hour cap on conversion of leave payments, which has been the norm for general employees and SEIU employees. Therefore, staff believes it both necessary and fair to address certain additional pay items in the coming year to bring more equity between the IAFF and PBA contracts.

As mentioned previously, incentive and certification pay for public safety totals \$664,660 next year, if continued at current levels. Of this total, \$538,200, or 80% is for IAFF alone. Staff is recommending changes to the current certification pay structure that would save approximately \$249,000 annually. However, staff is estimating that the time to negotiate this change for IAFF and PBA could extend into the first quarter of FY 2012; therefore, three months' funding is included for the current certification program. This reduces the savings next year to approximately \$186,750, assuming negotiations can be completed by January 1, 2012.

FINANCIAL STRATEGY (CONTINUED)

With respect to longevity payments, management is recommending that the program be frozen at current levels for all employees, both bargaining and general. As with certification pay, funding has been provided for three months for public safety. After this, longevity payments are projected to be frozen for all employees. By adopting this recommendation, expenditures could be reduced an additional \$77,648 next year.

Lastly, by adopting management's recommendation to implement an 80 hour cap on conversion of leave for IAFF, as has been implemented for all other employees, approximately \$79,800 of further expenditure cuts could be realized next fiscal year. This, too, is contingent on completion of negotiations by January 1, 2012.

• **Voluntary Employment Benefit Arrangement (VEBA)**

Currently, the City is contributing approximately \$470,388 towards the Police and Fire separate VEBA accounts. These contributions represent 2% and 3% of salary for Police and Fire, respectively. As with additional pay adjustments, this is an item that must be negotiated.

Funding to date has come from salary increases that members negotiated with the City over the last few years, i.e., PBA members negotiated a 6% increase in total (5% to salary, and 1% to VEBA), for two years, while IAFF negotiated a 3% total increase (2% salary, and 1% VEBA), for three years.

Staff is recommending that funding for the VEBA programs be eliminated. Although the contributions have been funded by the members foregoing 2% and 3% of salary increases, these employees will still have received actual increases in salaries of 10% over two years for PBA and 6% over three years for IAFF. As with the additional pay adjustments, this item must also be collectively bargained. Due to the time required to negotiate this change, three months of funding has been budgeted in FY 2012, resulting in net savings of \$352,791.

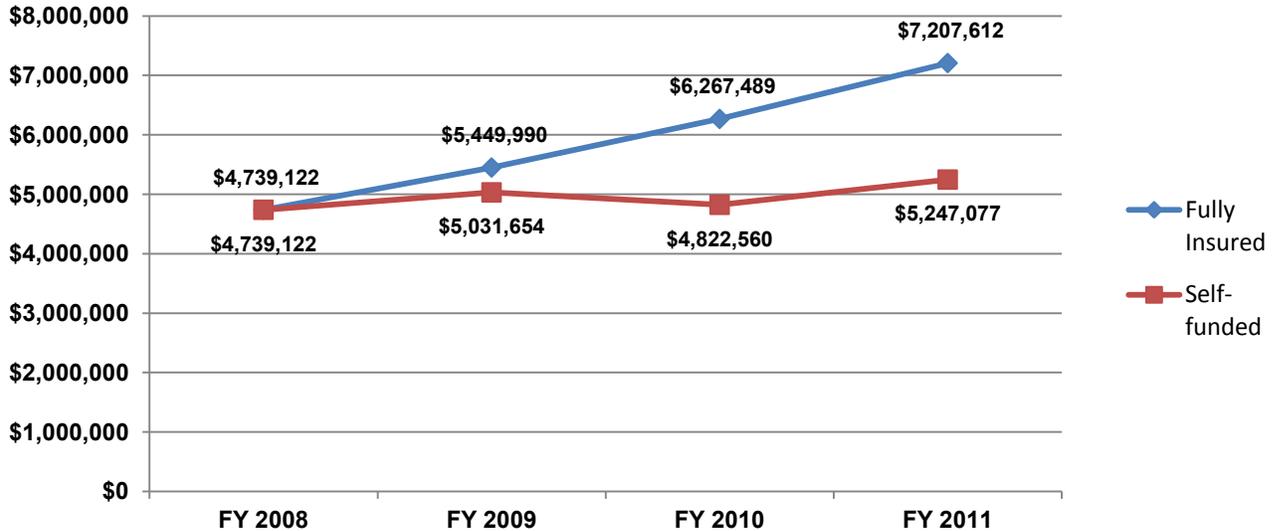
It is important to note that if the City is not successful in negotiating the above additional pay and VEBA items before January 1, 2012, a budget amendment will be required to transfer approximately \$696,000 from unassigned reserves to cover costs for the remainder of the year. Alternatively, Council could choose to reduce other public safety personnel costs by \$696,000.

• **Health Care Cost Controls**

Effective FY 2008, the City implemented a self-insured fund for payment of medical and dental claims. In FY 2007, the net expense for the fully insured program with Blue Cross Blue Shield was approximately \$4.7 million. After establishing the self-insured fund, net costs are projected to be \$5.2 million for the year ended September 30, 2011. This equates to an average annual increase of about 3.5% per year. If the City had maintained the same fully insured program, and costs had increased by the average medical inflation rate of 15% annually, total medical and dental costs for FY 2011 would have been approximately \$7.2 million, as illustrated in the following chart.

FINANCIAL STRATEGY (CONTINUED)

**Net Health Insurance Costs
Self-funded vs. Fully Insured Program**



By implementing the self-funded program, the City has realized approximately \$2 million in savings compared to maintaining the previous fully insured plan.

In an effort to further curtail medical cost increases, the City implemented an employee health clinic in April, 2011. The goal is to further minimize claims costs by directing patients from high cost providers to the City’s contractual provider for general medical and wellness services. Prescriptions can also be obtained at a discounted rate of approximately 20% from normal pharmacy prices. Health risk assessments are also available, and have been performed for many employees and their covered dependents. This is the other part of the potential savings which is hard to quantify: identifying and treating medical issues such as diabetes and hypertension, before they turn into costly and potentially serious medical conditions.

As a result of the self-insurance fund’s three-year historical performance, which includes accumulation of approximately \$1.6 million in estimated reserves as of September 30, 2011, transfers to the fund are budgeted next year at \$6.2 million, up from \$5.8 million in FY 2011. This represents an increase of 6.5%, and is less than half the normal medical inflation rate of about 15%. Further discussion and review of the impacts from the health clinic will be possible next year, after a full twelve months’ claims data are available for analysis.

Alternative Revenues

Local Communications Service Tax

In the current economic environment of declining real estate values, the need for diversification of the City’s revenue base has become more evident. Ad valorem tax revenue accounts for approximately 73% of total General Fund revenue; this makes the City’s revenue sources extremely susceptible to further reductions in real estate values.

FINANCIAL STRATEGY (CONTINUED)

In accordance with our five (5) year financial strategy, staff explored alternative revenue sources to minimize the need for property tax increases or significant further expenditure cuts that would impact levels of service to the residents.

Other revenue sources that have long been used by the vast majority of municipalities in the county, but have not been instituted by the City, include:

- * Residential solid waste collection and recycling fees
- * Storm water assessments
- * Public service utility taxes on electric, water, natural gas, fuel/oil and propane

One alternative source of revenue that is currently collected by the City is the Local Communications Services Tax. The City of Palm Beach Gardens previously collected Local Communications Services Taxes at the rate of 1.5%, which is less than the maximum rate of 5.10% for municipalities that have not chosen to levy permit fees as established in Section 202.19(2), Florida Statutes. In addition, municipalities that have not elected to levy permit fees as established in Section 202.19(2), Florida Statutes, are allowed to increase its Local Communications Services Tax rate by an amount equal to 0.12% as authorized pursuant to section 337.401, Florida Statutes. When combined, the maximum allowed Local Communications Services Tax rate is 5.22%.

In light of the current economic conditions, with property values once again dropping by almost 3%, the City approved Ordinance 13, 2011 on August 13, 2011, increasing the Local Communications Services Tax rate from 1.5% to 3.5%. In accordance with State Statutes, this change will become effective January 1, 2012. With this change, an additional \$2.4 million will be generated annually. However, due to the January 1st effective date, approximately \$1 million will be collected in FY 2012.

Combining Inter-jurisdictional Services

On September 30, 2010, the City Council approved Resolution 74, 2010, which approved an interlocal agreement with the Town of Jupiter and Town of Juno Beach to consolidate communications and dispatch services for the three neighboring communities. This was the culmination of several years of talks and negotiations between the three cities' management and police departments, with the goal to enhance interoperability and communication for police functions while managing long term costs. Anticipated savings for the three cities will come from efficiencies gained in staffing and sharing of redundant operating, capital, and technology expenses that would be incurred by the separate agencies.

Consolidated operations began the first week of May, 2011, with the completion of the new emergency operations and communications center. The consolidation resulted in the City of Palm Beach Gardens gaining 14 additional employees, and an increase in the dispatch budget of approximately \$1.3 million. This increase in costs was offset by intergovernmental revenue from the Towns of Jupiter and Juno of approximately \$1.5 million, which includes \$200,000 for management oversight and facility maintenance.

FINANCIAL STRATEGY (CONTINUED)

☒ Use of Reserves

The City of Palm Beach Gardens has been extremely fortunate to weather these very difficult times without depleting reserves. In fact, since FY 2007, when the recession started, through FY 2010, the City has added approximately \$7 million to the General Fund Balance. This has been accomplished by cutting personnel and operating expenditures, and by recovering previously denied FEMA reimbursements related to hurricanes in 2004.

In the preparation of the FY 2012 budget, projected Unassigned Reserves totaled \$21.8 million. This represents 31.8% of estimated General Fund expenditures for FY 2011, and is almost double Council policy directive of 17%.

In light of this projected fund balance carryover to FY 2012, next year's spending plan reflects the use of \$1.9 million from reserves to balance the budget. This will leave an unassigned balance in FY 2012 of \$19.9 million, which is 30% of operating expenditures; again, this is almost twice the policy directive of 17%.

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LONG-RANGE PLAN

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

- * The City's current year budget and actual historical data regarding revenues and expenditures.
- * An analysis of the City's General Fund revenues, current taxable valuation and projected valuation from future developments. Available alternative revenue options were also considered when formulating the forecast.
- * The five-year capital improvement program.
- * Constraints imposed by tax reform legislation which placed caps on local governments' future tax revenues. New construction from Scripps beginning in fiscal year 2015 has also been factored into our five-year projections.
- * An analysis of financial policies as they relate to desired unassigned fund balance levels. The recommended level, as set forth in the Financial Policies section, is a minimum of 17% of operating expenditures.
- * Palm Beach County has experienced a dramatic slowdown in the real estate and housing market. Anticipating this downward trend to continue at least two more years, staff has taken a conservative approach to forecasting the revenues and expenditures through fiscal year 2016. Realizing that the majority of the City's expenditures consist of salaries and benefits, salary increases have been projected at 0% for fiscal years 2012 and 2013. In years 2014 through 2016, 2% average annual increases have been projected for all employees.

The assumptions used in formulating the four years beyond fiscal year 2012 in the five-year forecast are as follows:

- * Growth from re-evaluations of existing property: 2% reduction in 2013; 1% growth in 2014; 2% growth in 2015; and 3% growth in 2016. Although the total market value of most properties in the City has dropped this past year, it is important to note that many property owners will still see a 1.5% 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 1.5% 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 \$91.9 million per year (total for fiscal year 2011/2012 was \$70 million; however, fiscal years 2015 and 2016 reflect new construction from Scripps).

LONG-RANGE PLAN (CONTINUED)

- * 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 2013 through 2016 is 3.65% per year).
- * Average growth of other revenues: 2.6% per year.
- * Inflation rate for operating expenditures: 2%.
- * Inflation factor for personnel services are projected as follows - General employees, SEIU, and PBA members: 0% for 2013; 1% for 2014; 2% for 2015, and 3% for 2016. A 7% average annual increase in health and workers' compensation costs has been projected through 2016.
- * Capital Outlay: as submitted by each department in their five-year Capital projections.

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FIVE YEAR PROJECTION

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

General Fund

	2012	2013	2014	2015	2016
REVENUES/OTHER FINANCING SOURCES					
Taxes					
Ad Valorem Taxes	44,064,536	43,479,438	44,222,842	45,647,901	47,369,320
Local Business Taxes	1,430,000	1,458,600	1,487,772	1,532,405	1,578,377
Utility Taxes	1,753,205	2,384,359	2,432,046	2,505,007	2,580,158
Special Assessment	-	-	-	-	-
Franchise Fees	4,845,000	4,941,900	5,040,738	5,191,960	5,347,719
Licenses and Permits	1,709,700	1,743,894	1,778,772	1,832,135	1,887,099
Intergovernmental	4,673,000	4,766,460	4,861,789	4,959,025	5,058,205
Charges for Services	3,559,296	3,599,508	3,640,524	3,703,279	3,767,917
Fines and Forfeitures	247,000	251,940	256,979	264,688	272,629
Investment Income	507,500	522,725	538,407	554,559	571,196
Miscellaneous	575,450	586,959	598,698	616,659	635,159
Other Financing Sources	700,490	700,490	700,490	700,490	700,490
Total Revenue and Other Financing Sources	\$ 64,065,177	\$ 64,436,273	\$ 65,559,057	\$ 67,508,109	\$ 69,768,269
EXPENDITURES/OTHER FINANCING USES					
General Government	13,734,150	14,011,389	14,356,809	14,772,311	15,261,545
Public Safety	39,653,513	38,426,092	39,096,927	40,327,098	41,826,435
Physical Environment	6,350,273	6,447,004	6,579,132	6,747,514	6,953,976
Culture/Recreation	949,182	958,169	973,934	996,626	1,026,590
Capital Outlay	1,195,000	2,072,688	3,402,200	1,235,700	1,914,300
Debt Service	4,177,712	4,353,764	3,766,208	3,766,976	3,911,932
Operating Transfers	-	-	-	-	-
Total Expenditures and Other Financing Uses	\$ 66,059,973	\$ 66,269,106	\$ 68,175,210	\$ 67,846,225	\$ 70,894,777
Excess Revenues (Expenditures)	(1,994,796)	(1,832,834)	(2,616,153)	(338,117)	(1,126,508)
Undesignated Fund Balance - Beginning	21,864,542	19,869,746	18,036,912	15,420,759	15,082,642
Undesignated Fund Balance - Ending	19,869,746	18,036,912	15,420,759	15,082,642	13,956,135
Fund Balance % of Expenditures	30.08%	27.22%	22.62%	22.23%	19.69%
Projected Operating Millage	5.740	5.740	5.740	5.740	5.740
Projected Debt Millage	0.1821	0.1843	0.1811	0.1753	0.1538
Projected Total Millage	5.9225	5.9247	5.9215	5.9157	5.8942

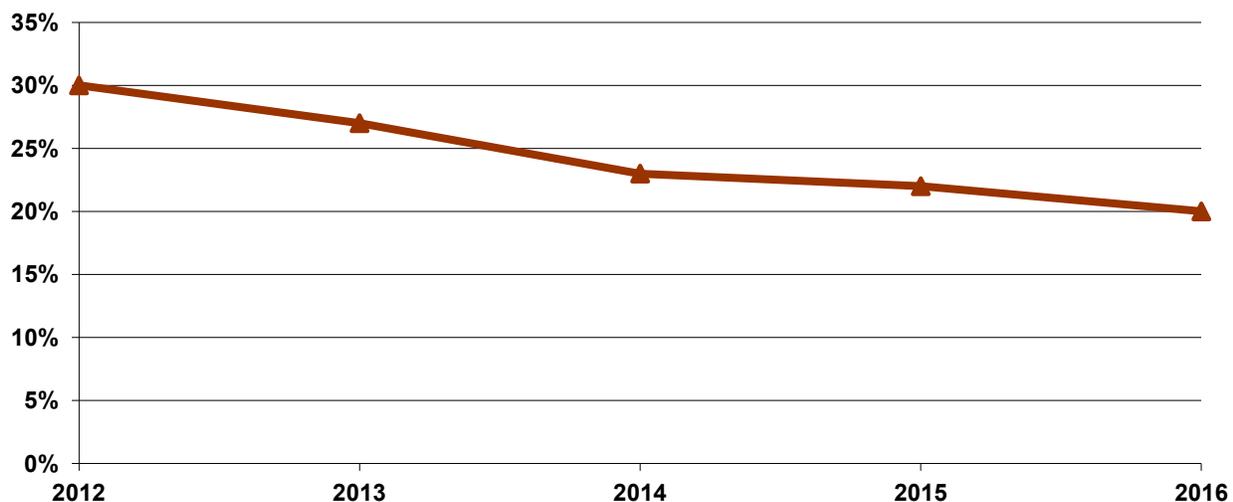
GENERAL FUND RESERVES AND HISTORICAL DATA

As the City moves forward in planning for the coming of the Scripps Research Facility and other objectives identified in the Strategic Planning Retreat, as well as meeting the timeless goals tied to the Visioning Plan, we are pleased to report that the financial condition of the City remains sound, as evidenced by the projected unassigned fund balance as of September 30, 2012 of \$19,869,746, or 30% of projected expenditures, which exceeds the minimum required balance of 17% as outlined in the Financial Policies Section of this document. Due to the uncertainties related to the current economic and financial crisis, the City Council believes it is prudent financial management to maintain a strong fund balance position going into fiscal years 2012 and beyond.

As illustrated in the Five-Year Projection on the previous page, in order to provide a General Fund unassigned fund balance within a range of 20% - 30% of expenditures, our operating tax rate is projected to remain at 5.7404 mills in fiscal years 2013 through 2016.

Assuming our General Obligation Debt Service remains level, our Debt Service millage should increase in fiscal year 2013 to .1843, and decrease to .1538 by fiscal year 2016. When combined, our total projected millage rate of 5.8942 by fiscal year 2016 represents a decrease of .0283 mills, or .5%, from fiscal year 2012. Of course, these projections can and will change, especially in light of the uncertainty regarding the economy and tax reform. They will be updated annually to reflect the current financial status of the City, economic trends and the status of development projects, along with any operational changes, such as operating and debt service due to new or expanded services. Staff will be monitoring these issues closely, and is committed to providing the most accurate financial information as possible by constantly monitoring actual financial results versus original budget projections, amending the budget accordingly, and updating our revenue and expenditure assumptions, if necessary, throughout the coming fiscal year.

Fund Balance % of Expenditures







POLICY INITIATIVES

CITY OF PALM BEACH GARDENS MISSION STATEMENT

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

Anticipate and creatively respond to changing needs

Retain a well-trained, responsive and courteous city workforce

Develop a sense of community and pride

Elicit resident involvement in decision making, emphasizing open government

Nurture the assets and natural resources entrusted to its care

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



POLICY INITIATIVES

CITY COUNCIL POLICY AGENDA

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

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

The following is a breakdown by major policy area of the Council’s Policy Agenda, followed by a brief listing by department of some of the more significant coming year’s objectives to address this agenda. A matrix format has been provided to illustrate the linkage between the City Council’s goals and corresponding service level objectives implemented at the department level. ***A detailed listing of all departmental objectives and performance measurements can be found in the General Government, Public Safety, and Community Services tabs of this document.***

City Council Goal #1		
To create linkages which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.		
Department	Service Level Objective	Cross Reference
Administration	<ul style="list-style-type: none"> ■ Inform the City’s residents of the City Council and Departments ongoing initiatives and activities ■ Increase communication with the City Council and partnerships with intergovernmental agencies 	Page 129
Information Technology	<ul style="list-style-type: none"> ■ Improve City website offering additional online services and ensuring a quality visitor experience 	Page132
City Clerk	<ul style="list-style-type: none"> ■ Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisements 	Page 136
Police	<ul style="list-style-type: none"> ■ Strengthen community programs and foster additional community partnerships 	Page 171
Fire	<ul style="list-style-type: none"> ■ Improve relationships with citizens, City Council and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating 	Page 177
Recreation	<ul style="list-style-type: none"> ■ Provide individual and group programs that serve a diverse city population and support the sense of community within the City ■ Provide staff support for the Recreation Advisory Board 	Page 212

POLICY INITIATIVES

City Council Goal #2		
To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Department	Service Level Objective	Cross Reference
Information Technology	<ul style="list-style-type: none"> ❑ Provide highly available technical services empowering City staff to offer first class service to its customers ❑ Maintain a highly trained, motivated, and professional work in order to provide quality service to residents, businesses, and co-workers 	Pages 132 - 133
City Clerk	<ul style="list-style-type: none"> ❑ Manage municipal elections in accordance with Florida Statutes, Florida Election Laws, and the Municipal Charter 	Page 137
Legal	<ul style="list-style-type: none"> ❑ Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council 	Page 141
Human Resources	<ul style="list-style-type: none"> ❑ Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits ❑ Develop and manage a departmental records management system to ensure the delivery of quality and cost-effective HR services and policy compliance ❑ Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents 	Pages 150 - 152
Finance	<ul style="list-style-type: none"> ❑ Maintain the City's financial system in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), Standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA) ❑ Manage the City's investment portfolio to provide safety, liquidity, and an appropriate rate of return ❑ Prepare a balanced operating and capital budget which effectively addresses the City Council's goals and complies with all applicable federal, state, and local requirements 	Page 156
Planning & Zoning	<ul style="list-style-type: none"> ❑ Improve the efficiency of product delivery to the residents of the City and the development community ❑ Provide an enterprise GIS system for the City, allowing for an increase in efficiency and access by all departments within the City and a centralized location for spatial and geographic information to reside 	Pages 164 & 166

City Council Goal #2 *continued*

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

Department	Service Level Objective	Cross Reference
Police	<ul style="list-style-type: none"> ☒ Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community oriented policing concepts ☒ Increase personnel effectiveness and efficiency through improved use of communications and technology ☒ Enhance traffic safety measures and programs 	Pages 172 - 173
Fire	<ul style="list-style-type: none"> ☒ Increase efficiency and consistency of emergency response services to rural and urban service areas within the City ☒ Provide timely, efficient, and effective inspection services that increase the overall safety of the city's development and re-development projects ☒ Maintain an effective emergency management plan for ensuring disaster preparedness for the City 	Page 178
Public Works	<ul style="list-style-type: none"> ☒ Minimize roadway hazards by quickly responding to street repair issues ☒ Ensure all paved streets and sidewalks are properly maintained ☒ Provide timely and efficient waste collection services to all residential customers that includes being responsive to inquiries, providing desired levels of performance ☒ Maintain all City buildings and facilities in a safe environment for the general public and City employees, in accordance with all City codes, through preventative maintenance and repairs 	Pages 187 - 189
Construction Services	<ul style="list-style-type: none"> ☒ Provide accurate and educational information to our customers to inform them of the necessary requirements for a permit as well as any changes to the process that may have occurred ☒ Provide timely and efficient plan review services based upon the type of permit requested ☒ Provide timely and efficient inspection services ☒ Index residential files into database for quick retrieval for public records request 	Pages 199 - 201

POLICY INITIATIVES

City Council Goal #2 <i>continued</i>		
To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> ☒ Ensure compliance of all licensing requirements per the City Code of Ordinances 	Page 204
Golf	<ul style="list-style-type: none"> ☒ Provide a higher level of service through the enhancement of the golf course amenities 	Page 219

City Council Goal #3		
To preserve land use patterns and types that currently characterizes the City.		
Department	Service Level Objective	Cross Reference
Planning and Zoning	<ul style="list-style-type: none"> ☒ Protect the character of older communities during redevelopment 	Page 166

City Council Goal #4		
To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold the necessary skills for jobs, and continue to pursue knowledge.		
Department	Service Level Objective	Cross Reference
Fire Rescue	<ul style="list-style-type: none"> ☒ Support community partnership between Palm Beach Gardens Fire Rescue and Palm Beach Gardens High School and Jupiter High School Medical Magnet Programs to deliver first responder training to students who seek a career in medicine 	Page 179
Recreation	<ul style="list-style-type: none"> ☒ Offer students opportunities to complete required community service hours by assisting with events, programs and activities ☒ Support our community partners, through active participation in local high school magnet and/or academy programs 	Pages 213 - 214

City Council Goal #5		
To promote economic development in the City through the expansion of existing business and the attraction of new industry.		
Department	Service Level Objective	Cross Reference
Planning & Zoning	<ul style="list-style-type: none"> ☒ Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry 	Page 166

POLICY INITIATIVES

City Council Goal #6		
To protect the natural environment through sustainable methods and practice.		
Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> ❏ To monitor NPDES (National Pollutant Discharge Elimination System) for all projects greater than one (1) acre. 	Page 144
Public Works	<ul style="list-style-type: none"> ❏ Maintain equipment availability and reduce vehicle down time and continue the program of purchasing or replacing existing vehicles with more fuel efficient models 	Page 189
Parks and Grounds	<ul style="list-style-type: none"> ❏ Raise public awareness of efforts to engage community involvement ❏ Implement an irrigation pump inspection program for preventative maintenance on all City maintained irrigation pumps 	Page 195

City Council Goal #7		
To provide residents opportunities for recreation and leisure activities and other past time interest.		
Department	Service Level Objective	Cross Reference
Parks and Grounds	<ul style="list-style-type: none"> ❏ Develop methods that improve surface safety for our customers 	Page 196
Recreation	<ul style="list-style-type: none"> ❏ Manage indoor and outdoor recreational facilities assigned to the stewardship of the Recreation Division 	Page 213
Golf	<ul style="list-style-type: none"> ❏ Increase program offerings at the golf course 	Page 219

City Council Goal #8		
To protect the City’s character of high quality housing and focus on the maintenance of existing affordable housing.		
Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> ❏ Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties 	Page 205

POLICY INITIATIVES

City Council Goal #9		
To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.		
Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> ✚ Review of new or retrofit stormwater calculations for flood control for flood control and water quality 	Page 145
Public Works	<ul style="list-style-type: none"> ✚ Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City 	Page 190

City Council Goal #10		
To promote logical phasing and timing of new development, consistent with capital improvement plans and budgets.		
Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> ✚ To maintain the established level of services standards for development review as required by the City's Land Development Regulations (LDRs) ✚ To provide review and inspection services to new infrastructure development 	Page 145

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FINANCIAL MANAGEMENT POLICIES

Operating Budget Policies

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

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

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

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

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

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

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

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

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

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

Capital Improvement Program (CIP) Policies

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

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

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

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

FINANCIAL MANAGEMENT POLICIES (CONTINUED)

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

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

Debt Policies

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

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

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

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

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

Revenue Policies

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

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

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

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

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

Investment Policies

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

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

FINANCIAL MANAGEMENT POLICIES (CONTINUED)

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.

Fund Balance Policies

Fund Balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund. Fund Balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand existing ones, or enhance the financial position of the City, in accordance with policies established by the City Council.

The City hereby establishes and will maintain reservations of Fund Balance, as defined herein, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. This policy shall only apply to the City's General Fund. Fund Balance shall be composed of non-spendable, restricted, committed, assigned and unassigned amounts.

FINANCIAL MANAGEMENT POLICIES (CONTINUED)

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

❖ Non-spendable Fund Balance

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

❖ Restricted Fund Balance

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

❖ Committed Fund Balance

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

❖ Assigned Fund Balance

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

❖ Unassigned Fund Balance

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

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

❖ Committed Fund Balance

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

❖ Assigned Fund Balance

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

FINANCIAL MANAGEMENT POLICIES (CONTINUED)

Minimum Unassigned Fund Balance

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

Use of Unassigned Fund Balance

Disbursement of funds from Unassigned Fund Balance in excess of the 17% target shall be authorized by an ordinance of the City Council and may be approved by inclusion in the approved annual budget (and amendments thereto). These funds shall be used only for non-recurring expenditures such as capital, grants, one-time programs, or for emergency and disaster relief, or as a budget stabilization reserve in the case of revenue declines, unanticipated expenditures, or unfunded mandates. However, should a projected budget surplus exist in any given year, such surplus may be used to offset operating expenses in the subsequent year, provided that such usage does not reduce Unassigned Fund Balance below the 17% target. Such use of Unassigned Fund Balance shall represent an Assignment of Fund Balance and be at the discretion of the City Manager when preparing the annual budget, subject to approval of the budget adoption ordinance by Council. After completion of the annual audit, the projected budget surplus will be compared to the actual surplus, and appropriate budget amendments made to adjust the budgeted Unassigned Fund Balance to actual. If the budgeted use of Unassigned Fund Balance causes the balance to fall below the 17% target, the Finance Administrator will so advise the City Manager and City Council in order for the necessary action to be taken to restore the Unassigned Fund Balance to the target level.

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

Order of Expenditure of Funds

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



REVENUE INFORMATION

REVENUE INFORMATION

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

Below is a copy of the "Truth-In-Millage (TRIM)" notice for FY 2012. 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 2012 tax rate is from the rollback rate.

TRIM (TRUTH-IN-MILLAGE) NOTICE

2011/2012 Values

Current Year Taxable Real Property	7,438,954,750	
Current Year Taxable Personal Property	351,495,927	
Current Year Centrally Assessed	1,580,454	
Current Year Gross Taxable	7,792,031,131	← % Decrease From Prior Year -1.79%
Net New Taxable	73,446,246	
Current Year Adjusted Tax Value	7,718,584,885	
Prior Year Final Gross Taxable Value	7,934,314,783	
Prior Year Millage	5.7404	← Tax Rate % Change From Prior Year 0.00%
Prior Year Ad Valorem	45,546,141	
Current Year Roll Back	5.9008	
Current Year Proposed	5.7404	
Current Year Aggregate	45,979,535	
Total Ad Valorem	44,729,376	
Current Year Proposed Millage	5.7404	
Percent Change Over Rolled Back	-2.719%	
Debt Service Millage Required	0.1821	
Debt Service Required (Budgeted)	1,347,982	
Debt Service Generated	1,418,929	
Total Taxes Levied – Operating	44,729,376	
Amount Budgeted Operating (95.5%)	42,716,554	
Total Operating and Debt Service Taxes Budgeted	44,064,536	

REVENUE INFORMATION

GENERAL FUND – 001

Revenues/Sources Account	Actual	Actual	Estimated	Amended	Budget
	FY 2009	FY 2010	FY 2011	Budget	FY 2012
Ad Valorem Taxes	50,314,203	46,762,961	44,937,512	44,937,512	44,064,536
Franchise Fee Electric	5,353,322	4,763,392	4,654,096	4,975,000	4,575,000
Franchise Fee Solid Waste	349,642	276,791	262,247	270,000	270,000
Communication Services Tax	1,278,766	1,087,582	1,008,841	998,000	1,753,205
Taxes	57,295,933	52,890,726	50,862,696	51,180,512	50,662,741
City Occupational Licenses	1,540,700	1,464,400	1,388,354	1,485,000	1,430,000
Building Permits	1,743,615	2,178,643	1,446,561	1,400,000	1,536,900
Training Surcharge	16,269	20,382	22,000	14,000	28,000
Alarm Registration Fees	-	934	6,217	-	5,000
Special Event Permits	5,459	4,341	3,866	4,800	4,800
Application Filing Fees	142,653	159,252	128,637	108,000	135,000
County Occupational Licenses	112,340	115,250	137,539	139,000	110,000
Juno Beach Building Permits	-	-	-	-	-
Licenses and Permits	3,561,036	3,943,202	3,133,174	3,150,800	3,249,700
Grants Federal	190,063	2,061,063	130,000	-	-
State Grants General Govt	-	121,564	142,759	-	140,000
State Grants Police	-	(316)	58,487	-	-
State Grants Fire/EMS	-	-	-	-	-
Grants from other local units	138,793	170,692	9,271	348,236	-
State Revenue Sharing	995,725	994,547	1,002,628	1,000,000	1,000,000
Mobile Home Licenses	17,481	17,480	17,100	16,300	17,000
Alcoholic Beverage License	54,021	52,844	54,724	42,000	50,000
Local Govt. Half-cent Sales Tax	3,052,952	3,085,029	3,183,749	3,251,000	3,280,000
Firefighters' supplementary comp	49,156	49,285	47,654	49,800	48,000
Fuel Tax rebate	27,232	29,246	28,102	30,700	28,000
Intergovernmental	4,525,423	6,581,434	4,674,474	4,738,036	4,563,000
Public Safety Fingerprinting	7,385	6,410	4,495	6,700	4,500
Engineering Cost Recovery Fees	66,296	166,936	130,779	150,000	145,000
Inspection Fees Fire	318,435	360,063	252,231	355,800	276,000
EMS Transport	1,529,537	1,665,361	1,615,983	1,530,000	1,575,000
Dispatch Service Charges	-	-	-	650,357	1,346,565
Public Safety Civil Plans Review	-	-	-	-	-
Public Safety Unscheduled/Spec Ins Fees	-	-	-	-	-
Interim Service Fees	13,993	20,218	8,976	18,000	10,000
NMRCC Administrative Service Fees	-	-	-	84,221	202,131
Web Site Link Fees	625	775	100	700	100
Tennis Fees	-	-	-	-	-
Charges for Services	1,936,271	2,219,763	2,012,564	2,795,778	3,559,296
Court Fines	118,913	115,165	102,530	76,000	100,000
Parking Fines	18,713	12,810	13,515	15,000	15,000
Code Enforcement Fines	204,583	92,413	32,053	50,000	50,000
\$12.50 Traffic Fines	82,049	66,738	82,000	82,000	82,000
Fines and Forfeitures	424,258	287,126	230,098	223,000	247,000
Interest Earnings	1,206,194	595,952	561,869	500,000	500,000
Interest Earnings Tax Collector	19,684	9,545	9,000	9,000	7,500
Unrealized gain/loss	59,741	125,749	-	-	-
Interest	1,285,619	731,246	570,869	509,000	507,500

REVENUE INFORMATION

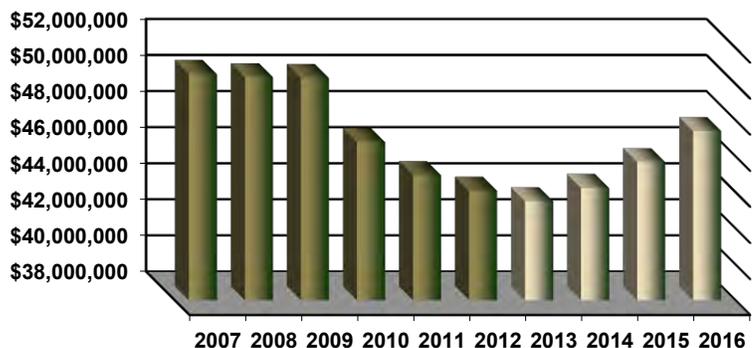
GENERAL FUND – 001 (CONTINUED)

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Estimated FY 2011	Budget FY 2012
Contributions/Donations	52,890	210,586	7,190	30,000	-
Other Misc Revenue	454,847	360,277	149,161	150,000	150,000
Miscellaneous Revenue-Police	-	408	-	-	-
Reimbursement of City Services	139,251	151,838	159,915	100,000	250,000
Administrative Fee - Business Tax	44,645	45,590	48,236	46,000	48,000
Insurance Proceeds	61,665	72,877	13,602	25,000	25,000
Tax Search	38,280	49,475	54,840	39,000	50,000
Fire Response Reimbursement	-	-	-	-	-
Miscellaneous Revenue-Nextel Tower	22,536	50,202	48,779	24,000	49,000
Boat/RV Decals	675	550	450	500	450
Zoning Confirmation Letters Copies	3,034	3,298	2,657	1,600	3,000
Miscellaneous	817,823	945,101	484,830	416,100	575,450
Transfers In	362,758	-	875,133	-	700,490
Other Sources	7,278	-	4,440,997	4,440,997	-
Defined Contribution Plan	-	-	-	-	-
Other Financing Sources	370,036	-	5,316,130	4,440,997	700,490
TOTAL REVENUES	\$ 70,216,399	\$ 67,598,598	\$ 67,284,835	\$ 67,454,223	\$ 64,065,177
Beginning Fund Balance	25,128,354	27,250,097	27,958,605	27,958,605	21,864,542
TOTAL REVENUES/SOURCES	\$ 95,344,753	\$ 94,848,695	\$ 95,243,440	\$ 95,412,828	\$ 85,929,719

HISTORICAL & PROJECTED REVENUE

Property Taxes

Property taxes comprise 69% 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 5.9225 mills, approximately \$872,976 less revenue will be generated from property taxes in fiscal year 2012.

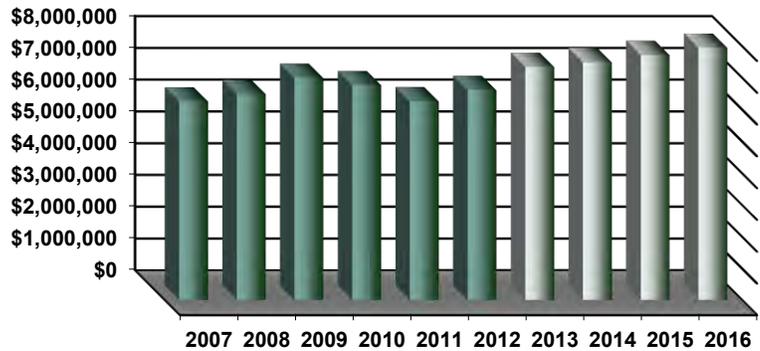


REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)

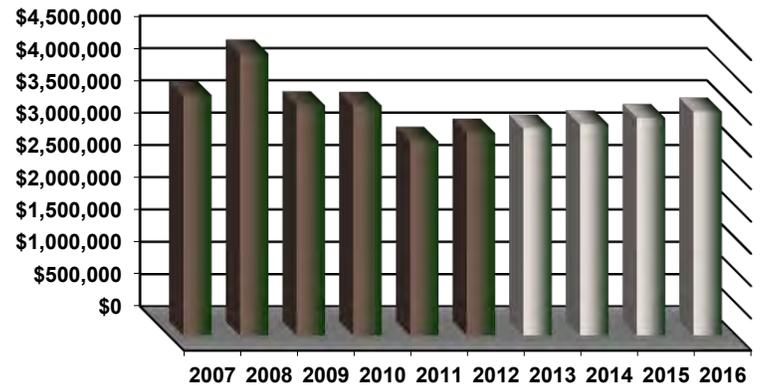
Other Locally Levied Taxes

Other locally levied taxes (communication services tax and franchise fees) comprise 10% of the General Fund operating revenue of the City for fiscal year 2012 and are projected at \$6,598,205, a 6% increase over the fiscal year 2011 estimated actual amount. This increase in revenue forecast beginning in fiscal year 2012 is due to the increase in the communication services tax rate from 1.5% to 3.5%. 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.



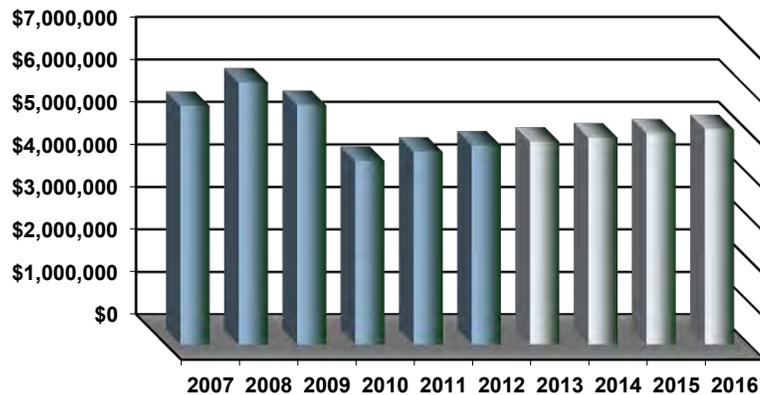
Licenses and Permits

Licenses and permits account for 5% of General Fund revenues. Included in this category are City occupational licenses and building permits. The overall trend from Fiscal year 2008 through 2011 reflects the slowdown in the real estate market, with 2012 reflecting a slight increase over the estimated actual amount for 2011. Years 2013 through 2015 are projected at a modest average annual growth of approximately 2%, in hopes of a gradual recovery of the construction and real estate market.



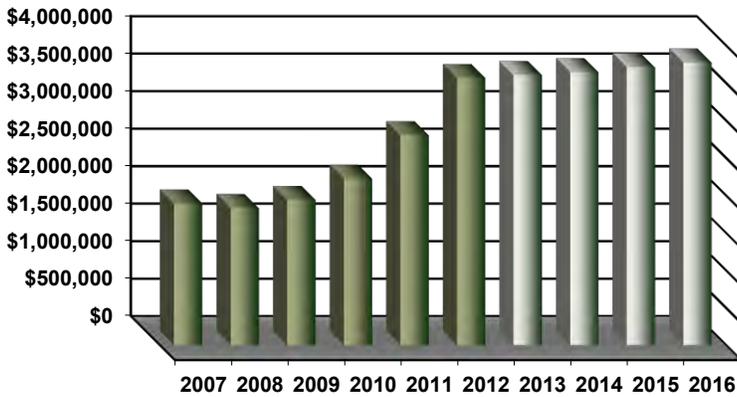
Intergovernmental Revenue

Included in this category are state sales tax, revenue sharing, federal and state grants, mobile home licenses, alcoholic beverage licenses, and county occupational licenses. Fiscal year 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 2012 is conservatively budgeted approximately the same as fiscal year 2011, and reflects small increases per the State’s most recent projections.



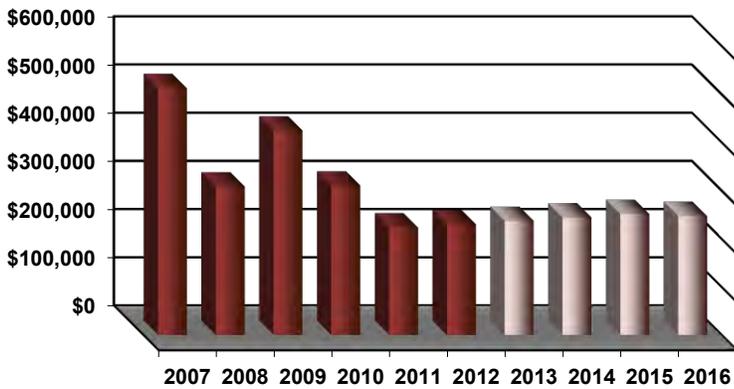
REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)



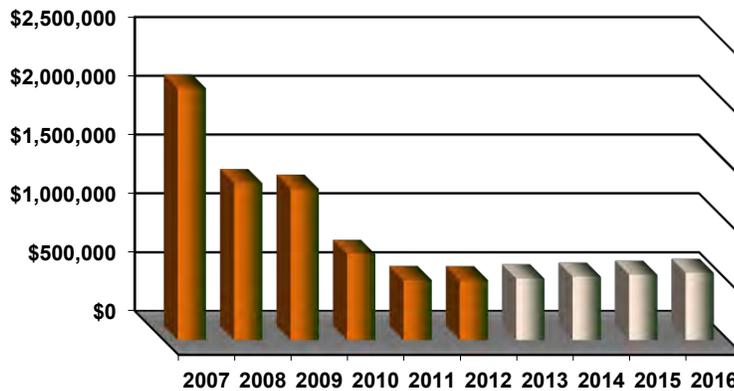
User Charges

Charges for services contribute 5% of the total General Fund. Major line items included in this category are emergency medical service transports, fire inspection fees, and engineering cost recovery fees. In fiscal year 2011 the City Council amended the budget to establish the Northern Municipal Regional Communications Center (NMRCC). An additional \$730,000 was added for Dispatch Service Charges and Administrative Fees for the 5 month period beginning May, 2011. These additional revenue sources increased the 2012 budget by approximately \$1,540,000.



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 2012 and future years are budgeted conservatively at approximately the same as the fiscal year 2011 estimated actual



Interest Income

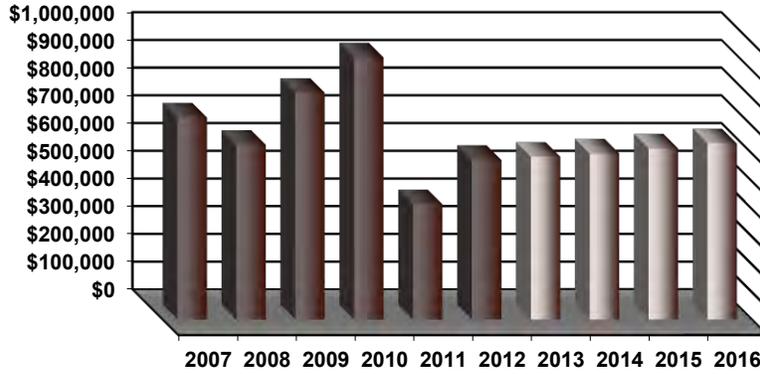
Interest income accounts for less than 1% of the total revenue of the General Fund. Reductions since fiscal year 2007 reflect the substantial recent reductions in interest rates. Fiscal year 2009, however, was boosted considerably by the receipt of approximately \$650,000 of interest earnings from the State from the PGA Flyover construction account. Future years are budgeted conservatively at approximately the same as the fiscal year 2011 estimated actual amount.

REVENUE INFORMATION

GENERAL FUND – 001 (CONTINUED)

Miscellaneous Revenues

Miscellaneous revenues account for less than 1% of the total General Fund sources and revenue. This source consists of revenue not classified elsewhere. Fiscal year 2012 is projected at approximately \$575,000.



