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***The City of Palm Beach Gardens, FL  
Operating and Capital Improvements Budget  
FY 2012/2013***



**PALM BEACH GARDENS**  
*"A unique place to live, learn, work & play."*



PALM BEACH GARDENS  
*"A unique place to live, learn, work & play."*

## The City of Palm Beach Gardens, FL Operating and Capital Improvements Budget Fiscal Year 2012/2013



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**

**Special Capital Recognition  
Special Performance Measures Recognition**

For the Fiscal Year Beginning

**October 1, 2011**

*Linda C. Danson Jeffrey R. Egan*

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, 2011. The Distinguished Budget Presentation Award is the highest form of recognition in governmental budgeting.

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

In addition to receiving the award, **the City's budget received Special Recognition Awards for both Capital and Performance Measures.** A Special Recognition Award is received by only 1 or 2% of the participants in the program. Only one or two participants receive both special recognition awards.

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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*In 2000, the Florida Department of Transportation (FDOT) scheduled a project to build a standard concrete and steel bridge over the Alternate A1A and PGA Blvd. FEC railroad tracks. The bridge was necessary in order to alleviate the backup of increasing traffic on PGA Blvd. during train crossings. In order to maintain the aesthetics of the City as set forth by the City Council's "Vision Plan", council approved funding to enhance the architectural elements of the bridge and further enhance the commercial property of the surrounding area.*

*In addition, through Art in Public Places, artist Wendy Ross's conceptual drawing of "Astralis" was selected from multiple proposals submitted to add an artistic element to the bridge.*

*The PGA Flyover now serves as the gateway to the heart of the City's commercial business area - further exemplifying the City's slogan of being "A unique place to live, learn, work, and play".*

*This photo and the cover photo were taken and provided by City of Palm Beach Gardens GIS Technician, Ross E. Gilmore, GISP.*

© 2012 RTG PHOTOS



## **INTRODUCTION**

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***The City of Palm Beach Gardens, FL***



***Operating and Capital Improvements  
Budget FY 2012/2013***

# **INTRODUCTION**

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## **HOW TO USE THIS DOCUMENT**

The fiscal year 2013 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, a staffing comparison and a 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***

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### ***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 2012/2013 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), and Police Training Fund.

#### **GENERAL GOVERNMENT**

This section presents the operating budgets for the following departments: City Council, Administration, City Clerk, Information Technology, Purchasing and Contracts Management, 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 2012 Service Level Accomplishments
- FY 2013 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.

## ***INTRODUCTION***

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### ***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 2013. 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 2013 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 plus years in existence. In 1999, the John D. and Catherine T. MacArthur Foundation sold approximately 14,000 acres of land including approximately 5,000 acres in the City of Palm Beach Gardens. The City Council, entrusted with the responsibility of ensuring quality development, was able to reach an agreement with the purchasers to manage this new growth. 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 and a unique place to live, learn, work & play.