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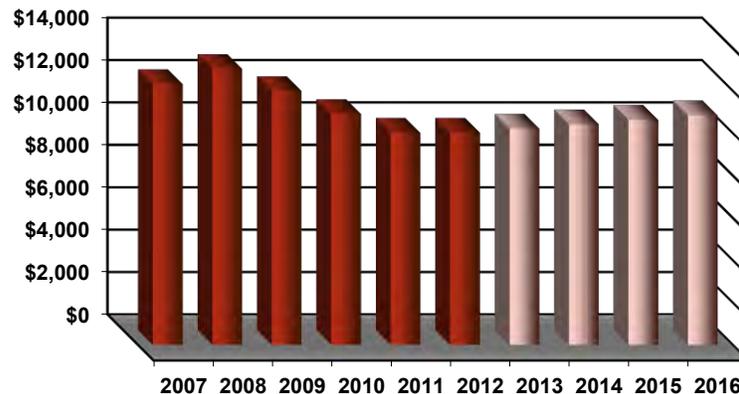
**POLICE TRAINING
SPECIAL REVENUE FUND – 002**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Court Fines	11,970	15,454	10,000	10,000	10,000
Fines and Forfeitures	11,970	15,454	10,000	10,000	10,000
Interest Earnings	-	-	-	-	-
Interest	-	-	-	-	-
TOTAL REVENUES	\$ 11,970	\$ 15,454	\$ 10,000	\$ 10,000	\$ 10,000
Beginning Fund Balance	19,447	15,106	19,620	19,620	19,620
TOTAL REVENUES/SOURCES	\$ 31,417	\$ 30,560	\$ 29,620	\$ 29,620	\$ 29,620

HISTORICAL & PROJECTED REVENUE

Fines and Forfeitures

Fines and forfeitures consist of the \$2 per ticket collected from the County for each ticket issued. The use of this money is restricted to police officer training expenditures. Based on current levels of activity, \$10,000 is projected for fiscal year 2012. Future years are forecast to increase 2% annually.



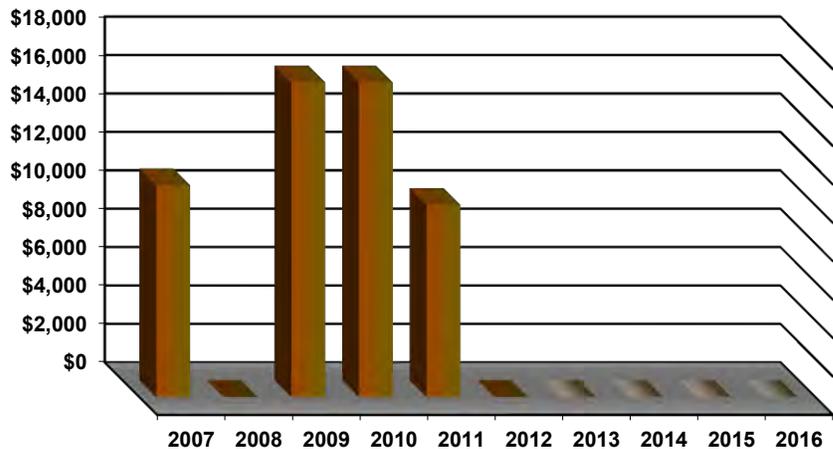
**POLICE GRANTS
SPECIAL REVENUE FUND - 101**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Federal Police Grants	16,381	-	10,000	10,000	-
Intergovernmental	16,381	-	10,000	10,000	-
Other Miscellaneous Revenue	-	-	-	-	-
Transfers In	943	-	-	-	-
Other Financing Sources	943	-	-	-	-
TOTAL REVENUES	\$ 17,324	\$ -	\$ 10,000	\$ 10,000	\$ -
Beginning Fund Balance	-	-	-	-	10,000
TOTAL REVENUES/SOURCES	\$ 17,324	\$ -	\$ 10,000	\$ 10,000	\$ 10,000

HISTORICAL & PROJECTED REVENUE

Intergovernmental Revenue

This revenue consists of Federal Local Law Enforcement Block Grants. Expected levels of activity for fiscal year 2011 have not materialized, Therefore no amount has been budgeted for fiscal years 2012 through 2016 at this time.



REVENUE INFORMATION

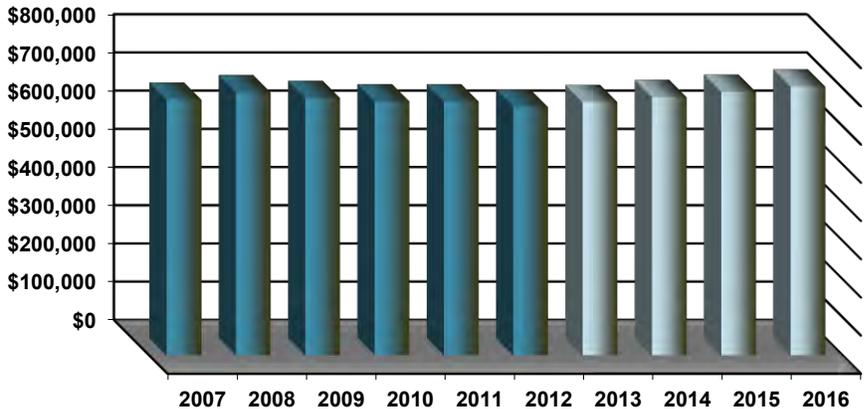
**GAS TAX
SPECIAL REVENUE FUND - 103**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Local Option Gas Tax	673,439	669,343	649,561	665,000	650,000
Taxes	673,439	669,343	649,561	665,000	650,000
Palm Beach County Grant	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Earnings	7,646	2,437	1,822	2,200	1,000
Interest	7,646	2,437	1,822	2,200	1,000
Miscellaneous Revenue	93,753	93,754	93,753	-	93,750
PBC Reimbursement Bus Shelter	-	-	-	-	-
PBC Reimbursement Palm Tran	-	-	-	-	-
Miscellaneous	93,753	93,754	93,753	-	93,750
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 774,838	\$ 765,534	\$ 745,136	\$ 667,200	\$ 744,750
Beginning Fund Balance	1,284,525	1,526,014	1,847,498	1,847,498	860,661
TOTAL REVENUES/SOURCES	\$ 2,059,363	\$ 2,291,548	\$ 2,592,634	\$ 2,514,698	\$ 1,605,411

HISTORICAL & PROJECTED REVENUE

Other Locally Levied Taxes

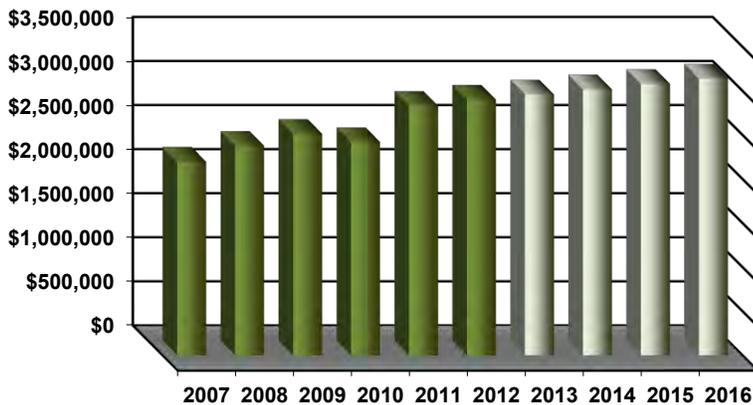
This revenue is administered by the Department of Revenue and distributed to each municipality in accordance with interlocal agreements between counties and municipalities. Currently, Palm Beach County and its municipalities have separate distribution factors for the “new” 5-cent local option tax. Based on State estimates, \$650,000 is forecast for fiscal year 2012. A 2% growth factor has been forecast for fiscal years 2013-2016.



**RECREATION
SPECIAL REVENUE FUND - 104**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Seniors	9,979	-	-	-	-
Aquatics	239,799	275,408	249,589	310,981	299,000
Resources	62,702	84,097	37,145	15,000	30,000
Rentals	70,252	108,678	114,568	30,439	50,000
Programs	615,028	735,907	746,998	806,167	745,025
Tennis Programming	354,912	385,653	388,653	534,870	571,000
Tennis Memberships	113,266	130,729	107,731	-	-
Athletics & Special Facilities	281,736	325,038	293,082	287,794	307,794
Youth Enrichment	764,763	680,180	847,860	846,874	882,121
Charges for Services	2,512,437	2,725,690	2,785,626	2,832,125	2,884,940
Interest Earnings	4,586	1,608	1,209	1,500	750
Interest	4,586	1,608	1,209	1,500	750
Contributions and Donations	-	-	-	-	-
Other Miscellaneous Revenue	9,352	14,864	16,515	10,000	15,000
Overage/Shortage	98	50	-	-	-
Miscellaneous	9,450	14,914	16,515	10,000	15,000
TOTAL REVENUES	\$ 2,526,473	\$ 2,742,212	\$ 2,803,350	\$ 2,843,625	\$ 2,900,690
Beginning Fund Balance	478,786	703,360	831,823	831,823	707,684
TOTAL REVENUES/SOURCES	\$ 3,005,259	\$ 3,445,572	\$ 3,635,173	\$ 3,675,448	\$ 3,608,374

HISTORICAL & PROJECTED REVENUE



User Charges

Charges for services consist of the following program areas: Seniors, Aquatics, Resources, Rentals, General Programs, Tennis Programming and Memberships, Athletics and Special Facilities, and Youth Enrichment. Based on estimated levels of participation, \$2,900,000 is projected for fiscal year 2012. Fiscal years 2013-2016 are projected to increase 2% annually.

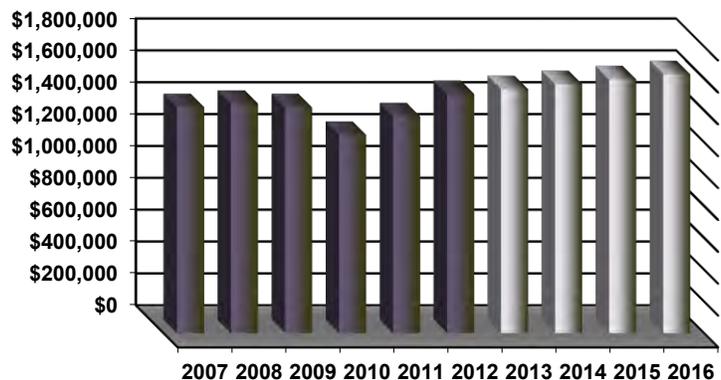
**GOLF COURSE
SPECIAL REVENUE FUND - 106**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Green Fees	450,878	388,653	374,945	450,000	445,000
Cart Fees	607,602	570,502	563,177	592,000	596,000
Driving Range	69,045	71,147	71,368	72,000	75,000
GPS Fees	104,766	98,470	96,466	102,000	104,000
Pro Shop Sales	73,915	64,347	64,036	70,000	68,000
Prepaid Permits	52,758	50,616	56,669	55,000	57,000
Concessionaire License Fee	17,800	17,700	17,952	18,000	18,000
Charges for Services	1,376,764	1,261,435	1,244,613	1,359,000	1,363,000
Interest Earnings	1,062	462	259	1,000	1,000
Interest	1,062	462	259	1,000	1,000
Communication Tower Lease	67,250	68,275	69,346	67,000	67,000
Other Misc Revenue	16,343	11,572	12,016	7,500	11,000
Other Misc Revenue - Lessons	39,659	56,136	66,325	40,000	58,000
Overage/Shortage	417	545	60	-	-
Miscellaneous	123,669	136,528	147,747	114,500	136,000
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 1,501,495	\$ 1,398,425	\$ 1,392,619	\$ 1,474,500	\$ 1,500,000
Beginning Fund Balance	227,715	266,347	191,872	191,872	216,289
TOTAL REVENUES/SOURCES	\$ 1,729,210	\$ 1,664,772	\$ 1,584,491	\$ 1,666,372	\$ 1,716,289

HISTORICAL & PROJECTED REVENUE

User Charges

Charges for services consist of the following program areas: Green Fees, Cart Fees, Driving Range, GPS Fees, Pro Shop Sales, and Prepaid Permits. Based on estimated levels of participation, \$1,500,000 is projected for fiscal year 2012. Future years are forecast to increase 2% annually.



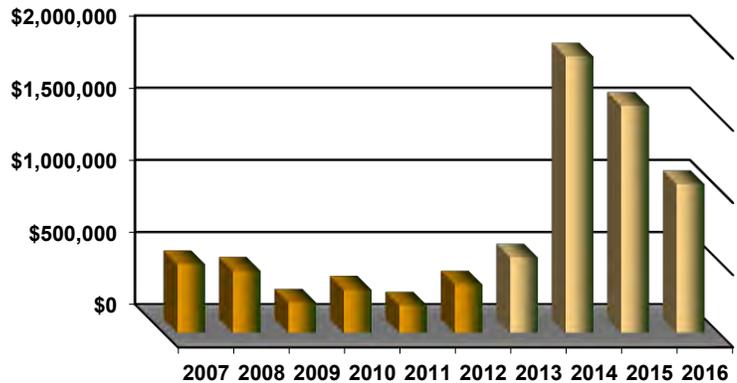
**RECREATION IMPACT
CAPITAL PROJECT FUND - 301**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Federal Grant	-	-	-	-	-
Recreation Grants	138,401	233,439	98,970	-	-
Intergovernmental	138,401	233,439	98,970	-	-
Interest Earnings	13,936	1,092	723	2,000	800
Interest	13,936	1,092	723	2,000	800
Recreation Impact Fees	208,258	415,907	231,352	188,340	332,734
Impact Fees	208,258	415,907	231,352	188,340	332,734
Other Miscellaneous Revenue	10,000	-	-	-	-
Miscellaneous	10,000	-	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$370,595	\$650,438	\$331,045	\$190,340	\$333,534
Beginning Fund Balance	2,501,160	1,862,326	1,930,600	1,930,600	661,428
TOTAL REVENUES/SOURCES	\$2,871,755	\$2,512,764	\$2,261,645	\$2,120,940	\$994,962

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$332,734 is projected for fiscal year 2012. Future years are based on projected start dates for known projects. The large increase in fiscal year 2014 is predicated on construction beginning on the Briger parcel.



REVENUE INFORMATION

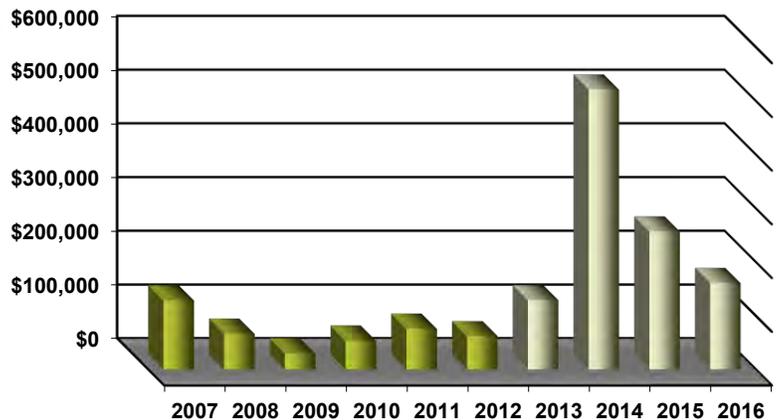
**POLICE IMPACT
CAPITAL PROJECT FUND - 302**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Grants	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Earnings	15,179	4,198	1,371	2,000	1,200
Interest	15,179	4,198	1,371	2,000	1,200
Police Impact Fees	29,796	64,299	28,798	75,634	61,742
Impact Fees	29,796	64,299	28,798	75,634	61,742
Transfers In	2,600,000	137,510	210,469	210,469	-
Other Financing Sources	2,600,000	137,510	210,469	210,469	-
TOTAL REVENUES	\$2,644,975	\$206,007	\$240,638	\$288,103	\$62,942
Beginning Fund Balance	1,523,065	3,849,799	3,110,766	3,110,766	132,143
TOTAL REVENUES/SOURCES	\$4,168,040	\$4,055,806	\$3,351,404	\$3,398,869	\$195,085

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$61,742 is projected for fiscal year 2012. Future years are based on projected start dates for known projects. The large increase in fiscal year 2014 is predicated on construction beginning on the Briger parcel.



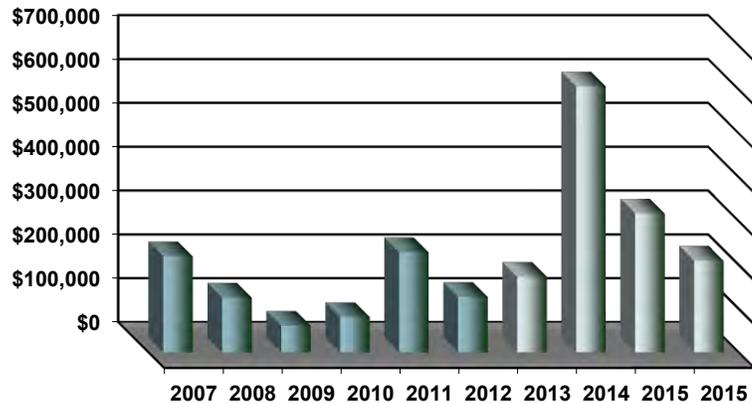
**FIRE IMPACT
CAPITAL PROJECT FUND - 303**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Interest Earnings	3,121	1,307	284	1,000	500
Interest	3,121	1,307	284	1,000	500
Fire Impact Fees	60,341	98,095	34,295	228,223	126,132
Impact Fees	60,341	98,095	34,295	228,223	126,132
TOTAL REVENUES	\$63,462	\$99,402	\$34,579	\$229,223	\$126,632
Beginning Fund Balance	754,921	141,764	99,732	99,732	52,948
TOTAL REVENUES/SOURCES	\$818,383	\$241,166	\$134,311	\$328,955	\$179,580

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$126,132 is projected for fiscal year 2012. Future years are based on projected start dates for known projects. The large increase in fiscal year 2014 is predicated on construction beginning on the Briger parcel.



REVENUE INFORMATION

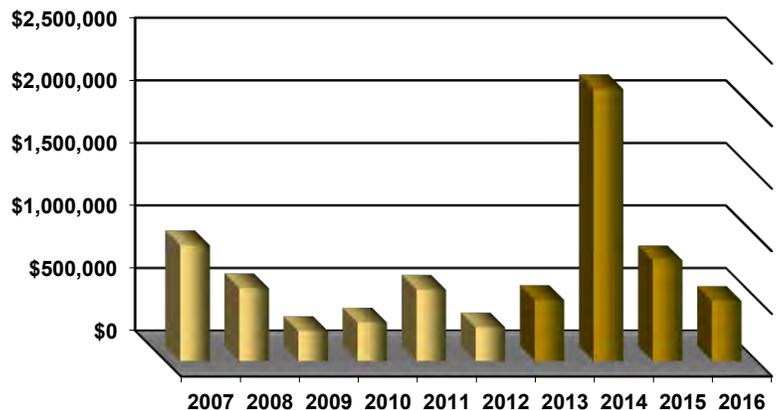
**ROAD IMPACT
CAPITAL PROJECT FUND - 305**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Interest Earnings	76,047	19,064	5,589	20,000	7,500
Interest	76,047	19,064	5,589	20,000	7,500
Road Impact Fees	237,674	446,235	34,674	569,087	267,216
Impact Fees	237,674	446,235	34,674	569,087	267,216
Contributions & Donations	-	-	-	-	-
Other Miscellaneous Revenue	439,091	-	-	-	-
Miscellaneous	439,091	-	-	-	-
TOTAL REVENUES	\$752,812	\$465,299	\$40,263	\$589,087	\$274,716
Beginning Fund Balance	6,749,507	4,052,133	3,101,195	3,101,195	1,134,422
TOTAL REVENUES/SOURCES	\$7,502,319	\$4,517,432	\$3,141,458	\$3,690,282	\$1,409,138

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$267,216 is projected for fiscal year 2012. Future years are based on projected start dates for known projects. The large increase in fiscal year 2014 is predicated on construction beginning on the Briger parcel.



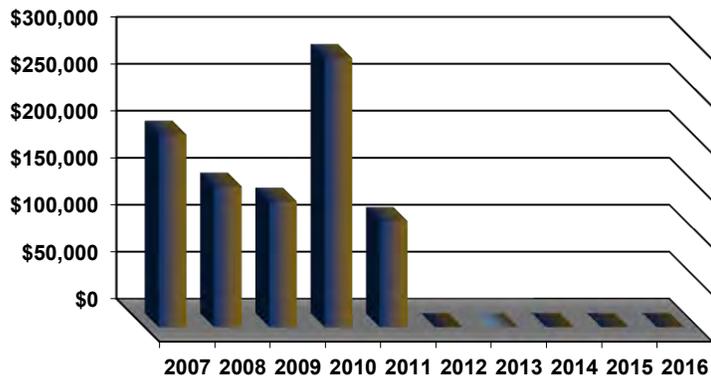
**PGA FLYOVER
CAPITAL PROJECT FUND - 308**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Interest Earnings	-	-	-	-	-
Tax Collector Investment Earning	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous Revenue	133,480	113,151	97,474	113,000	-
Miscellaneous	133,480	113,151	97,474	113,000	-
Transfers In	625,000	625,000	625,000	625,000	-
Other Financing Sources	625,000	625,000	625,000	625,000	-
TOTAL REVENUES	\$758,480	\$738,151	\$722,474	\$738,000	\$0
Beginning Fund Balance	117,430	130,252	356,036	356,036	0
TOTAL REVENUES/SOURCES	\$875,910	\$868,403	\$1,078,510	\$1,094,036	\$0

HISTORICAL & PROJECTED REVENUE

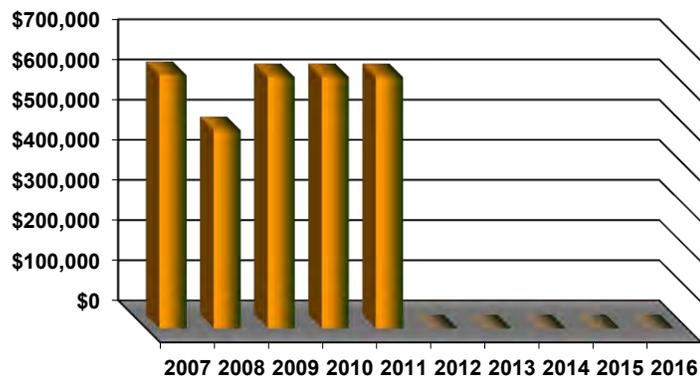
Miscellaneous

With the implementation of GASB 54, Governments discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.



Other Financing Sources

See the above reference to the implementation of GASB 54.



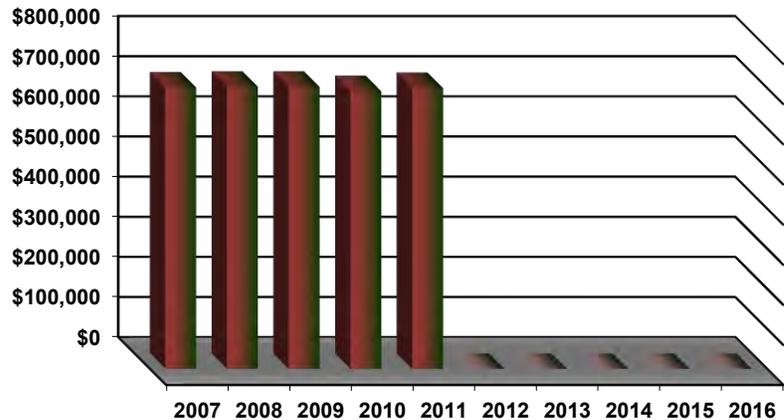
**BURNS ROAD
CAPITAL PROJECT FUND - 309**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Grants	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Earnings	1	142	96	-	-
Interest	1	142	96	-	-
Transfers In	702,373	691,677	699,440	699,440	0
Other Financing Sources	702,373	691,677	699,440	699,440	0
TOTAL REVENUES	\$702,374	\$691,819	\$699,536	\$699,440	\$0
Beginning Fund Balance	319,813	282,272	282,413	282,413	0
TOTAL REVENUES/SOURCES	\$1,022,187	\$974,091	\$981,949	\$981,853	\$0

HISTORICAL & PROJECTED REVENUE

Other Financing Sources

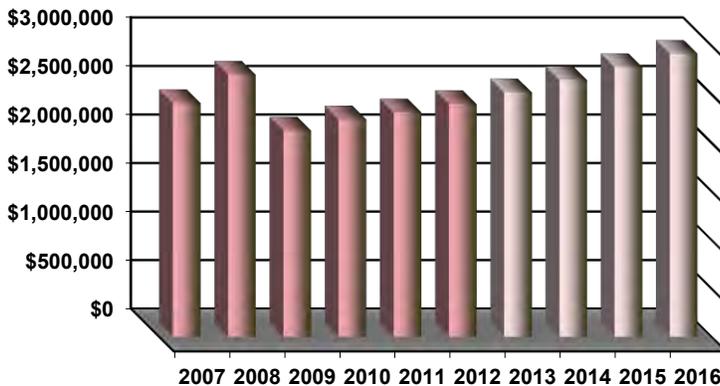
With the implementation of GASB 54, Governments discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.



**FLEET MAINTENANCE
INTERNAL SERVICE FUND - 501**

Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Internal Charges for Services	2,123,202	2,240,138	2,310,660	2,310,660	2,397,685
Charges for Service	2,123,202	2,240,138	2,310,660	2,310,660	2,397,685
Interest Earnings	-	-	-	-	-
Interest	-	-	-	-	-
Disposition of Fixed Assets	-	43,600	-	35,000	35,000
Miscellaneous	-	-	-	-	-
Insurance Proceeds	15,879	12,918	256	5,000	4,500
CNG Fuel	-	-	-	-	-
Miscellaneous	15,879	56,518	256	40,000	39,500
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 2,139,081	\$ 2,296,656	\$ 2,310,916	\$ 2,350,660	\$ 2,437,185
Beginning Fund Balance	2,039,752	1,874,566	1,923,804	1,923,804	469,629
TOTAL REVENUES/SOURCES	\$ 4,178,833	\$ 4,171,222	\$ 4,234,720	\$ 4,274,464	\$ 2,906,814

HISTORICAL & PROJECTED REVENUE



Charges for Services

This amount is the charge levied by the Fleet Maintenance Fund on all departments for the repair, maintenance, and replacement of City vehicles. The total amount calculated as the required charge to other funds is \$2,397,685 for fiscal year 2012. Future years reflect an annual increase of 5%.

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

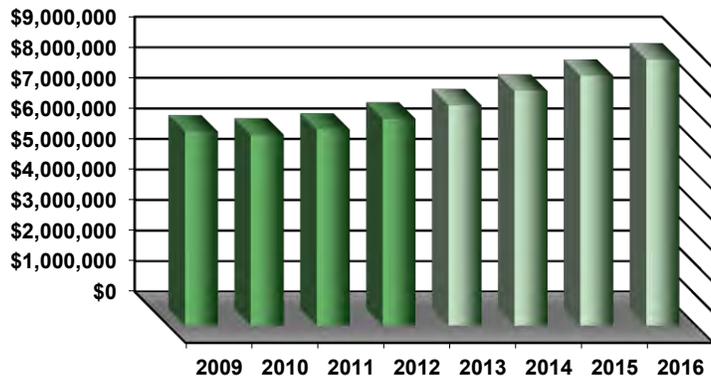
Revenues/Sources Account	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
Internal Charges for Services	6,263,867	6,314,116	6,387,557	6,360,199	6,767,257
Charges for Service	6,263,867	6,314,116	6,387,557	6,360,199	6,767,257
Interest Earnings	578	1,167	735	1,200	2,000
Interest	578	1,167	735	1,200	2,000
Miscellaneous	83,052	286,514	69,824	50,000	64,000
Miscellaneous	83,052	286,514	69,824	50,000	64,000
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	\$ 6,347,497	\$ 6,601,797	\$ 6,458,116	\$ 6,411,399	\$ 6,833,257
Beginning Fund Balance	-	464,896	1,259,780	1,259,780	1,595,810
TOTAL REVENUES/SOURCES	\$ 6,347,497	\$ 7,066,693	\$ 7,717,896	\$ 7,671,179	\$ 8,429,067

HISTORICAL & PROJECTED REVENUE

Charges for Services

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

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







BUDGET SUMMARIES

City of Palm Beach Gardens



*Operating and Capital Improvements
Budget FY 2011/2012*

BUDGET SUMMARIES

This section consists of summaries of the FY2012 Budget by category and by department for the total budget and for each of the City's major operating funds: General, Golf Course, Gas Tax, Recreation, Fleet Maintenance, Self-Insurance, Impact Fees (Police, Fire, Recreation and Road), Capital Project Funds (Burns Road, Art in Public Places and PGA Flyover), Police Grants and Police Training Fund.

BUDGET SCHEDULES

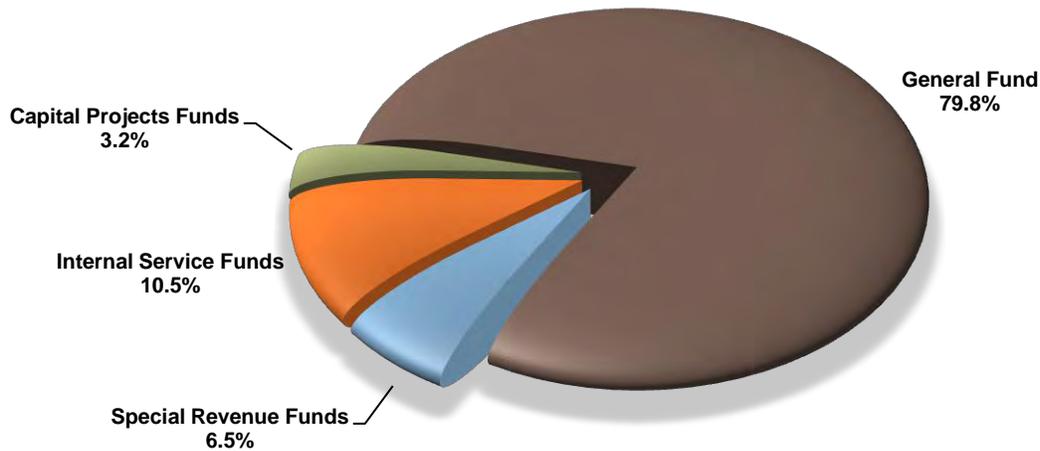
The schedules titled "Analysis of Revenues/Sources and Expenditures/Uses" summarize revenues and expenditures by category and department. Three years of history including actual for FY2009 and 2010, and estimated actual for FY2011, are presented, as well as the amended budget for FY2011, and adopted budget for FY2012. The bottom line in this schedule is the ending fund balance for each of the fiscal years. The summaries reflect the carry forward resources from prior year revenues, which are reduced by the estimated amount of prior year expenditure obligations to be carried forward. This change accounts for the variance between ending and beginning fund balance figures.

PIE CHARTS

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

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

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
GENERAL FUND	\$ 21,864,542	\$ 64,065,177	\$ 66,059,973	\$ 19,869,746
SPECIAL REVENUE FUNDS				
Gas Tax	860,661	744,750	890,912	714,499
Recreation	707,684	2,900,690	3,309,664	298,710
Golf	216,289	1,500,000	1,446,321	269,968
Police Training/Grants	29,620	10,000	12,000	27,620
TOTAL	\$ 1,814,254	\$ 5,155,440	\$ 5,658,897	\$ 1,310,797
INTERNAL SERVICE FUNDS				
Fleet Maintenance	469,629	2,437,185	2,573,960	332,854
Self-Insurance Fund	1,595,810	6,833,257	6,833,257	1,595,810
TOTAL	\$ 2,065,439	\$ 9,270,442	\$ 9,407,217	\$ 1,928,664
CAPITAL PROJECT FUNDS				
Recreation Impact Fee	661,428	333,534	500,000	494,962
Police Impact Fee	132,143	62,942	-	195,085
Fire Impact Fee	52,948	126,632	70,250	109,330
Art Impact Fee	703,894	700	-	704,594
Road Impact Fee	1,134,422	274,716	700,490	708,648
PGA Flyover Capital Project	-	-	-	-
Burns Road Capital Project	-	-	-	-
TOTAL	\$ 2,684,835	\$ 798,524	\$ 1,270,740	\$ 2,212,619
GRAND TOTAL	\$ 28,429,070	\$ 79,289,583	\$ 82,396,827	\$ 25,321,826



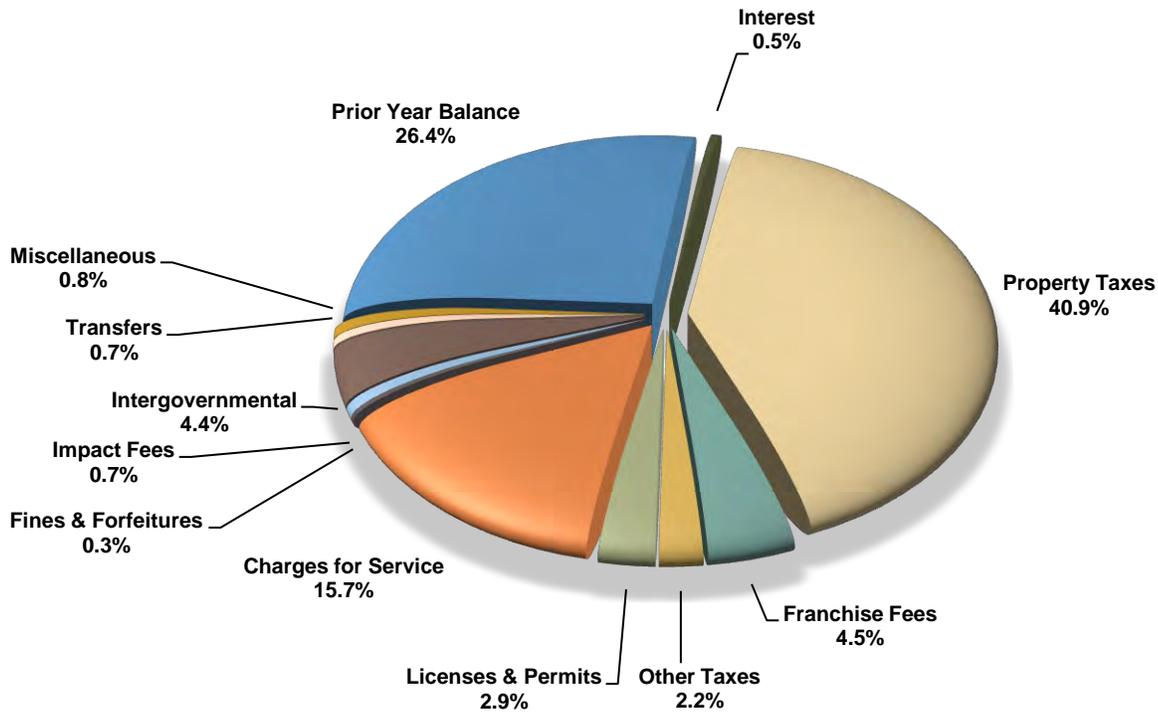
**All Funds
Total Revenue/Sources and Expenditures/Uses
\$107,718,653**

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 79.8 percent of the City's annual budget.

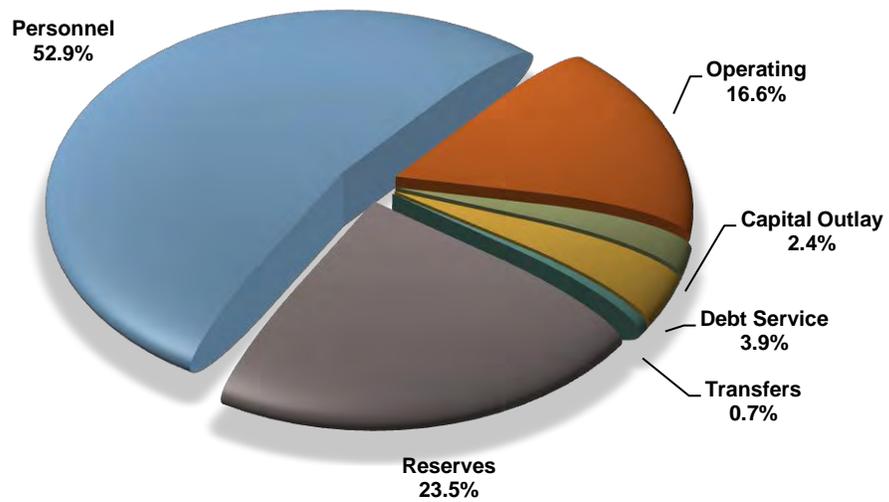
Special Revenue Funds are established to account for revenues that are legally restricted by statute or Council action for a specific purpose. The City operates five Special Revenue Funds. The *Recreation Fund* is used to account for revenues to be used for recreational and athletic programs throughout 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 6.5 percent of the total operating budget.

Capital Project Funds are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Road Impact Fee*, and *Art in Public Places Fund*. In FY2012, the *PGA Flyover Fund* and *Burns Road Improvement Funds* have been eliminated. The Capital Project Funds comprise 3.2 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.



Total Revenues/ Sources \$107,718,653



Total Expenditures/ Uses \$107,718,653

COMBINED FUNDS BUDGET

REVENUES

Property Taxes	\$	44,064,536
Utility Taxes		1,753,205
Franchise Fees		4,845,000
Other Taxes		650,000
Licenses & Permits		3,139,700
Intergovernmental		4,673,000
Charges for Service		16,972,178
Impact Fees		787,824
Fines & Forfeitures		257,000
Interest		522,950
Miscellaneous		923,700

TOTAL REVENUES **78,589,093**

EXPENDITURES

Salaries		33,428,215
Retirement		8,657,855
FICA		2,557,259
Health Insurance		6,284,756
Workers Compensation		560,481
Trash Collection		2,756,598
Other Operating Expenditures		20,635,316
Capital Outlay		2,638,000
Debt Service		4,177,857

TOTAL EXPENDITURES **81,696,337**

TRANSFERS

Transfers to other funds		700,490
Transfers from other funds		700,490

REVENUE OVER (UNDER) EXPENDITURES **(3,107,244)**

BEGINNING FUND BALANCE **28,429,070**

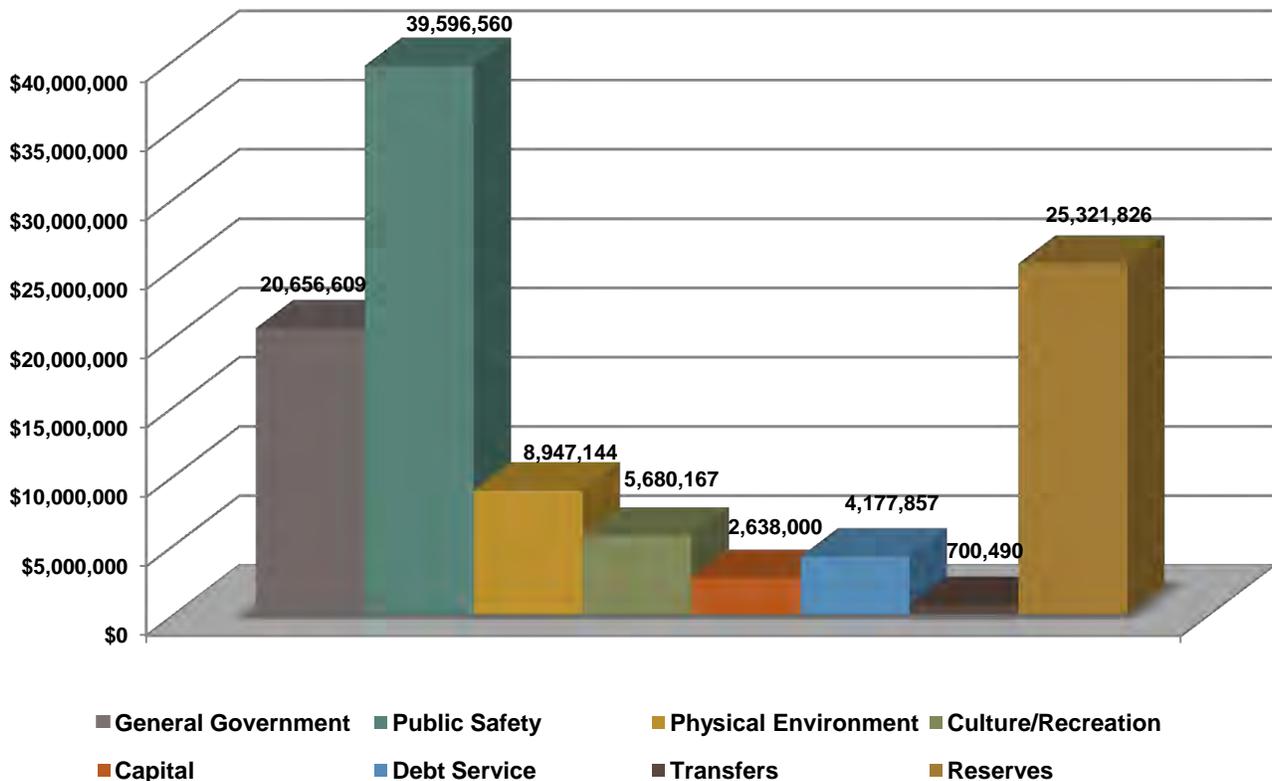
ENDING FUND BALANCE **\$ 25,321,826**

EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED

Excluding beginning balances, internal service fund charges, transfers and loan proceeds, newly generated revenues for all funds increased \$1,226,930 from the 2011 adopted budgeted revenues. The increase is attributed primarily to increasing the Local Communications Service Tax from 1.5% to 3.5%, which should generate an additional \$755,205 of revenue in 2012, plus an increase of \$696,208 in Dispatch Service Charges, due to a full twelve (12) months’ operation in 2012. 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 41 percent of the total budgeted revenues and sources for all funds.

As illustrated in the chart below, Public Safety expenditures represent the largest portion of the budget, at approximately \$39.6 million. Total expenditures for all funds, excluding reserves, have increased approximately .3% from the adopted fiscal year 2011 budget. Increased public safety costs from consolidation of dispatch services with the Towns of Jupiter and Juno Beach have been offset by reductions in personnel, capital and debt service.

Expenditures by Function



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

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 42,052,159	\$ 43,310,194	\$ 43,811,957	\$ 43,811,957	\$ 28,429,070
REVENUES/SOURCES					
Property Taxes	50,314,203	46,762,961	44,937,512	44,937,512	44,064,536
Franchise Fees	5,702,964	5,040,183	4,916,343	5,245,000	4,845,000
Other Taxes	1,952,205	1,756,925	1,658,402	1,663,000	2,403,205
Licenses & Permits	3,448,696	3,827,952	2,995,635	3,011,800	3,139,700
Intergovernmental	4,792,545	6,930,123	4,920,983	4,887,036	4,673,000
Charges for Services	14,212,541	14,761,142	14,741,020	15,657,762	16,972,178
Fines & Forfeitures	436,228	302,580	240,098	233,000	257,000
Impact Fees	567,498	1,117,127	329,119	1,061,284	787,824
Interest	1,415,324	764,799	583,638	540,900	522,950
Miscellaneous	1,733,475	1,646,480	910,399	743,600	923,700
Transfers In	4,291,074	1,454,187	2,410,042	1,534,909	700,490
Other Sources	-	-	4,440,997	4,440,997	-
TOTAL	\$ 88,866,753	\$ 84,364,459	\$ 83,084,188	\$ 83,956,800	\$ 79,289,583
EXPENDITURES/USES					
City Council	290,166	228,364	227,310	278,415	377,726
City Clerk	569,894	433,100	407,898	463,552	393,061
Administration	542,862	565,100	412,596	504,042	502,267
Engineering	164,258	257,577	254,599	320,715	271,676
Public Relations	109,683	118,163	-	-	-
Information Technology	1,116,127	1,074,131	962,777	1,125,139	1,325,605
Legal	457,514	337,113	278,034	331,566	336,695
Human Resources	738,906	620,286	503,959	602,964	597,544
Finance	984,974	918,436	846,033	899,577	881,062
General Services	5,546,190	5,443,718	11,399,034	5,818,546	5,665,688
Police	20,021,135	21,996,356	20,008,378	21,205,079	21,713,698
Fire	17,409,834	17,877,787	17,805,041	18,009,000	17,882,862
Planning and Zoning	1,533,721	1,363,784	1,135,729	1,357,528	1,250,339
Parks/ Grounds	3,270,035	2,935,163	2,715,881	2,813,608	3,063,454
Recreation/Golf	5,398,930	5,425,535	5,399,750	5,721,120	5,680,167
Community Services Admin/ Public Works	7,124,326	6,535,313	5,542,999	6,401,243	5,883,690
Construction Services	1,860,025	1,520,392	1,308,166	1,397,738	1,492,502
Neighborhood Services	677,694	699,253	560,055	657,888	639,984
Self Insurance	5,882,601	5,806,913	6,073,897	6,411,399	6,833,257
Debt Service	4,327,401	4,252,752	4,179,920	4,179,920	4,177,857
Capital Outlay	5,246,639	3,940,814	6,762,135	11,671,333	2,638,000
Other Uses	144,726	58,459	-	4,561,420	89,203
Operating Transfers	4,191,078	1,454,187	2,003,990	1,534,909	700,490
TOTAL	\$ 87,608,719	\$ 83,862,696	\$ 88,788,181	\$ 96,266,701	\$ 82,396,827
ENDING BALANCES					
Committed for Encumbrances	974,838	2,868,162	993,169	-	-
Committed for Projects	1,914,797	3,292,042	1,354,046	308,990	-
Committed for Projects - Impact Funds	9,229,991	4,890,643	2,187,925	-	-
Committed for Econ. Dev. - General Fund	1,332,247	1,332,247	1,282,247	1,303,889	-
Restricted For Debt Service - General Fund	2,395,707	2,395,707	2,395,707	2,395,707	-
Non Spendable Assets	1,644,876	1,471,970	1,465,800	1,465,800	-
Assigned	5,967,323	6,740,402	6,564,528	6,433,864	5,452,080
Unassigned	19,850,415	20,820,784	21,864,542	19,593,806	19,869,746
TOTAL	\$ 43,310,194	\$ 43,811,957	\$ 38,107,964	\$ 31,502,056	\$ 25,321,826

**BUDGET COMPARISON BY FUND FOR
FISCAL YEARS 2010 – 2012
(MAJOR FUNDS)**

	GENERAL FUND			ROAD IMPACT		
	ACTUAL FY 09/10	ESTIMATED FY 10/11	BUDGET FY 11/12	ACTUAL FY 09/10	ESTIMATED FY 10/11	BUDGET FY 11/12
Revenues						
Ad Valorem Taxes	46,762,961	44,937,510	44,064,536	-	-	-
Utility Taxes	1,087,582	1,008,841	1,753,205	-	-	-
Franchise Fees	5,040,183	4,916,343	4,845,000	-	-	-
Other Taxes	1,464,400	1,388,354	1,430,000	-	-	-
Licenses and Permits	2,363,552	1,744,820	1,819,700	-	-	-
Intergovernmental Revenue	7,791,132	4,674,474	4,563,000	-	-	-
Charges for Services	2,219,762	2,012,564	3,559,296	-	-	-
Impact Fees	-	-	-	446,236	34,674	267,216
Fines and Forfeitures	287,126	230,098	247,000	-	-	-
Miscellaneous Revenue	945,103	484,830	575,450	-	-	-
Interest	731,246	570,869	507,500	19,064	5,589	7,500
Transfers In	-	875,133	700,490	-	-	-
Other Sources	-	4,440,997	-	-	-	-
Fund Balances & Reserves	27,250,097	27,958,605	21,864,542	4,052,133	3,101,195	1,134,422
TOTAL	95,943,144	95,243,438	85,929,719	4,517,433	3,141,458	1,409,138
Expenditures						
General Government	13,579,416	18,296,190	13,734,149	-	-	-
Public Safety	41,007,610	37,793,136	39,653,515	-	-	-
Physical Environment	3,602,222	3,142,458	3,286,816	-	-	-
Transportation	-	-	-	17,849	-	-
Culture and Recreation	4,241,863	3,943,158	4,012,636	-	-	-
Capital Outlay	1,652,047	2,037,079	1,195,000	706,711	51,683	-
Debt Service	3,276,381	3,200,875	4,177,857	-	-	-
Transfers Out	625,000	425,000	-	691,677	699,440	700,490
Other Uses	-	-	-	-	-	-
Fund Balances & Reserves	27,958,605	26,405,542	19,869,746	3,101,196	2,390,335	708,648
TOTAL	95,943,144	95,243,438	85,929,719	4,517,433	3,141,458	1,409,138

**BUDGET COMPARISON BY FUND FOR
FISCAL YEARS 2010 – 2012
(NON-MAJOR FUNDS)**

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 09/10	ESTIMATED FY 10/11	BUDGET FY 11/12	ACTUAL FY 09/10	ESTIMATED FY 10/11	BUDGET FY 11/12	(1) ACTUAL FY 09/10	(1) ESTIMATED FY 10/11	(1) BUDGET FY 11/12
Revenues									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	669,343	659,561	650,000	233,439	98,970	-	-	-	-
Charges for Services	4,043,260	4,030,239	4,247,940	-	-	-	8,554,254	8,698,217	9,164,942
Impact Fees	-	-	-	578,301	294,445	520,608	-	-	-
Fines and Forfeitures	14,654	10,000	10,000	-	-	-	-	-	-
Miscellaneous Revenue	588,100	258,015	244,750	205,743	97,474	-	343,032	70,080	103,500
Interest	4,507	3,290	2,750	8,815	3,155	3,200	1,167	735	2,000
Transfers In	-	-	-	1,454,187	1,534,909	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	2,589,153	2,890,813	1,814,254	7,157,676	6,677,760	1,550,413	2,339,462	3,183,584	2,065,439
TOTAL	7,909,017	7,851,918	6,969,694	9,638,161	8,706,713	2,074,221	11,237,915	11,952,616	11,335,881
Expenditures									
General Government	-	-	-	-	-	-	5,806,913	6,073,897	6,833,257
Public Safety	359,269	10,000	12,000	8,503	10,283	20,250	-	-	-
Physical Environment	-	-	-	-	-	-	2,247,418	1,905,653	1,955,960
Transportation	440,150	293,022	640,912	227,674	201,864	-	-	-	-
Culture and Recreation	4,084,417	4,154,691	4,730,985	34,417	17,782	-	-	-	-
Capital Outlay	6,132	228,000	275,000	1,575,924	4,003,546	550,000	-	441,827	618,000
Debt Service	-	-	-	976,371	979,045	-	-	-	-
Transfers Out	-	-	-	137,510	879,550	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	3,019,049	3,166,205	1,310,797	6,677,762	2,614,643	1,503,971	3,183,584	3,531,239	1,928,664
TOTAL	7,909,017	7,851,918	6,969,694	9,638,161	8,706,713	2,074,221	11,237,915	11,952,616	11,335,881

(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 2010 includes Depreciation and the Interest Expense component only of Debt Service.

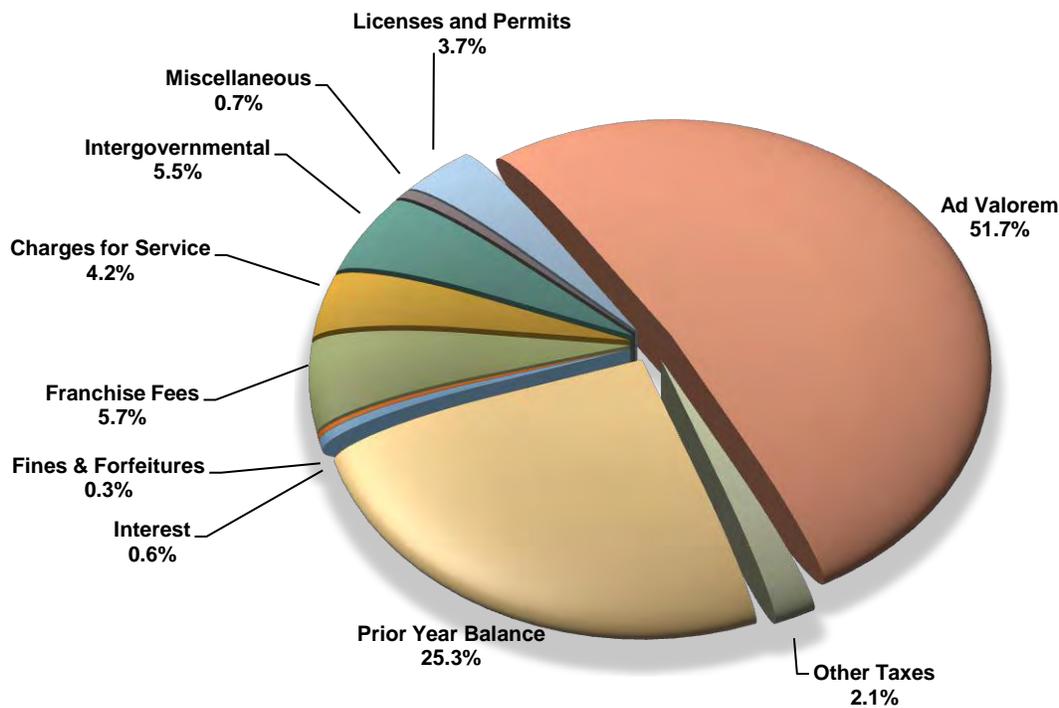
RELATIONSHIP BETWEEN THE CITY’S BUDGETING UNITS & FUND STRUCTURE FOR FINANCIAL REPORTING

Departments	Funds			
	General	Special Revenue	Internal Service	Capital Project
City Council	♦			
Administration	♦			
Information Technology	♦			
City Clerk	♦			
Legal	♦			
Engineering	♦			
Human Resources	♦			
Finance	♦			
General Services	♦			
Self Insurance			♦	
Planning and Zoning	♦			
Police				
Administration	♦			
Uniformed Operations	♦			
Special Operations	♦			
Training		♦		
Grants		♦		
Police Impact				♦
Fire Rescue				
Administration	♦			
Emergency Services	♦			
Fire Impact				♦
Public Works				
Administration	♦			
Facilities Maintenance	♦			
Stormwater/ Streets Maintenance	♦			
Road Impact				♦
Burns Road				♦
PGA Flyover				♦
Gas Tax		♦		
Fleet Maintenance			♦	
Parks and Grounds	♦			
Construction Services	♦			
Neighborhood Services	♦			
Golf Course		♦		
Recreation				
Administration	♦	♦		
Athletics	♦	♦		
Seniors	♦			
General Programs	♦	♦		
Aquatics	♦	♦		
Tennis	♦	♦		
Youth Enrichment		♦		
Recreation Impact				♦
Art in Public Places				♦

GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 80% of all City expenditures. Included in this fund are all general governmental activities such as Police, Fire, Public Facilities, Construction Services, Planning and Zoning, and Culture/Recreation. Also included are the various administrative programs such as Council, Administration, Legal, Clerk, Engineering, Finance, Information Technology, Human Resources, and General Services. Most of the expenditures in this fund are personnel related, due to the labor intensive nature of providing general government services.

The graph below depicts the General Fund revenues and sources by category. Excluding beginning balance and loan proceeds, newly generated revenues are projected to increase 3.4% from the fiscal year 2011 adopted budget. This increase is attributed to the increase in the Local Communications Service Tax and the inter-local agreement for dispatch services with the Towns of Jupiter and Juno Beach. As a result of declining real estate values, property tax revenue is expected to decrease 1.9% at the adopted tax rate of 5.9225 mills. For a more detailed discussion of General Fund revenue sources, please see the separate section beginning on page 62.



Total Revenues/ Sources \$85,929,719

BUDGET SUMMARIES

GENERAL FUND (CONTINUED)

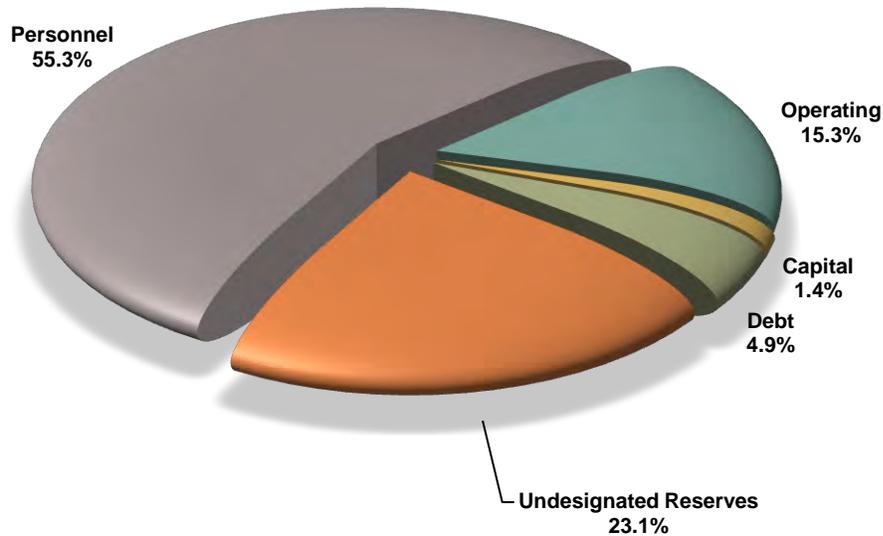
The graph below depicts the General Fund expenditures by category. Excluding reserves, expenditures have increased 1.2% over the fiscal year 2011 adopted budget. Expenditure levels have been impacted by the following significant factors relating to personnel, operating and capital costs:

- An additional 14 positions were added as a result of the agreement to provide dispatch services for the Towns of Jupiter and Juno, increasing total budgeted full-time positions to 450. This represents a reduction of 64 positions from the FY 2006/07 total of 514, or 12%.
- No salary increases have been factored in for any employees, including members of the PBA, IAFF and SEIU bargaining units.
- Freezing the Longevity Pay program for all employees.
- Cap Conversion of Leave for IAFF employees at a maximum of 80 hours in a fiscal year, as has been done with all employees previously.
- Reductions in Certification Pay and VEBA payments for PBA and IAFF employees.

Significant capital outlay items contained within the General Fund include:

- Gardens Park Multi-Purpose Fields Renovations \$369,000
- Life Pak Upgrade \$150,000
- Extrication Equipment \$102,900

A complete summary and discussion of all capital for all funds begins on page 221.



Total Expenditures/ Uses \$85,929,719

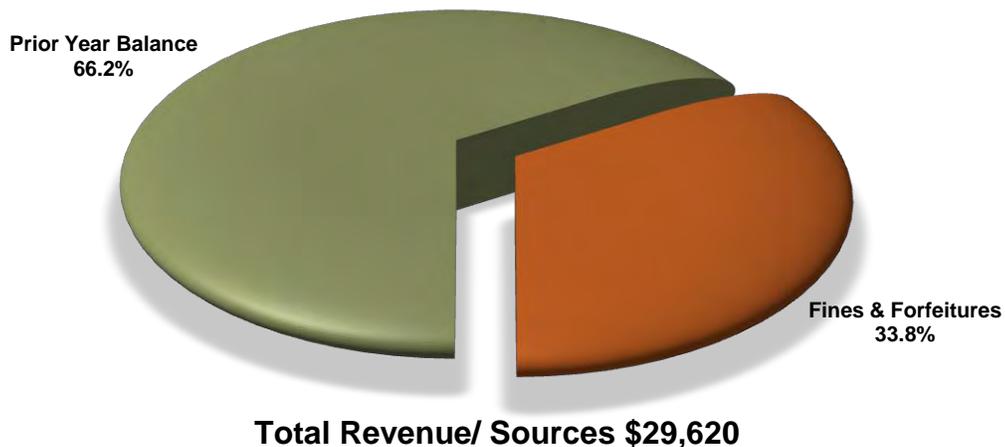
BUDGET SUMMARIES**ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES
GENERAL FUND****FUND NUMBER 001**

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 25,128,354	\$ 27,250,097	\$ 27,958,605	\$ 27,958,605	\$ 21,864,542
REVENUES/SOURCES					
Property Taxes	50,314,203	46,762,961	44,937,512	44,937,512	44,064,536
Franchise Fees	5,702,964	5,040,183	4,916,343	5,245,000	4,845,000
Other Taxes	1,278,766	1,087,582	1,008,841	998,000	1,753,205
Licenses & Permits	3,448,696	3,827,952	2,995,635	3,011,800	3,139,700
Intergovernmental	4,637,763	6,696,684	4,812,013	4,877,036	4,673,000
Charges for Services	1,936,271	2,219,763	2,012,564	2,795,778	3,559,296
Fines & Forfeitures	424,258	287,126	230,098	223,000	247,000
Interest	1,285,619	731,246	570,869	509,000	507,500
Miscellaneous	825,101	945,101	484,830	416,100	575,450
Transfers In	362,758	-	875,133	-	700,490
Loan Proceeds	-	-	4,440,997	4,440,997	-
Proceeds from Defined Contribution Plan	-	-	-	-	-
TOTAL	\$ 70,216,399	\$ 67,598,598	\$ 67,284,835	\$ 67,454,223	\$ 64,065,177
EXPENDITURES/USES					
City Council	290,166	228,364	227,310	278,415	377,726
City Clerk	569,894	433,100	407,898	463,552	393,061
Administration	542,862	565,100	412,596	504,042	502,267
Engineering	164,258	257,577	254,599	320,715	271,676
Public Relations	109,683	118,163	-	-	-
Information Technology	1,116,127	1,074,131	962,777	1,125,139	1,325,605
Legal	457,514	337,113	278,034	331,566	336,695
Human Resources	738,906	620,286	503,959	602,964	597,544
Finance	984,974	918,436	846,033	899,577	881,062
General Services	5,546,190	5,443,718	11,399,034	5,818,546	5,665,688
Police	19,992,441	21,980,837	19,998,378	21,195,079	21,701,698
Fire	17,407,420	17,873,863	17,794,758	17,995,080	17,862,612
Planning and Zoning	1,533,721	1,363,784	1,135,729	1,357,528	1,250,339
Parks/Grounds	3,206,305	2,900,746	2,698,099	2,813,608	3,063,454
Recreation	1,684,168	1,341,118	1,245,059	1,371,863	949,182
Community Services Admin/ Public Works	4,070,525	3,602,222	3,142,460	3,357,616	3,286,818
Construction Services	1,860,025	1,520,392	1,308,166	1,397,738	1,492,502
Neighborhood Services	677,694	699,253	560,055	657,888	639,984
Debt Service	3,266,200	3,276,381	3,200,875	3,200,875	4,177,857
Capital Outlay	1,104,914	1,652,047	2,037,079	2,721,756	1,195,000
Operating Transfers	2,625,943	625,000	425,000	835,469	-
Other Uses	144,726	58,459	-	4,561,420	89,203
Payment to Defined Benefit Plan	-	-	-	-	-
TOTAL	\$ 68,094,656	\$ 66,890,090	\$ 68,837,898	\$ 71,810,436	\$ 66,059,973
ENDING BALANCES					
Committed for Encumbrances	379,686	117,825	500,000	-	-
Committed for Projects	1,535,316	3,292,042	363,046	308,990	-
Committed for Economic Development	1,332,247	1,332,247	1,282,247	1,303,889	-
Restricted for Debt Service	2,395,707	2,395,707	2,395,707	2,395,707	-
Assigned	1,756,726	-	-	-	-
Unassigned	19,850,415	20,820,784	21,864,542	19,593,806	19,869,746
TOTAL	\$ 27,250,097	\$ 27,958,605	\$ 26,405,542	\$ 23,602,392	\$ 19,869,746

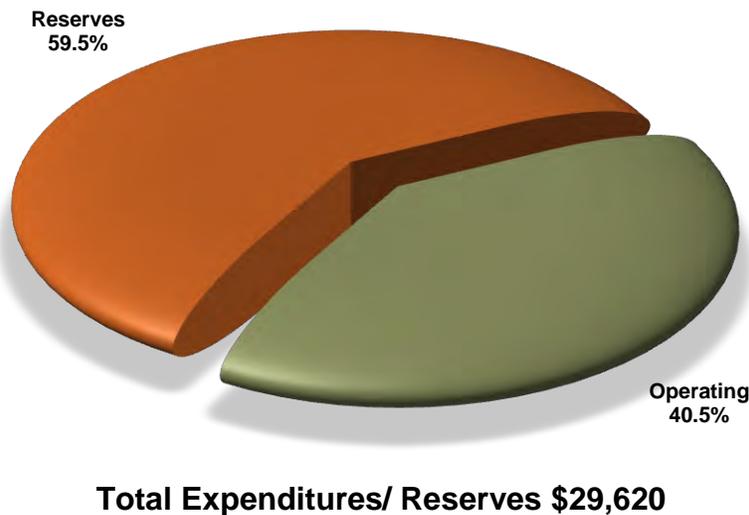
POLICE TRAINING SPECIAL REVENUE FUND

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

The graph below depicts the Police Training Special Revenue Fund revenues by category. Fines and Forfeitures are projected to be \$10,000 for FY 2012. For a more detailed discussion of Police Training revenue sources, please see the Revenue Information section beginning on page 67.



The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2012. Expenditures/reserves are projected to be \$29,620 for FY 2012, an increase of \$6,632 from the FY 2011 budget.



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

FUND NUMBER 002

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 19,447	\$ 15,106	\$ 19,620	\$ 19,620	\$ 19,620
REVENUES/SOURCES					
Fines & Forfeitures	11,970	15,454	10,000	10,000	10,000
Interest	-	-	-	-	-
TOTAL	\$ 11,970	\$ 15,454	\$ 10,000	\$ 10,000	\$ 10,000
EXPENDITURES/USES					
Police Operating	16,311	10,940	10,000	10,000	12,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 16,311	\$ 10,940	\$ 10,000	\$ 10,000	\$ 12,000
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	15,106	19,620	19,620	19,620	17,620
TOTAL	15,106	\$ 19,620	\$ 19,620	\$ 19,620	\$ 17,620

POLICE GRANTS SPECIAL REVENUE FUND

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

The graph below depicts the Police Grants Special Revenue Fund revenues by category. Total revenues/sources for FY 2012 consist of an estimated Prior Year Balance of \$10,000. For a more detailed discussion of Police Grant revenue sources, please see the Revenue Information section beginning on page 68.



Total Revenues/ Sources \$10,000

The graph below depicts the total Police Grants Special Revenue Fund expenditures for FY 2012. Expenditures/reserves are projected to be \$10,000.



Total Expenditures/ Reserves \$10,000

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

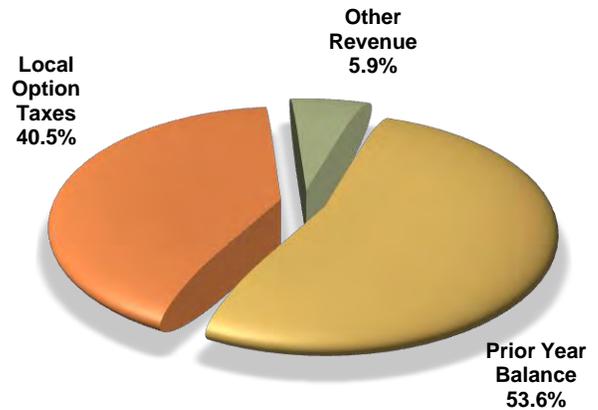
FUND NUMBER 101

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 10,000
REVENUES/SOURCES					
Intergovernmental	16,381	-	10,000	10,000	-
Transfers In	943	-	-	-	-
TOTAL	\$ 17,324	\$ -	\$ 10,000	\$ 10,000	\$ -
EXPENDITURES/USES					
Police Operating	-	-	-	-	-
Capital Outlay	17,324	-	-	-	-
TOTAL	\$ 17,324	\$ -	\$ -	\$ -	\$ -
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	-	-	10,000	10,000	10,000
TOTAL	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000

GAS TAX SPECIAL REVENUE FUND

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

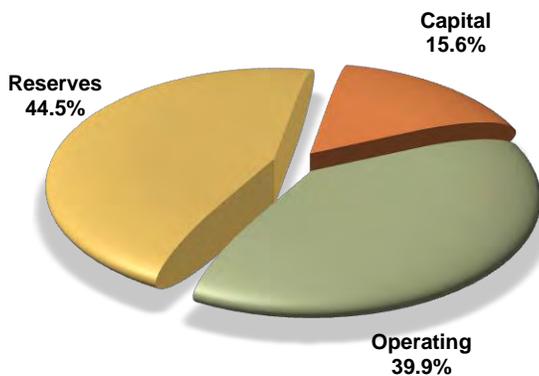
- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Street lighting
- Traffic signs, traffic engineering, signalization and pavement markings
- Bridge maintenance and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



Total Revenues/ Sources \$1,605,411

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$650,000 for fiscal year 2012. Other revenue consists of Miscellaneous Revenue of \$93,750 and Interest Income of \$2,200, while Prior Year Balance carried forward is estimated at \$860,661. For a more detailed discussion of Gas Tax revenue sources, please see the Revenue Information section beginning on page 69.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2012. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.



Projected expenditures include the following significant items:

- | | |
|------------------------|-----------|
| • Bridge Replacement | \$250,000 |
| • Street Lighting | \$250,000 |
| • Pavement Resurfacing | \$300,000 |
| • Swale Restoration | \$ 45,000 |

Total Expenditures/Reserves \$1,605,411

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

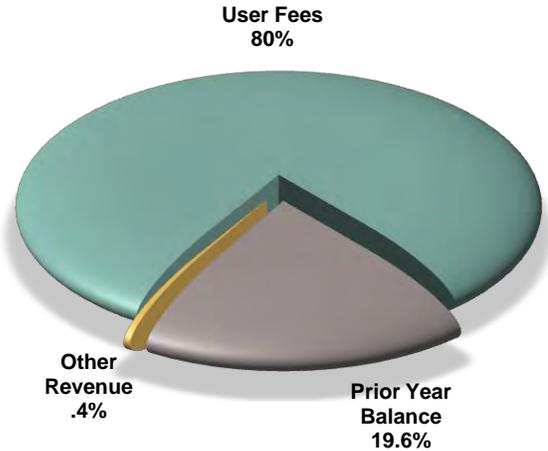
FUND NUMBER 103

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 1,284,525	\$ 1,526,014	\$ 1,847,498	\$ 1,847,498	\$ 860,661
REVENUES/SOURCES					
Other Taxes	673,439	669,343	649,561	665,000	650,000
Intergovernmental	-	-	-	-	-
Interest	7,646	2,437	1,822	2,200	1,000
Miscellaneous	93,753	93,754	93,753	-	93,750
Transfers In	-	-	-	-	-
TOTAL	\$ 774,838	\$ 765,534	\$ 745,136	\$ 667,200	\$ 744,750
EXPENDITURES/USES					
Public Facilities Operating	498,249	440,150	293,022	795,408	640,912
Capital Outlay	35,100	3,900	87,000	1,078,000	250,000
Operating Transfers	-	-	-	-	-
TOTAL	\$ 533,349	\$ 444,050	\$ 380,022	\$ 1,873,408	\$ 890,912
ENDING BALANCES					
Committed for Encumbrances	8,722	-	360,951	-	-
Reserved for Projects	-	-	-	-	-
Committed for Projects	-	-	991,000	-	-
Assigned	1,517,292	1,847,498	860,661	641,290	714,499
TOTAL	\$ 1,526,014	\$ 1,847,498	\$ 2,212,612	\$ 641,290	\$ 714,499

RECREATION SPECIAL REVENUE FUND

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

The graph to the right depicts the Recreation Special Revenue Fund revenues by category. Charges for Services are projected to be approximately \$2,884,940 for FY 2012, other revenues are estimated at \$15,750, and Prior Year Balance carried forward is projected at \$707,684. For a more detailed discussion of Recreation revenue sources, please see the Revenue Information section beginning on page 70.

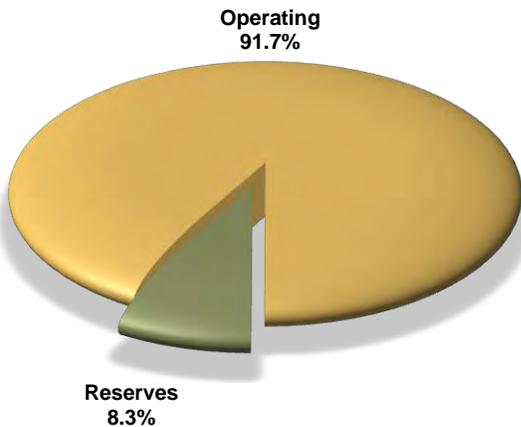


Total Revenues/Sources \$3,608,374

Some of the more significant user fees are as follows:

- General Programs \$745,052
- Athletics & Special Facilities \$307,794
- Youth Enrichment \$882,121
- Tennis \$571,000
- Aquatics \$299,000

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2012. Excluding reserves, operating expenditures are anticipated to be \$3,309,664, an increase of 8.5% from the FY 2011 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$803,701
- Programs \$942,258
- Resources \$559,616
- Tennis \$477,063
- Athletics \$316,643
- Aquatics \$212,221

Total Expenditures/Reserves \$3,608,374

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

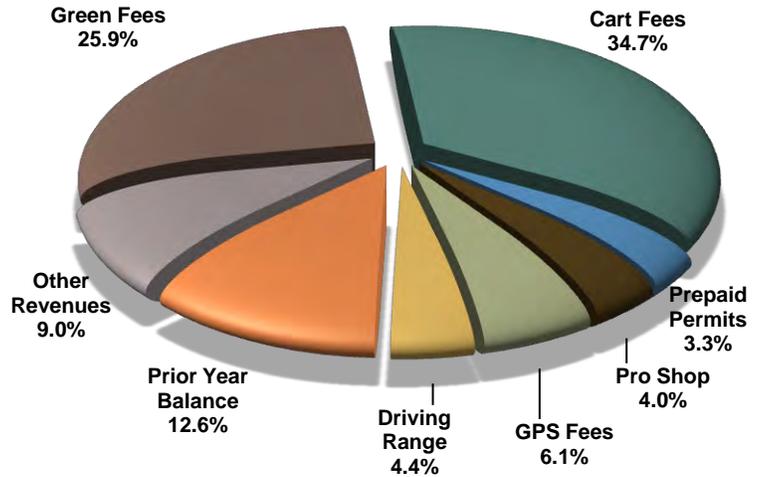
FUND NUMBER 104

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 478,786	\$ 703,360	\$ 831,823	\$ 831,823	\$ 707,684
REVENUES/SOURCES					
Charges for Services	2,512,437	2,725,690	2,785,626	2,832,125	2,884,940
Interest	4,586	1,608	1,209	1,500	750
Miscellaneous	9,450	14,914	16,515	10,000	15,000
Transfers In	-	-	-	-	-
TOTAL	\$ 2,526,473	\$ 2,742,212	\$ 2,803,350	\$ 2,843,625	\$ 2,900,690
EXPENDITURES/USES					
Recreation Operating	2,251,899	2,611,517	2,786,489	2,906,683	3,309,664
Capital Outlay	-	2,232	141,000	141,000	-
Debt Service	-	-	-	-	-
Operating Transfers	50,000	-	-	-	-
TOTAL	\$ 2,301,899	\$ 2,613,749	\$ 2,927,489	\$ 3,047,683	\$ 3,309,664
ENDING BALANCES					
Non-Spendable Fund Balance	10,140	4,329	-	-	-
Committed for Encumbrances	-	-	-	-	-
Assigned	693,220	827,494	707,684	627,765	298,710
TOTAL	\$ 703,360	\$ 831,823	\$ 707,684	\$ 627,765	\$ 298,710

GOLF COURSE SPECIAL REVENUE FUND

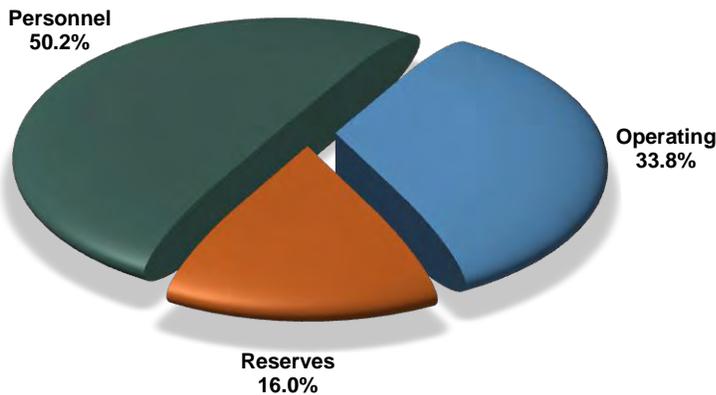
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2012 Golf Course revenues by category. Overall, excluding beginning balance, revenues are projected to increase by about 1% from the fiscal year 2011 adopted budget amount. For a more detailed summary of Golf Course revenue sources, please see the Revenue Information section on page 71.



Total Revenue/ Sources \$1,716,289

The graph below depicts the fiscal year 2012 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have decreased by 8.8% from the fiscal year 2011 adopted budget.



Included within the Golf Course operation are the divisions of Pro Shop, \$478,259, Administration, \$208,481, Maintenance, \$759,011, and a projected Reserve Balance of \$269,968, for a total of \$1,716,289.

Total Expenditures/ Reserves \$1,716,289

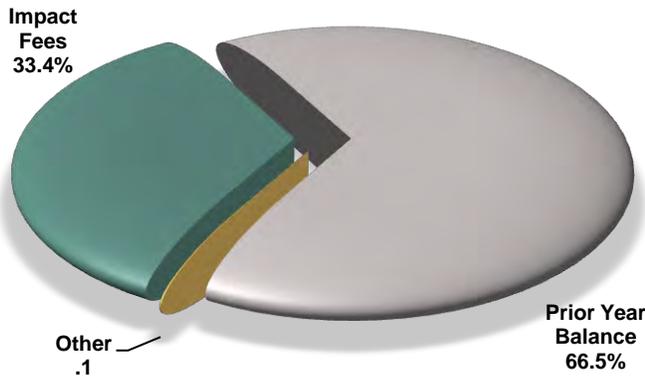
**ANALYSIS OF REVENUE/ SOURCES AND EXPENDITURES/ USES
GOLF COURSE FUND**

FUND NUMBER 106

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 20112
BEGINNING BALANCE	\$ 227,715	\$ 266,347	\$ 191,872	\$ 191,872	\$ 216,289
REVENUES/SOURCES					
Charges for Services	1,376,764	1,261,435	1,244,613	1,359,000	1,363,000
Interest	1,062	462	259	1,000	1,000
Miscellaneous	123,669	136,528	147,747	114,500	136,000
Transfers In					
Other Financing Sources	-	-	-	-	-
TOTAL	\$ 1,501,495	\$ 1,398,425	\$ 1,392,619	\$ 1,474,500	\$ 1,500,000
EXPENDITURES/USES					
Golf Operating	1,462,863	1,472,900	1,368,202	1,442,574	1,421,321
Capital Outlay	-	-	-	-	25,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 1,462,863	\$ 1,472,900	\$ 1,368,202	\$ 1,442,574	\$ 1,446,321
ENDING BALANCES					
Non-Spendable Fund Balance	21,802	22,049	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	244,545	169,823	216,289	223,798	269,968
TOTAL	\$ 266,347	\$ 191,872	\$ 216,289	\$ 223,798	\$ 269,968

RECREATION IMPACT CAPITAL PROJECT FUND

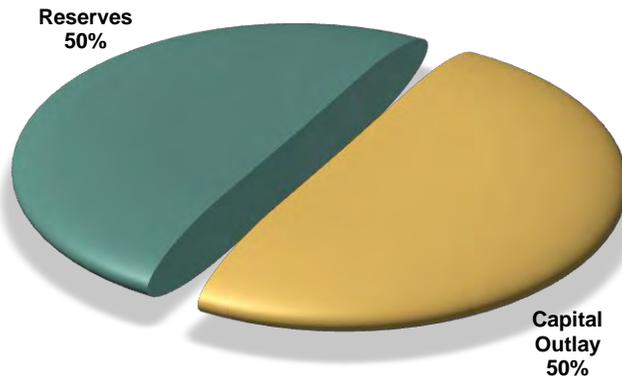
The Recreation Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing recreational opportunities and services in the City. By law, these funds may only be used for specific items related to the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



The graph to the left depicts the Recreation Impact Fund revenues by category. Impact Fees are projected to be approximately \$332,734 for fiscal year 2012. Other revenue consists of estimated Interest Income in the amount of \$800. For a more detailed discussion of Recreation Impact revenue sources, please see the Revenue Information section beginning on page 72.

Total Revenues/ Sources \$994,962

The graph below depicts the total Recreation Impact Fund expenditures for fiscal year 2012. Expenditures/Uses consist of \$500,000 for Plant/Lilac Park expansion, and \$494,962 in reserves.



Total Expenditures/ Reserves \$994,962

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

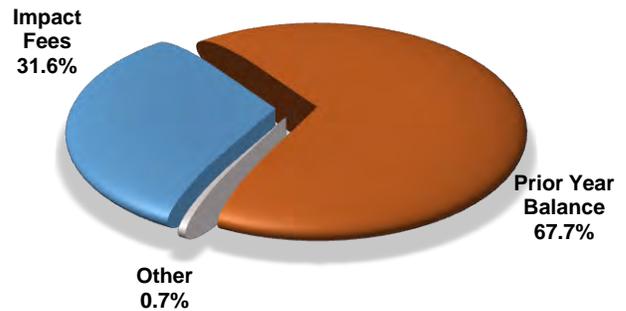
FUND NUMBER 301

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 2,501,160	\$ 1,862,326	\$ 1,930,600	\$ 1,930,600	\$ 661,428
REVENUES/SOURCES					
Intergovernmental	138,401	233,439	98,970	-	-
Interest	13,936	1,092	723	2,000	800
Impact Fees	208,258	415,907	231,352	188,340	332,734
Miscellaneous	10,000	-	-	-	-
Transfers In	-	-	-	-	-
TOTAL	\$ 370,595	\$ 650,438	\$ 331,045	\$ 190,340	\$ 333,534
EXPENDITURES/USES					
Recreation Operating	8,330	16,636	-	-	-
Capital Outlay	1,001,099	565,528	711,291	1,600,217	500,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 1,009,429	\$ 582,164	\$ 711,291	\$ 1,600,217	\$ 500,000
ENDING BALANCES					
Committed for Encumbrances	64,636	123,649	-	-	-
Committed for Projects	1,797,690	1,806,950	888,926	-	-
Assigned	-	1	661,428	520,723	494,962
TOTAL	\$ 1,862,326	\$ 1,930,600	\$ 1,550,354	\$ 520,723	\$ 494,962

POLICE IMPACT CAPITAL PROJECT FUND

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

The graph to the right depicts the Police Impact Fund revenues by category. Impact Fees are projected to be approximately \$61,742 for fiscal year 2012. Other Revenue consists of estimated Interest Income in the amount of \$1,200. For a more detailed discussion of Police Impact revenue sources, please see the Revenue Information section beginning on page 73.



Total Revenues/ Sources \$195,085

The graph below depicts the total Police Impact Fund expenditures/reserves for fiscal year 2012. With no new capital budgeted, the balance of \$195,085 is being held in reserves.



Total Expenditures/ Reserves \$195,085

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

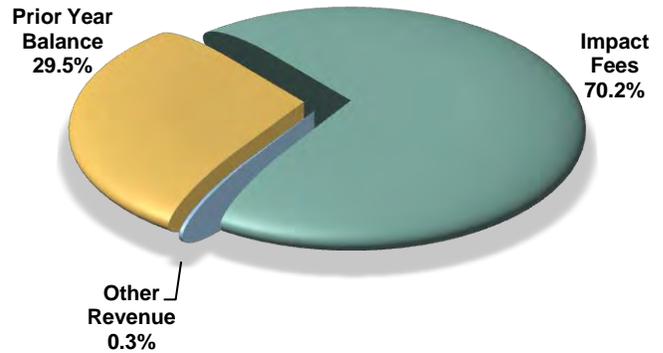
FUND NUMBER 302

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 1,523,065	\$ 3,849,799	\$ 3,110,766	\$ 3,110,766	\$ 132,143
REVENUES/SOURCES					
Intergovernmental	-	-	-	-	-
Interest	15,179	4,198	1,371	2,000	1,200
Impact Fees	29,796	64,299	28,798	75,634	61,742
Transfer In	2,600,000	137,510	210,469	210,469	-
TOTAL	\$ 2,644,975	\$ 206,007	\$ 240,638	\$ 288,103	\$ 62,942
EXPENDITURES/USES					
Police Operating	12,383	4,579	-	-	-
Capital Outlay	305,859	940,461	3,219,261	3,269,673	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 318,242	\$ 945,040	\$ 3,219,261	\$ 3,269,673	\$ -
ENDING BALANCES					
Committed for Encumbrances	32,047	2,582,808	-	-	-
Committed for Projects	3,817,752	-	-	-	-
Assigned	-	527,958	132,143	129,196	195,085
TOTAL	\$ 3,849,799	\$ 3,110,766	\$ 132,143	\$ 129,196	\$ 195,085

FIRE IMPACT CAPITAL PROJECT FUND

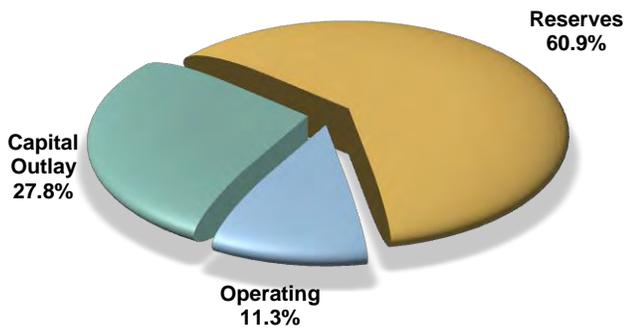
The Fire Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of fire/rescue services in the City. By law, these funds may only be used for specific items related to the impact of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

The graph depicts the Fire Impact Fund revenues by category. Impact Fees are projected to be approximately \$126,132 for fiscal year 2012. Other Revenue consists of estimated Interest Income in the amount of \$500. For a more detailed discussion of Fire Impact revenue sources, please see the Revenue Information section beginning on page 74.



Total Revenue/ Sources \$179,580

The graph below depicts the total projected Fire Impact Fund expenditures of \$70,250 for fiscal year 2012.



Expenditures consist of the following:

- Shop equipment for vehicles \$50,000
- Gear for additional volunteers \$20,250

Total Expenditures/ Reserves \$179,580

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

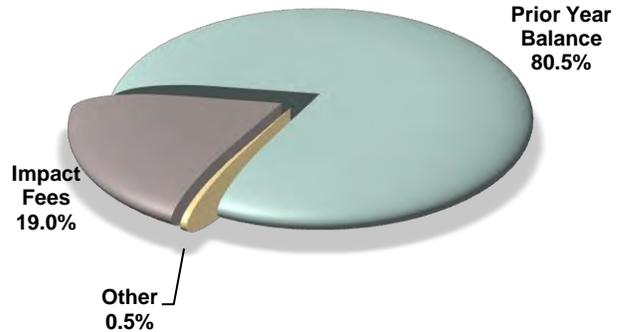
FUND NUMBER 303

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 754,921	\$ 141,764	\$ 99,732	\$ 99,732	\$ 52,948
REVENUES/SOURCES					
Interest	3,121	1,307	284	1,000	500
Impact Fees	60,341	98,095	34,295	228,223	126,132
Loan Proceeds	-	-	-	-	-
TOTAL	\$ 63,462	\$ 99,402	\$ 34,579	\$ 229,223	\$ 126,632
EXPENDITURES/USES					
Fire Operating	2,414	3,924	10,283	13,920	20,250
Capital Outlay	-	-	71,080	71,080	50,000
Debt Service	74,205	-	-	-	-
Operating Transfers	600,000	137,510	-	-	-
TOTAL	\$ 676,619	\$ 141,434	\$ 81,363	\$ 85,000	\$ 70,250
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	141,764	99,732	52,948	243,955	109,330
TOTAL	\$ 141,764	\$ 99,732	\$ 52,948	\$ 243,955	\$ 109,330

ROAD IMPACT CAPITAL PROJECT FUND

The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development and the related demands placed on the City's transportation system.

The graph depicts the Road Impact Fund revenues by category. Impact Fees are projected to be approximately \$267,216 for fiscal year 2012. Other Revenue consists of estimated Interest Income in the amount of \$7,500. For a more detailed discussion of Road Impact revenue sources, please see the Revenue Information section beginning on page 75.



Total Revenues/Sources \$1,409,138

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2012. The projected total expenditures are \$700,490, which consists of a transfer to cover the Series 2003 debt service.