**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 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.

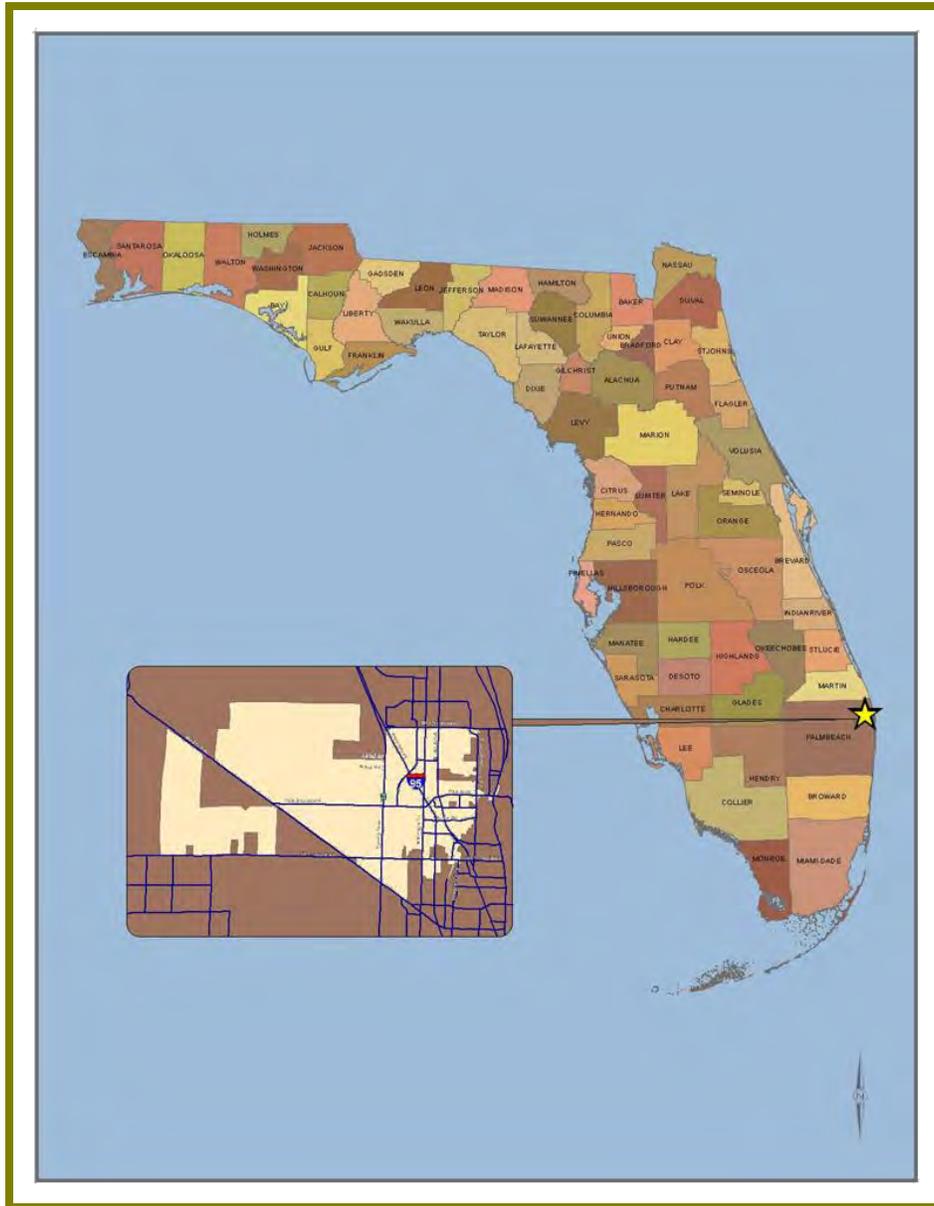
Shortly after 2:00 p.m., the tree was dropped into the large hole that had been prepared. The Rev. A. P. Snyder of St. John's Evangelical Church said a prayer. Mr. MacArthur traveled with the entourage the whole trip and threw the first shovel of dirt over the roots of the tree. The entire process cost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

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**CITY OVERVIEW (CONTINUED)**

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

**Demographics**

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**Population**

1970	6,102
1980	14,407
1990	22,965
2000 (US Census)	35,058
2010 (US Census)	48,452
2011 (BEBR)	48,630

**Race/Ethnic Origin**

White (non-Hispanic)	82.3%
Hispanic Ethnicity	8.9%
Black or African American	4.4%
Other	4.4%

**Education**

High school graduate or higher	94%
Bachelor's Degree or higher	47%

**General Characteristics**

Male	47%
Female	53%
Median Age	47
Total Housing Units (2006-2010)	27,207
Median Value (2006-2010)	\$354,600
Persons per household	2.16
Homeownership rate (2006-2010)	75.8%

**Occupation Composition**

Managerial & Professional	48.1%
Service	15.6%
Sales & Office	26.9%
Other	9.4%

**Economic Characteristics**

Median household income	\$71,940
Per capita income (2010 dollars)	\$56,337

Source: US Census Bureau, American Fact Finder, 2010 census data and University of Florida Bureau of Economic and Business Research (BEBR)

**Education**

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Number of Public Schools:		School Accountability Report	
Elementary	6	2012:	
Middle	2	"A"	7
High School	2	"B"	1
Number of students enrolled	10,937	"C"	1
		"D"	1
		Number of Private/Charter	
		Schools	3

**Transportation**

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



**INTRODUCTION**

**CITY OVERVIEW (CONTINUED)**

**Service Statistics**

**Police**

Sworn Personnel	116
Civilian employees	47
Number of calls for service	30,515
Average officer emergency response time	4.306 min

**Fire Rescue**

Fulltime employees	118
Number of fire stations	5
Number of calls for service	7,582
Avg. response time:	6.10 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	6,822
Total construction value	\$208,997,432
<i>For FY ending 9/30/12</i>	

**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**

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### **CITY OVERVIEW (CONTINUED)**

#### **Other Statistics**

Unemployment rate Palm Beach County (Average)	10.8%
Millage Rate	5.9194
Police/Fire	Included above
Stormwater Tax	Included above
Utility Tax	None
State Income Tax	None

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

<b>Company</b>	<b># of Employees</b>	<b>Product</b>
G4S (Headquarters)	3,000	Security Services
Palm Beach County School Board (estimated)	1,193	Education
Westport Sr Living Investment Fund	1,000	Community Development
Tenet Healthcare Corp (estimated)	855	Health Care
PGA National Resort & Spa	700	Hotel
TBC Corporation (Headquarters)	600	Tire Distribution
City of Palm Beach Gardens	455	City Government
Belcan Engineering Group	329	Aerospace Engineering
Anspach Companies	256	Surgical Equipment
Palm Beach Gardens Marriott	154	Hotel
Cross Match Technologies	200	Biometric Identity Systems