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

Total Expenditures/ Reserves \$1,409,138

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

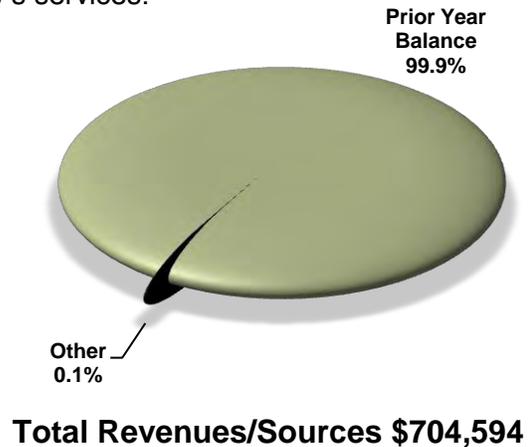
FUND NUMBER 305

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 6,749,507	\$ 4,052,133	\$ 3,101,195	\$ 3,101,195	\$ 1,134,422
REVENUES/SOURCES					
Interest	76,047	19,064	5,589	20,000	7,500
Impact Fees	237,674	446,235	34,674	569,087	267,216
Miscellaneous	439,091	-	-	-	-
TOTAL	\$ 752,812	\$ 465,299	\$ 40,263	\$ 589,087	\$ 274,716
EXPENDITURES/USES					
Public Facilities Operating	9,507	17,849	-	-	-
Capital Outlay	2,738,305	706,711	51,683	2,303,904	-
Debt Service	-	-	-	-	-
Operating Transfers	702,373	691,677	699,440	699,440	700,490
TOTAL	\$ 3,450,185	\$ 1,416,237	\$ 751,123	\$ 3,003,344	\$ 700,490
ENDING BALANCES					
Committed for Encumbrances	437,584	17,502	-	-	-
Committed for Projects	3,614,549	3,083,693	1,255,913	-	-
Assigned	-	-	1,134,422	686,938	708,648
TOTAL	\$ 4,052,133	\$ 3,101,195	\$ 2,390,335	\$ 686,938	\$ 708,648

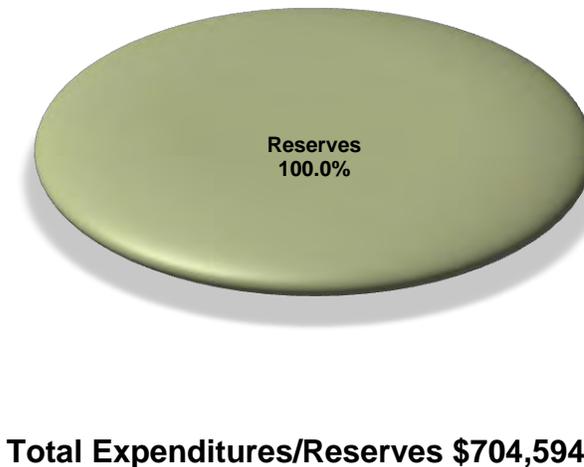
ART IN PUBLIC PLACES CAPITAL PROJECT FUND

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

The graph depicts the Art In Public Places Fund revenues by category. No Impact Fees are projected for fiscal year 2012. Other Revenue consists of estimated Interest Income in the amount of \$700. The estimated Prior Year Balance carried forward is \$703,894.



The graph below depicts the total Art In Public Places Fund expenditures and uses for fiscal year 2012.



As of the date of preparation of the fiscal year 2012 budget, no specific projects had been identified for appropriation; therefore, the balance of funds held in reserve is available for art projects at the Council's discretion.

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

FUND NUMBER 304

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 907,684	\$ 891,262	\$ 898,213	\$ 898,213	\$ 703,894
REVENUES/SOURCES					
Interest	7,549	2,076	681	1,000	700
Impact Fees	31,429	92,591	-	-	-
TOTAL	\$ 38,978	\$ 94,667	\$ 681	\$ 1,000	\$ 700
EXPENDITURES/USES					
Recreation Operating	55,400	17,781	17,782	-	-
Capital Outlay	-	69,935	1,914	45,000	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 55,400	\$ 87,716	\$ 19,696	\$ 45,000	\$ -
ENDING BALANCES					
Committed for Encumbrances	-		132,218	-	-
Committed for Projects	-		43,086	-	-
Assigned	891,262	898,213	703,894	854,213	704,594
TOTAL	\$ 891,262	\$ 898,213	\$ 879,198	\$ 854,213	\$ 704,594

**PGA FLYOVER
CAPITAL PROJECT FUND**

The PGA Flyover Capital Project Fund was 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 primarily with a transfer from the General Fund. In order to comply with the requirements of GASB 54, this fund was eliminated in fiscal year 2011 with a transfer of \$279,605 to the General Fund, as illustrated in the schedule below:

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

FUND NUMBER 308

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 117,430	\$ 130,252	\$ 356,036	\$ 356,036	\$ -
REVENUES/SOURCES					
Interest	-	-	-	-	-
Miscellaneous	133,480	113,151	97,474	113,000	-
Transfers In	625,000	625,000	625,000	625,000	-
TOTAL	\$ 758,480	\$ 738,151	\$ 722,474	\$ 738,000	\$ -
EXPENDITURES/USES					
Operating	-	-	-	-	-
Transportation	301,465	227,674	201,864	337,600	-
Capital Outlay	-	-	-	-	-
Debt Service	284,193	284,693	279,605	279,605	-
Operating Transfers	160,000	-	597,041	-	-
Other Uses	-	-	-	-	-
TOTAL	\$ 745,658	\$ 512,367	\$ 1,078,510	\$ 617,205	\$ -
ENDING BALANCES					
Committed for Encumbrances	20,221	-	-	-	-
Committed for Projects	97,209	-	-	-	-
Assigned	12,822	\$ 356,036	\$ -	\$ 476,831	-
TOTAL	\$ 130,252	\$ 356,036	\$ -	\$ 476,831	\$ -

**BURNS ROAD
CAPITAL PROJECT FUND**

The Burns Road Capital Project Fund was 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. In order to comply with the requirements of GASB 54, this fund was eliminated in fiscal year 2011 with a transfer of \$282,509 to the General Fund, as illustrated in the schedule below:

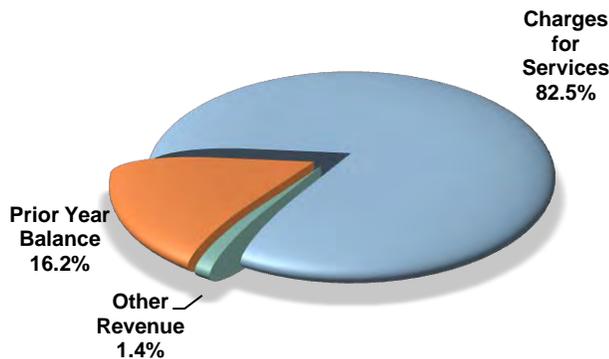
**ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES
BURNS ROAD CAPITAL PROJECT FUND**

FUND NUMBER 309

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 319,813	\$ 282,272	\$ 282,413	\$ 282,413	\$ -
REVENUES/SOURCES					
Interest	1	142	96	-	-
Intergovernmental	-	-	-	-	-
Transfers In	702,373	691,677	699,440	699,440	-
TOTAL	\$ 702,374	\$ 691,819	\$ 699,536	\$ 699,440	\$ -
EXPENDITURES/USES					
Transportation	-	-	-	-	-
Capital Outlay	37,113	-	-	-	-
Debt Service	702,803	691,678	699,440	699,440	-
Operating Transfers	-	-	282,509	-	-
Other Uses	-	-	-	-	-
TOTAL	\$ 739,916	\$ 691,678	\$ 981,949	\$ 699,440	\$ -
ENDING BALANCES					
Committed for Encumbrances		-		-	-
Committed for Projects	282,272	-		-	-
Assigned	-	282,413	-	282,413	-
TOTAL	\$ 282,272	\$ 282,413	\$ -	\$ 282,413	\$ -

FLEET MAINTENANCE INTERNAL SERVICE FUND

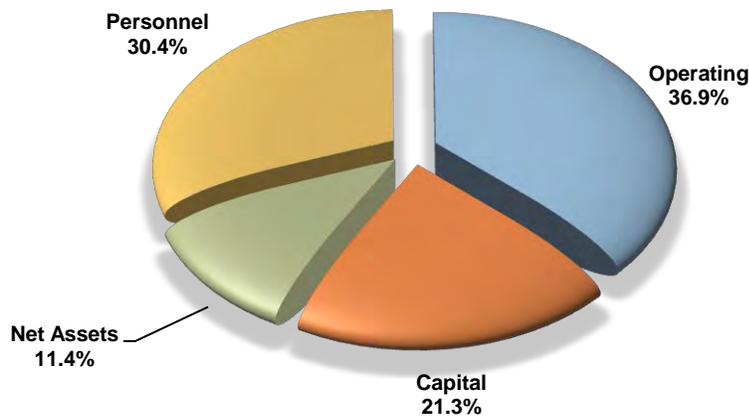
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City's central garage facility. This fund is totally self-supported by charges levied upon all City departments. For budgeting purposes, capital purchases and principal debt service payments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



The graph to the left depicts the Fleet Fund revenues by category. Revenues for fiscal year 2012 are projected to increase from the fiscal year 2011 adopted budget by 3.7 percent. Charges for Services consist of the amounts charged to each using department, for a total of \$2,397,685, which is an increase of 3.8 percent from the FY 2011 adopted budget. For a more detailed discussion of the Fleet Maintenance revenue sources, please see the Revenue Information section beginning on page 78.

Total Revenues/ Sources \$2,906,814

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2012 by category. Expenditures, excluding capital, are projected to increase from the fiscal year 2011 adopted budget by 2.3 percent, due to increased fuel and repair costs.



Total Expenditures/ Reserves \$2,906,814

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

FUND NUMBER 501

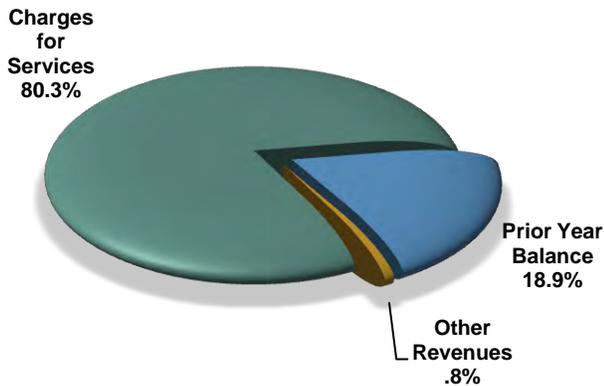
	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ 2,039,752	\$ 1,874,566	\$ 1,923,804	\$ 1,923,804	\$ 469,629
REVENUES/SOURCES					
Charges for Services	2,123,202	2,240,138	2,310,660	2,310,660	2,397,685
Interest	-	-	-	-	-
Miscellaneous	15,879	56,518	256	40,000	39,500
Transfers In	-	-	-	-	-
TOTAL	\$ 2,139,081	\$ 2,296,656	\$ 2,310,916	\$ 2,350,660	\$ 2,437,185
EXPENDITURES/USES⁽¹⁾					
Public Facilities Operating	2,244,580	2,247,418	1,905,653	1,910,619	1,955,960
Capital Outlay	6,925	-	393,638	440,703	618,000
Debt Service	-	-	-	-	-
Operating Transfers	52,762	-	-	-	-
TOTAL	\$ 2,304,267	\$ 2,247,418	\$ 2,299,291	\$ 2,351,322	\$ 2,573,960
ENDING BALANCES⁽²⁾					
Non-Spendable	1,644,876	1,471,970	1,465,800	1,465,800	
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	229,690	451,834	469,629	457,342	332,854
TOTAL	\$ 1,874,566	\$ 1,923,804	\$ 1,935,429	\$ 1,923,142	\$ 332,854

(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 09 and FY 10 include Depreciation and the Interest Expense component only of Debt Service.

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

SELF INSURANCE INTERNAL SERVICE FUND

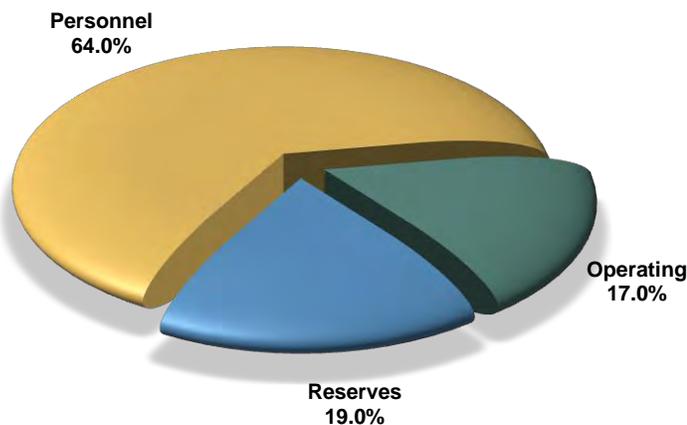
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City's health benefit program. This fund is totally self-supported by charges levied upon all City departments. Through this fund, the City provides medical, dental, life, and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



The graph depicts the Self-Insurance Fund revenues by category. Revenues for fiscal year 2012 consist of employer and employee contributions for a total of \$6,767,257. Other revenues consist of excess claims and pharmacy rebates of \$64,000, and Interest Income of \$2,000. Other sources consist of an estimated Prior Year Balance of \$1,595,810. For a more detailed discussion of the Self-Insurance revenue sources, please see the Revenue Information section beginning on page 79.

Total Revenues/ Sources \$8,429,067

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2012 by category. Expenditures, excluding reserves, total \$6,833,257, and consist of medical and dental claims, administrative fees, and premium payments.



Total Expenditures/ Uses \$8,429,067

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

FUND NUMBER 505

	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Amended Budget FY 2011	Budget FY 2012
BEGINNING BALANCE	\$ -	\$ 464,896	\$ 1,259,780	\$ 1,259,780	\$ 1,595,810
REVENUES/SOURCES					
Charges for Services	6,263,867	6,314,116	6,387,557	6,360,199	6,767,257
Interest	578	1,167	735	1,200	2,000
Miscellaneous	83,052	286,514	69,824	50,000	64,000
Transfers In	-	-	-	-	-
TOTAL	\$ 6,347,497	\$ 6,601,797	\$ 6,458,116	\$ 6,411,399	\$ 6,833,257
EXPENDITURES/USES					
Operating	5,882,601	5,806,913	6,073,897	6,411,399	6,833,257
Capital Outlay	-	-	48,189	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 5,882,601	\$ 5,806,913	\$ 6,122,086	\$ 6,411,399	\$ 6,833,257
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Assigned	464,896	1,259,780	1,595,810	1,259,780	1,595,810
TOTAL	\$ 464,896	\$ 1,259,780	\$ 1,595,810	\$ 1,259,780	\$ 1,595,810





GENERAL GOVERNMENT

GENERAL GOVERNMENT

DEPARTMENTAL HIGHLIGHTS FOR FY 2012

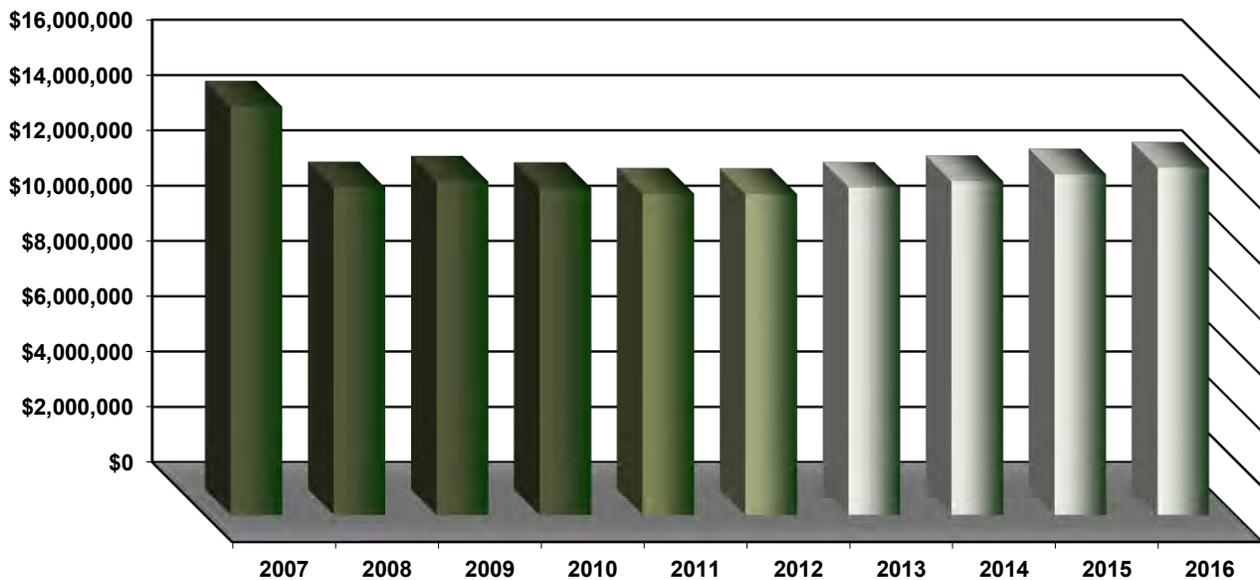
Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$377,726	
Administration	2	502,267	
Information Technology	7	1,546,305	
City Clerk	4	393,061	
Legal	1	336,695	
Engineering	2	271,676	
Human Resources	4	597,544	
Finance	9	881,062	
General Services		8,992,939	
Self Insurance			6,833,257
Planning and Zoning			
Administration	3	417,845	
Development Compliance and Zoning	5	435,634	
Planning	3	244,382	
GIS	2	152,478	
TOTAL	47	\$15,149,614	\$6,833,257

HISTORICAL & PROJECTED EXPENDITURES

One of the first steps that must be taken in order to formulate a financial plan is to analyze historical trends. This analysis enables management to identify trends upon which to base future projections. The City's fiscal year spending plan emphasizes a long-term goal of maintaining financial stability. All expenditures in the fiscal year 2012 budget reflect the spending priorities proposed by staff in order to accomplish the Vision Plan established by Council, and the priorities addressed in the Strategic Planning Retreat.

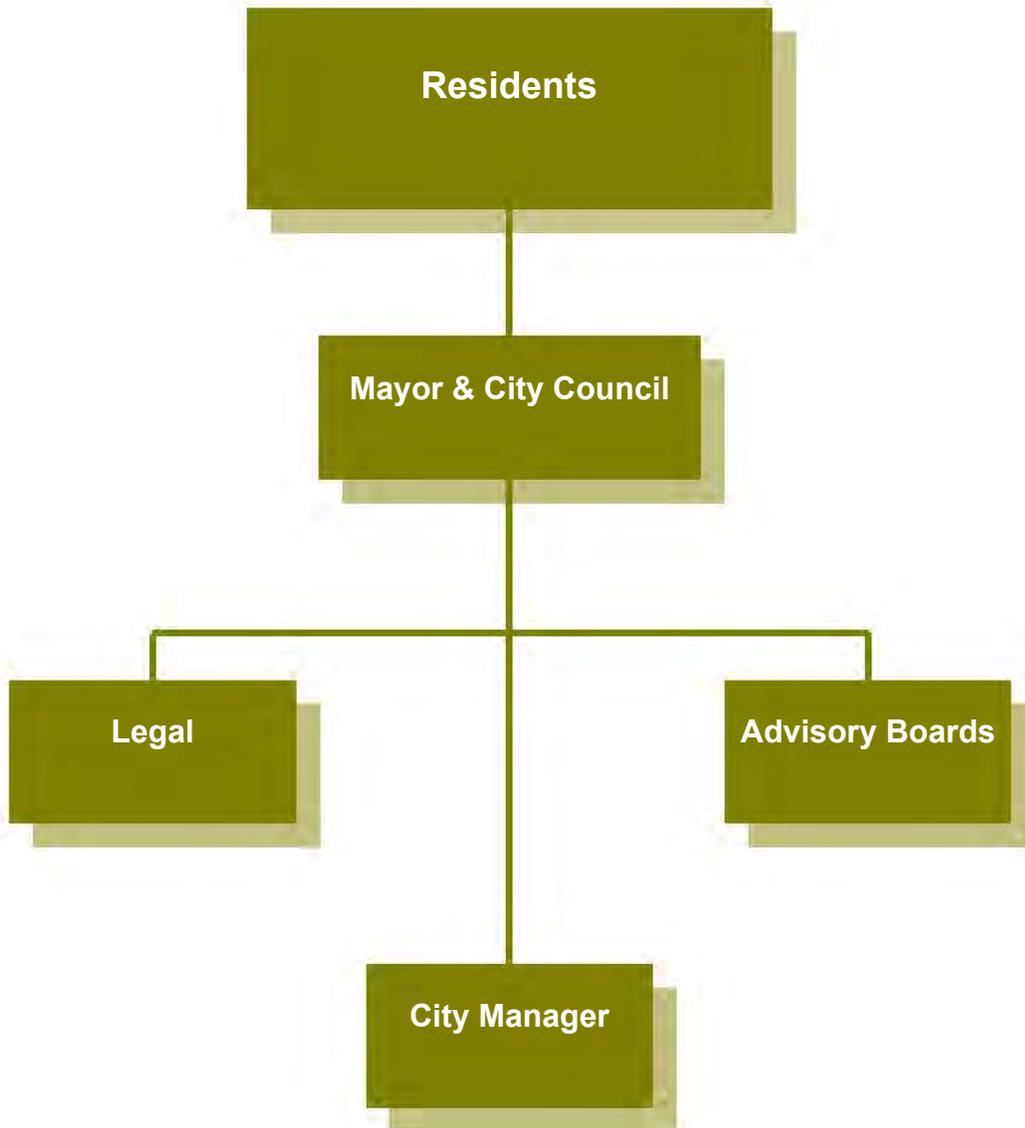
The following graph illustrates actual expenditures for years 2007 through 2010, estimated actual amounts for fiscal year 2011, adopted budget for fiscal year 2012, and projected amounts for years 2013 through 2016 for the General Fund.

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



The graph above represents General Government divisions which include: City Council, Administration, Information Technology, City Clerk, Legal, Engineering, Human Resources, Finance, General Services, Self-Insurance, and Planning and Zoning. Fiscal year 2007 reflects the \$3,000,000 contribution to Palm Beach County for the purchase of the Briger Tract that will be developed as part of the Scripps Research Institute. Fiscal year 2008 reflects the centralization of all electric utility expenditures and the establishment of dental claims expenditures for the self-insured dental program in the General Services cost center.

CITY COUNCIL



GENERAL GOVERNMENT

CITY COUNCIL (CONTINUED)

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

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	208,986	204,257	198,571	221,276	249,209
Other Operating	81,180	24,107	28,740	57,139	128,517
Subtotal Operating	\$ 290,166	\$ 228,364	\$ 227,310	\$ 278,415	\$ 377,726
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 290,166	\$ 228,364	\$ 227,310	\$ 278,415	\$ 377,726

BUDGET HIGHLIGHTS

The City Council budget of \$377,726 reflects a 35.6% increase over the fiscal year 2011 adopted budget of \$278,415.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
5	5	0	0	0	0	5

CITY COUNCIL (CONTINUED)

CITY COUNCIL POLICY AGENDA

❖ **Goal #1**

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

❖ **Goal #2**

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

❖ **Goal #3**

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

❖ **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.

❖ **Goal #5**

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

❖ **Goal #6**

To protect the natural environment through sustainable methods and practices.

❖ **Goal #7**

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

❖ **Goal #8**

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

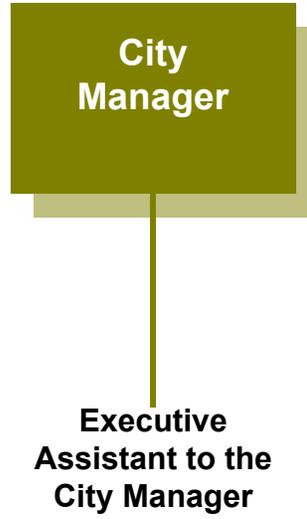
❖ **Goal #9**

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

❖ **Goal #10**

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

ADMINISTRATION



GENERAL GOVERNMENT

ADMINISTRATION (CONTINUED)

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

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

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

In addition, the Division acts as a resource for citizens through which they may obtain information, assistance and pose inquiries on a variety of public interests. It also serves the media as a clearinghouse for public information, including meetings and events. ***Due to budgetary constraints this division was eliminated in the 2011 budget.***

ADMINISTRATION (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	631,973	672,512	356,913	407,922	406,147
Other Operating	20,572	10,751	55,683	96,120	96,120
Subtotal Operating	\$ 652,545	\$ 683,263	\$ 412,596	\$ 504,042	\$ 502,267
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 652,545	\$ 683,263	\$ 412,596	\$ 504,042	\$ 502,267

BUDGET HIGHLIGHTS

The Administration budget of \$502,267 reflects a decrease of .4% from the fiscal year 2011 adopted budget of \$504,042.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
4	2	0	0	0	0	2

GENERAL GOVERNMENT

ADMINISTRATION (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Held open forums for discussion of both new and old City-wide policies and procedures
- ✓ Assisted with multi-jurisdictional consolidated dispatch center; met with City Managers to create interlocal agreement between the three (3) participating municipalities
- ✓ Opened new Emergency Operations and Communications Center
- ✓ Planned and held the "Weather the Storm" hurricane preparedness event
- ✓ Opened Employee Health Clinic; planned and held Employee Grand Opening Event
- ✓ Hosted Okeechobee County Business Development Board, elected officials, and County staff to discuss economic development strategies
- ✓ Met with CEOs from Chromalloy Turbine Inc. and Florida Power and Light in anticipation of each company's relocation to Palm Beach Gardens

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

☒ Town Hall meetings	0	0	1
☒ Number of social network informational postings	80	75	80

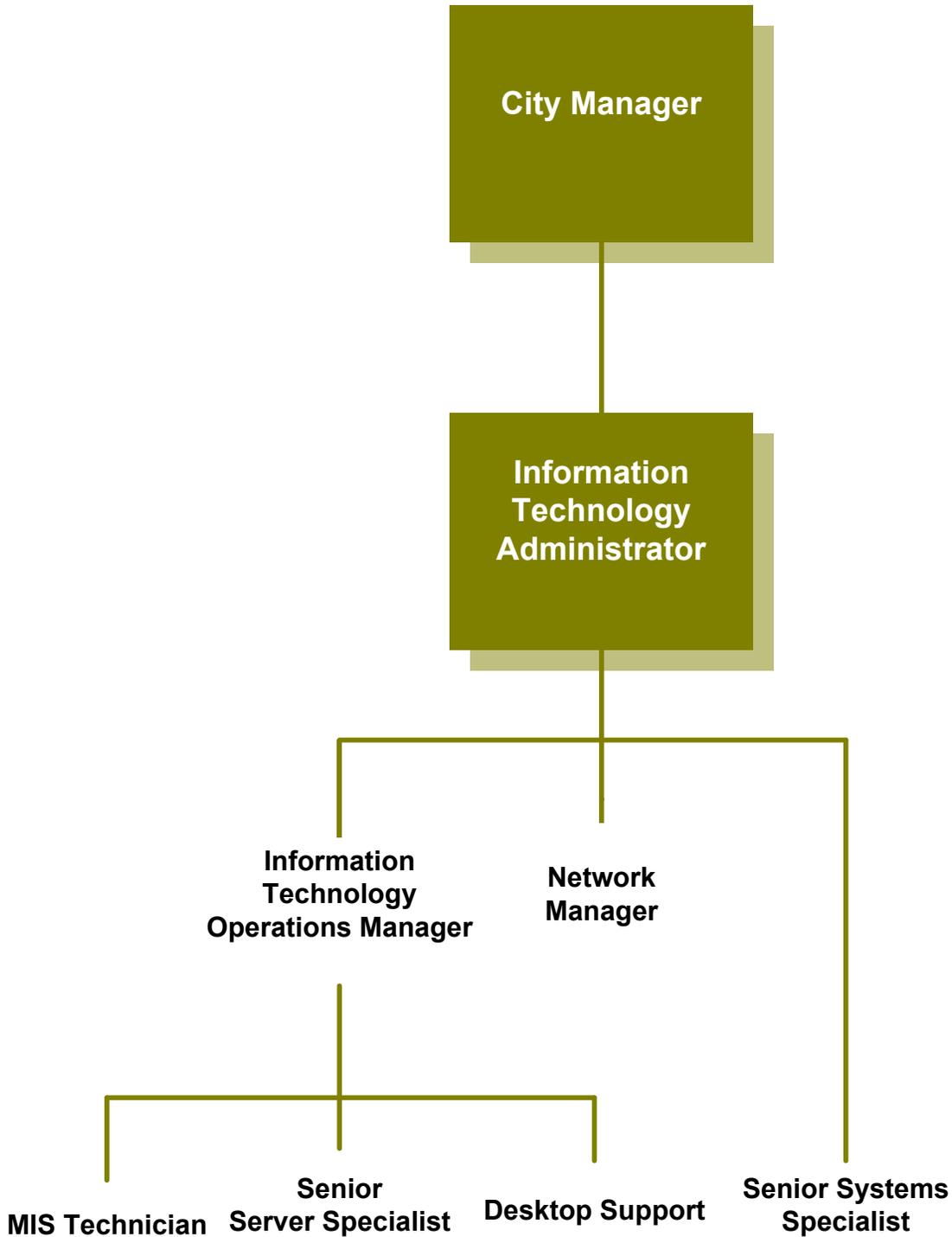
Service Level Objective: To increase communication with the City Council and partnerships with Intergovernmental agencies

Outputs:

☒ Council-Manager workshops	1	1	1
☒ Intergovernmental meetings	18	10	10

For a complete list of the City Council's Goals, please refer to pages 50 - 55.

INFORMATION TECHNOLOGY



GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	600,636	595,641	571,829	599,275	750,584
Other Operating	515,491	478,491	390,948	525,864	575,021
Subtotal Operating	\$ 1,116,127	\$ 1,074,131	\$ 962,777	\$ 1,125,139	\$ 1,325,605
Capital	88,081	61,716	215,609	215,609	220,700
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,204,208	\$ 1,135,848	\$ 1,178,386	\$ 1,340,748	\$ 1,546,305

BUDGET HIGHLIGHTS

The Information Technology budget of \$1,546,305 reflects a 15.9% increase over the prior year's adopted budget of \$1,333,494.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
6	5	2	0	0	0	7

INFORMATION TECHNOLOGY (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Winner of the 2010 Eden Public Sector Excellence Award
- ✓ Consolidated Police and City Hall IT departments creating one centralized IT department
- ✓ Consolidated City datacenters into the new Emergency Operations and Communications
- ✓ Created a seamless computer network that joins the Towns of Jupiter and Juno Beach with the City of Palm Beach Gardens, providing digital dispatch to all Police Officers in all three municipalities
- ✓ Launched new Eden Systems module for Online Benefits Enrollment
- ✓ Launched new software system for management of Customer Service Requests
- ✓ Launched Online Job Application System
- ✓ Created new Audio Visual system for EOCC

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

☒ Average number of daily visits to website	817	900	1,000
☒ Number of online activity registrations	3,200	3,500	4,000
☒ Number of online inspections scheduled	6,200	6,000	6,000
☒ Number of online business license renewals	0	300	500
☒ Number of new online services offered	2	1	1

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

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

Outputs:

☒ Network users supported	470	470	470
☒ Number of physical/virtual servers supported	17/35	17/35	17/35
☒ Number of workstations supported	274	274	274
☒ Number of laptops supported	172	172	172
☒ Number of PDAs supported	60	0	0

GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012
☒ Number of copiers supported	13	15	16
☒ Number of printers supported	31	31	31
☒ Number of ERP software apps supported	20	21	21
☒ Number of completed work orders	4,681	7,917	8,000
☒ Average amount of email received per month	300,000	325,000	360,000
☒ Size of data storage	10TB	12TB	14TB

Efficiency Measures:

☒ Percentage of work orders completed within 1 day	43	58	63
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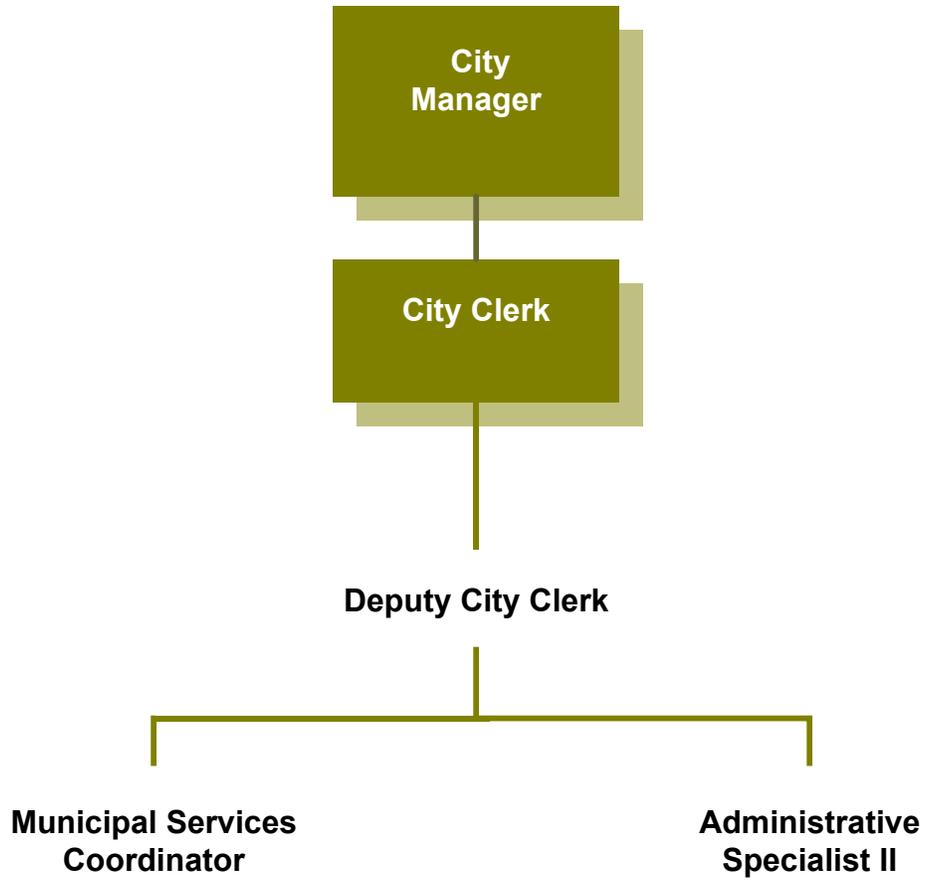
Service Level Objective: Maintain a highly trained, motivated, and professional work force in order to provide quality service to residents, businesses, and co-workers

Efficiency Measures:

☒ Number of CCIO* employees	2	3	2
☒ Number of MCITP SA* employees	3	2	2
☒ Number of MCITP DBA* employees	2	1	1
☒ Number of CCNA *employees	3	3	3
☒ Employee Satisfaction Survey score (5.0 scale)	4.6	4.7	4.7

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

CITY CLERK



GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	544,727	365,347	373,279	358,006	352,907
Other Operating	25,167	67,753	34,619	105,546	40,154
Subtotal Operating	\$ 569,894	\$ 433,100	\$ 407,898	\$ 463,552	\$ 393,061
Capital	-	5,840	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 569,894	\$ 438,940	\$ 407,898	\$ 463,552	\$ 393,061

BUDGET HIGHLIGHTS

The City Clerk budget of \$393,061 reflects a 15.2% decrease over the prior year adopted budget of \$463,552.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
4	4	0	0	0	0	4

CITY CLERK (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Responded to 95% of all public records requests within five days.
- ✓ Provided resources and support to properly maintain records to comply with GS1-SL
- ✓ Provide City Council members electronic correspondence, voice mails
- ✓ Ensure all advisory board meeting agendas, recording and minutes were in compliance with the Code of Ordinances
- ✓ Provided new appointments with orientation, and ensured compliance
- ✓ Mandatory Palm Beach County Ethics training for all members
- ✓ Maintained and updated citywide HOA/POA list and made it available on the City's website
- ✓ Conducted Municipal Elections in accordance with Florida Statute, Florida Election Laws and the Municipal Charter
- ✓ Implemented online Lobbyist Registration Form
- ✓ Implemented online Board and Committee Application
- ✓ Implemented online Volunteer Application

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

 Number of Boards/Committee meetings held	55	50	50
 Number of all other publicly noticed meetings	79	80	80

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

☒ Secure Precincts for availability for election day	38	38	38
☒ Hire Poll workers.	115	115	115

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.	7,869	7,900	8,000
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Service Level Objective: Prepare, organize and review all items for the City Council agenda in a timely manner for approval and review by the City Manager. Prepare and transmit legal advertisements for City Council agenda items, bids and elections.

Outputs:

☒ Number of agenda items reviewed	237	240	240
☒ Number of legal and display ads prepared and advertised	51	55	55

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	464.86	465	465
☒ Number of pages imaged	55,043	55,000	55,000

GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

Outputs:

■ Number of public records requests	129	130	130
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Efficiency Measures:

■ Average number of days to fill public records requests	2.17	5	5
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For a complete list of the City Council's Goals, please refer to pages 50 - 55.

LEGAL

**Assistant to
the City
Manager**

**Executive Legal
Assistant**

GENERAL GOVERNMENT

LEGAL (CONTINUED)

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

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

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	96,398	80,134	88,592	80,266	85,395
Other Operating	361,116	256,978	189,442	251,300	251,300
Subtotal Operating	\$ 457,514	\$ 337,113	\$ 278,034	\$ 331,566	\$ 336,695
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 457,514	\$ 337,113	\$ 278,034	\$ 331,566	\$ 336,695

BUDGET HIGHLIGHTS

The Legal Department budget of \$336,695 reflects a 1.5% increase over the fiscal year 2011 adopted budget of \$331,695.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
1	1	0	0	0	0	1

GENERAL GOVERNMENT

LEGAL (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Coordinated schedules and administrative workload of the three (3) attorneys, as well as the Assistant to the City Manager and the City Manager
- ✓ Took initiative to prepare/draft documents for attorneys to save billable time, thus saving taxpayer dollars
- ✓ Implemented new procedure for Service of Process

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

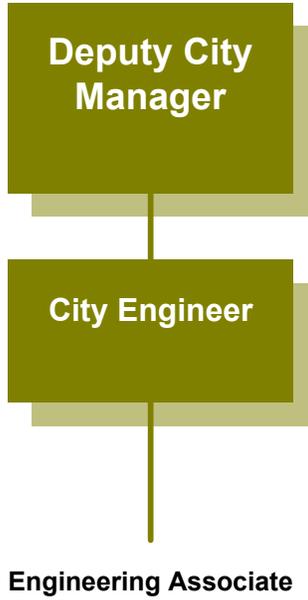
Service Level Objective: Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council.

Outputs:

☒ Ordinances prepared/reviewed	39	29	25
☒ Resolutions prepared/reviewed	83	86	85
☒ Contracts prepared and/or reviewed	113	157	130
☒ Litigation/Claims	5	6	6
☒ Parking Violation Hearings	7	7	7

For a complete list of the City Council's Goals, please refer to pages 50 - 55.

ENGINEERING



GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	146,191	247,211	83,000	249,015	247,576
Other Operating	18,067	10,365	171,599	71,700	24,100
Subtotal Operating	\$ 164,258	\$ 257,577	\$ 254,599	\$ 320,715	\$ 271,676
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 164,258	\$ 257,577	\$ 254,599	\$ 320,715	\$ 271,676

BUDGET HIGHLIGHTS

The Engineering Department budget of \$271,676 reflects a 15.3% decrease over the fiscal year 2011 adopted budget of \$320,715.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
3	2	0	0	0	0	2

ENGINEERING (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Promoted pro-development by decreasing permitting review time, being more interactive with applicants and residents, and by increasing efficiency during the review process with petitions and permit applications while adhering to current codes and specifications
- ✓ In an effort to encourage and promote pro-development and growth, staff's time has been devoted to the Briger/Scripps Phase II project, which provides four (4) million square feet of bio-science, bio-medical and other ancillary use in the north county area
- ✓ Created a permit type for small scale projects, namely the miscellaneous engineering permit. This permit type provides projects with a more fluid permitting process while applying applicable fees
- ✓ In coordination with other departments, continued to use and implement the Eden program features to provide Certificate of Completion and Certificate of Occupancy to applicants
- ✓ All staff members have obtained the NIMS certifications
- ✓ Coordinated with the FDOT, NPBCID and PBC on projects within the City without additional costs from consultants to the City. All reviews, oversight, and meetings have been performed in-house by City staff
- ✓ Simplified the engineering fee schedule to reduce fees and promote economic growth, provide for percentage based permitting instead of hourly rates, promote clarification, efficiency and proper applicable fees
- ✓ Completed construction of improvements to the Aquatic Center including a new spray playground, rock climbing wall, and slide
- ✓ Contracted with Seacoast Utility Authority to complete improvements to the FEC Ditch to improve storm drainage
- ✓ Completed construction of the new Emergency Operations and Communications Center at the City's Municipal Complex
- ✓ Completed construction of Phase III to Lilac Park that included a new playground, basketball court, exercise trail, restrooms, parking and picnic facilities

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

City Council Goal #6: To protect the natural environment through sustainable methods and practice.

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

Effectiveness Measure:

 Stormwater Pollution Prevention plan review	8	12	15
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GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

■ Total number of stormwater reviews	8	12	15
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City Council Goal #10: To promote the logical phasing and timing of new development, consistent with capital improvement plans and budgets.

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

Outputs:

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

■ Percent of development projects reviewed within 10 days (current level of service is 14 days)	80%	85%	90%
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Service Level Objective: To provide review and inspection supervision to new infrastructure developments

Effectiveness Measure:

■ Total new development review	11	16	20
■ Total number of applications/requests reviewed	47	54	60

GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

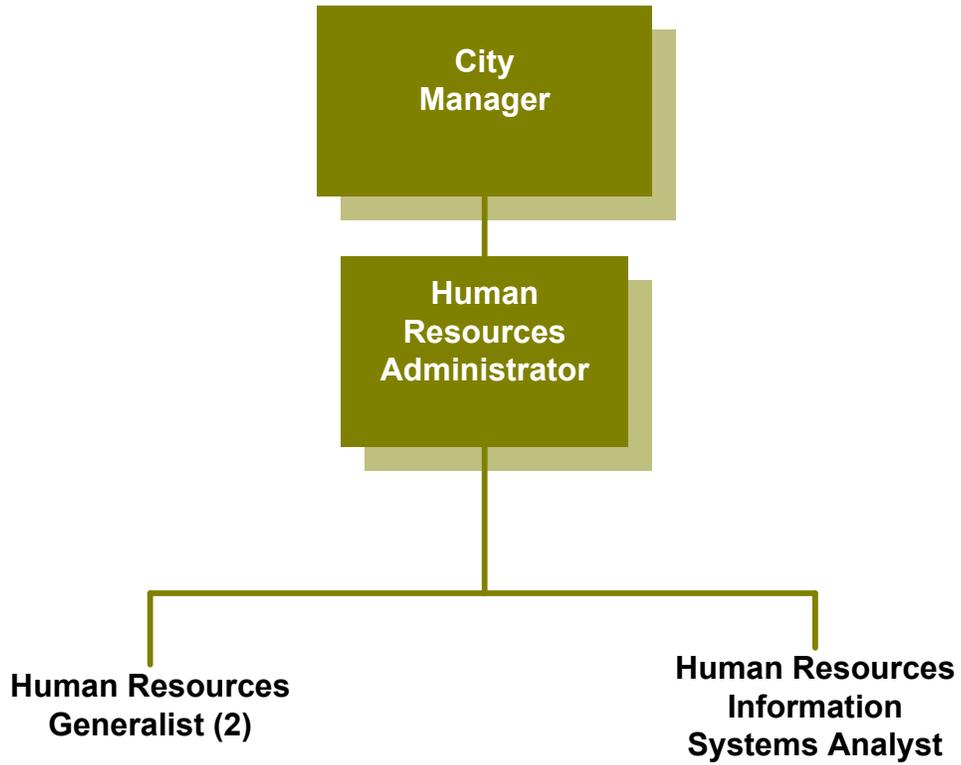
Service Level Objective: Manage the City’s Capital Improvement Program through the use of sound fiscal policies

Effectiveness Measure:

■ Capital Projects completed	2	9	8
■ Capital Projects completed within budget	2	9	8
■ Dollars allocated for Capital Projects (in millions)	\$11.8	\$9.5	\$4.7
■ Dollars spent on Capital Projects (in millions)	\$2.8	\$4.3	\$2

For a complete list of the City Council’s Goals, please refer to pages 50 - 55.

HUMAN RESOURCES



GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

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

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	532,481	495,616	305,557	417,724	405,694
Other Operating	206,425	124,670	198,402	185,240	191,850
Subtotal Operating	\$ 738,906	\$ 620,286	\$ 503,959	\$ 602,964	\$ 597,544
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 738,906	\$ 620,286	\$ 503,959	\$ 602,964	\$ 597,544

BUDGET HIGHLIGHTS

The Human Resources budget of \$597,544 reflects a reduction of 1.3% from the 2011 fiscal year adopted budget of \$605,564.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2011
5	4	0	0	0	0	4

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Opened the City's new on-site Employee Health and Wellness Center via contract with CareHere, LLC., in an effort to reduce medical claims which are expected to decrease 5%
- ✓ Maintained the City's self-insurance health plan at the same level of benefits and contribution amounts for employees through Blue Cross Blue Shield of Florida; medical claims averaged \$378,000 per month, 22% lower than the City's maximum annual claim liability of \$5.7 million
- ✓ Negotiated a total fixed cost increase of 6% for the City's self-insured health insurance plan, representing approximately half of the medical inflation rate trending at 11%
- ✓ Since FY 2008, the City has realized approximately \$2 million in savings as a result of transition from fully to self-insured health insurance plan
- ✓ Requested and received a \$0.15 reduction in administrative fees for the City's dental insurance retroactive to FY 2007 by utilizing an electronic billing system, resulting in a total savings of \$3,129
- ✓ Provided a 10% decrease in premium rates for voluntary employee/spouse life insurance program(s) effective 10/1/2011
- ✓ Established a new Employee Assistance Program through Corporate Care Works with a two-year rate guarantee of \$1.75 per employee per month, for a cost savings of approximately \$16,000 a year as a result of changing providers
- ✓ Improved the Flexible Spending Account program by implementing a new direct deposit process for claims reimbursement
- ✓ Presented pre-retirees with health insurance alternatives as an additional measure to reduce City health insurance premiums and save future medical claims and costs for retirees
- ✓ Assisted with the transition of personnel from the Towns of Jupiter and Juno Beach to consolidate communications and dispatch services for the new emergency operations center, resulting in the on-boarding of 14 additional employees
- ✓ Developed and implemented a paperless electronic web-based open enrollment process through EDEN for employee benefits
- ✓ Partnered with IT and Finance to create and implement the new Employee Self Services module, providing all employees secured convenient access to their own payroll, benefits and personnel information via the City's website
- ✓ Implemented a new employee computer kiosk system for all new hires and employees without computer accounts
- ✓ Implemented new paperless forms to process personnel transactions electronically, i.e. all new hire information, W-4, I-9, FRS Certification, address/emergency contact updates, personal leave cash-in, etc.
- ✓ Implemented paperless electronic personnel files for all part-time employee records
- ✓ Implemented electronic policy management system (DMS) to provide employees and supervisors with timely, searchable, paperless access to City personnel policies and procedures
- ✓ Created an electronic performance evaluation system, being tested for implementation FY 2012
- ✓ Completed ethics training for all employees as required by the new Palm Beach County Ethics Ordinance
- ✓ HR, Finance and IT staff partnered to win the Tyler Technologies Public Sector Award in Organizational Efficiency for the City, as a result of designing and implementing the Electronic Personnel Action Form in Eden's HR Process Module
- ✓ Improved the City's on-boarding benefits orientation for new full time employees - added audio and view capability from a home computer, reallocating staff time for handling specific questions and increasing information accessibility for employees and their families

HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

<ul style="list-style-type: none"> ■ Number of bargaining sessions to reach tentative agreement (IAFF, SEIU, PBA) 	7	14	9
--	---	----	---

Effectiveness Measures:

■ Total number of complaints investigated	4	7	5
■ Total number of grievances filed after step 1	3	3	3
■ Total number of grievances resolved by MOU	3	1	1
■ Total number of arbitrations	1	1	1
■ Total number of EEOC complaints resolved	2	0	0
■ Total number of Employee Disciplinary actions	*	40	30
■ Total number of Performance Improvement Plans	3	4	3

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

Outputs:

■ Advertised positions	49	58	50
■ Applications reviewed	635	891	700
■ Job interviews conducted	50	113	85
■ Personnel action forms	428	547	500
■ # of approved full time and part time employees	573	621	600
■ # of full time and part time new hires	64	135	95

Efficiency Measures:

■ HR Operating Cost as a % of City payroll	2.0%	2.7%	2.5%
--	------	------	------

GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

Outputs:

❑ Open Enrollment Meetings	3	3	3
❑ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	16	36	48
❑ % of employees attending Benefits Fair	*	*	50%
❑ Benefits orientations conducted	7	11	6
❑ FMLA requests processed	84	70	75

Effectiveness Measures:

❑ % of employee benefit problems resolved within 15 days of notification	98%	99%	99%
❑ Respond to employee inquiries regarding insurance plans within # of business days	2	2	1
❑ % of full time employees utilizing the Employee Assistance Program (EAP)	17%	14%	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	17	26	20
---	----	----	----

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	6	10
--	---	---	----

Effectiveness Measures:

❑ Maintain a Citywide annual turnover rate less than 10% for full time employees	8%	3%	3%
--	----	----	----

* Information not available

GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

Outputs:

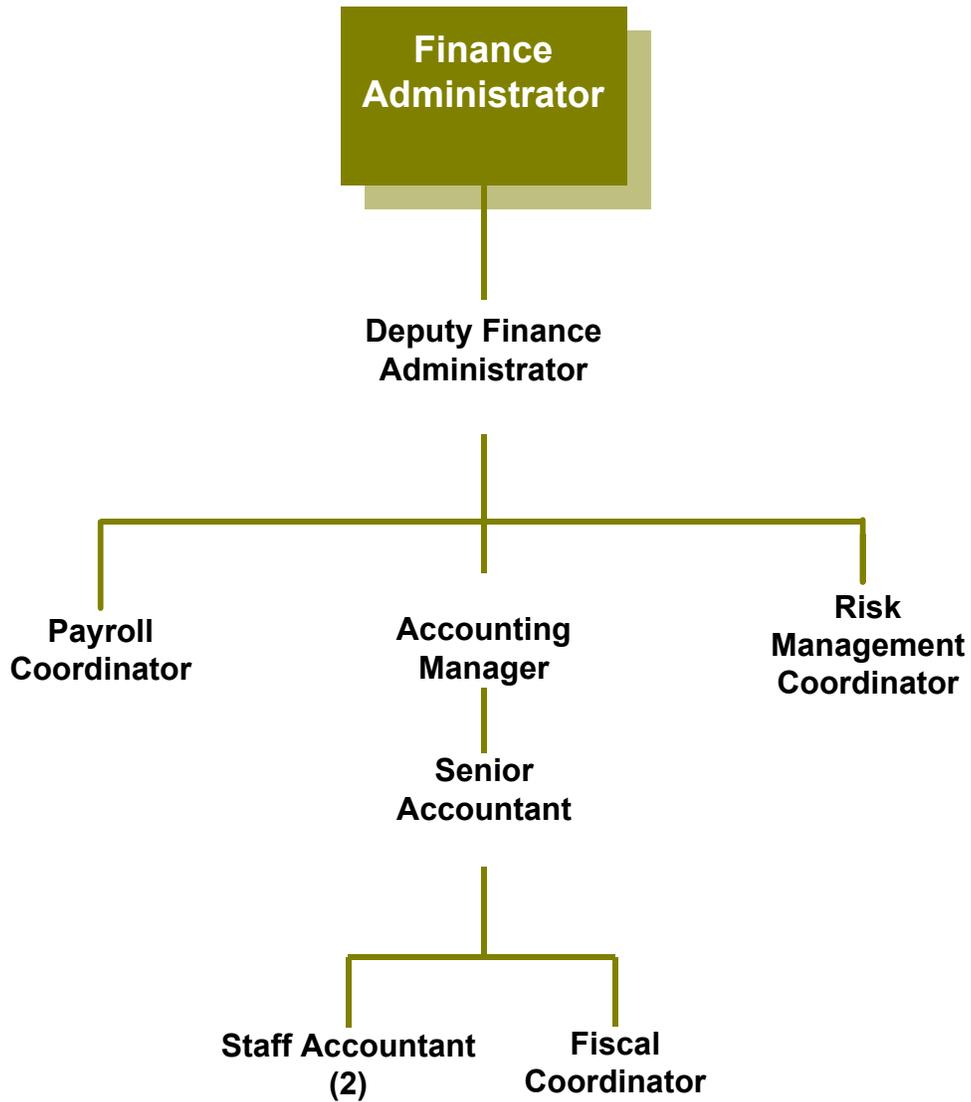
☒ % of employees attending training	80%	88%	90%
☒ Number of training programs developed and implemented	3	4	4
☒ Number of supervisory training programs developed and implemented	2	3	3

Effectiveness Measures:

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

For a complete list of the City Council's Goals, please refer to pages 50 – 55.

FINANCE



GENERAL GOVERNMENT

FINANCE (CONTINUED)

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	913,861	892,121	833,008	880,102	861,652
Other Operating	71,113	26,316	13,025	19,475	19,410
Subtotal Operating	\$ 984,974	\$ 918,436	\$ 846,033	\$ 899,577	\$ 881,062
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 984,974	\$ 918,436	\$ 846,033	\$ 899,577	\$ 881,062

BUDGET HIGHLIGHTS

The Finance budget of \$881,062 reflects a 1.5% decrease in operating expenditures from the fiscal year 2011 adopted budget of \$894,977.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
10	9	0	0	0	0	9

FINANCE (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting for the 17th consecutive year by the Government Finance Officers Association of the United States and Canada
- ✓ Awarded the Distinguished Budget Presentation Award for the 15th year by the Government Finance Officers Association of the United States and Canada
- ✓ Reduced the City's experience rating modifier, calculated by the National Council on Compensation Insurance, Inc. (NCCI) from .79 to .65 which allowed the City to realize an added credit on our base workers compensation premium
- ✓ Awarded RFP #2011-006 Banking/Merchant/Purchasing Card Services
- ✓ Participated on Employee Health and Wellness Center evaluation and selection committee
- ✓ Coordinated with multiple agencies to establish the Northern Municipal Regional Communications Center (NMRCC). Analyzed consolidated dispatch cost sharing formulas to ensure maximum financial benefit for the City. Established methods to track and allocate expenses to facilitate FYE reconciliation for the participating cities
- ✓ Ensured self-insurance fund was brought into compliance with required state actuarial filings
- ✓ Refinanced General Obligation Bonds, Series 1998 and 1999, reducing required debt service payments by \$343,273
- ✓ Engaged the firm Cavanaugh and MacDonald Consulting, LLC to begin an analysis of the public safety pension plans and various options that could be implemented to reduce the annual costs and the unfunded liabilities
- ✓ Coordinated Standard and Poor's review of the City's finances and raised the City's underlying rating on the GO debt to AA+ from AA, and the rating on the Series 2003 public improvement revenue bonds to AA from AA-
- ✓ Prepared and filed communications services tax ordinance and applicable forms with the state to increase the City's CST rate from 1.5% to 3.5%
- ✓ Updated purchasing card policy; implemented online test for all card holders
- ✓ Assisted Public Works, with cost recovery efforts, for the interlocal agreement with Town of Juno Beach to provide fleet maintenance services
- ✓ Implemented formal risk assessment process in response to auditor comment
- ✓ Assisted the Planning Department in the analysis of impact fees
- ✓ Assisted the Planning Department in the analysis of annexation data
- ✓ Monitored and implemented legislative changes to the Florida Retirement System (FRS)
- ✓ Established a fund balance policy for the general fund consistent with the Governmental Accounting Standards Board Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*
- ✓ Negotiated new franchise agreement with Florida Power and Light (FPL) whereby property taxes will be excluded when calculating the net franchise payment due to the City, resulting in increased revenues of approximately \$485,000
- ✓ Integrated prior years electronic accounts payable records into Laserfiche document imaging system
- ✓ Assisted Building Department with analysis of permit fee adjustments
- ✓ Updated annual fees and charges schedule
- ✓ Updated finance intranet page to make it easier for employees to access information
- ✓ Teamed with HR department to implement the Open Enrollment module for benefits in the Eden system and to get City employees set up to use the Employee Services through the City intranet
- ✓ Scanned all active part time employee records into HR's electronic personnel files

GENERAL GOVERNMENT

FINANCE (CONTINUED)

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

<ul style="list-style-type: none"> ■ Annual audit and single audit opinions are unqualified with an opinion date of 3/31 or prior ■ Update City wide Purchasing Policy 	3/31/2011	3/31/2012	3/31/3012
	0%	100%	0%

Effectiveness Measures:

<ul style="list-style-type: none"> ■ Number of years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA ■ Number of Management Comments in the audit 	17	18	19
	0	0	0

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

Outputs:

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

<ul style="list-style-type: none"> ■ Investment benchmark – 1 year treasury note at 9/30/09 ■ Weighted average yield on investments 	.91%	.55%	*
	2.42%	1.09%	*

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

Effectiveness Measures:

<ul style="list-style-type: none"> ■ Number of years awarded the “Distinguished Budget Award” by GFOA 	14	15	16
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GENERAL GOVERNMENT

FINANCE (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

Outputs:

Number of payroll checks issued	2,288	2,215	2,200
Number of direct deposits processed	11,822	12,446	12,900
Percentage of employees utilizing direct deposit	83%	85%	85%
Number of A/P checks issued	5,849	6,099	6,100
Number of purchase orders processed	496	480	485
Number of purchasing card transactions	5,034	5,130	5,100

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

Efficiency Measures:

☒ Scan active employee files into Laserfiche in preparation to merge with Human Resources electronic personnel filing system			100%
☒ Work with Information Technology department to get accident/workers' compensation reports processed thru the Eden system			100%
☒ Work with Information Technology department to get all Perfect Forms to pull current information from Eden for changes to electronic submission			100%
☒ To have the TOPS (Eden module) operating to eliminate printing as well as distributing pay vouchers. All pay vouchers will be emailed directly to each employee			100%
☒ Increase the number of accounts payable vendors paid electronically via EFTs or wire transfers by 10% annually	*	1,185	1,304

* Information not available

For a complete list of the City Council's Goals, please refer to pages 50 - 55.

GENERAL SERVICES

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	769,026	662,157	785,275	752,135	697,084
Other Operating	4,777,165	4,781,561	10,613,759	5,066,411	4,968,604
Subtotal Operating	\$ 5,546,190	\$ 5,443,718	\$ 11,399,034	\$ 5,818,546	\$ 5,665,688
Capital	-	-	-	-	-
Debt Service	2,412,186	2,420,242	2,349,309	2,349,309	3,327,251
Transfers	2,625,943	625,000	425,000	835,469	-
Other Uses	-	-	-	4,440,997	-
Total	\$ 10,584,319	\$ 8,488,959	\$ 14,173,343	\$ 13,444,321	\$ 8,992,939

BUDGET HIGHLIGHTS

The General Services budget of \$8,992,939 reflects an increase of 1.6% from the fiscal year 2011 adopted budget of \$8,850,163. The 2012 budget allows for the anticipated increases in the cost of garbage collection, recycling services, property and casualty insurance and electric utility costs

SELF-INSURED FUND

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

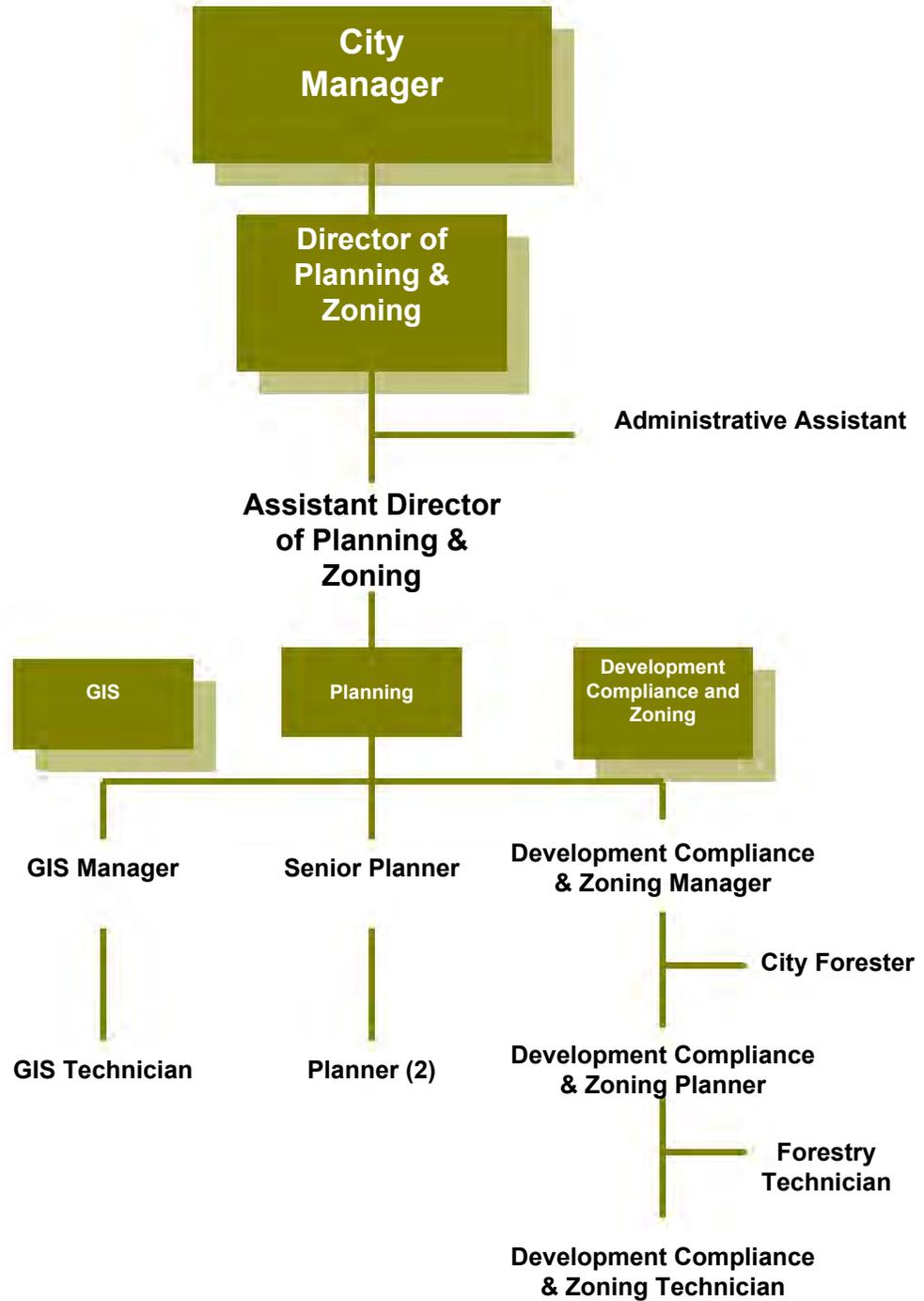
BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	5,258,022	5,207,470	4,825,134	5,754,387	5,397,017
Other Operating	624,578	599,443	1,248,763	657,012	1,436,240
Subtotal Operating	\$ 5,882,601	\$ 5,806,913	\$ 6,073,897	\$ 6,411,399	\$ 6,833,257
Capital	-	-	48,189	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 5,882,601	\$ 5,806,913	\$ 6,122,086	\$ 6,411,399	\$ 6,833,257

BUDGET HIGHLIGHTS

The Self Insurance Fund budget of \$6,833,257 reflects a 6.6% increase from the fiscal year 2011 adopted budget of \$6,411,399. This amount is in-line with the City's five year projections and renewal estimates.

PLANNING AND ZONING



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

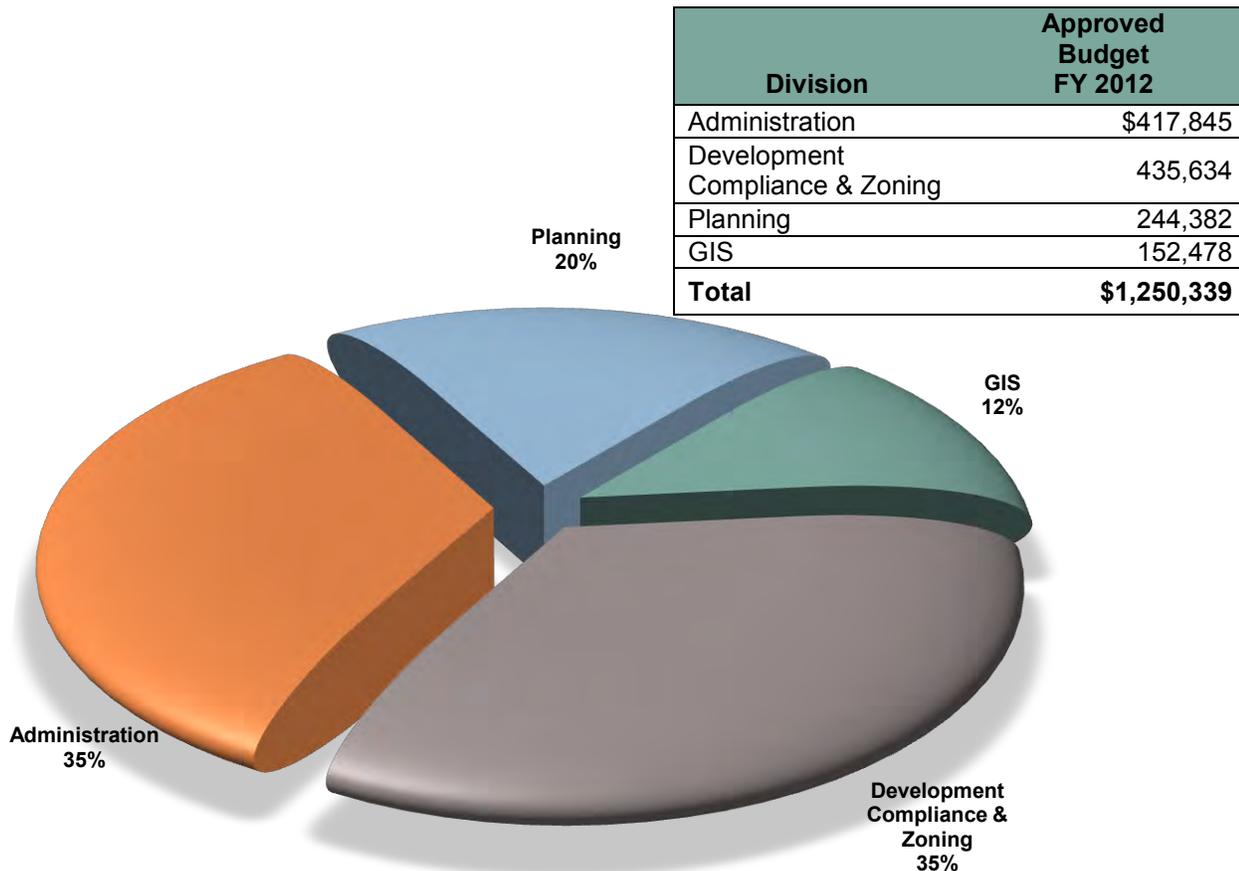
The Planning and Zoning department provides various services related to the physical development of the City. There are four divisions within the department – Administration, Planning, Development Compliance & Zoning, and GIS.

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

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

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

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



PLANNING AND ZONING (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	1,448,988	1,217,716	1,040,398	1,096,035	1,066,717
Other Operating	140,133	163,848	113,114	261,493	183,622
Subtotal Operating	\$ 1,589,121	\$ 1,381,565	\$ 1,153,511	\$ 1,357,528	\$ 1,250,339
Capital	5,001	69,935	1,914	45,000	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,594,122	\$ 1,451,500	\$ 1,155,425	\$ 1,402,528	\$ 1,250,339

BUDGET HIGHLIGHTS

The total Planning and Zoning budget of \$1,250,339 reflects a 3.1% reduction over the fiscal year 2011 adopted budget of \$1,290,617.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
14	13	0	0	0	0	13

PLANNING AND ZONING (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Updated the following Land Development Regulations: Sign Code, Outdoor Seating, Special Events, Build Out Determination, Chart of Permitted Uses and Off-Site Mitigation
- ✓ Created a Places of Assembly and Live Entertainment Application
- ✓ Created an architectural review exemption process through a code amendment
- ✓ Conducted a comprehensive impact fee study for the entire City, including appraisals for City parks
- ✓ In 2009, the City approved a loan for Sancilio, Inc. (SCI), a locally owned Pharmaceutical and Product Development Company, in the amount of \$350,000 as an economic stimulus package for its expansion. On May 2, 2011, SCI prepaid the entire amount of their outstanding loan, including \$25,921 in interest, which was returned back to the City's Reserve for the Economic Development Fund
- ✓ Coordinated and assisted Chromalloy with grants and funds for Economic Development in the City. As a result, Chromalloy has leased a 30K SF building creating seventy (70) new jobs with wages of at least 200% of County usage
- ✓ Received the "Tree City USA" re-certification for the twenty third (23) year
- ✓ Received the "Tree City USA Growth Award" for the third (3) year
- ✓ Cross-trained Forestry personnel to perform Development Compliance Inspections
- ✓ Adapted procedures to integrate with the Consolidated Inspection Department
Increased participation in Code Enforcement cases by reviewing all LDR Citations
- ✓ Developed EDEN process for street fundraising organizations in order to monitor the activities related to the fund raiser
- ✓ Developed an SOP for Special Events and Liquor Licenses in order to cross-train Planning and Zoning staff
- ✓ Initiated a tracking system for Planning and Zoning related Code Enforcement Cases from start to completion of all Planning and Zoning related Code Enforcement Cases
- ✓ GIS helped coordinate efforts to incorporate two (2) municipalities GIS layers into the City's SunGard Public Sector System for the North County Dispatch Center
- ✓ GIS worked with Code Enforcement and Development Compliance to create support data for the code case against San Michele
- ✓ GIS worked with Engineering and Public Works to complete GPS Inventory of Storm Drain Outlets within the City. The data is needed for National Pollutant Discharge Elimination System (NPDES), and will be done in-house in order to save the City money

PLANNING AND ZONING (CONTINUED)

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

❑ Number of Development Order Conditions for current projects within the City	2,685	2,800	2,900
❑ Total number of building permits reviewed	1,170	1,200	1,300
❑ Maintain a sign-off process of the City's major development projects for close out of project	33	35	35

Effectiveness Measures:

❑ Monitor compliance of time sensitive development order conditions for major projects to provide a two week notice	100%	100%	100%
❑ Begin plan review within ten (10) days from routing date for all permit requests	94.9%	95%	95%
❑ Maintain sign-off process of the City's major development projects for close out of project	100%	100%	100%

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

Outputs:

❑ Total number of Public Record Requests	150	160	170
--	-----	-----	-----

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

Efficiency Measures:

☒ Average number of days to fill requests	1.69	1.50	1.50
---	------	------	------

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

Outputs:

☒ Occupational Licenses Reviewed	472	475	475
☒ Sign Permits Processed	154	160	160
☒ Liquor Licenses Processed	28	30	30
☒ Zoning Confirmation Letters Processed	24	25	25
☒ Special Event Applications Processed	63	63	63

Efficiency Measures:

☒ % of occupational licenses reviewed within three (3) days of receipt	3-days 85.4%	4-days 86%	4-days 86%
☒ % of sign permits reviewed within ten (10) days of receipt	94.2%	95%	95%
☒ % of liquor licenses reviewed within three (3) days of receipt	89.3%	7-days 95%	7-days 95%
☒ % of zoning confirmation letters reviewed within seven (7) days of receipt	75%	14-days 95%	14-days 95%
☒ % of special events processed within three (3) days of receipt of sufficient application	87.3%	88%	89%

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

Outputs:

☒ Update the EDEN project management system to track all historical development projects	40%	45%	50%
--	-----	-----	-----

Efficiency Measures:

☒ % of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days	45%	50%	55%
---	-----	-----	-----

GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

Outputs:

<ul style="list-style-type: none"> Total number of approved development projects integrated into the City's GIS database 	100	105	110
--	-----	-----	-----

Effectiveness Measures:

<ul style="list-style-type: none"> Number of Planning and Zoning employees trained on all software applications relative to Planning and Zoning 	13	13	13
<ul style="list-style-type: none"> Process all GIS service requests within five (5) working days 	92%	95%	95%

City Council Goal #3: To preserve land use patterns and types that currently characterizes the City.

Service Level Objective: Protect the character of older communities during redevelopment.

Outputs:

<ul style="list-style-type: none"> Permits reviewed for redevelopment/renovation projects 	134	140	140
<ul style="list-style-type: none"> Address non-conformities and Code Violations related to older projects 	1	1	1
<ul style="list-style-type: none"> Review LDRs and Code to correct inconsistencies and accommodate older communities 	1	1	1

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

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

Outputs:

<ul style="list-style-type: none"> Number of projects that we expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP) 	4	4	4
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For a complete list of the City Council's Goals, please refer to pages 50 - 55.



PUBLIC SAFETY

PUBLIC SAFETY

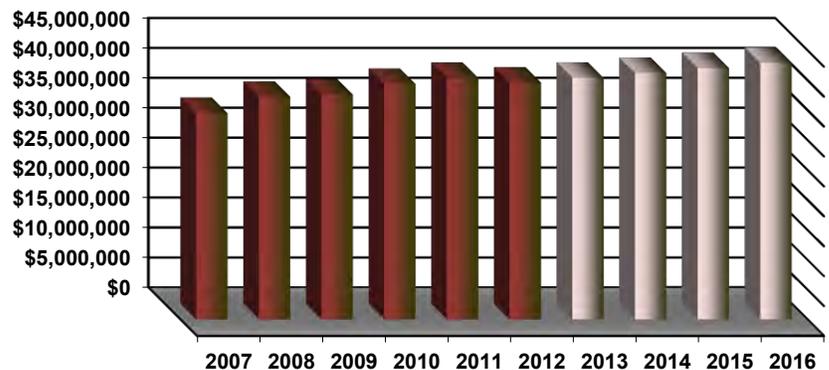
DEPARTMENTAL HIGHLIGHTS FOR FY 2012

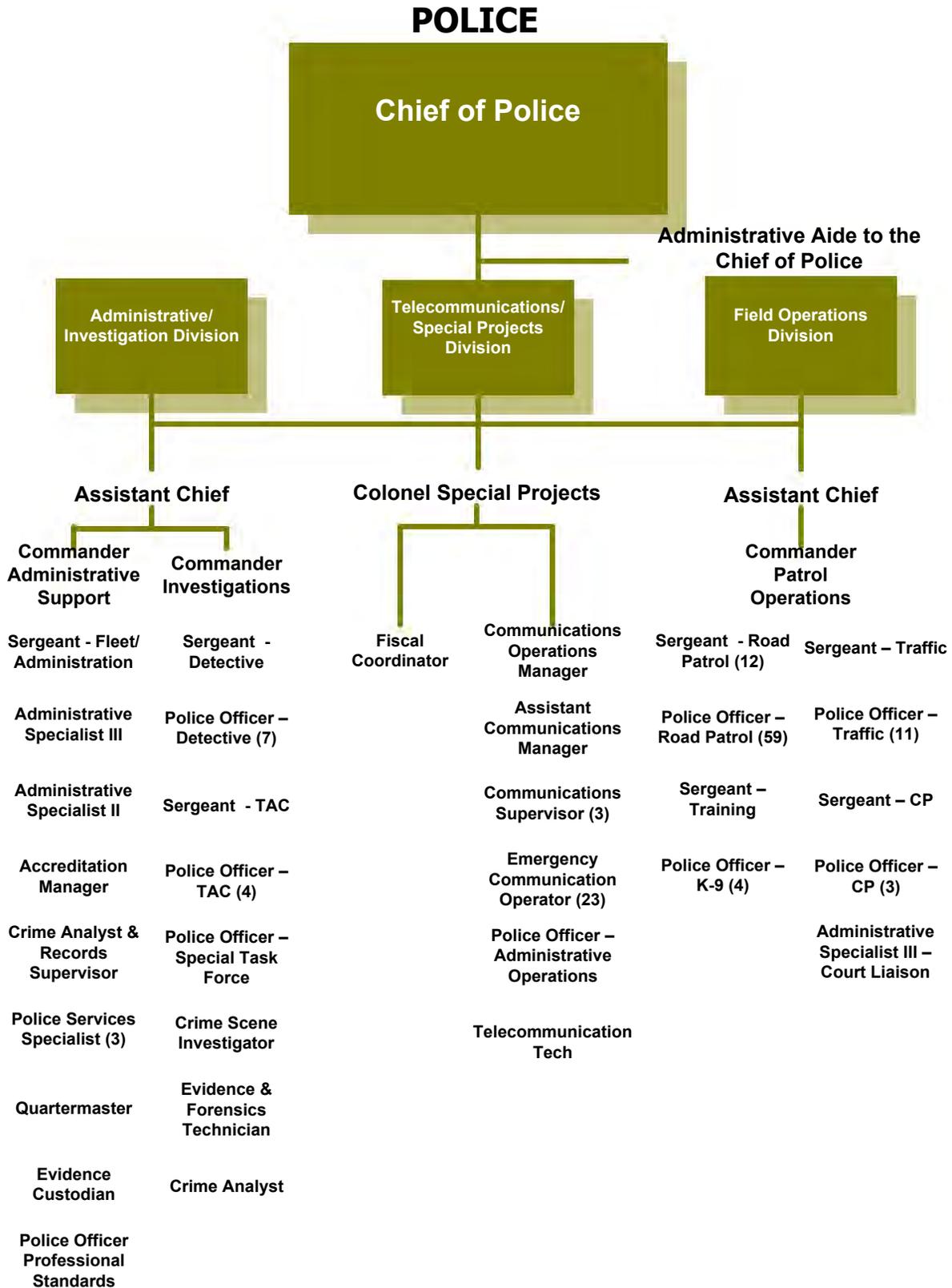
Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
Police				
Administration/ Investigations	36	5,342,050		
Dispatch Services	28	2,607,982		
Field Operations	96	14,006,969		
Training			12,000	
Police Impact				
Fire Rescue				
Administration	6	1,815,245		
Life Safety	5	790,093		
Emergency Services	107	15,976,382		70,250
Fire Impact				
TOTAL	278	\$40,538,721	\$12,000	\$70,250

HISTORICAL & PROJECTED EXPENDITURES

The graph below shows expenditure analysis over a 10 year period for Public Safety General Fund. The first four years (2007 – 2010) show actual expenditures. Year five (2011) is an estimated actual amount. Year six (2012) reflects the current budgeted amount and years seven through ten (2013 – 2016) are projected figures.

Increased expenditures in the General Fund for Police and Fire are driven primarily by contractual obligations per collective bargaining agreements and actuarially determined pension contributions. In fiscal year 2010, an increase of approximately \$2,000,000, was due to contractual obligation increases in salaries and pension costs. Fiscal year 2011, reflects the inclusion of the 5 month budget for the consolidated dispatch services fiscal years 2012 through 2016 reflect anticipated cost containment measures in the areas of pensions and salaries.





PUBLIC SAFETY

POLICE (CONTINUED)

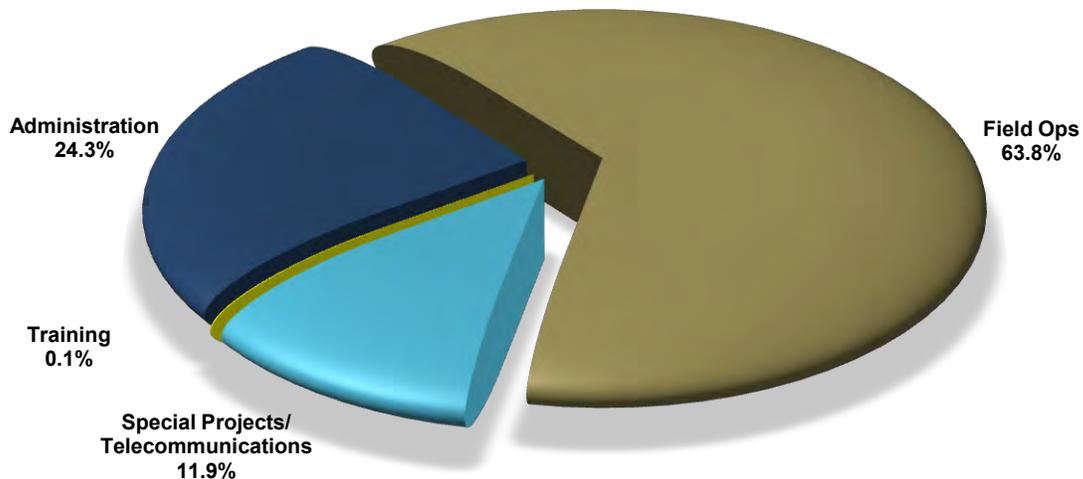
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three Divisions: Administrative/Investigation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

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

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

Division/Fund	Approved Budget FY 2012
Administration/ Investigations	\$5,342,050
Special Projects/ Telecommunications	2,607,982
Field Operations	14,006,969
Subtotal General Fund	\$21,957,001
Police Impact	0
Police Training	12,000
Total	\$21,969,001

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



POLICE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	17,978,281	19,874,513	16,629,705	18,708,253	19,287,405
Other Operating	2,042,854	2,121,843	3,368,673	2,496,826	2,426,293
Subtotal Operating	\$ 20,021,135	\$ 21,996,356	\$ 19,998,378	\$ 21,205,079	\$ 21,713,698
Capital	364,975	1,141,804	3,551,051	3,906,487	166,100
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Other Uses	144,726	58,459	-	120,423	89,203
Total	\$ 20,530,836	\$ 23,196,619	\$ 23,549,429	\$ 25,231,990	\$ 21,969,001

BUDGET HIGHLIGHTS

The Police Department's operating budget of \$21,713,698 reflects a 5.28% increase from the 2011 fiscal year adopted operating budget of \$20,625,349. This amount excludes capital budget of \$166,100 and \$89,203 set aside for aid to government agencies for the radio consortium.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
150	148	(2)	0	0	0	160

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

POLICE (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Worked with the Office of the Statewide Prosecutor, the Florida Department of Law Enforcement and other agencies to break up a ring specializing in burglarizing liquor stores throughout Florida. The initial information leading to the identification of this ring was developed by our agency
- ✓ Conducted 26 Traffic Safety Events to include: DUI Checkpoints, DUI Saturation Patrols, Click-it or Ticket, and Train Safety Awareness
- ✓ Installed 150 child car seats in City residents' vehicles
- ✓ Partnered with the Gardens Mall to host the Palm Beach County Crime Prevention Officer's Association "Crime Prevention Expo"
- ✓ Received for the eighth consecutive year, a National Association of Town Watch Outstanding Participation Award for our National Night Out activities
- ✓ Distributed reports each month to 75 HOA's, neighborhood watch groups, and property managers to keep them updated on criminal activity in their areas
- ✓ Handled nearly 182,000 incidents and made more than 1,000 arrests
- ✓ The Police Department now has more than 100 volunteers. These individuals provided more than 11,000 hours of service
- ✓ Assisted in the design and build of the new EOCC building
- ✓ Moved the City's phone switch from police building to new EOCC building
- ✓ Assisted AT&T in moving emergency 911 stations to new EOCC building
- ✓ Installed phone lines and phones for City's Employee Health and Wellness Center on Northlake Boulevard
- ✓ Cancelled T-1 lines to Fire Station 2 on Campus and Fire Station 5 on Hood Road after connection was established with Palm Beach County's internet. The City will recognize savings of approximately \$6,385 per year
- ✓ Moved radio infrastructure from the police building to the new EOCC building
- ✓ Consolidated police dispatch services with two other municipalities to enhance interoperability and communication for police functions while managing long-term costs
- ✓ Collected over \$3,600 from the sale of items from property and evidence that no longer have evidentiary value

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

✚ Conduct directed patrols	103,474	93,974	90,000
✚ Total number of foot patrols	13,473	10,976	10,000
✚ Attend community meetings	25	20	20

PUBLIC SAFETY

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

☒ Warrant Sweeps conducted	22	19	12
☒ Homeland Security checks conducted	8,779	9,097	8,000
☒ Problem oriented projects to address criminal activity within patrol beats	50	35	35
☒ Total number of people accessing police reports and other neighborhood information provided via Internet (P2C)	6,879	8,000	8,000

Effectiveness Measures:

☒ Stolen vehicle recovery rate (Palm Beach County average: 54 %)	75%	57%	55%
☒ Person crimes clearance rate (Palm Beach County: 44 %)	51%	54%	45%
☒ Property crimes clearance rate (Palm Beach County: 18 %)	23%	25%	21%
☒ Crime Prevention Through Environmental Design (CPTED) reviews conducted			
☒ Utilize phone notification system to alert neighborhoods of current crime trends	166	28	26
☒ Number of arrests	1,255	1,046	1,000

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

Outputs:

☒ Number of incidents	203,750	181,947	180,000
☒ Number of calls for service	38,220	34,520	35,000
☒ Property and evidence items collected	5,174	5,200	5,400

Efficiency Measures:

☒ Average response to emergency calls (min.)	4.21	5.55	4.25
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PUBLIC SAFETY

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

Outputs:

☒ Items processed in crime lab	443	200	200
☒ Latent fingerprints entered into Automated Fingerprint Information System (AFIS)	359	325	300

Effectiveness Measures:

☒ Crime analysis strategy meetings	208	220	220
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Efficiency Measures:

☒ 911 calls answered within 10 seconds (Palm Beach County's criteria for this measurement is 90%)	97.5%	95.78%	95.00%
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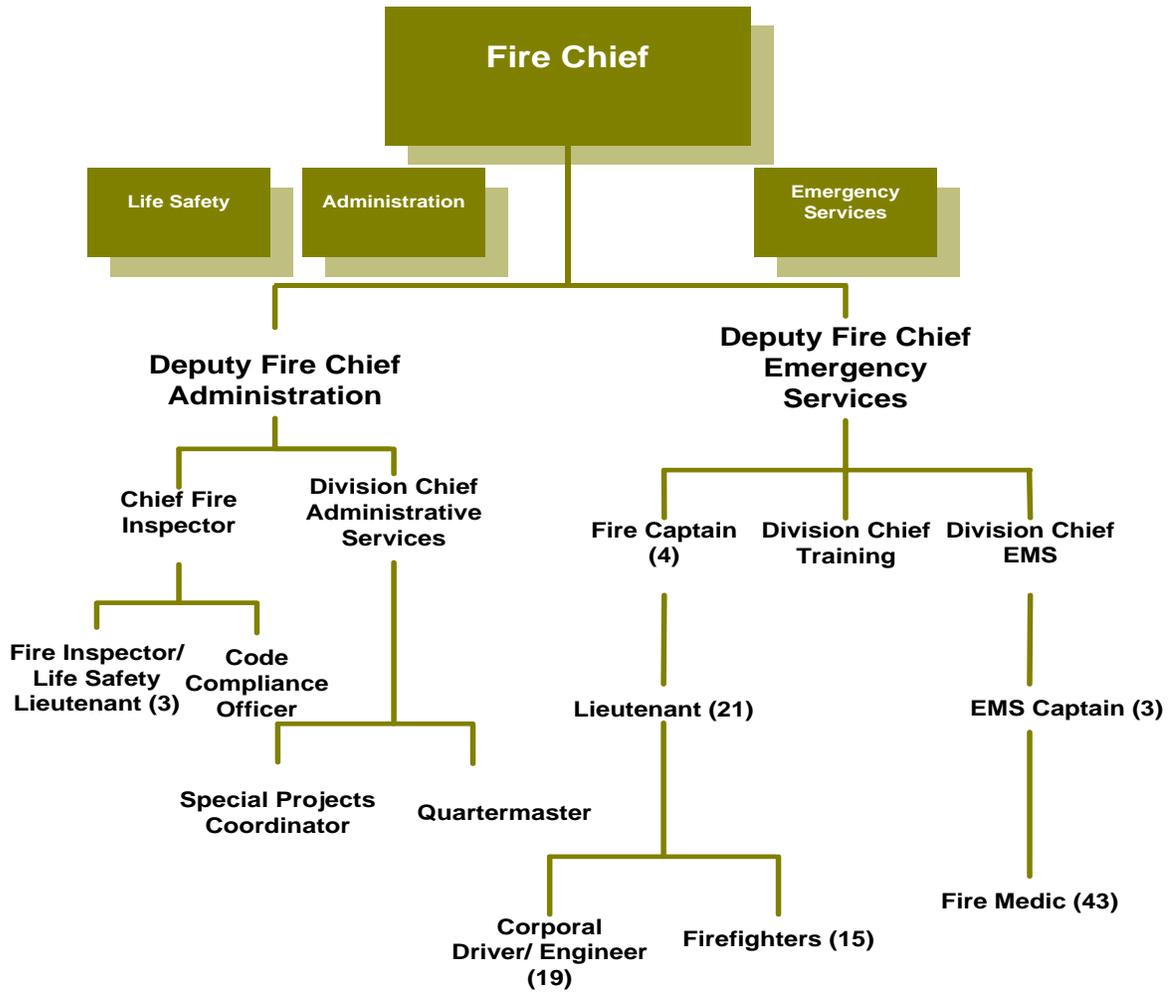
Service Level Objective: Enhance traffic safety measures and programs

Outputs:

☒ Traffic safety events conducted	20	25	24
☒ Traffic-Oriented Policing (TOP) projects conducted	51	80	40

For a complete list of the City Council's goals, please refer to pages 50 - 55.

FIRE RESCUE



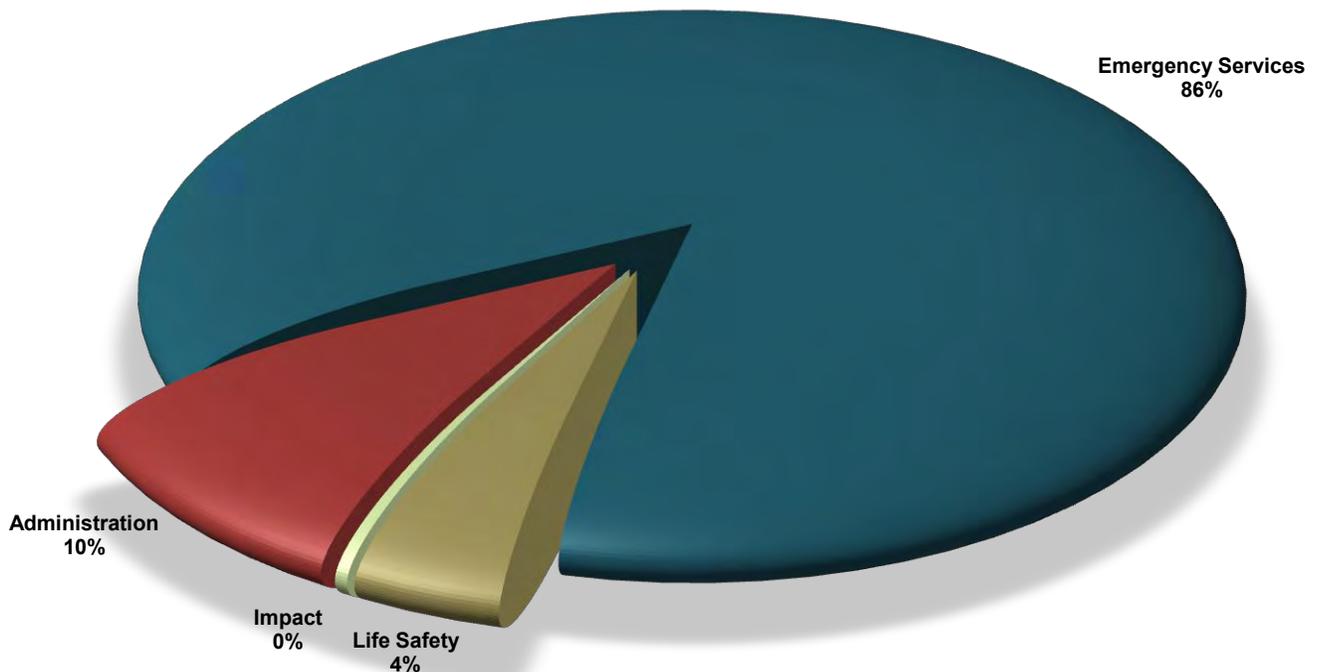
PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

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

Palm Beach Gardens Fire Rescue is a full service fire rescue department providing both fire and emergency medical services including advanced and basic life support medical transport. The department currently provides these services from five fire stations. The department also provides life safety services through its inspection and plans review programs and by providing fire and life safety education programs to residents and businesses located within our community. Some of these programs include Fire Extinguisher Training, Automatic External Defibrillator (AED) Program, Community Emergency Response Team (CERT), Drowning Prevention, and the Juvenile Fire setter Intervention program.

Division/Fund	Approved Budget FY 2012
Administration	\$1,815,245
Life Safety	790,093
Emergency Services.	15,976,382
Subtotal General Fund	\$18,581,720
Fire Impact	70,250
Total	\$18,651,970



FIRE RESCUE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	16,039,077	16,520,052	17,305,238	16,705,810	16,536,191
Other Operating	1,370,757	1,357,736	499,802	1,303,190	1,346,671
Subtotal Operating	\$ 17,409,834	\$ 17,877,787	\$ 17,805,040	\$ 18,009,000	\$ 17,882,862
Capital	213,308	456,911	574,080	574,080	414,200
Debt Service	429,705	356,939	354,508	354,508	354,908
Transfers	600,000	137,510	-	-	-
Total	\$ 18,652,846	\$ 18,829,148	\$ 18,733,628	\$ 18,937,588	\$ 18,651,970

BUDGET HIGHLIGHTS

The Fire Rescue Department budget of \$18,651,970 reflects a 1.5% decrease from the fiscal year 2011 adopted budget of \$18,937,588.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
122	118	0	0	0	0	118

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

FIRE RESCUE (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Achieved reaccreditation through the Center for Public Safety Excellence
- ✓ Reviewed and updated the Department's Strategic Plan
- ✓ Completed Officer Development Training
- ✓ Completed construction of the EOCC
- ✓ New Engine 64 and Brush 61 placed in service
- ✓ Completed Lieutenants and Captains promotional exams
- ✓ Revised and updated the Department's SOG's
- ✓ Reestablished ten (10) committees for the betterment of the public and the department
- ✓ Reviewed and updated the Department's Strategic Plan
- ✓ Began to be update Pre-fire plans and place on computer tough books for on scene use
- ✓ Relocated and redesigned Fire Station 1 gym
- ✓ Training program updated to use subject matter experts as instructors

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

<ul style="list-style-type: none"> ■ Provide training to educate city staff to handle emergency situations (<i>Number of participants :</i>) <ul style="list-style-type: none"> ○ CPR ○ AED 	50	50	50
	50	50	50

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Efficiency Measures:

<ul style="list-style-type: none"> Maintain and improve level of service response times to emergency calls in urban service area to a reliability of 90% within 8:30* <i>*Accreditation goal is to improve to 90% within 7:30</i> 	88.7	92	94
<ul style="list-style-type: none"> Maintain and improve level of service response times to emergency calls in rural service area to a reliability of 90% within 15:00* <i>*Accreditation goal is to improve to 90% within 12:00</i> 	80	85	85

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

Efficiency Measures:

<ul style="list-style-type: none"> Complete annual inspections within 3 days of request 	95%	95%	95%
<ul style="list-style-type: none"> Decrease number of re-inspections for compliance with fire code 	1014	1000	975
<ul style="list-style-type: none"> Increase number of plan reviews completed within two days by 5% 	90	95	95

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

Outputs:

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

PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

Outputs:

<ul style="list-style-type: none"> ■ Percent completed of new pre-fire plans and updates of existing buildings 	50%	50%	100%
<ul style="list-style-type: none"> ■ Number of fire hydrants flow tested in conjunction with Seacoast Utilities to ensure emergency water supply¹. 	125	100	150
<ul style="list-style-type: none"> ■ Provide the necessary life safety personnel to keep pace with the rapidly increasing service demand and ensure compliance <ul style="list-style-type: none"> ● Number of calls ● Number of Inspectors 	3,427 5	3,600 5	3,800 5
<ul style="list-style-type: none"> ■ Ratio: Inspect able properties / Inspector 	685	720	760

Efficiency Measures:

<ul style="list-style-type: none"> ■ Increase % of time first line apparatus is in service by: <ul style="list-style-type: none"> ● Engines ● Rescue Units ● Other 	89.1%	90%	90%
	87.7%	90%	95%
	96%	95%	95%

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

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

Outputs:

<ul style="list-style-type: none"> ■ Average class size 	24	25	25
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¹Flow testing of fire hydrants has reduced in 2010 and 2011 due to water restrictions.





COMMUNITY SERVICES

COMMUNITY SERVICES

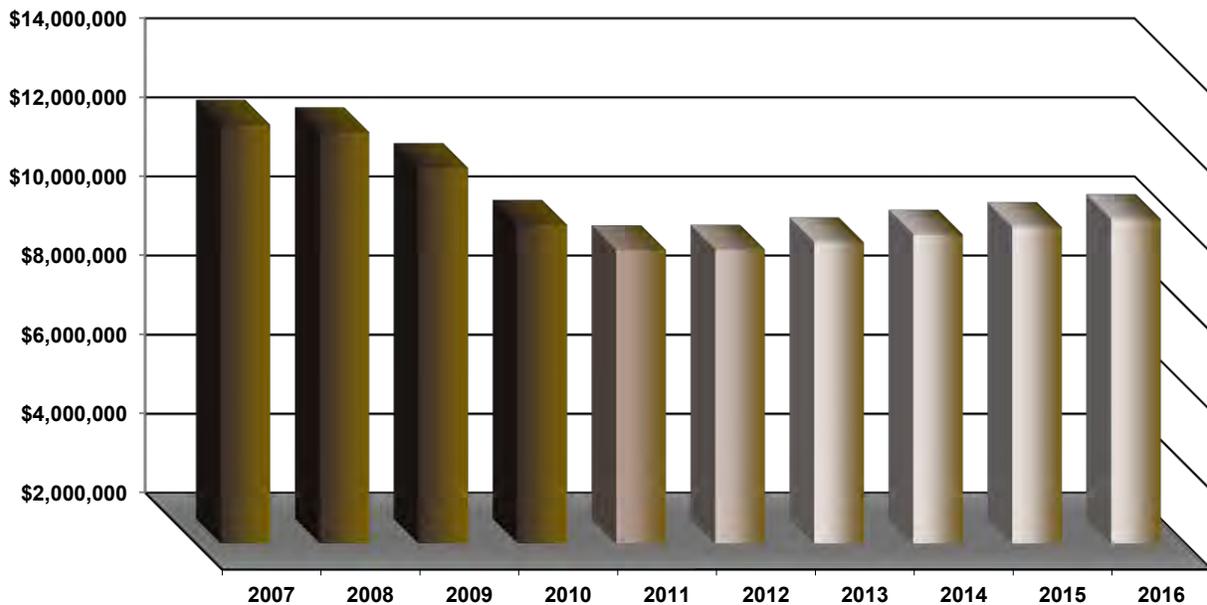
DEPARTMENTAL HIGHLIGHTS FOR FY 2012

Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
Public Works					
Administration	3	959,967			
Facilities	15				
Maintenance		1,468,218			
Stormwater/Streets	12	1,669,588			
Road Impact					700,490
Burns Road					
PGA Flyover					
Gas Tax			890,912		
Fleet Maintenance	11			2,573,960	
Parks and Grounds	24	3,192,197			
Construction Services	15	1,492,502			
Neighborhood Services	7	639,984			
Golf					
Administration	3		208,255		
Pro Shop			478,259		
Maintenance	8		759,807		
Recreation					
Administration	6	249,324	559,501		
Athletics	2	76,458	316,535		
Seniors		40,880			
General Programs	4	97,540	941,827		
Aquatics	3	362,143	212,221		
Tennis	4	122,837	476,955		
Youth Enrichment	8		802,625		
Recreation Impact					500,000
TOTAL	125	\$10,371,638	\$5,646,897	\$2,573,960	\$1,200,490

HISTORICAL & PROJECTED EXPENDITURES

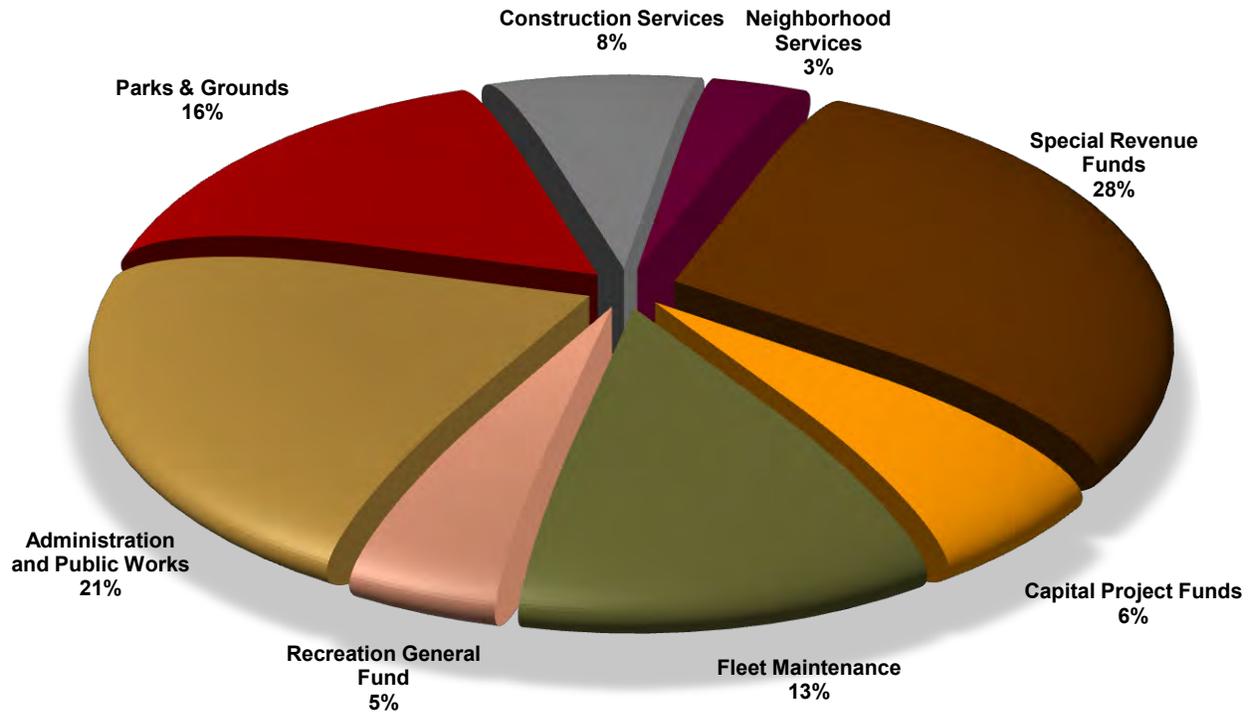
Community Services consists of the following divisions: Administration and Public Works, Parks and Grounds, Construction Services, Neighborhood Services, Recreation, and Golf.

The graph below shows the historical, estimated and projected expenditures for Community Services. Actual expenditures are shown for years 2007 through 2010, estimated actual amounts for 2011, adopted budget for 2012, and projected amounts for years 2013 through 2016 for the General Fund.



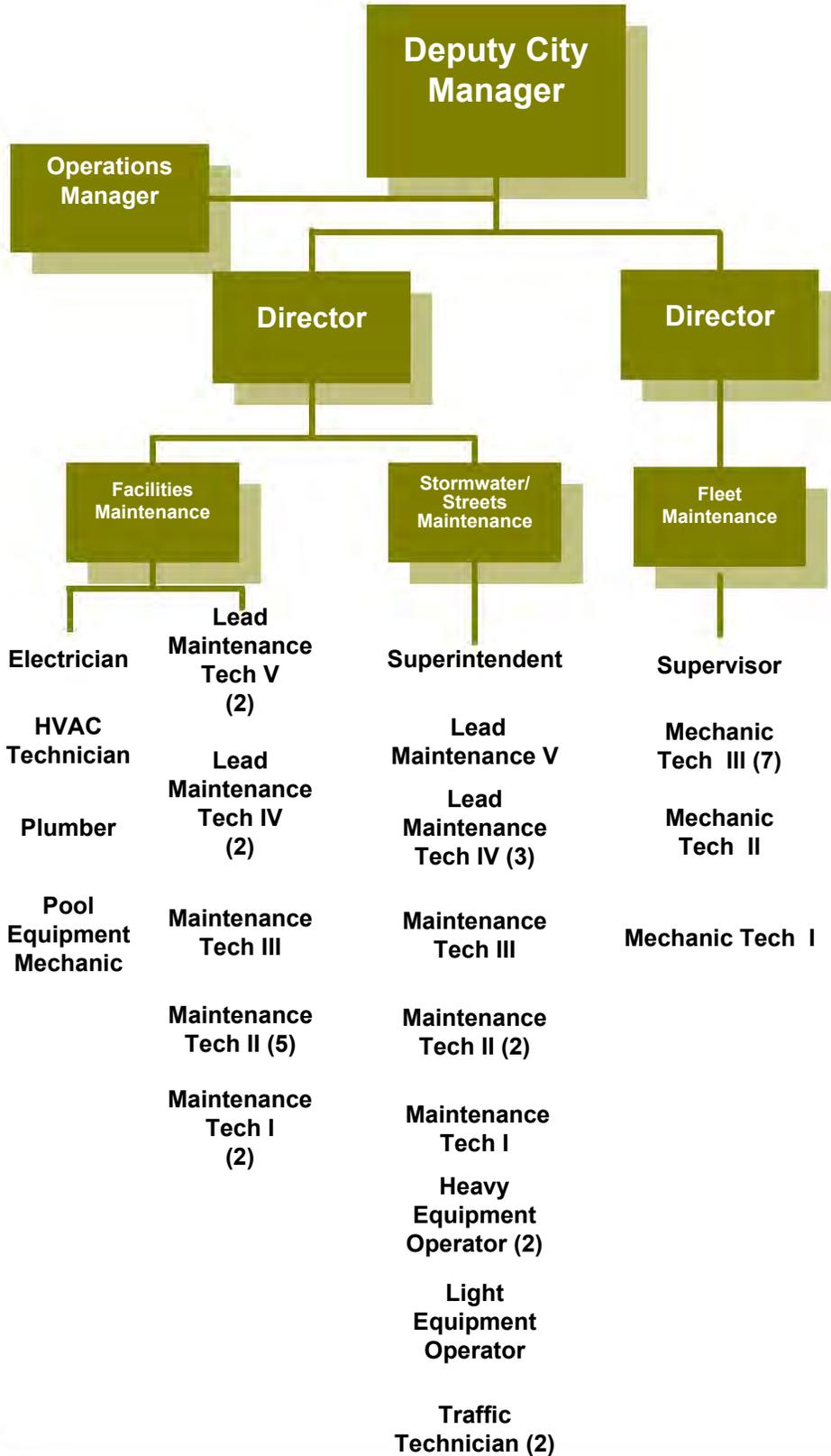
Operating costs since fiscal year 2007 have decreased due to the elimination of positions and reductions in operating costs, such as travel, training, seminars, and contractual services, as a result of tax reform legislation and the slow-down of the economy.

COMMUNITY SERVICES



Department/Fund	Approved Budget FY 2012
Administration and Public Works	\$4,097,773
Parks & Grounds	3,192,197
Construction Services	1,492,502
Neighborhood Services	639,984
Recreation	949,182
Subtotal General Fund	\$10,371,638
Gas Tax	890,912
Golf Fund	1,446,321
Recreation Special Revenue Fund	3,309,664
Subtotal Special Revenue Funds	\$5,646,897
Burns Rd	
PGA Flyover	
Road Impact	700,490
Recreation Impact	500,000
Subtotal Capital Project Funds	\$1,200,490
Fleet Maintenance	2,573,960
Subtotal Internal Service Fund	\$2,573,960
Total All Funds	\$19,792,985

ADMINISTRATION AND PUBLIC WORKS



COMMUNITY SERVICES

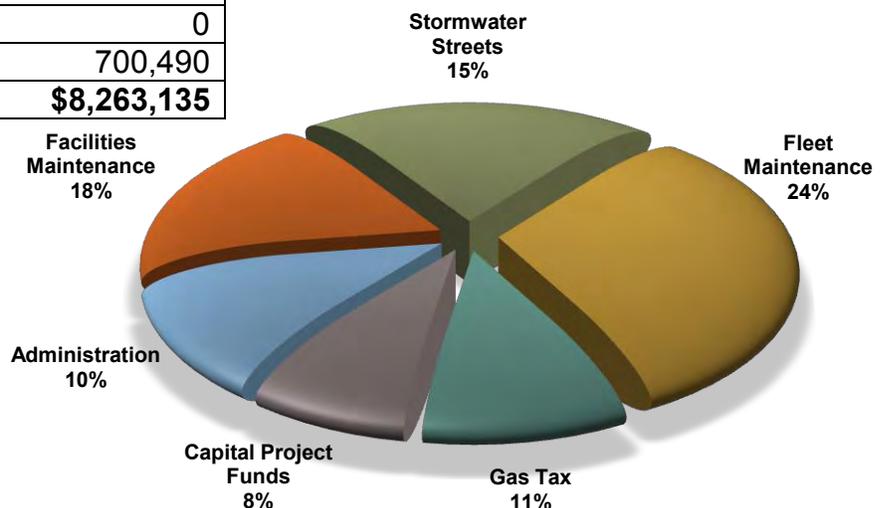
ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

The divisions of Community Services Administration and Public Works provides responsive, efficient, high quality services to its customers in order to preserve the healthy and pleasing living environment established in the City of Palm Beach Gardens. These divisions are comprised of the following units: Administration, Facilities Maintenance, Stormwater/Street Maintenance, and Fleet Maintenance.

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

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

Division/Fund	Approved Budget FY 2012
Administration	\$959,967
Facilities Maintenance	1,468,218
Stormwater/Streets	1,669,588
Subtotal General Fund	\$4,097,773
Fleet Maintenance	2,573,960
Gas Tax	890,912
Burns Road	0
PGA Flyover	0
Road Impact	700,490
Total All Funds	\$8,263,135



ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	3,618,748	3,408,538	3,354,731	3,233,104	3,218,588
Other Operating	3,471,241	3,126,774	2,188,267	3,168,139	2,665,103
Subtotal Operating	\$ 7,089,990	\$ 6,535,312	\$ 5,542,998	\$ 6,401,243	\$ 5,883,691
Capital	3,116,432	1,381,919	872,069	4,183,282	1,312,000
Debt Service	1,356,300	1,345,550	1,347,450	1,347,450	366,955
Transfers	915,135	691,677	699,440	699,440	700,490
Total	\$ 12,477,857	\$ 9,954,458	\$ 8,461,957	\$ 12,631,415	\$ 8,263,136

BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$8,263,136 reflects a decrease of 13.6% from the fiscal year 2011 adopted budget of \$9,563,752.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
45	42	(1)	0	0	0	41

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Entered into an inter-local agreement with the Town of Juno Beach to provide fleet maintenance services for their town-owned vehicles and trucks
- ✓ Achieved ASE Blue Seal of Excellence sponsored by the National Institute for Automotive Service Excellence for the sixth straight year. The achievement recognizes the City and its Fleet Maintenance staff for having a majority of ASE certified mechanics compared to others in the automotive industry. The City is 1 of 16 governmental fleet organizations in Florida to have this designation
- ✓ Raised \$140,000 from the sale of certain recyclable materials to the Solid Waste Authority of Palm Beach County through an inter-local agreement
- ✓ Raised \$51,246 through a Citywide auction held at Public Works on September 24, 2011
- ✓ Included in this fiscal year budget an all-electric van for use by the Recreation Department supporting the City's *Going Green in the Gardens* efforts
- ✓ Completed an energy audit funded by the U.S. Department of Energy's Energy Efficiency and Conservation Block Grant program
- ✓ Awarded contracts for Mowing Equipment, Audio Visual Equipment for the EOCC, Sports Lighting for Lilac Park, Temporary Employment Services, Emergency Debris and Disaster Recovery Services, Annual Landscape and Irrigation Services, Paving Services, and Towing Services
- ✓ Successfully implemented an automated work order system
- ✓ Successfully assumed maintenance of the new EOCC building

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Effectiveness Measures:

<ul style="list-style-type: none"> ☒ Number of work orders completed annually for street/canal repairs 	*	375	425
<ul style="list-style-type: none"> ☒ Maintain street signs for traffic safety and way-finding annually 	*	2,700	2,725

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

Outputs:

☒ Paving plan for fiscal year in linear miles	3.25	2.8	2.5
☒ Number of roadway inspections completed annually	*	*	4

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

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

Outputs:

☒ Board meetings held	8	4	4
☒ Beautification Awards issued	2	1	1

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

Outputs:

☒ Number of curbside units	27,600	27,650	27,675
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Effectiveness Measures:

☒ Garbage service requests at less than 3% annually (Total # of calls)	56	60	60
☒ Recycling service requests at less than 1% annually (Total # of calls)	54	60	60
☒ Vegetative service requests at less than 2% annually (Total # of calls)	146	170	185

Efficiency Measures:

☒ Recycle bin monitoring with SWA for delivery from vendor within five (5) days	71	80	80
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COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

Service Level Objective: To maintain all City buildings and facilities in a safe environment for the general public and City employees, in accordance with all City codes, through preventative maintenance and repairs

Outputs:

☒ Work orders completed annually	775	800	875
☒ Number of resident requests for service handled annually	*	*	120

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

Outputs:

☒ Number of square miles sprayed for treatment of mosquitoes	*	254	264
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Service Level Objective: To implement a graffiti eradication program in cooperation with the Police Department

Outputs:

☒ Graffiti eradication requests	165	169	171
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City Council Goal #6: To protect the natural environment through sustainable methods and practice.

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

Outputs:

☒ Purchase or replace vehicles with fuel efficient vehicles	15	15	18
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Efficiency Measures:

☒ Vehicle down less than 1 day	308	300	300
☒ Vehicle down 1-2 days	18	20	20
☒ Vehicle down 2-3 days	51	50	50
☒ Vehicle down over 3 days	2	3	3

COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

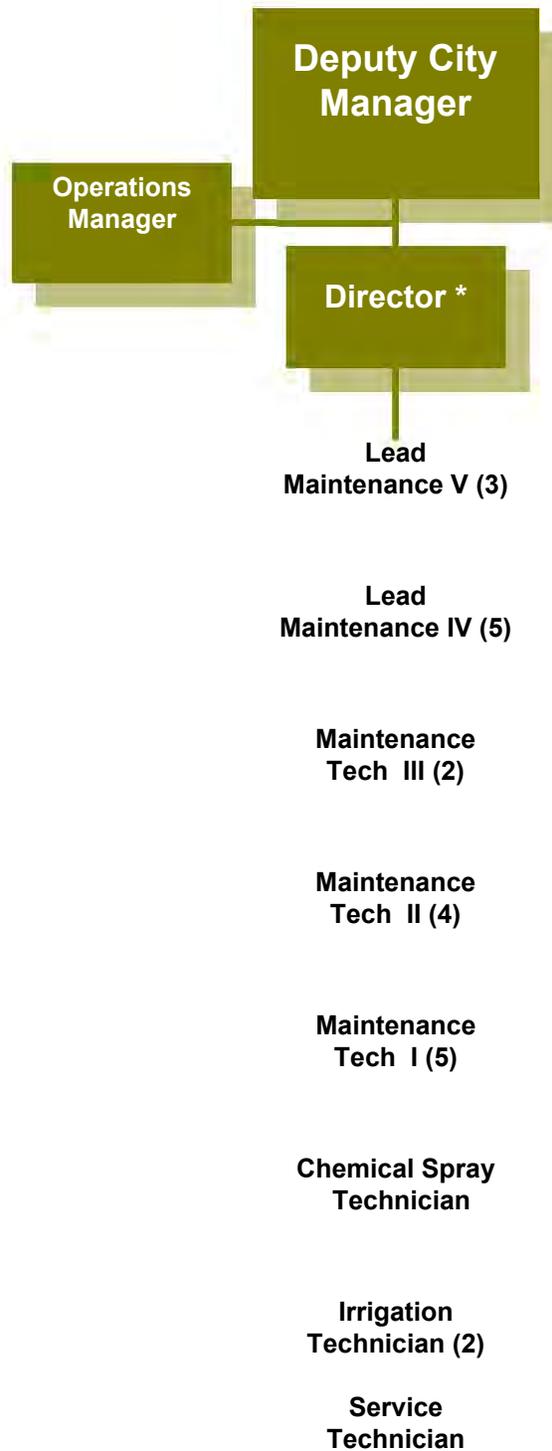
Outputs:

☒ Curb miles swept	2,580	2,560	2,575
☒ Linear feet of storm drains cleaned	4,400	4,425	4,450
☒ Catch basins cleaned	330	335	350
☒ Adopt-a-Street Program participants	2	1	2

* Information not available

For a complete list of the City Council's Goals, please refer to pages 50 – 55.

PARKS AND GROUNDS



* Director is not an additional position. Position is budgeted under Public Works.

PARKS AND GROUNDS (CONTINUED)

The Parks and Grounds Division maintains nine (9) City public parks, common grounds on City-owned properties, and certain road rights-of-way. The parks maintained include Gardens Park, Plant Drive Park, Lilac Sports Complex, Oaks Park, Lake Catherine Park and Sportsplex, PGA National Park, Mirasol Park, City Park, and Sand Hill Crane Park. These parks provide a wide variety of active and passive areas, as well as include a full array of amenities for all ages to enjoy.

The Parks and Grounds Division works with other City divisions and departments to provide proper facilities for services offered to the public. This division works closely with the Recreation Division to establish time periods for play, field renovations, and general rules for facilities. Most importantly, this division also works as a team in the coordination of special events scheduled at outdoor facilities. This division works directly with the public in resolving any maintenance or safety issues related to parks facilities. This division coordinates the maintenance for all established user groups, such as the Palm Beach Gardens Youth Athletic Association, for baseball, girls basketball, football, lacrosse, soccer and softball, as well as sponsored activities such as boys basketball and flag football. Many groups retain a particular park facility specific to their operation, which is fully maintained by the Parks operation for practice, games, and special events such as tournaments, clinics, and special events.

The Parks and Grounds Division also provide programs that assist in public awareness of our environment, especially native trees and palms. This division manages the Plant-a-Tree Program, which is an opportunity for individuals or community groups to plant trees in selected public places to commemorate people or events. This program supplements the citywide tree canopy, especially in the parks that were depleted by the 2004/2005 hurricanes. In addition, this division manages the Adopt-a-Park Program, which encourages organizations and community groups to enhance the maintenance effort at many of our parks through voluntary service. The division also maintains all public irrigation systems, performs tree and landscaping maintenance within medians, common grounds, and all pesticide and fertilizer applications for athletic turf. This division also designs and coordinates all new landscape and irrigation installations that are project-related incorporating planting for shade, energy conservation, and new irrigation technology designed to reduce water consumption. Additionally, the division relocates trees that are impacted by development, preserving our urban tree canopy.

PARKS AND GROUNDS (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	2,258,186	2,093,964	2,130,272	1,804,522	1,634,505
Other Operating	948,119	806,782	567,827	1,009,086	1,428,949
Subtotal Operating	\$ 3,206,305	\$ 2,900,746	\$ 2,698,099	\$ 2,813,608	\$ 3,063,454
Capital	198,465	219,366	517,932	517,932	-
Debt Service	129,210	130,020	128,653	128,653	128,743
Transfers	-	-	-	-	-
Total	\$ 3,533,980	\$ 3,250,132	\$ 3,344,684	\$ 3,460,193	\$ 3,192,197

BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$3,192,197 reflects a decrease of 7.59% from the fiscal year 2011 adopted budget of \$3,454,431.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
28	24	0	0	0	0	24

PARKS AND GROUNDS (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Completed renovations to the Gardens Park baseball complex
- ✓ Increased staffing coverage to 7 days per week, 15 hours per day
- ✓ Successfully implemented an automated work order system
- ✓ Supported over 7,000 permits issued for organized park use
- ✓ Realigned staffing duties to increase efficiency in maintaining parks

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Effectiveness Measures:

☒ Service requests completed	*	112	150
☒ Number of staffing hours per week	*	16	20

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

Effectiveness Measures:

☒ Number of Lead staff trained in electronic systems annually	1	2	5
☒ Number of field staff trained to utilize the electronic work order system	1	4	6

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

Outputs:

☒ Number of park permits maintenance support was provided	*	7,237	7,427
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COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

City Council Goal #6: To protect the natural environment through sustainable methods and practices.

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

Outputs:

☒ Amount of recycled material collected in City parks annually (per gal)	*	211,200	213,500
☒ Number of residents participating in the City's "Plant-a-Tree" Program	36	38	40

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

Outputs:

☒ Number of pump stations inspected annually	*	31	36
☒ Number of irrigation system inspections annually	*	432	492
☒ Number of irrigation heads changed to water saving "precision nozzles"	1,000	1,200	1,400

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

Outputs:

☒ Number of miles of landscape medians maintained for safety and aesthetic appeal	*	256	264
☒ Number of acres of City park land maintained annually	*	336	341

Effectiveness Measures:

☒ Number of trees trimmed to meet safety vehicle access standards and reduce possible hazards	*	1,500	2,000
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COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

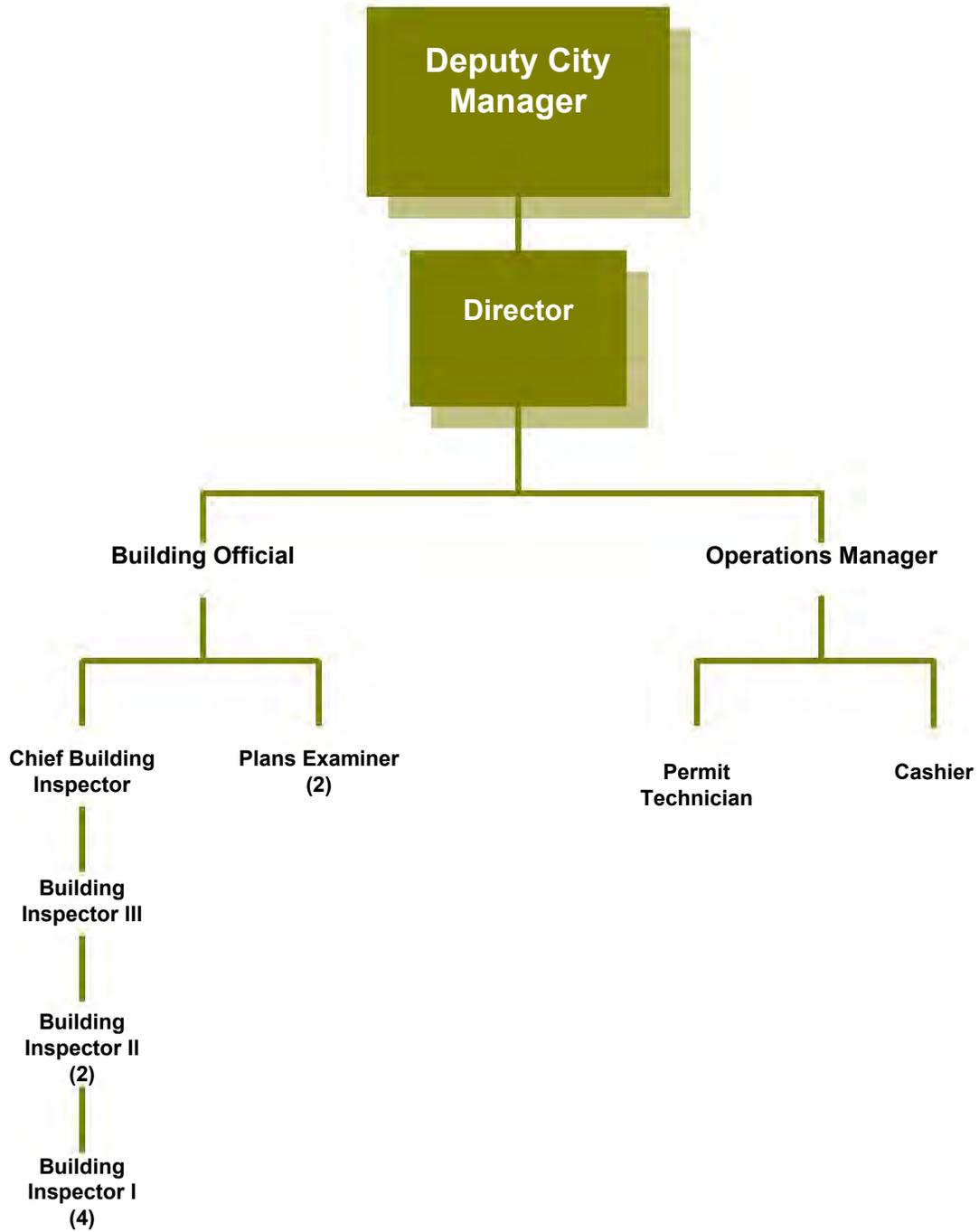
Outputs

☒ Number of playground and facility inspections conducted	*	1	4
☒ Sports turf mowing	90	104	98
☒ Estimated number of field preparations done on an annual basis	5,900	6,000	6,000

* Information not available

For a complete list of the City Council's Goals, please refer to pages 50 – 55.

CONSTRUCTION SERVICES



COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	1,730,267	1,414,138	1,360,779	1,277,176	1,380,738
Other Operating	129,758	106,254	(52,613)	120,562	111,764
Subtotal Operating	\$ 1,860,025	\$ 1,520,392	\$ 1,308,166	\$ 1,397,738	\$ 1,492,502
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,860,025	\$ 1,520,392	\$ 1,308,166	\$ 1,397,738	\$ 1,492,502

BUDGET HIGHLIGHTS

The Construction Services budget of \$1,492,502 represents a 6.8% increase from the 2011 adopted budget of \$1,397,738.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
15	14	1	0	0	0	15

CONSTRUCTION SERVICES (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Improved turnaround time from two (2) business days to one (1) business day for shutters, minor electrical and similar permits
- ✓ Improved turnaround time from five (5) business days to four (4) business days for pools, screen enclosures and similar permits
- ✓ Maintained turnaround time on single family residential homes, as well as additions and commercial tenant improvements at seven (7) business days
- ✓ Maintained turnaround time on commercial, multi-family and multi-use building plan review at 14 business days
- ✓ Maintained proactive identification and processing of permits not obtained by the applicant
- ✓ Maintained program, in conjunction with Neighborhood Services, to report permitted work never completed
- ✓ Maintained cross-training program for inspectors and plan reviewers
- ✓ Continued to index issued permits into database for quick reference and retrieval
- ✓ Developed new procedures to notify applicants of expiring permits and applications
- ✓ Updated website, informational checklists, and brochures for customers

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

 Total informational documents for the public	20	20	20
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Service Level Objective: Provide timely and efficient plan review services based upon the type of permit requested, with 98% accuracy

Outputs:

 Number of Building Permits issued	7,930	8,300	8,450
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COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

Efficiency Measures:

☒ Percentage of permits issued online	*	*	5
☒ Percentage of permits issued over the counter	15	20	20
☒ Percentage of permits issued in 2 business days	25	30	30
☒ Percentage of permits issued in 5 business days	25	25	25
☒ Percentage of permits issued in 10 business days	20	15	10
☒ Percentage of permits issued in 20 business days	10	5	5
☒ Percentage of permits issued > 20 business days	5	5	5

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

Outputs:

☒ Total number of inspections	18,170	17,650	18,750
☒ Total number of next day inspections requested	17,625	16,925	18,200
☒ Total number of inspections scheduled online	10,900	10,600	11,250

Efficiency Measures:

☒ Average number of inspections per inspector per day	8-10	8-10	10-13
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Service Level Objective: Increase levels of service in the ever-changing industry through seminars and training

Efficiency Measures:

☒ Continuing education hours attended by personnel	330	300	325
☒ Avg. number of certifications per personnel (max 5)	3.73	3.7	4.0

COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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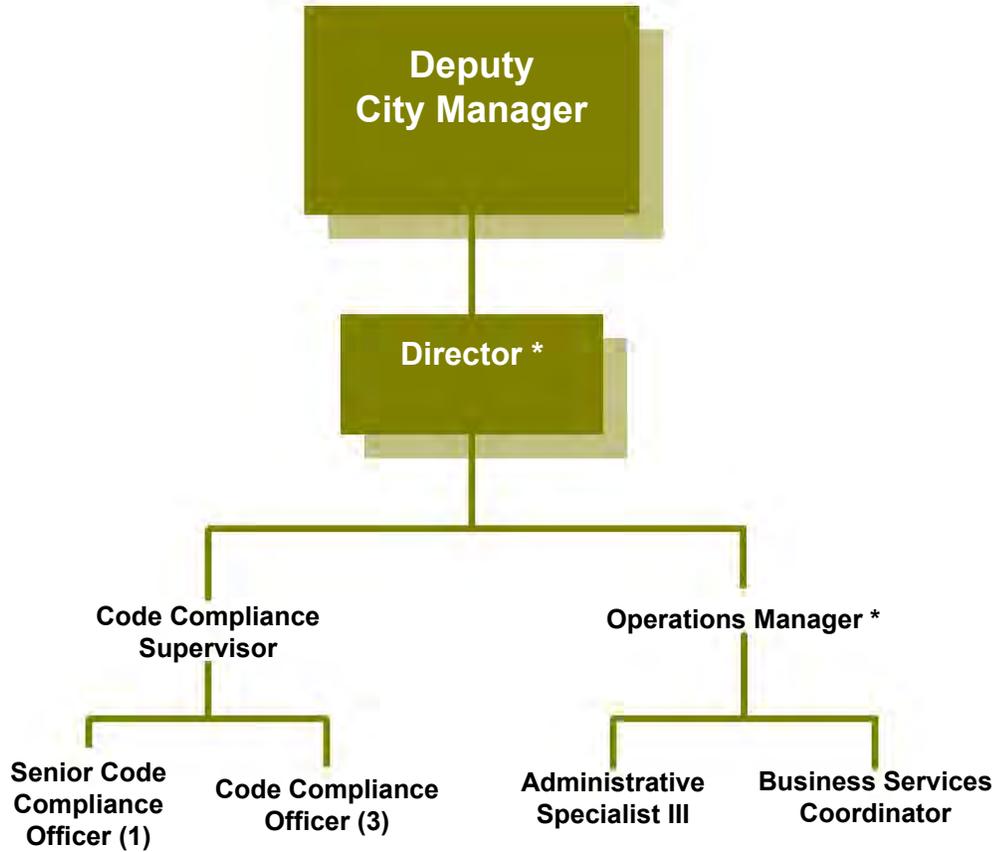
Outputs:

■ Percent indexed	100	100	100
■ Total number of public records requests	525	560	550

* Information not available. Functionality of software prohibited involvement.
Anticipated software enhancement to allow for online permitting anticipated in FY 2012.

For a complete list of the City Council's Goals, please refer to pages 50 – 55.

NEIGHBORHOOD SERVICES



* *Director and Operations Manager are not an additional positions. Positions are budgeted under Construction Services.*

COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

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

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	587,870	621,583	573,121	542,614	529,470
Other Operating	89,824	77,669	(13,066)	115,274	110,514
Subtotal Operating	\$ 677,694	\$ 699,253	\$ 560,055	\$ 657,888	\$ 639,984
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 677,694	\$ 699,253	\$ 560,055	\$ 657,888	\$ 639,984

BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$639,984 reflects a decrease of 2.7% from the fiscal year 2011 adopted budget of \$657,888.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
8	7	0	0	0	0	7

NEIGHBORHOOD SERVICES (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Revised Chapter 66 - Business Tax of the Palm Beach Gardens Code of Ordinances
- ✓ Collected \$50,080 in revenue from 76 businesses for non-payment of business tax receipts
- ✓ Completed various new certifications including Code Enforcement Level I, NPDES and NIMS
- ✓ Developed new and revised existing brochures regarding various City programs
- ✓ Pressure cleaned and painted two homes within the City through the Community Action Support Team (C.A.S.T.) Program

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

❑ Late notices mailed no later than October 20th	574	586	625
❑ Occupational License Violation notices issued	19	76	125
❑ Register Out-of-Town Businesses (Non-Contractors)	6	26	50

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

Outputs:

❑ Number of Commercial cases generated	236	291	300
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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 City employees	161	146	150
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COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Output:

☒ Number of residential cases generated	603	621	625
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Service Level Objective: Establish an electronic complaint system via EDEN to track and respond to resident requests

Efficiency Measures:

☒ Number of complaints received	580	588	600
☒ Number of complaints resolved	553	540	590

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

Outputs:

☒ Amendments to City Codes	1	1	0
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City Council Goal #6: To protect the natural environment through sustainable methods and practices

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

Outputs:

☒ Number of cases generated	34	52	55
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COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

<ul style="list-style-type: none"> ☒ Number of NPDES certified enforcement officers 	1	1	2
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Service Level Objective: To provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances

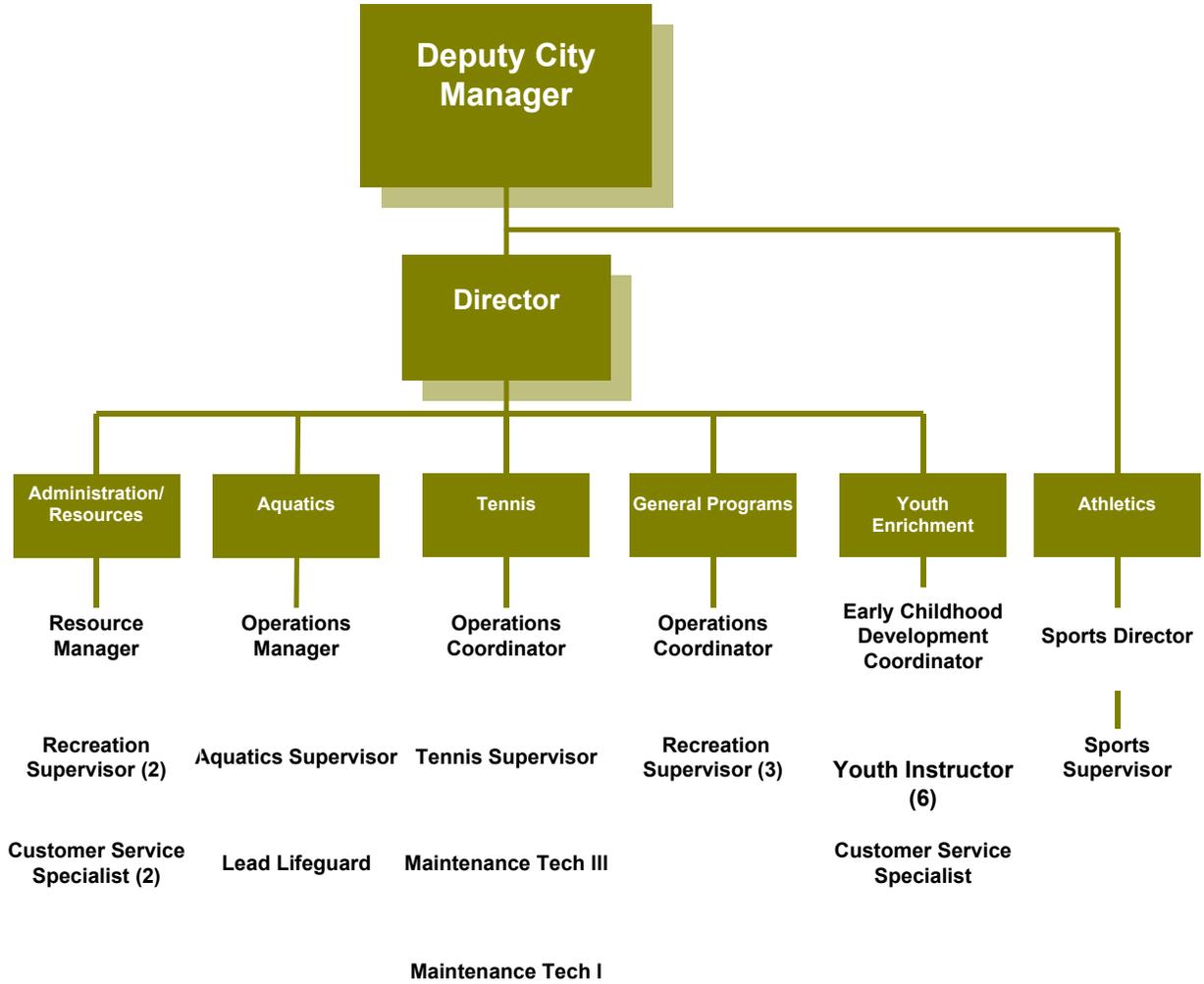
Outputs:

<ul style="list-style-type: none"> ☒ Number of cases generated 	3	0	1
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For a complete list of the City Council's Goals, please refer to pages 50 – 55.



RECREATION



RECREATION (CONTINUED)

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

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

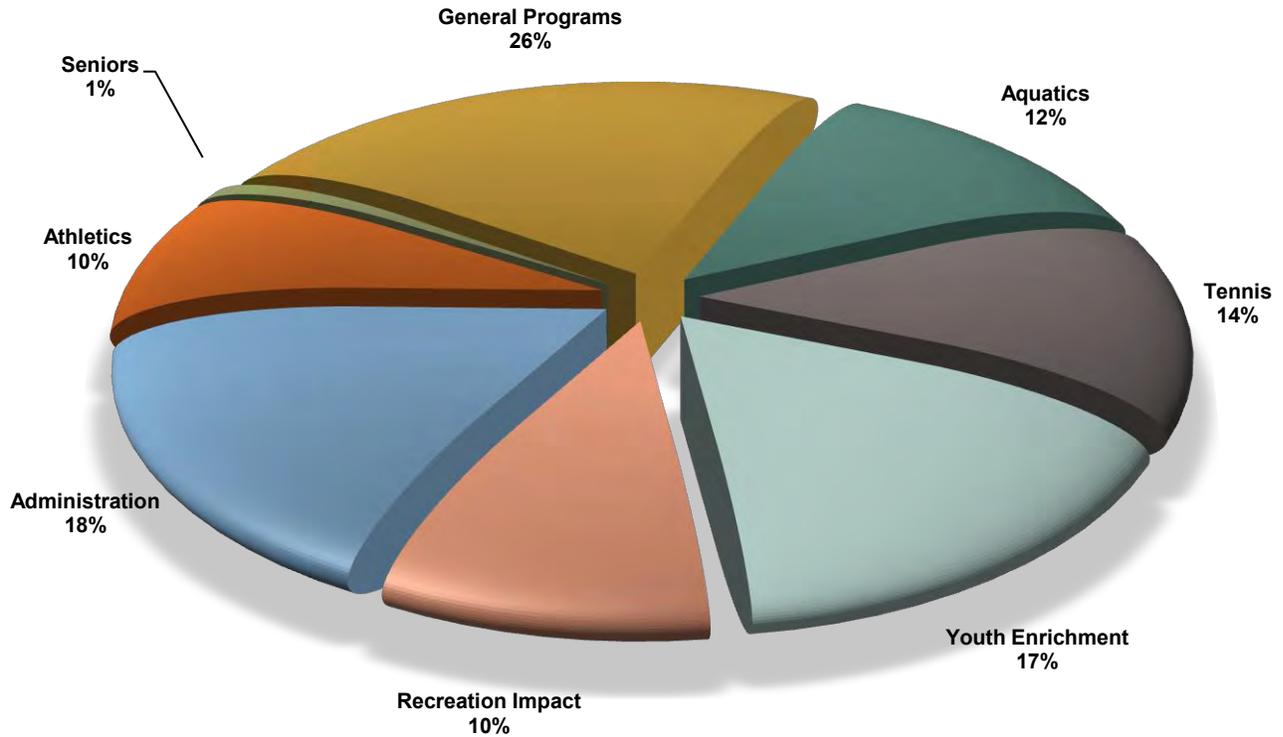
The Aquatics unit is responsible for the year-round operation and maintenance of the main pool, splash playground, and competition pool. The Complex is committed to offering a wide variety of educational, recreational, and wellness programs to service all generations of our community, infants to seniors.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

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

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

COMMUNITY SERVICES

RECREATION (CONTINUED)



Division/Fund	Approved Budget FY 2012
Administration	\$249,324
Athletics	76,458
Seniors	40,880
General Programs	97,540
Aquatics	362,143
Tennis	122,837
Subtotal General Fund	\$949,182
Administration	559,501
Athletics	316,535
General Programs	941,827
Aquatics	212,221
Tennis	476,955
Youth Enrichment	802,625
Subtotal Special Revenue Fund	\$3,309,664
Recreation Impact	500,000
Total All Funds	\$4,758,846

RECREATION (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	2,873,730	2,788,467	2,531,154	2,961,223	2,989,809
Other Operating	1,126,067	1,198,586	1,518,176	1,317,323	1,269,037
Subtotal Operating	\$ 3,999,797	\$ 3,987,053	\$ 4,049,330	\$ 4,278,546	\$ 4,258,846
Capital	1,260,378	673,258	983,205	2,273,943	500,000
Debt Service	-	-	-	-	-
Transfers	50,000	-	-	-	-
Total	\$ 5,310,175	\$ 4,660,311	\$ 5,032,535	\$ 6,552,489	\$ 4,758,846

BUDGET HIGHLIGHTS

The Recreation budget of \$4,419,546 reflects an overall increase of 7.7% from the fiscal year 2011 adopted budget of \$4,119,546.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
31	27	0	0	0	0	27

Click here to learn more about Palm Beach Gardens Recreation Programs

RECREATION (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Produced six (6) editions of the “Gardens Life” recreation brochure
- ✓ Secured sponsorships, both cash and in-kind, in excess of \$160,000
- ✓ Electronically filed over 18,000 documents as part of the City’s *Going Green in the Gardens* initiative
- ✓ Initiated a banner program for Burns Road Recreation Center producing \$3,200 in revenue
- ✓ Introduced program offerings and facility rentals at the Mirasol Recreation Center
- ✓ Partnered with Happy Camper Foundation to send nine (9) children to summer camp
- ✓ Sold 192 Summer Blast Passes for the Aquatic Complex
- ✓ Offered the Rec Rewards program for the second year increasing early summer camp registration by over 500%
- ✓ Increased participation by 50% for Junior Competition Tennis Clinics
- ✓ Received a grant from USTA to paint “Quick Start” lines at City Park to make play more appealing to those 10 and under
- ✓ Hosted the USTA National Quick Start and Recreation Coach Tennis Training clinic for the south Florida area
- ✓ Held nine (9) USTA Tennis Tournaments with over 100 participants in each
- ✓ Increased by 50% participation from USTA and Palm leagues
- ✓ Successfully opened new splash pad, additional water slide, and rock wall without increasing staffing costs
- ✓ Expanded aquatic-themed summer camp offerings
- ✓ Created an online newsletter to communicate effectively with the Riverside Youth Enrichment Center (RYEC) parents
- ✓ Increased the Riverside Youth Enrichment Center part-time enrollment offerings in response to parental requests
- ✓ Offered Voluntary Pre Kindergarten to 35 children at Riverside Youth Enrichment Center
- ✓ Increased enrollment to 144 students for the 2011-12 school year at Riverside Youth Enrichment Center
- ✓ Taught 28 Riverside Youth Enrichment Center students to swim as part of their curriculum
- ✓ Offered 11 weeks of summer camp insuring options for the entire school vacation period
- ✓ Increased the variety of summer camp offerings by 30%
- ✓ Increased variety of offerings for adult and youth programs by 50%
- ✓ Produced the 2nd *Annual Gardens Night Out-National Night Out* in partnership with the Police and Fire Departments
- ✓ Produced the 5th *Annual Dancing Under the Stars* in conjunction with the *Grillin’ in the Gardens* event
- ✓ Produced the annual *Daddy/Daughter Date Night* servicing 250 participants
- ✓ Completed a successful 9th season of the *Gardens GreenMarket*
- ✓ Produced the 5th *Annual Gardens Kids Tri* with 225 participants

RECREATION (CONTINUED)

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

❏ Operate youth camps that meet the needs of the community through a diverse offering of programs (Total # of camp registrations)	3,750	3,800	3,800
❏ Offer wellness programs that target all age groups with wide range of scheduled times (Total # of hours)	650	700	740
❏ Manage Community Services Volunteer program (# of volunteers)	6	6	7
❏ Continue volunteer background check screening program for City sponsored and PBG Youth Athletic Association sports	750	750	775

Effectiveness Measures:

❏ Increase the number of adult computer education classes held at Lakeside Center	8	8	10
❏ Expand program hours for activities that target adults aged 55+	1,400	1,420	1,430
❏ Increase partnerships with local business and community groups	20	22	24

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

Outputs:

Attend Advisory Board Meetings	8	4	4
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COMMUNITY SERVICES

RECREATION (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

❑ Maintain a core level of services for the Aquatic Facility (hours of operation)	1,650	1,500	1500
❑ Maintain license for the Youth Enrichment Center through compliance with all local and State laws	7	8	9
❑ Provide community events targeting all age groups with a focus on families and wellness programs	40	40	40

Effectiveness Measures:

❑ Establish the utilization rate of the Mirasol Recreation Building	*	*	100
❑ Increase the utilization rate of the Lakeside Facility (# of programs/activities)	450	250	250
❑ Increase the utilization rate of the Burns Road Recreation Center(# of programs/activities)	3,890	3,900	4,000

Efficiency Measures:

❑ Restructure allocated maintenance resources to increase coverage at the Burns Road Recreation Campus through cross training of staff	90%	100%	100%
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City Council Goal #4: To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold the necessary skills for jobs, and continue to pursue knowledge.

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

Outputs:

❑ Number of student volunteers	115	120	125
❑ Number of opportunities to perform community services hours	15	16	18

COMMUNITY SERVICES

RECREATION (CONTINUED)

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

Outputs:

<ul style="list-style-type: none"> ❏ Number of Palm Beach Gardens High School Five Star Magnet Business Advisory Board meetings attended 	5	5	5
<ul style="list-style-type: none"> ❏ Number of Palm Beach Gardens High School Five Star Magnet and/or William T Dwyer Academy of Finance students participating internships and “Groundhog Shadow Day” 	2	3	4

For a complete list of the City Council's Goals, please refer to pages 50 – 55.

GOLF



COMMUNITY SERVICES

GOLF (CONTINUED)

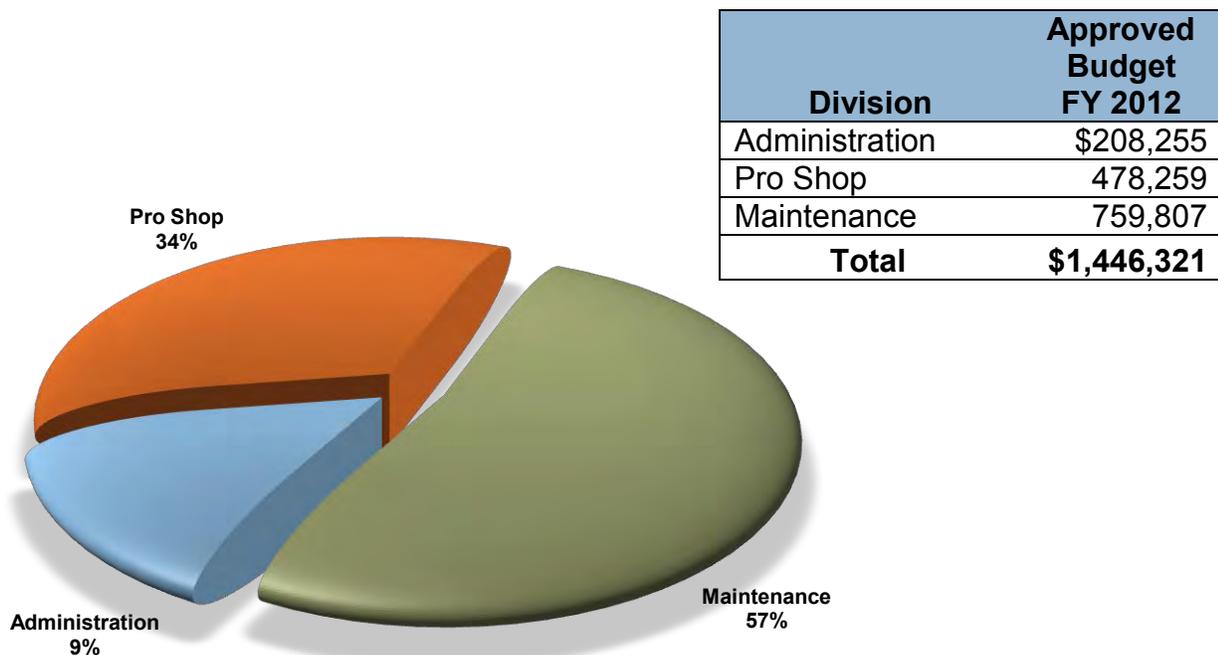
The Palm Beach Gardens Golf Course offers a beautiful natural setting in a Florida nature preserve for both golfers and wildlife to enjoy. The friendly staff is committed to providing exceptional customer service to its patrons. The Golf Course provides a number of special events, clinics, and camps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

The Golf Course strives to ensure:

- Genuine commitment to excellence
- Opportunities for players of all ages and skill levels
- Leading edge industry knowledge
- Finest 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.



GOLF (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2009	Actual FY 2010	Estimated Actual FY 2011	Amended Budget FY 2011	Adopted Budget FY 2012
Personnel	975,649	964,589	930,643	885,144	848,896
Other Operating	487,213	508,311	437,559	557,430	572,425
Subtotal Operating	\$ 1,462,863	\$ 1,472,900	\$ 1,368,202	\$ 1,442,574	\$ 1,421,321
Capital	-	-	-	-	25,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,462,863	\$ 1,472,900	\$ 1,368,202	\$ 1,442,574	\$ 1,446,321

BUDGET HIGHLIGHTS

The Golf budget of \$1,446,321 reflects an increase of .26% over the fiscal year 2011 adopted budget of \$1,442,574.

PERSONNEL SUMMARY

FY 2010	FY 2011	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2012
13	11	0	0	0	0	11

Click here to learn more about the Palm Beach Gardens Golf Course

GOLF (CONTINUED)

FISCAL YEAR 2011 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Raised \$20,989.02 for the VA Hospital through the fifth annual *Mayor's Veterans' Golf Classic*
- ✓ Conducted customer service training for all staff and volunteers
- ✓ Built community goodwill serving as host site for two (2) events benefitting local community foundations
- ✓ Participated in the National Mulligan Day event
- ✓ Participated in the Patriot Golf Day benefitting spouses and children of men and women disabled or killed while serving our nation
- ✓ Improved drainage and new turf on eight (8) tee boxes
- ✓ Continued process of GIS mapping and analyzing irrigation system for cost effectiveness
- ✓ Completed bridge work repairs in-house as a cost savings measure.
- ✓ Utilized on-site Irrigation Technician to expedite repairs and water management
- ✓ Implemented an annual maintenance program with advanced planning of greens aerations, fertilizations, topdressings, and general course maintenance
- ✓ Hosted four (4) U.S. Kids golf tournaments
- ✓ Integrated a new fleet of 80 golf carts
- ✓ Implemented a Junior Golf Tournament series in Spring and Fall with ten (10) events each season
- ✓ Published monthly *Gardens Golf Insider* newsletters
- ✓ Streamlined front desk operations to be more efficient and to go paperless as part of the City's *Going Green in the Gardens* initiative
- ✓ Partnered with recognized golf entities to generate play
- ✓ Acquired \$12,000 of radio advertising through a program with Clear Channel radio
- ✓ Hosted a "Radio Remote" from Golf Course with ESPN Radio
- ✓ Hosted 20 tournament events with 25 or more participants
- ✓ Implemented a permit fee restructuring that increased permit sales by nearly 20% from FY 2010
- ✓ Partnered with Palm Beach Gardens and William T. Dwyer High Schools for the Mayor's Cup event
- ✓ Implemented two (2) new *Get Ready Golf Clinics*
- ✓ Repaired cart barn facility to increase life span and to provide covered seating for events

GOLF (CONTINUED)

FISCAL YEAR 2012 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2010	Estimated FY 2011	Projected FY 2012

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

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

Outputs:

■ Total green aerations	2	3	3
■ Total green top dressing	6	8	10
■ Total green verticutting	3	3	4
■ Total fairway aerations	1	1	2
■ Total tee aerations	1	2	3

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

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

Outputs:

■ Total adult clinics offered	60	70	75
■ Total youth clinics offered	80	85	100
■ Total tournaments held	50	60	70

Service Level Objective: Increase participation at the golf course

Effectiveness Measures:

■ Total media outlet advertisements	*	10	12
■ Total participants in clinics	300	350	400
■ Total monthly newsletter participants	500	800	1,000
■ Total Teams Summer League	19	20	22

* Information not available

For a complete list of the City Council's Goals, please refer to pages 50 - 55.





CAPITAL IMPROVEMENT PROGRAM (CIP)

CAPITAL IMPROVEMENTS PROGRAM (CIP)

The City of Palm Beach Gardens recognizes the need to keep pace with the growth of the community and the needs of the City's residents. The Capital Budget is designed to balance the need for public facilities and infrastructure as stated in the City's Comprehensive Plan. The total amount allocated for the capital budget for FY 2012 is **\$2,638,000**. This consists of \$1,195,000 in General Fund capital, \$550,000 in Capital Projects capital, \$275,000 in Special Revenue capital, and \$618,000 in Internal Service Fees capital.

The city's capital budget is comprised of a five year projection of future improvements to existing facilities, the acquisition of land and buildings, construction of new facilities and major equipment purchases. This includes the regular replacement of equipment such as vehicles and computer hardware. The City Council adopts the five year plan as a part of the annual budgeting process. The first year of the plan is then formally adopted as the Capital Budget for the current year.

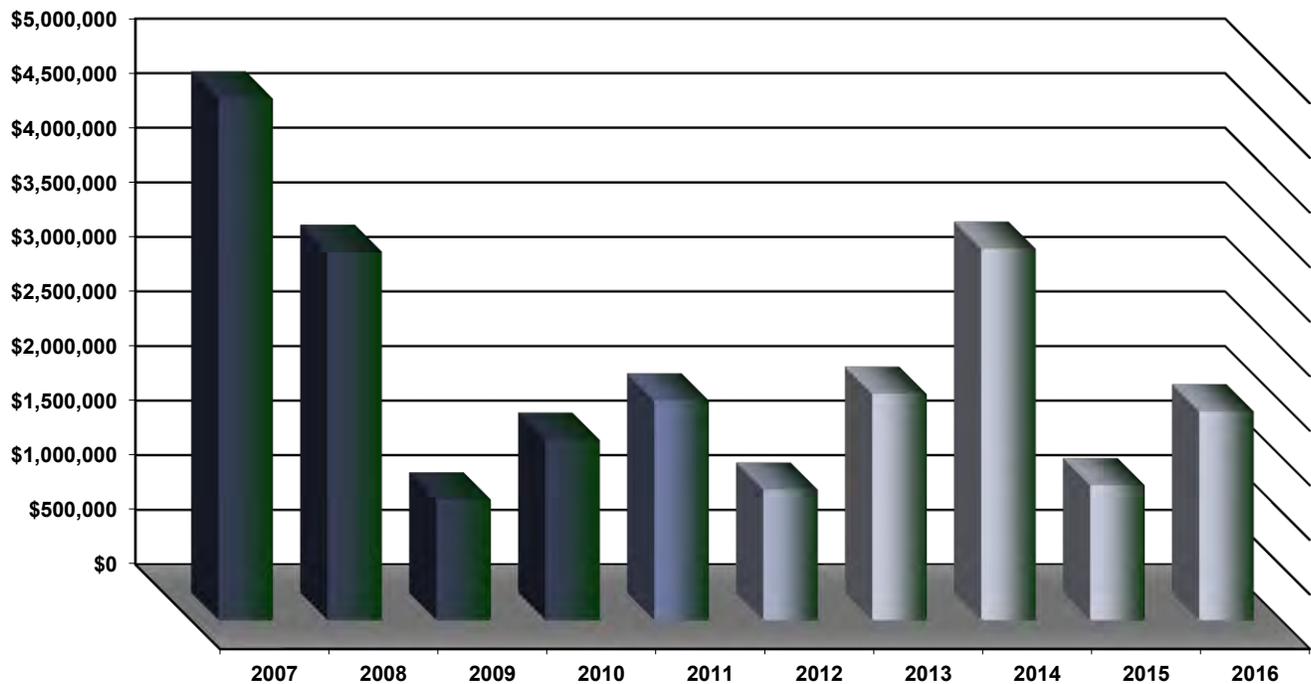
The City of Palm Beach Gardens defines a "capital expenditure" as the cost(s) associated with the acquisition of land, improvements to land, easements, buildings, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting period. The minimum dollar threshold for a capital expenditure is \$1,000. Capital expenditures with a minimum dollar threshold of \$5,000 are recognized as depreciable as recommended by the GFOA Best Practices. Capital expenditures are further categorized as "routine" and "non routine". Routine capital expenditures represent the cost(s) of items that are purchased on an annual basis such as computer hardware, vehicles and various other types of equipment. (*Routine expenditures are listed by service type on the following pages*) Non routine capital expenditures represent the cost(s) of items that are not purchased on a regular basis. This category usually consists of expenditures related to capital improvement projects. (*Non routine expenditures are highlighted beginning on page 234.*)

The purpose of the Capital Budget is to promote advanced planning by department heads and serves as a fiscal planning tool to forecast the demands on revenues and future borrowing needs. The Capital Improvements Program is reviewed and updated annually. During the budget preparation process, departments provide the Finance Department with updates on current projects, the projects scheduled for the next fiscal year and any changes that are requested from the previous five year plan. These changes include requests for new projects or modifications to projects already forecasted in the plan. Departments are required to give a description of the project, estimated costs and justification, funding resources and a statement of impact on the City's annual operating budget. The requests are then prioritized according to guidelines set forth by the Capital Improvements Element of the Comprehensive Plan. The projects are evaluated on the following criteria:

- ❑ The worthiness of the capital improvement project in relation to factors such as financial feasibility, public health, safety, welfare, and impact on operational costs.
- ❑ Fulfillment of the city's legal commitment to provide facilities and services, to preserve or achieve full use of existing facilities and to eliminate existing capacity deficits.
- ❑ Increase in efficiency of use of existing facilities, whether or not it prevents or reduces future improvement cost, provides service to developed areas lacking full service or promotes infill development.
- ❑ The project must be consistent with the location needs based on the projected growth patterns, the accommodation of new development and redevelopment of facility needs.

HISTORICAL & PROJECTED EXPENDITURES

The graph below shows the historical and projected expenditure trends for the General Fund Capital Improvement Program. Fiscal years 2007 through 2010, reflect actual expenditures. Fiscal year 2011, shows an estimated actual amount. Fiscal year 2012, is the amount budgeted for capital outlay from the General Fund. Fiscal years 2013 through 2016, are projected amounts as per the Five-Year Capital Improvement Plan.



Since 2009, Capital Improvement expenditures have been significantly less than prior years due to tax reform and current economic conditions. The amount budgeted from the General Fund for fiscal year 2012 is \$1,195,000.

CAPITAL BUDGET FUNDING SOURCES

The Capital budget is divided into five major funding sources (where the money is derived from) used to finance capital expenditures: General Fund, Capital Project Funds (Recreation, Police, Fire, and Road Impact Fees), 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.

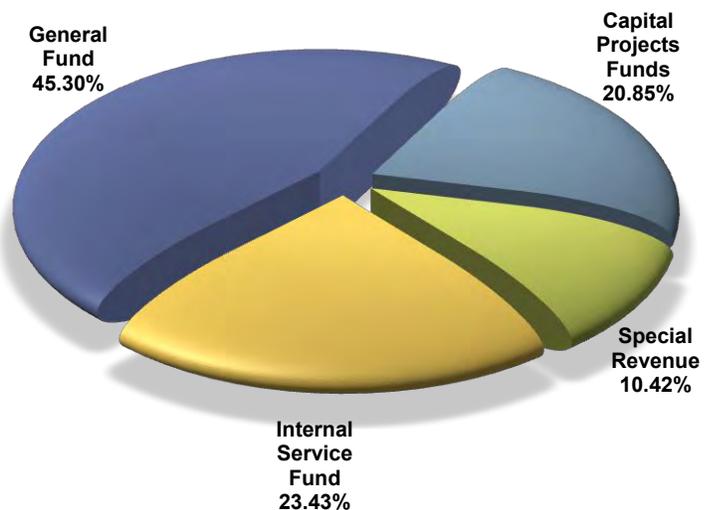
☒ Special Revenue Funds

This is broken into three sub categories: Gas Tax, Recreation and Golf. Local Option Gas Tax is derived from the revenue distributed to each municipality by the Department of Revenue in accordance with inter-local agreements between the county and municipalities. This money is legally restricted for highway and transportation expenditures, and is reflected in the Transportation Fund. Recreation and Golf Special Revenue is derived from charges levied on the public for use of recreational facilities.

☒ Internal Service Funds

This source of funding is derived from charges levied on the appropriate departments for the repair, maintenance and replacement of City vehicles. (Fleet Maintenance)

Funding Sources	FY 2012 Capital Budget
General Fund	\$1,195,000
Capital Project Funds	550,000
Special Revenue	275,000
Internal Service Funds	618,000
Grant(s)	-
Total All Funding Sources	\$2,638,000



CAPITAL BUDGET SERVICE TYPES

The Capital budget is used for expenditures based on type of service rendered within the city. These services are categorized as General Government, Public Safety, Culture and Recreation 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 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 budget in FY 2012 will be used for non routine improvement projects that will expand and update existing facilities.

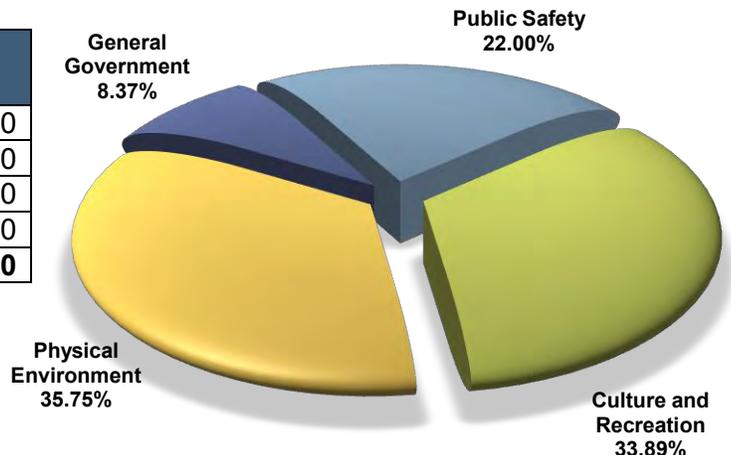
Physical Environment

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

Public Safety

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

Service Types	FY 2012 Capital Budget
General Government	\$220,700
Culture & Recreation	894,000
Physical Environment	943,000
Public Safety	580,300
Total All Service Types	\$2,638,000



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

Funding Sources	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
General Fund	\$ 1,195,000	\$ 2,072,688	\$ 3,402,200	\$ 1,235,700	\$ 1,914,300
Capital Project Funds	550,000	1,000,000	1,650,000	400,000	1,600,000
Special Revenue	275,000	45,000	230,000	1,360,000	360,000
Internal Service Funds	618,000	645,000	450,000	645,000	500,000
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$ 2,638,000	\$ 3,762,688	\$ 5,732,200	\$ 3,640,700	\$ 4,374,300

Service Types	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
General Government	\$ 220,700	\$ 246,800	\$ 273,200	\$ 234,800	\$ 219,800
Culture & Recreation	894,000	1,218,000	2,567,000	2,210,000	1,725,000
Physical Environment	943,000	1,020,000	2,322,000	720,000	2,190,000
Public Safety	580,300	1,277,888	570,000	475,900	239,500
Total All Service Types	\$ 2,638,000	\$ 3,762,688	\$ 5,732,200	\$ 3,640,700	\$ 4,374,300

CAPITAL IMPROVEMENTS PROGRAM (CIP)

**GENERAL GOVERNMENT
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2011/ 2012	2012/ 2013	2013/ 2014	2014/ 2015	2015/ 2016
Information Technology					
Printer Replacement	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
ID Card Printer Replacement	3,200	3,200	3,200	3,200	3,200
Network Switching Equipment Replacement	12,000	15,000	15,000	15,000	15,000
Kodak Scanner Replacement	5,000	5,000	5,000	5,000	5,000
Video Projector Replacement	2,500	5,000	5,000	5,000	5,000
Biometric Time Clocks	4,000	16,000	16,000	2,600	2,600
Server Replacement	10,000	10,000	10,000	10,000	10,000
Council Chambers AV Equipment Upgrade	25,000	25,000	-	-	-
SANS Network Backup and Storage Solution	15,000	15,000	15,000	15,000	15,000
Website Content Management Software	-	-	30,000	30,000	30,000
Microsoft Enterprise License Agreement	120,000	120,000	120,000	120,000	120,000
Kronos Time and Attendance Software and Hardware	-	15,000	15,000	15,000	-
Commvault Backup Software System	-	-	25,000	-	-
TriGeo Security Appliance	-	3,600	-	-	-
WiMax Tower and Antennae for Golf Course	10,000	-	-	-	-
Total Information Technology	\$ 220,700	\$ 246,800	\$ 273,200	\$ 234,800	\$ 219,800
Total General Government	\$ 220,700	\$ 246,800	\$ 273,200	\$ 234,800	\$ 219,800
FUNDING SOURCE					
General Fund	\$ 220,700	\$ 246,800	\$ 273,200	\$ 234,800	\$ 219,800
Capital Projects (Impact Fees)	- (1)	- (1)	- (1)	- (1)	- (1)
Special Revenue	- (2)	- (2)	- (2)	- (2)	- (2)
Internal Service Fees	- (3)	- (3)	- (3)	- (3)	- (3)
Grant(s)	- (4)	- (4)	- (4)	- (4)	- (4)
Total All Funding Sources	\$ 220,700	\$ 246,800	\$ 273,200	\$ 234,800	\$ 219,800

CAPITAL IMPROVEMENTS PROGRAM (CIP)

**CULTURE & RECREATION
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2011/ 2012	2012/ 2013	2013/ 2014	2014/ 2015	2015/ 2016
Community Services/ Recreation Administration					
Plant Drive and Lilac Parks Improvements	\$ 500,000 ⁽¹⁾	\$ -	\$ -	\$ -	\$ 400,000 ⁽¹⁾
Tennis Center Clubhouse Expansion	-	-	400,000 ⁽¹⁾	-	-
City Park Expansion	-	800,000 ⁽¹⁾	-	-	-
Riverside Youth Enrichment Center Exterior Court/ Play Area	-	-	72,000	-	-
Burns Road Community Center Modernization	-	-	-	100,000	-
Plant Drive Skate Rink Upgrade	-	-	-	-	100,000
Total Recreation Administration	\$ 500,000	\$ 800,000	\$ 472,000	\$ 100,000	\$ 500,000
Community Services/ Recreation/ Aquatics					
Competition Pool Resurfacing	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Spray Playground Replacement	-	-	-	-	150,000
Total Aquatics	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Community Services/ Recreation/ Tennis					
Tennis Court Resurfacing	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total Tennis	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Community Services/ Parks and Grounds					
Gardens Park Multi-Purpose Fields Renovations	\$ 369,000	\$ -	\$ -	\$ -	\$ -
PGA Flyover Irrigation Pump Replacement	-	-	-	100,000	-
Gardens Park Sports Lighting	-	-	1,500,000	-	-
Mirasol Park Playground Replacement	-	-	250,000	-	-
PGA Park Softball Turf Renovation	-	-	100,000	-	-
Oaks Park Renovations	-	-	-	250,000	-
Irrigation Retrofits	-	100,000	-	-	-
Lake Catherine Irrigation Pump Replacement	-	-	15,000	-	-
Total Parks and Grounds	\$ 369,000	\$ 100,000	\$ 1,865,000	\$ 350,000	\$ -

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE & RECREATION (CONTINUED)

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2011/ 2012	2012/ 2013	2013/ 2014	2014/ 2015	2015/ 2016
Community Services/ Recreation/ Golf Course					
Golf Course Expansion	\$ -	\$ -	\$ -	\$ 400,000 ⁽¹⁾	\$ -
Golf Cart Barn Replacement	-	273,000	-	-	-
On Course Restrooms	-	-	150,000 ⁽²⁾	-	-
Shade Structure Driving Range	-	-	50,000 ⁽²⁾	-	-
Spray Rig	-	-	30,000 ⁽²⁾	-	-
Tee Box Renovations	-	30,000 ⁽²⁾	-	-	-
Greens Aerator	25,000 ⁽²⁾	-	-	-	-
Irrigation System	-	-	-	1,300,000 ⁽²⁾	-
Well Pump Station	-	-	-	15,000 ⁽²⁾	-
Cushman Truckster	-	-	-	15,000 ⁽²⁾	-
Netting for Driving Range	-	-	-	30,000 ⁽²⁾	-
Beverage Cart	-	15,000 ⁽²⁾	-	-	-
Butler Building Replacement	-	-	-	-	150,000 ⁽²⁾
Pro Shop Furniture Replacement	-	-	-	-	20,000 ⁽²⁾
20 Greens New Sod	-	-	-	-	140,000 ⁽²⁾
Synthetic Turf Driving Range	-	-	-	-	50,000 ⁽²⁾
Golf Turf Renovations	-	-	-	-	140,000
Golf Sewer Connection	-	-	-	-	175,000
Total Golf Course	\$ 25,000	\$ 318,000	\$ 230,000	\$1,760,000	\$ 675,000
Total Culture and Recreation	\$ 894,000	\$1,218,000	\$2,567,000	\$2,210,000	\$1,725,000
FUNDING SOURCE					
General Fund	\$ 369,000	\$ 373,000	\$1,937,000	\$ 450,000	\$ 965,000
Capital Projects (Impact Fees)	500,000 ⁽¹⁾	800,000 ⁽¹⁾	400,000 ⁽¹⁾	400,000 ⁽¹⁾	400,000 ⁽¹⁾
Special Revenue	25,000 ⁽²⁾	45,000 ⁽²⁾	230,000 ⁽²⁾	1,360,000 ⁽²⁾	360,000 ⁽²⁾
Internal Service Fees	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾
Grant(s)	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾
Total All Funding Sources	\$ 894,000	\$1,218,000	\$2,567,000	\$2,210,000	\$1,725,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

**PHYSICAL ENVIRONMENT
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2011/ 2012	2012/ 2013	2013/ 2014	2014/ 2015	2015/ 2016
Community Services/ Public Works/ Facilities Maintenance					
Equipment Upgrades for Energy Efficiency Plan	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
PGA Flyover Exterior Upgrades	-	300,000	-	-	-
Municipal Complex Exterior Upgrades	-	-	-	-	250,000
Total Facilities Maintenance	\$ 75,000	\$ 375,000	\$ 75,000	\$ 75,000	\$ 325,000
Community Services/ Public Works/ Stormwater & Street Maintenance					
Traffic Signal - Fairchild Gardens Drive & Fairchild Ave.	-	-	500,000 ⁽¹⁾	-	-
Pedestrian Access Bridges	-	-	750,000 ⁽¹⁾	-	-
Briger Connector Road	-	-	-	-	1,200,000 ⁽¹⁾
Bridge Refurbishment	250,000 ⁽²⁾	-	-	-	-
Parking Lot Renovations	-	-	547,000	-	-
Allamanda Canal Operable Gate	-	-	-	-	165,000
Total Stormwater & Street Maintenance	\$ 250,000	\$ -	\$ 1,797,000	\$ -	\$ 1,365,000
Community Services/ Fleet Maintenance					
Replacement Vehicles > \$50,000	\$ 418,000 ⁽³⁾	\$ 445,000 ⁽³⁾	\$ 450,000 ⁽³⁾	\$ 445,000	\$ 500,000 ⁽³⁾
Fire Rescue Unit Replacement	200,000 ⁽³⁾	200,000 ⁽³⁾	-	200,000 ⁽³⁾	-
Total Fleet Maintenance	\$ 618,000	\$ 645,000	\$ 450,000	\$ 645,000	\$ 500,000
Total Physical Environment	\$ 943,000	\$ 1,020,000	\$ 2,322,000	\$ 720,000	\$ 2,190,000
FUNDING SOURCE					
General Fund	\$ 75,000	\$ 375,000	\$ 622,000	\$ 75,000	\$ 490,000
Capital Projects (Impact Fees)	- ⁽¹⁾	- ⁽¹⁾	1,250,000 ⁽¹⁾	- ⁽¹⁾	1,200,000 ⁽¹⁾
Special Revenue	250,000 ⁽²⁾	- ⁽²⁾	- ⁽²⁾	- ⁽²⁾	- ⁽²⁾
Internal Service Fees	618,000 ⁽³⁾	645,000 ⁽³⁾	450,000 ⁽³⁾	645,000 ⁽³⁾	500,000 ⁽³⁾
Grant(s)	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾
Total All Funding Sources	\$ 943,000	\$ 1,020,000	\$ 2,322,000	\$ 720,000	\$ 2,190,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

**PUBLIC SAFETY
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2011/ 2012	2012/ 2013	2013/ 2014	2014/ 2015	2015/ 2016
Police/ Administration/ Investigations					
Digital Video Recorder for Security	\$ -	\$ -	\$ 12,500	\$ -	\$ -
Card Readers	-	5,000	-	-	-
Radio Receiver/ Transmitter	-	-	-	350,000	-
Mobile Data Terminals for Motorcycle Officers	-	9,000	9,000	-	-
Light Bars for Vehicles	9,900	35,000	31,000	-	-
Cameras and Equipment for Crime Scene and Surveillance	5,505	-	-	-	-
CVSA System - Hardware and Software	2,995	-	-	-	-
Crime Lab Equipment	15,000	-	-	-	-
Digital Ultraviolet Camera with Accessories	1,500	2,500	-	-	-
Fingerprint File Cabinet	3,000	-	-	-	-
Generator for Crime Scenes	-	3,000	-	-	-
New Console Workstation	47,000	-	47,000	-	47,000
Total Administrative Operations	\$ 84,900	\$ 54,500	\$ 99,500	\$ 350,000	\$ 47,000
Police/ Field Operations					
Speed Monitoring Devices	\$ 14,800	\$ 8,000	\$ 7,000	\$ 8,000	\$ 9,000
Segway Transporters	-	20,000	-	-	-
In-Car DUI Video Camera	-	14,000	18,000	-	-
In-Car Video Camera	45,000	45,000	45,000	45,000	45,000
K-9 Kennel for New Vehicle	-	1,500	2,000	-	2,000
K-9 Hot-n-Pop	-	1,500	1,500	-	1,500
New Vehicles	-	60,000	110,000	-	50,000
GEM Car for Special Events	-	20,000	-	-	-
Radar Speed Monitoring Trailer	-	-	-	15,000	-
Digital Camera	-	-	3,000	-	-
Police Mountain Bikes	2,400	-	-	2,400	-
Traffic Computer/ Counter	-	-	10,000	-	-
Expandable Weapons Rack	-	2,888	-	-	-
Bite Suit	-	-	-	1,500	-
Portable Traffic Control Lights	-	-	125,000	-	-
Color Laser Printer - Road Patrol	-	-	-	3,000	-
SWAT Ballistic Entry Vests	4,600	6,000	6,000	6,000	6,000
Ballistic Shield	-	-	5,000	-	-
UVA Arial Drone	-	-	-	25,000	5,000
Colt M4 A2 Entry Guns	4,400	4,000	-	-	-
Shoot-back System for PRISM	-	16,500	-	-	-
Driving Simulator	-	-	45,000	-	-
Marksman Scopes	-	-	4,000	-	-
Sniper Rifles	-	2,000	-	-	-
Hostage Rescue Phone	10,000	-	-	-	10,000
iRobot for SWAT/HNT	-	-	-	-	10,000
Total Field Operations	\$ 81,200	\$ 201,388	\$381,500	\$105,900	\$138,500

CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

DEPARTMENT/ DIVISION PROJECT/ DESCRIPTION	2011/ 2012	2012/ 2013	2013/ 2014	2014/ 2015	2015/ 2016
Fire/ Administration					
Fire Vehicle Maintenance Equipment	\$ 50,000 ⁽¹⁾	\$ -	\$ -	\$ -	\$ -
EVOC (Emergency Vehicle Operator Course) Course	-	200,000 ⁽¹⁾	-	-	-
Total Fire Administration	\$ 50,000	\$ 200,000	\$ -	\$ -	\$ -

Fire/ Emergency Services					
Extrication Equipment	\$102,900	\$ -	\$ -	\$ -	\$ -
LifePak Upgrade	150,000	-	-	-	-
Stretcher	-	-	10,000	-	-
Replacement Medical Equipment	20,000	20,000	20,000	20,000	20,000
Thermal Imaging Camera	9,000	9,000	9,000	-	-
Replacement Generator	-	48,000	-	-	-
Self-Contained Breathing Apparatus	-	300,000	50,000	-	-
Replacement Fire Engine	-	445,000	-	-	-
Exhaust Fans (2)	3,400	-	-	-	-
Air Bag System	3,200	-	-	-	-
LifePak Monitors (2)	4,200	-	-	-	-
Replacement EMS Transport Golf Carts (2)	40,000	-	-	-	-
Replacement IV Pumps (7)	31,500	-	-	-	34,000
Total Emergency Services	364,200	822,000	\$ 89,000	\$ 20,000	\$ 54,000
Total Public Safety	\$ 580,300	\$ 1,277,888	\$ 570,000	\$ 475,900	\$ 239,500

FUNDING SOURCE					
General Fund	\$ 530,300	\$ 1,077,888	\$ 570,000	\$ 475,900	\$ 239,500
Capital Projects (Impact Fees)	50,000 ⁽¹⁾	200,000 ⁽¹⁾	- ⁽¹⁾	- ⁽¹⁾	- ⁽¹⁾
Special Revenue	- ⁽²⁾	- ⁽²⁾	- ⁽²⁾	- ⁽²⁾	- ⁽²⁾
Internal Service Fees	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾	- ⁽³⁾
Grant(s)	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾	- ⁽⁴⁾
Total All Funding Sources	\$ 580,300	\$ 1,277,888	\$ 570,000	\$ 475,900	\$ 239,500

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CAPITAL BUDGET IMPACT ON OPERATING BUDGET

Below is an estimated impact of operating costs for all capital items budgeted for FY 2012. Amounts represent an addition to or reduction of operating costs.

PROJECT/ DESCRIPTION	FY 2012 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Printer Replacement	\$ 14,000	\$ -	* \$	14,000
ID Card Printer Replacement	3,200	-	*	3,200
Network Switching Equipment Replacement	12,000	-	*	12,000
Kodak Scanner Replacement	5,000	-	*	5,000
Video Projector Replacement	2,500	-	*	2,500
Biometric Time Clocks	4,000	-	760	4,760
Server Replacement	10,000	-	*	10,000
Council Chambers Audio Visual Equipment Upgrade	25,000	-	-	25,000
SANS Network Backup and Storage Solution	15,000	-	-	15,000
Microsoft Enterprise License Agreement	120,000	-	-	120,000
WiMax Tower and Antennae for Golf Course	10,000	-	(12,000)	(2,000)
Total General Government	\$ 220,700	\$ -	\$ (11,240)	\$ 209,460
Plant Drive/ Lilac Park Expansion	\$ 500,000	\$ -	\$ -	\$ 500,000
Gardens Park Multi-Purpose Fields Renovations	369,000	-	-	369,000
Greens Aerator	25,000	-	500	25,500
Total Culture and Recreation	\$ 894,000	\$ -	\$ 500	\$ 894,500
Equipment Upgrades for Energy Efficiency Plan	\$ 75,000	\$ -	\$ -	\$ 75,000
Bridge Refurbishment	250,000	-	1,000	251,000
Replacement Vehicles > \$50,000	418,000	-	*	418,000
Fire Rescue Unit Replacement	200,000	-	-	200,000
Total Physical Environment	\$ 943,000	\$ -	\$ 1,000	\$ 944,000

CAPITAL IMPROVEMENTS PROGRAM (CIP)

IMPACT ON OPERATING BUDGET (CONTINUED)

PROJECT/ DESCRIPTION	FY 2012 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Light Bars for Vehicles	\$ 9,900	\$ -	* \$	\$ 9,900
Cameras and Equipment for Crime Scene and Surveillance	5,505	-	-	5,505
CVSA System - Hardware and Software	2,995	-	-	2,995
Crime Lab Equipment	15,000	-	-	15,000
Digital Ultraviolet Camera with Accessories	1,500	-	-	1,500
Fingerprint File Cabinet	3,000	-	*	3,000
New Console Workstation	47,000	-	500	47,500
Speed Monitoring Devices	14,800	-	600	15,400
In-Car Video Camera	45,000	-	-	45,000
Police Mountain Bikes	2,400	-	200	2,600
SWAT Ballistic Entry Vests	4,600	-	*	4,600
Colt M4 A2 Entry Guns	4,400	-	-	4,400
Hostage Rescue Phone	10,000	-	-	10,000
Fire Vehicle Maintenance Equipment	50,000	-	(300)	49,700
Extrication Equipment	102,900	-	(2,000)	100,900
LifePak Upgrade	150,000	-	1,000	151,000
Replacement Medical Equipment	20,000	-	*	20,000
Thermal Imaging Camera	9,000	-	(1,000)	8,000
Exhaust Fans (2)	3400	-	(250)	3,150
Air Bag System	3,200	-	*	3,200
LifePak Monitors (2)	4,200	-	*	4,200
Replacement EMS Transport Golf Carts (2)	40,000	-	(1,000)	39,000
Replacement IV Pumps (7)	31,500	-	*	31,500
Total Public Safety	\$ 580,300	\$ -	\$ (2,250)	\$ 578,050
Total Capital - All Funding Sources	\$2,638,000	\$ -	\$ (11,990)	\$2,626,010

* 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.

CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

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

Project Name	Plant Drive and Lilac Parks Improvements	
Priority	High	
Department	Community Services	
Division	Parks and Grounds	
Project Manager	Parks and Facilities Director	
Project Location	Plant Drive and Lilac Parks	
Funding Source	Recreation Impact Fund	

	Prior Years	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Equipment	-	500,000	-	-	-	400,000	900,000
Other	-	-	-	-	-	-	-
Total	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 400,000	\$ 900,000

Description (Justification and Explanation)

This project will include significant improvements to both the Plant Drive and Lilac Parks. Such improvements include; the construction of a concession/restroom facility at both parks, landscaping and irrigation upgrades at both parks, fencing at Plant Drive park, lighting for jogging trail at Lilac park, and various park amenities at both parks. This project will be eligible for funding through the Florida Recreation Development Assistance Program (FRDAP) when available.

Impact on Annual Operating Budget

Personnel	\$ -	No additional operating costs are anticipated at this time for the improvements described.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CAPITAL IMPROVEMENT PROJECTS (CONTINUED)

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

	Prior Years	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Five Year Total
Design (Engineering/Architecture)	-	10,000	-	-	-	-	10,000
Construction	-	259,000	-	-	-	-	259,000
Equipment	-	100,000	-	-	-	-	100,000
Other	-	-	-	-	-	-	-
Total	\$ -	\$ 369,000	\$ -	\$ -	\$ -	\$ -	\$ 369,000

Description (Justification and Explanation)

Gardens Park multi-purpose fields have been extensively utilized over the past 12+ years. The repeated use throughout the year has led to significant wear on the turf and has left the sub base uneven. In addition, the irrigation system is outdated and in need of updating for water conservation. This project will encompass design, grading, fill, drainage, turf, irrigation, fencing, and addition of public facilities to accommodate the increased patron use.

Impact on Annual Operating Budget

Personnel	\$ -	There are no anticipated impacts on the operating budget. The current staff will continue to maintain the facility within appropriated expenses.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	

CAPITAL IMPROVEMENTS PROGRAM (CIP)

CAPITAL IMPROVEMENT PROJECTS (CONTINUED)

Project Name	Equipment Upgrades for Energy Efficiency Plan	
Priority	High	
Department	Community Services	
Division	Facilities Maintenance	
Project Manager	Parks and Facilities Director	
Project Location	Various City Facilities	
Funding Source	General Fund	

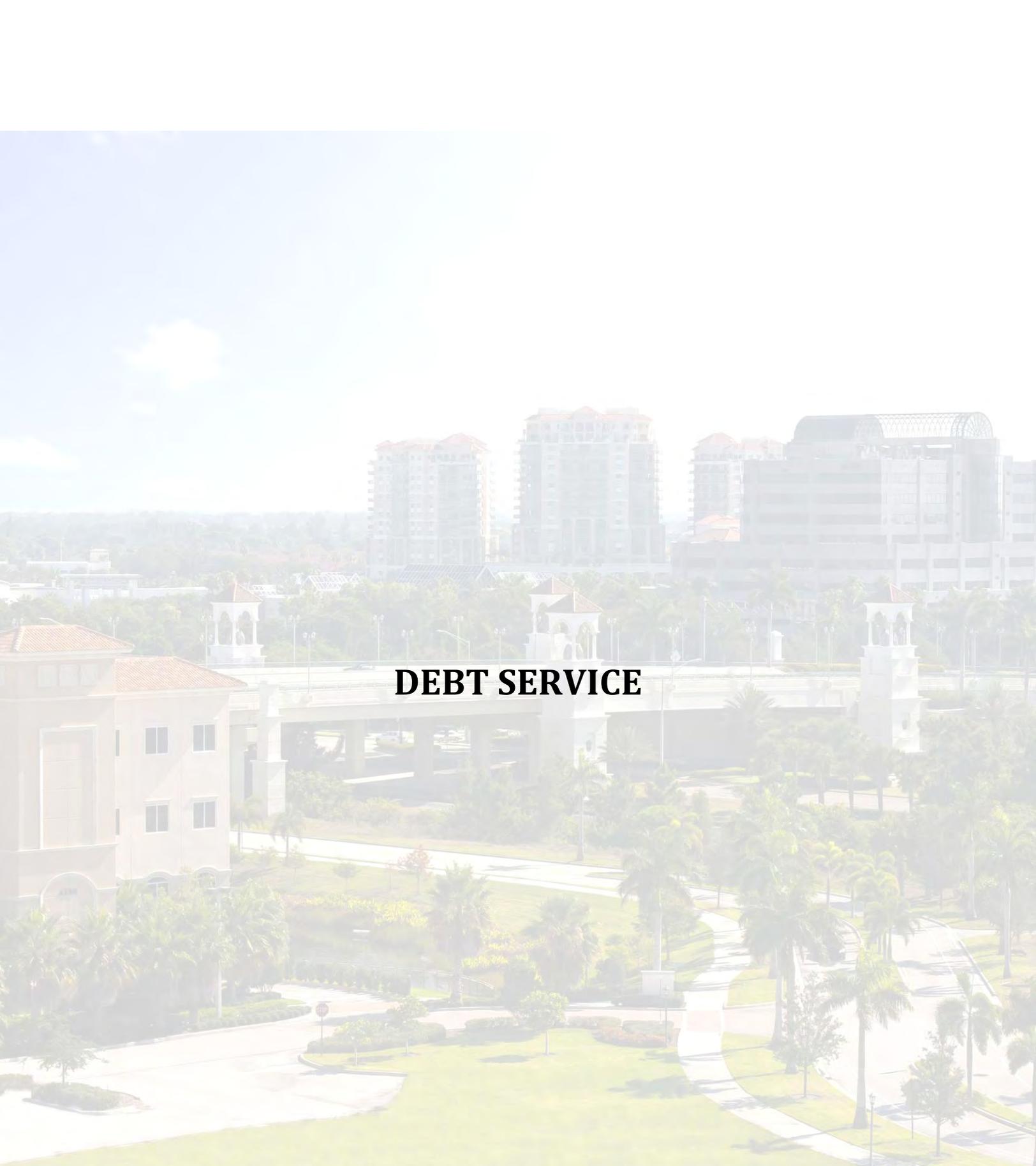
	Prior Years	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Five Year Total
Design (Engineering/Architecture)	-	-	-	-	-	-	-
Construction	-	15,000	15,000	15,000	15,000	15,000	75,000
Equipment	-	60,000	60,000	60,000	60,000	60,000	300,000
Other	-	-	-	-	-	-	-
Total	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000

Description (Justification and Explanation)

In 2010, the City conducted an Energy Efficiency Audit of all City facilities to assess how much energy each facility consumes and to evaluate what measures the City can take to make each facility more energy efficient. The audit findings show where the City can reduce its energy consumption. This multi-year project is intended to implement various recommendations from the audit to include construction and equipment. For the current budget year, it is the intention of the City to upgrade the Building Automation System controls that serve the City Hall building with abilities to interface with both the chillers and the emergency generator. This type of system was recently installed in the City's Emergency Operations & Communications Center building which received LEED certification in 2011.

Impact on Annual Operating Budget

Personnel	\$ -	There project can potentially reduce operating expenses for utilities.
Operating	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ -	



DEBT SERVICE

DEBT SERVICE

The City of Palm Beach Gardens at times needs to incur debt to fund the acquisition, construction, or improvement of major capital projects or equipment. 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 Aaa by Moody's. These ratings reflect the strong investment quality of the City's bonds.

The City of Palm Beach Gardens is committed to consistent capital planning through the adoption and periodic amendments to a Comprehensive Plan. The City's Comprehensive Plan provides that its total debt service expenditures shall not exceed 20% of total annual revenues and that total outstanding debt is limited to no more than 10% of the City's property tax base. These calculations of the City's legal debt limits are shown below:

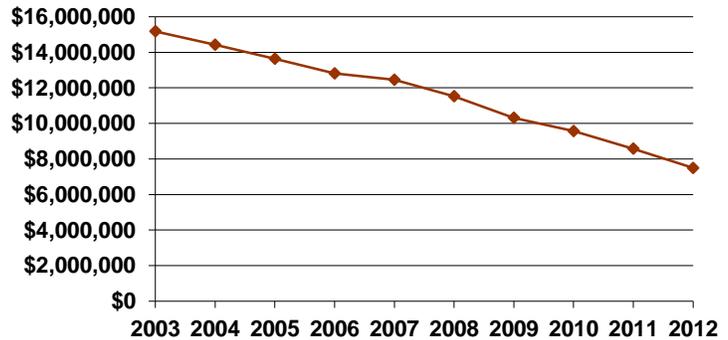
• Fiscal Year 2012 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$69,318,651
• Debt service limitation - 20%	\$13,863,730
• Debt service payments for FY 2012	\$ 4,177,713
• Debt payments as % of revenues	6.02%
• Gross taxable value of property	\$7,792,031,131
• Debt limitation – 10%	\$ 779,203,113
• Outstanding Debt as of September 30, 2011	\$ 26,527,748
• Debt as % of taxable value	.34%

The other debt policies of the City are included with the Financial Management Policies on pages 56 - 60.

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

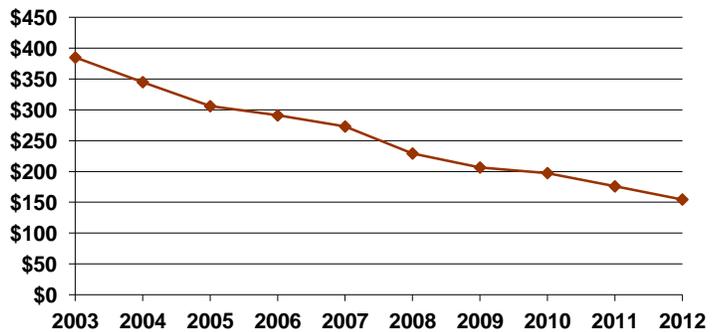
GENERAL OBLIGATION DEBT ANALYSIS

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.

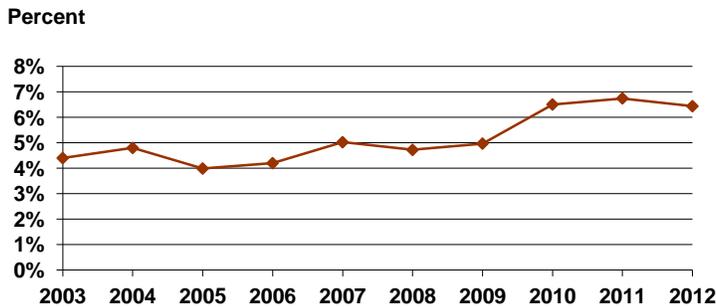


GENERAL OBLIGATION DEBT PER CAPITA

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

OUTSTANDING DEBT OBLIGATIONS

Following is a list of all outstanding debt obligations of the City of Palm Beach Gardens along with pertinent information for each issue. Currently, there are six 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 \$8,578,515 as of October 1, 2011, that requires a pledge of property taxes for repayment. At the end of the Debt section is a debt repayment schedule which identifies principal and interest payments due during each of the next five years and beyond and the funding source for each payment.

General Obligation Bonds

The City's voters authorized by a special referendum on September 6, 1996, the issuance of bonds, not to exceed \$19.1 million, for the cost of constructing a new City Hall, Police Station, addition to the central Fire Station, and improvements to certain recreational facilities. Series 1996 and 1997 were refunded May 20, 2005 via the Series 2005 Bonds. Series 1998 and 1999 were refunded December 16, 2010. These bonds were issued in the following series:

- *Series 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 9/30/11: \$ 413,787
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 9/30/11: \$ 4,214,729
Final payment: December 1, 2017
Budgeted: General Fund

- *Series 2010* – On December 16, 2010, the City approved the issuance of \$4,440,997 of General Obligation Refunding Bonds, Series 2010 to retire the 1998 and 1999 Series. Interest at the rate of 2.67% is payable semi-annually on January 1 and July 1 each year, with principal payments due July 1 each year, through 2019.

Outstanding Principal at 9/30/11: \$ 3,949,999
Final payment: July 1, 2019
Budgeted: General Fund

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

Public Improvement Bonds

- *Series 2003 Public Improvement and Refunding Bonds* – On January 22, 2004, the City issued \$27,220,000 of non-ad valorem debt to refund the 2001 FIFC Capital Revenue Bonds, 1999 Fidelity Note, 2000 Wachovia Note, and provide \$5,000,000 for stormwater improvements. The 1999 Fidelity Note was satisfied May 1, 2006. Interest at rates ranging from 2.00% to 5.00% is payable semi-annually on May 1st and November 1st, with principal payments due each May 1 each year. The principal and interest payments by fund are shown below:

Outstanding Principal at 9/30/11:	\$ 15,155,000
Final payments:	
2000 Wachovia Note Refunding	May 1, 2013
2001 FIFC refunding	May 1, 2020
2003 new money	May 1, 2023
Budgeted: General Fund	

Note: Series 2003 Public Improvement and refunding bonds are scheduled to be refunded in December 2011.

- *Series 2005 Public Improvement Bond* - On December 15, 2005, the City issued \$1,155,200 of non-ad valorem debt to finance the cost of improvements to the golf course. Interest at the rate of 3.78% is payable semi-annually on June 1st and December 1st, with principal payments due each December 1 each year, through 2015.

Outstanding Principal at 9/30/10:	\$ 630,006
Final payment: December 1, 2015	
Budgeted: General Fund	

- *Series 2006 Public Improvement Bond* – On April 6, 2006, the City issued \$2,600,000 of non-ad valorem debt to finance the cost of various park improvements, and the purchase of public safety radio communication equipment. Interest at the rate of 3.78% is payable semi-annually on June 1st and December 1st, with principal payments due each December 1 each year, through 2015.

Outstanding Principal at 9/30/10	\$ 1,402,135
Final payment: December 1, 2015	
Budgeted: General Fund	

DEBT SERVICE

OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

Capital Leases

- *Oshkosh Capital Lease* – On October 23, 2003, the City entered into a capital lease agreement to finance the acquisition of a Pierce Quantum Ladder Truck. The total amount financed was \$498,570. Principal and interest payments of \$52,044 are due each October 23, through 2011 with a final balloon payment of \$173,236 due October 23, 2012.

Outstanding Principal at 9/30/10 \$ 252,467
Final payment: October 23, 2012
Budgeted: General Fund

- *Oshkosh Capital Lease* – On December 21, 2006, the City entered into a capital lease agreement to finance the acquisition of two (2) Pierce Arrow XT Rescue Engines. The total amount financed was \$678,758. Principal and interest payments of \$73,748 are due each December 21, through 2016 with a final balloon payment in the amount of \$184,400 due January 21, 2017.

Outstanding Principal at 9/30/10 \$ 509,565
Final payment: January 21, 2017
Budgeted: General Fund

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DEBT REPAYMENT SCHEDULE

Fund	Debt Outstanding as of 9/30/11	Principal Portion Due Each Year						
		2012	2013	2014	2015	2016	2017 & Beyond	
GENERAL OBLIGATION BONDS								
Series 2000	General Fund	413,787	95,579	100,643	105,976	111,589	-	-
Series 2005	General Fund	4,214,729	544,289	562,510	581,340	600,800	620,913	1,304,877
Series 2010	General Fund	3,949,999	449,431	461,431	473,751	486,400	499,387	1,579,598
		8,578,515	1,089,299	1,124,584	1,161,067	1,198,789	1,120,300	2,884,475
PUBLIC IMPROVEMENT BONDS								
Series 2003	General Fund	15,155,000	1,605,000	1,660,000	1,355,000	1,405,000	1,475,000	7,655,000
Series 2005	General Fund	630,066	116,840	121,256	125,840	130,597	135,533	-
Series 2006	General Fund	1,402,135	260,013	269,841	280,041	290,627	301,613	-
		17,187,201	1,981,853	2,051,097	1,760,881	1,826,224	1,912,146	7,655,000
CAPITAL LEASES								
Oshkosh Capital	General Fund	509,565	47,814	50,247	52,805	55,492	58,317	244,891
Oshkosh Capital	General Fund	252,467	38,587	40,644	173,236	-	-	-
		762,032	86,401	90,891	226,040	55,492	58,317	244,891
Total All Principal		26,527,748	3,157,553	3,266,572	3,147,989	3,080,506	3,090,763	10,784,365

Fund	Debt Outstanding as of 9/30/11	Interest Portion Due Each Year						
		2012	2013	2014	2015	2016	2017 & Beyond	
GENERAL OBLIGATION BONDS								
Series 2000	General Fund	413,787	20,408	15,344	10,011	4,398	-	-
Series 2005	General Fund	4,214,729	130,894	112,521	93,533	73,910	53,629	43,679
Series 2010	General Fund	3,949,999	105,465	93,465	81,145	68,496	55,509	85,091
		8,578,515	256,767	221,330	184,689	146,803	109,138	128,770
PUBLIC IMPROVEMENT BONDS								
Series 2003	General Fund	15,155,000	654,308	602,145	545,705	496,925	430,188	1,084,063
Series 2005	General Fund	630,066	21,608	17,108	12,438	7,591	2,562	-
Series 2006	General Fund	1,402,135	48,086	38,072	27,679	16,894	5,700	-
		17,187,201	724,002	657,325	585,823	521,410	438,450	1,084,063
CAPITAL LEASES								
Oshkosh Capital	General Fund	509,565	25,935	23,501	20,944	18,256	15,432	13,258
Oshkosh Capital	General Fund	252,467	13,456	11,400	-	-	-	-
		762,032	39,391	34,901	20,944	18,256	15,432	13,258
Total Interest Portion		26,527,748	1,020,160	913,557	791,455	686,470	563,020	1,226,090

Fund	Debt Outstanding as of 9/30/11	Total Principal & Interest/ Lease Payments Due Each Year						
		2012	2013	2014	2015	2016	2017 & Beyond	
GENERAL OBLIGATION BONDS								
Series 2000	General Fund	413,787	115,987	115,987	115,987	115,987	-	-
Series 2005	General Fund	4,214,729	675,183	675,031	674,873	674,710	674,542	1,348,556
Series 2010	General Fund	3,949,999	554,896	554,896	554,896	554,896	554,896	1,664,689
		8,578,515	1,346,066	1,345,914	1,345,756	1,345,593	1,229,438	3,013,244
PUBLIC IMPROVEMENT BONDS								
Series 2003	General Fund	15,155,000	2,259,308	2,262,145	1,900,705	1,901,925	1,905,188	8,739,063
Series 2005	General Fund	630,066	138,448	138,364	138,278	138,188	138,095	-
Series 2006	General Fund	1,402,135	308,099	307,913	307,720	307,521	307,313	-
		17,187,201	2,705,855	2,708,422	2,346,704	2,347,634	2,350,596	8,739,063
CAPITAL LEASES								
Oshkosh Capital	General Fund	509,565	73,749	73,749	73,749	73,749	73,749	258,149
Oshkosh Capital	General Fund	252,467	52,044	52,044	173,236	-	-	-
		762,032	125,792	125,792	246,984	73,749	73,749	258,149
Total Principal & Interest		26,527,748	4,177,713	4,180,129	3,939,444	3,766,976	3,653,782	12,010,455



APPENDIX

APPENDIX

STAFFING COMPARISON

Department	Budget FY 2010	Budget FY 2011	Adopted Budget FY 2012	Inc/ (Decr)
GENERAL GOVERNMENT				
Council	5	5	5	
Administration	4	2	2	
City Clerk	4	4	4	
Finance	10	9	9	
Human Resources	5	4	4	
Information Technology	6	5	7	2
Legal	1	1	1	
Engineering	3	2	2	
Planning and Zoning	14	13	13	
PUBLIC SAFETY				
Fire Rescue	122	118	118	
Police	150	162	160	(2)
COMMUNITY SERVICES				
Administration and Public Facilities	45	42	41	(1)
Parks and Grounds	28	24	24	
Construction Services	15	14	15	1
Neighborhood Services	8	7	7	
Recreation	31	27	27	
Golf	13	11	11	
Total	464	450	450	0

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 245. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions requested and the adopted current year budgeted positions for all full time positions for each department within the City.

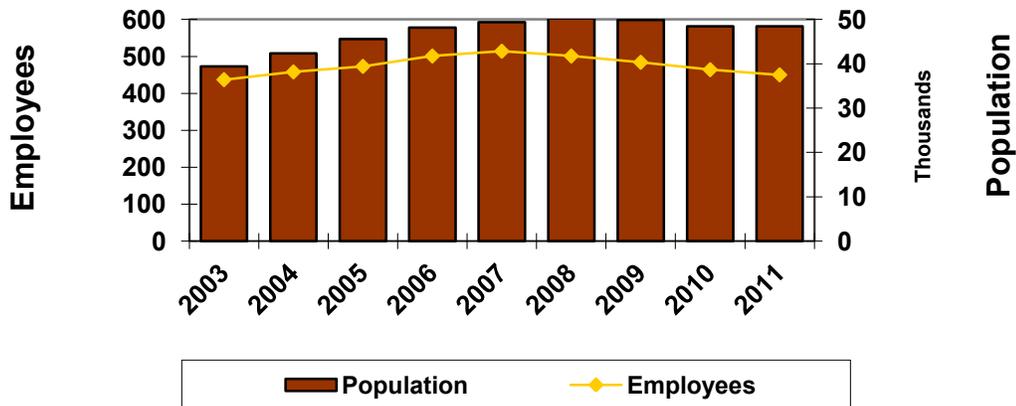
On September 30, 2010, The City Council approved Resolution R-74-2010, which approved an interlocal agreement with the Town of Jupiter and Town of Juno Beach to consolidate communications and dispatch services for the three neighboring communities. The consolidation resulted in 14 additional employees to the City for FY 2011.

APPENDIX

As depicted in the charts below, the City of Palm Beach Gardens has shown a steady increase in population from 2003 thru 2008 and a leveling out for fiscal years 2009 through 2011. Employees per 1,000 residents has dropped the last 4 years due to impacts of tax reform legislation and declining property values and construction activity, stemming from the current financial downturn.

Department	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government	179	199	206	224	228	220	212	192	170	172
Public Safety	258	259	267	277	286	281	272	272	280	278
Total City Staff	437	458	473	501	514	501	484	464	450	450

Employees Compared To Total Population



	2003	2004	2005	2006	2007	2008	2009	2010	2011
Population	39,423	42,384	45,584	48,176	49,387	50,282	49,868	49,452	48,452
Employees	437	458	473	501	514	501	484	464	450
Employees per 1,000 population	11.08	10.81	10.38	10.40	10.41	9.96	9.70	9.38	9.28

The population numbers shown above are the most recent numbers reported by the US Census Bureau through 2011. The 2011 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 2011 population is the number reported by BEBR as of April, 2011, while the number of employees is taken from the fiscal year 2011 budget. Therefore, no comparison of population versus employee count will be possible for 2012 until the April 2012 BEBR estimate is published.

MASTER POSITION LIST

Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
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City Council

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

Administration

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

Note: Administrative Services Manager reclassified to Assistant to the City Manager.

Information Technology

Information Systems Administrator	1	0	0	0	0	1
MIS Technician	1	0	0	0	0	1
Software Systems Manager	1	0	0	(1)	0	0
IT Operations Manager	1	0	0	0	0	1
Senior Server Specialist	1	0	0	(1)	0	0
Sr. Software Systems Specialist	0	0	0	1	0	1
Network Manager	0	1	0	0	0	1
Network Specialist	0	1	0	0	0	1
Server Manager	0	0	0	1	0	1
Total Information Technology	5	2	0	0	0	7

Note: Software Systems Manager reclassified to Sr. Software Systems Specialist. Senior Server Specialist reclassified to Server Manager. Network Manager and Network Specialist transferred in from Police Administration.

City Clerk

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

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
Legal							
Executive Legal Assistant	1	0	0	0	0	0	1
Total Legal	1	0	0	0	0	0	1
Engineering							
Engineering Associate	1	0	0	0	0	0	1
City Engineer	1	0	0	0	0	0	1
Total Engineering	2	0	0	0	0	0	2
Human Resources							
Human Resources Administrator	1	0	0	0	0	0	1
Human Resources Generalist	2	0	0	0	0	0	2
HR Special Projects Coordinator	1	0	0	(1)	0	0	0
HR Information Systems Analyst	0	0	0	1	0	0	1
Total Human Resources	4	0	0	0	0	0	4
Note: HR Special Projects Coordinator re-titled to HR Information Systems Analyst.							
Finance							
Finance Administrator	1	0	0	0	0	0	1
Deputy Finance Administrator	1	0	0	0	0	0	1
Accounting Manager	1	0	0	0	0	0	1
Senior Accountant	1	0	0	0	0	0	1
Staff Accountant	2	0	0	0	0	0	2
Payroll Coordinator	1	0	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	0	1
Risk Management Coordinator	1	0	0	0	0	0	1
Total Finance	9	0	0	0	0	0	9

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
Police Administration							
Chief of Police	1	0	0	0	0	0	1
Administrative Aide to the Police Chief	1	0	0	0	0	0	1
Sergeant	3	0	0	0	0	0	3
Police Officer	14	0	0	0	0	0	14
Network Manager	1	0	(1)	0	0	0	0
Network Specialist	1	0	(1)	0	0	0	0
Quartermaster	1	0	0	0	0	0	1
Crime Analyst/Records Supervisor	1	0	0	0	0	0	1
Police Services Specialist	3	0	0	0	0	0	3
Telecommunications Tech	1	0	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	0	1
Assistant Police Chief	1	0	0	0	0	0	1
Police Colonel	1	0	0	0	0	0	1
Police Commander	2	0	0	0	0	0	2
Administrative Specialist II	1	0	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	0	1
Evidence Custodian	1	0	0	0	0	0	1
Crime Scene Investigator	1	0	0	0	0	0	1
Evidence & Forensics Tech	1	0	0	0	0	0	1
Police Accreditation Mgr.	1	0	0	0	0	0	1
Total Police Administration	38	0	(2)	0	0	0	36

Note: Network Manager and Network Specialist transferred out to Information Technology Department.

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
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Police Field Operations

Sergeant	15	0	0	0	0	15
Police Officer	77	0	0	0	0	77
Administrative Specialist III	1	0	0	0	0	1
Assistant Police Chief	1	0	0	0	0	1
Police Commander	2	0	0	(1)	0	1
Crime Analyst	0	0	0	1	0	1
Total Police Field Operations	96	0	0	0	0	96

Note: Police Commander position reclassified to Crime Analyst.

Police Dispatch Services

Communications Operations Manager	2	0	0	(2)	0	0
Emergency Communications Manager	0	0	0	1	0	1
Assistant Emergency Communications Manager	0	0	0	1	0	1
Communications Supervisor	3	0	0	0	0	3
Emergency Communications Operator	23	0	0	0	0	23
Total Police Dispatch Services	28	0	0	0	0	28

Note: Beginning May 1, 2011, the City entered into an agreement with the Town of Jupiter and the Town of Juno Beach to offer consolidated dispatch services. The following positions were transferred from those towns to the City of Palm Beach Gardens: 1 Emergency Communications Manager, 1 Communications Supervisor and 12 Emergency Communications Operators. In addition, both of the Communications Operations Managers were reclassified to Emergency Communications Manager and assistant Emergency Communication Manager due to the consolidation.

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
Fire Administration							
Fire Chief	1	0	0	0	0	0	1
Deputy Fire Chief – Admin	1	0	0	0	0	0	1
Deputy Fire Chief – Emergency Services	1	0	0	0	0	0	1
Division Chief –Admin Svcs	1	0	0	0	0	0	1
Division Chief – Emergency Medical Services	1	0	0	0	0	0	1
Special Projects Coordinator	1	0	0	0	0	0	1
Total Fire Administration	6	0	0	0	0	0	6
Fire Life Safety							
Chief Fire Inspector	1	0	0	0	0	0	1
Fire Inspector/ Life Safety Lieutenant	3	0	0	0	0	0	3
Code Compliance Officer	1	0	0	0	0	0	1
Total Fire Life Safety	5	0	0	0	0	0	5
Fire Emergency Services							
Division Chief Training	1	0	0	0	0	0	1
Fire Captain	4	0	0	0	0	0	4
EMS Captain	3	0	0	0	0	0	3
Fire Lieutenant	21	0	0	0	0	0	21
Driver/ Engineer	19	0	0	0	0	0	19
Fire Medic	42	0	0	0	0	0	42
Firefighter	16	0	0	0	0	0	16
Quartermaster	1	0	0	0	0	0	1
Total Fire Emergency Services	107	0	0	0	0	0	107

APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
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Planning and Zoning Administration

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

Note: Resource Manager position reclassified to Assistant Director of Planning & Zoning

Development Compliance and Zoning

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

Planning

Senior Planner	1	0	0	0	0	0	1
Planner	2	0	0	0	0	0	2
Total Planning	3	0	0	0	0	0	3

GIS

GIS Manager	1	0	0	0	0	0	1
GIS Technician	1	0	0	0	0	0	1
Total GIS	2	0	0	0	0	0	2

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
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Neighborhood Services (Code)

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

Construction Services (Building)

Operations Director	0	1	0	(1)	0	0
Unified Services Director	0	0	0	1	0	1
Resource Manager	1	0	0	(1)	0	0
Operations Manager	0	0	0	1	0	1
Building Official	1	0	0	0	0	1
Chief Building Inspector	1	0	0	0	0	1
Building Inspector II	2	0	0	0	0	2
Building Inspector I	5	0	0	(1)	0	4
Building Inspector III	0	0	0	1	0	1
Plans Examiner	2	0	0	0	0	2
Permit Technician	1	0	0	0	0	1
Cashier	1	0	0	0	0	1
Total Construction Services (Building)	14	1	0	0	0	15

Note: Operations Director transferred out of CS Admin and reclassified to Unified Services Director. Resource Manager reclassified to Operations Manager. Building Inspector I reclassified to Building Inspector III.

Recreation Administration/Resources

Recreation Director	1	0	(1)	0	0	0
Operations Director (Golf)**	0	1	0	(1)	0	0
Recreation and Golf Director**	0	0	(1)	1	0	0
Recreation Director**	0	1	0	0	0	1
Resource Manager **	1	0	0	0	0	1
Recreation Supervisor **	1	0	0	0	0	1

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
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Recreation Administration/Resources (continued)

Customer Service Specialist	2	0	0	0	0	2
Operations Coordinator**	1	0	0	0	0	1
Total Recreation Administration/Resources	6	2	(2)	0	0	6

Note: Recreation Director (GF) transferred out to Community Services Administration. Operations Director (Golf) transferred in and reclassified to Recreation and Golf Director (Special Revenue Fund). Recreation and Golf Director transferred to Recreation Director (Special Revenue Fund).

** Positions funded out of Recreation Special Revenue Fund.

Recreation Athletics and Special Facilities

Recreation Supervisor	1	0	(1)	0	0	0
Operations Manager	1	0	(1)	0	0	0
Parks Director	0	1	0	(1)	0	0
Sports Director**	0	0	0	1	0	1
Sports Supervisor**	0	1	0	0	0	1
Total Recreation Athletics and Spec Facilities	2	2	(2)	0	0	2

Note: Operations Manager transferred out to Golf Fund. Parks Director transferred in and reclassified to Sports Director. Recreation Supervisor transferred out to Aquatics. Recreation Supervisor transferred in from Youth Enrichment and re-titled to Sports Supervisor.

**Positions funded out of Recreation Special Revenue Fund.

Recreation Aquatics

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

Note: Recreation Supervisor transferred in from Athletics.

Tennis

Recreation Operations Coordinator **	1	0	0	0	0	1
Recreation/Tennis Supervisor **	1	0	0	0	0	1
Maintenance III	1	0	0	0	0	1
Maintenance I	1	0	0	0	0	1
Total Tennis	4	0	0	0	0	4

** Position funded out of Tennis Special Revenue Fund

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
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Recreation General Programs

Recreation Supervisor ^{**} (1 of 3)	3	0	0	0	0	3
Operations Coordinator ^{**}	1	0	0	0	0	1
Total Recreation General Programs	4	0	0	0	0	4

Note:

^{**} Positions funded out of Recreation Special Revenue Fund.

Recreation Youth Enrichment^{}**

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

Note: Recreation Supervisor transferred out to Athletics and re-titled to Sports Supervisor.

^{**} Positions funded out of Recreation Special Revenue Fund

Parks and Grounds

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

Note: Parks Director transferred out to Recreation Athletics. Mechanic III transferred in from Fleet and reclassified to Operations Manager.

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
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Community Services Administration

Deputy City Manager	1	0	0	0	0	1
Operations Director	1	0	(1)	0	0	0
Operations Manager	1	0	0	0	0	1
Recreation Director (GF)I	0	1	0	(1)	0	0
Director of Parks and Public Facilities	0	0	0	1	0	1
Total Community Services Administration	3	1	(1)	0	0	3

Note: Operations Director transferred out to Construction Services and reclassified to Unified Services Director. Recreation Director (GF) transferred in and reclassified to Director of Parks and Public Facilities.

Facilities Maintenance

Electrician	1	0	0	0	0	1
Maintenance Tech V/Chief Lead Worker	2	0	0	0	0	2
Maintenance Tech IV/Lead Worker	2	0	0	0	0	2
Maintenance Tech III	1	0	0	0	0	1
Maintenance Tech II	5	0	0	0	0	5
Maintenance Tech I	1	0	0	0	0	1
HVAC Technician	1	0	0	0	0	1
Plumber	1	0	0	0	0	1
Pool Equipment Mechanic	1	0	0	0	0	1
Total Facilities Maintenance	15	0	0	0	0	15

Stormwater/ Streets

Maintenance Tech V/Chief Lead Worker	1	0	0	0	0	1
Maintenance Tech IV/Lead Worker	2	0	0	0	0	2
Maintenance Tech III	1	0	0	0	0	1
Maintenance Tech II	1	0	0	0	0	1
Maintenance Tech I	2	0	0	0	0	2
Heavy Equipment Operator	2	0	0	0	0	2
Light Equipment Operator	1	0	0	0	0	1
Traffic Technician	2	0	0	0	0	2
Total Stormwater/ Streets	12	0	0	0	0	12

APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2011	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2012
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Golf **

Golf Professional/Manager	1	0	0	0	0	1
Maintenance Tech I	6	0	0	(1)	0	5
Chemical Spray Tech	0	0	0	1	0	1
Mechanic III	1	0	0	0	0	1
Grounds Superintendent	1	0	0	0	0	1
Operations Director	1	0	(1)	0	0	0
Golf Supervisor	1	0	0	0	0	1
Operations Manager	0	1	0	(1)	0	0
Golf Operations Director	0	0	0	1	0	1
Total Golf	11	1	(1)	0	0	11

Note: Operations Director Transferred out to Recreation Administration. Operations Manager Transferred in from Athletics and reclassified to Golf Operations Director. Maintenance Tech I reclassified to Chemical Spray Tech.

** All positions funded out of Golf Special Revenue Fund.

Fleet Maintenance **

Fleet Supervisor	1	0	0	0	0	1
Mechanic III	7	0	(1)	0	0	6
Mechanic II	1	0	0	0	0	1
Maintenance Tech I	1	0	0	0	0	1
Maintenance Tech IV/ Lead Worker	1	0	0	(1)	0	0
Chief Lead Maintenance Tech V	0	0	0	1	0	1
Operations Director	1	0	0	0	0	1
Total Fleet Maintenance	12	0	(1)	0	0	11

Note: Mechanic III transferred out to Parks and Grounds and reclassified to Operations Manager.

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

Department Totals	450	11	(11)	0	0	450
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GLOSSARY

Account:

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

Accounting Procedures:

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

Accounting System:

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, organizational components.

Accrual Basis:

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity:

Represents a section/unit of a department.

Ad Valorem Tax Rate:

Property tax assessed in proportion to the value of the property. (www.pbcgov.com/papa/index.htm)

Amortization:

The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appraise:

To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted.

Appropriation:

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

Assessed Valuation:

A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

GLOSSARY (CONTINUED)

Asset:

Resources owned or held by a government which has monetary value.

Assigned Fund Balance:

Amounts the City intends to use for a specific purpose that are neither restricted by external parties nor committed by City Council.

Authorized Positions:

Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget:

A budget in which planned funds available equal planned expenditures.

Bond:

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. Note: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater formality.

Bonded Debt:

That portion of indebtedness represented by outstanding bonds.

Bond Refinancing:

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budgetary Basis:

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control:

The control or management of a governmental enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

GLOSSARY (CONTINUED)

Budget Calendar:

The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message:

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

Capital:

Any item with an expected life of more than one year and a value of more than \$1,000, such as automobiles, trucks, furniture, buildings, land, etc.

Capital Budget:

A plan of proposed capital outlays and CIP as well as the means of financing them for the current fiscal period.

Capital Improvements Program (CIP):

A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Project:

A Capital Project is a capital asset or improvement that costs at least \$50,000 and has a useful lifespan of five (5) years.

Capital Project Fund:

A fund used to account for the acquisition of fixed assets or construction of major capital projects not financed by proprietary or nonexpendable trust funds.

Cash Basis:

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Chart of Accounts:

The classification system used by a City to organize the accounting for various funds.

Committed Fund Balance:

Amounts that can be used only for the specific purposes determined by a formal action of the City Council, which is the highest level of decision making authority.

GLOSSARY (CONTINUED)

Communications Service Tax:

A tax that is imposed on the retail sales of communication services including telecommunications, cable, and related services. Effective October 1, 2001, the Communications Service Tax Simplification Law replaced certain franchise and utility fees.

Comprehensive Plan:

A State mandated plan which requires all units of local government to address their five year planning and development needs, including capital and infrastructure requirements.

Consumer Price Index:

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

Contingency:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services:

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Debt Service:

The cost of paying principal and interest in borrowed money according to a predetermined payment schedule.

Debt Service Requirements:

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

Deficit:

An excess of liabilities and reserves of a fund over its assets.

Department:

The basic organizational unit of government which is functionally unique in its delivery of service.

GLOSSARY (CONTINUED)

Depreciation:

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

(2) The portion of the cost of a fixed asset charge as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in propriety funds and trust funds where expenses, net income, and/or capital maintenance are measured.

Development of Regional Impact (DRI):

Any development which, because of its character, magnitude, or location, would have a substantial effect upon the health, safety, or welfare of citizens of more than one county.

Encumbrances:

Obligations in the form of purchase orders which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enterprise Fund:

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises--which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes being those for utilities, swimming pools, and airports. Examples of enterprise funds are those for utilities, swimming pools, and airports.

Entitlements:

Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditures:

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid including expenses, provisions for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

GLOSSARY (CONTINUED)

Expenses:

Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

Fiscal Policy:

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year:

A twelve-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

Forecast:

To estimate or calculate in advance; to serve as advance indication of.

The Forbearance Agreement:

A legally binding agreement between the City and certain parties owning land within the City that originated as a result of the sale of the massive MacArthur Foundation landholdings within the City circa 1998. At the time, a temporary building moratorium was contemplated that would have allowed City staff time to address various issues resulting from the anticipated acceleration of development within the City. In an effort to avoid such a moratorium, the Forbearance Agreement was created and adopted establishing a means by which the City could address the anticipated acceleration of development, including but not limited to, forbearing the application to the City for development permits for a specified period of time and limiting the density and intensity of the former MacArthur Foundation land.

Franchise Fee:

A fee paid for a special privilege granted by a government permitting the right to use public property, such as city streets and rights of way, for the placing and maintaining of equipment and property.

GLOSSARY (CONTINUED)

Fund:

An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts:

All accounts necessary to set forth the financial operations and financial condition of a fund.

Fund Balance:

The excess of a fund's assets over its liabilities.

General Fund:

The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund.

Note: The General Fund is used to finance the ordinary operations of a governmental unit.

General Obligation Debt:

Bonds backed by the full faith and credit of government, which provides a pledge of the general taxing power for the payment of debt obligations.

Goal:

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

Governmental Funds:

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grant:

A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Homestead Exemption:

Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax. (www.pbcgov.com/papa/Exemption.htm)

GLOSSARY (CONTINUED)

Income:

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

Intergovernmental Revenues:

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund:

A fund used to account for operations that provide services to other department on a cost-reimbursement basis.

Inventory:

A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices.

Note: The term is often confined to consumable supplies but may also cover fixed assets.

Levy:

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.

(Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities:

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

Liquidate:

To pay off a debt, claim, or obligation. To convert assets into cash.

Long-Term Debt:

Debt with a maturity of more than one year after the date of issuance.

Millage:

A computation in a unit referred to as a mill. A mill is equal to 1/1000 of a US dollar or 1/10 of a cent.

GLOSSARY (CONTINUED)

Modified Accrual Basis:

The accrual basis of accounting adopted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

Moratorium:

Any suspension of activity.

Net Budget:

The legally adopted budget less all interfund transfers and interdepartmental charges.

Non-Spendable Fund Balance:

Amounts that cannot be spent because they are not in spendable form, such as prepaid expenditures and inventory.

Objective:

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Costs:

Outlays for such current period items as expendable supplies, contractual services, and utilities.

Ordinance:

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the later requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

Pay-As-You-Go Basis:

A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Indicators:

Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

GLOSSARY (CONTINUED)

Performance Measure:

Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services:

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Property Tax:

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax. (www.pbcgov.com/papa/index.htm)

Proprietary Funds:

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Purchase Order:

A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their costs, and creates a commitment on both the provider and receiver of the product or services.

Reserve:

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution:

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Fund Balance:

Amounts that can only be spent for the specific purpose stipulated by an external party e.g., creditors.

Retained Earnings:

An equity account reflecting the accumulated earnings of an Enterprise Fund or Internal Service Fund.

Revenue Bonds:

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

GLOSSARY (CONTINUED)

Revenues:

(1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers.

Roll-Back Rate:

A reduction of prices or wages to a previous lower level by governmental action or direction.

Service Level:

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Special Assessment:

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund:

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Surplus:

An excess of the assets of a fund over its liabilities and reserved equity.

Tax Increment Financing:

A method of financing whereby increased tax revenue generated from a project is used to help pay for the construction of the project.

Taxable Value:

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

Taxes:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

GLOSSARY (CONTINUED)

Tax Rate:

The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Tax Rate Limit:

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll:

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Tipping Fees:

A charge established by the Solid Waste Authority on each ton of garbage and trash disposed of in the Palm Beach County landfill.

Transfer:

Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

Truth-in-Millage Law:

Also called the TRIM bill. A 1980 law enacted by the Florida legislature that changed the budget process for local taxing agencies. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

Trust Funds:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

Unassigned Fund Balance:

The residual classification for the general fund and includes amounts that are not contained in other classifications.

User Charge:

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

ACRONYM GLOSSARY

BRPO:

Acronym for Bioscience Research Protection Overlay, which protects the lands which have been identified for the bioscience research/biotechnology industry.

EAR:

Acronym for Evaluation and Appraisal Report

EDE:

Acronym for Economic Development Element

FAU:

Acronym for Florida Atlantic University. (www.fau.edu)
Florida Atlantic University opened in 1964 as the first public university in southeast Florida, and now serves approximately 26,000 students on seven campuses stretching from Port St. Lucie to Davie

FDOT:

Acronym for Florida Department of Transportation (www.dot.state.fl.us)

FLUE:

Acronym for Future Land Use Element

FLUM:

Acronym for Future Land Use Map

FRS:

Acronym for the Florida Retirement System (www.myfrs.com)

GAAP:

Acronym for Generally Accepted Accounting Principles (www.fasab.gov)
Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principle.

HOA:

Acronym for Homeowners Association.

ACRONYM GLOSSARY (CONTINUED)

ICE:

Acronym for Intergovernmental Coordination Element

LDR:

Acronym for Land Development Regulations, which refers to the section of the City's Code that provides development standards, criteria, and regulations consistent with the City's Comprehensive Plan

NCCI:

Acronym for National Council on Compensation Insurance (www.ncci.com)

NCDC:

Acronym for North County Dispatch Center

POA:

Acronym for Property Owners Association

SEIU:

Acronym for Service Employees International Union, a union which serves to assist, guide, and protect the community services employees. (www.seiu.org/local/florida)

SFEC:

Acronym for South Florida East Coast Corridor project

TRIM:

Acronym for Truth in Millage – see Truth in Millage Law.

WNCLUS:

Acronym for Western Northlake Corridor Land Use Study