Source: 2012 Business Development Board – Palm Beach County’s Business Resource

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

<b>Taxpayer</b>	<b>Taxable Value</b>	<b>Total Tax</b>
Lawrence Landry	\$205,000,000	\$4,562,021
Florida Power and Light	79,926,052	1,764,404
GLL US Retail LP	75,000,034	1,533,597
Realty Associates Fund IX LP	60,963,354	1,511,913
Old Palm Holdings LP	33,273,000	1,212,238
Northlake Boulevard LLC	43,721,685	1,011,884
Devonshire at PGA National LLC	40,702,679	961,680
Downtown at the Gardens Assoc LTD	30,000,000	927,002
Mirasol Club Inc	15,852,845	900,715
3801 PGA Acquisition Co.	37,454,901	875,150

Source: Palm Beach County Property Appraiser as of January 1, 2011

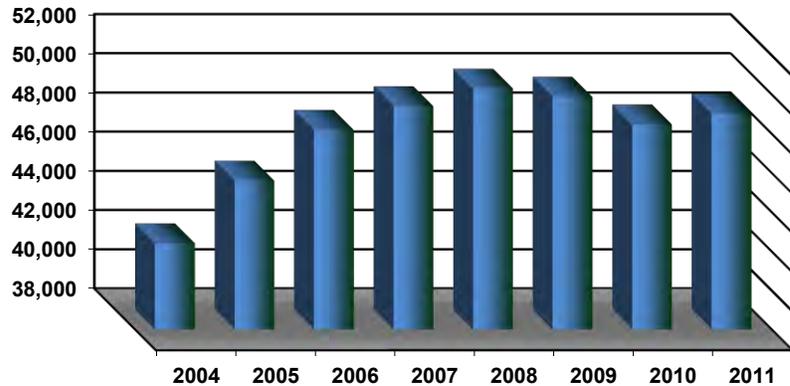


**CITY OVERVIEW (CONTINUED)**

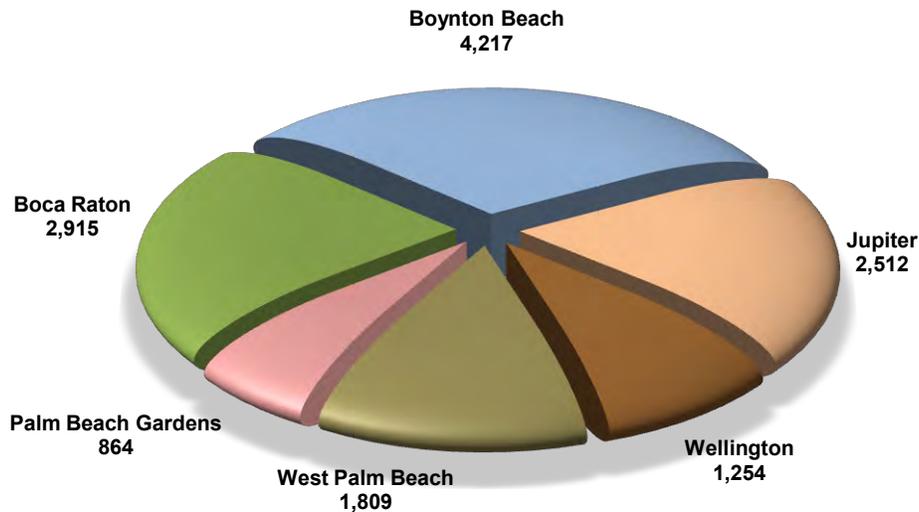
**DEMOGRAPHIC COMPARISONS**

From 2000 to 2010 the City of Palm Beach Gardens' population increased 38.2% in comparison to a growth of only 17.6% for the State of Florida. This equates to an approximate growth rate of 3.82% annually for the 10 year period. The results of the 2010 US Census shows the City of Palm Beach Gardens has grown to 48,452 residents which is slightly less than published estimates between census periods.

**Population Growth (US Census)**



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



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

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

## **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, work and play. 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 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 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)**

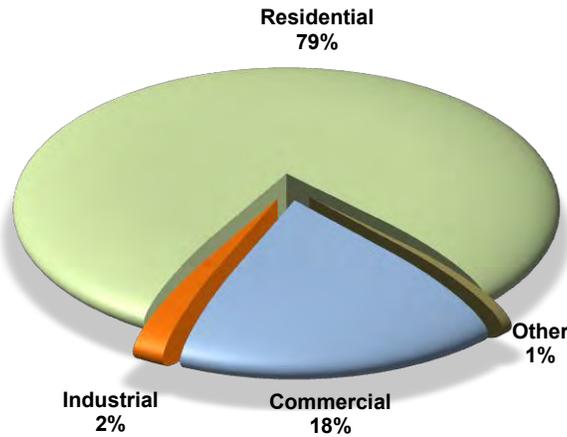
**Defining the Biosciences**

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

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

**2012 Ad Valorem Tax Percentages**

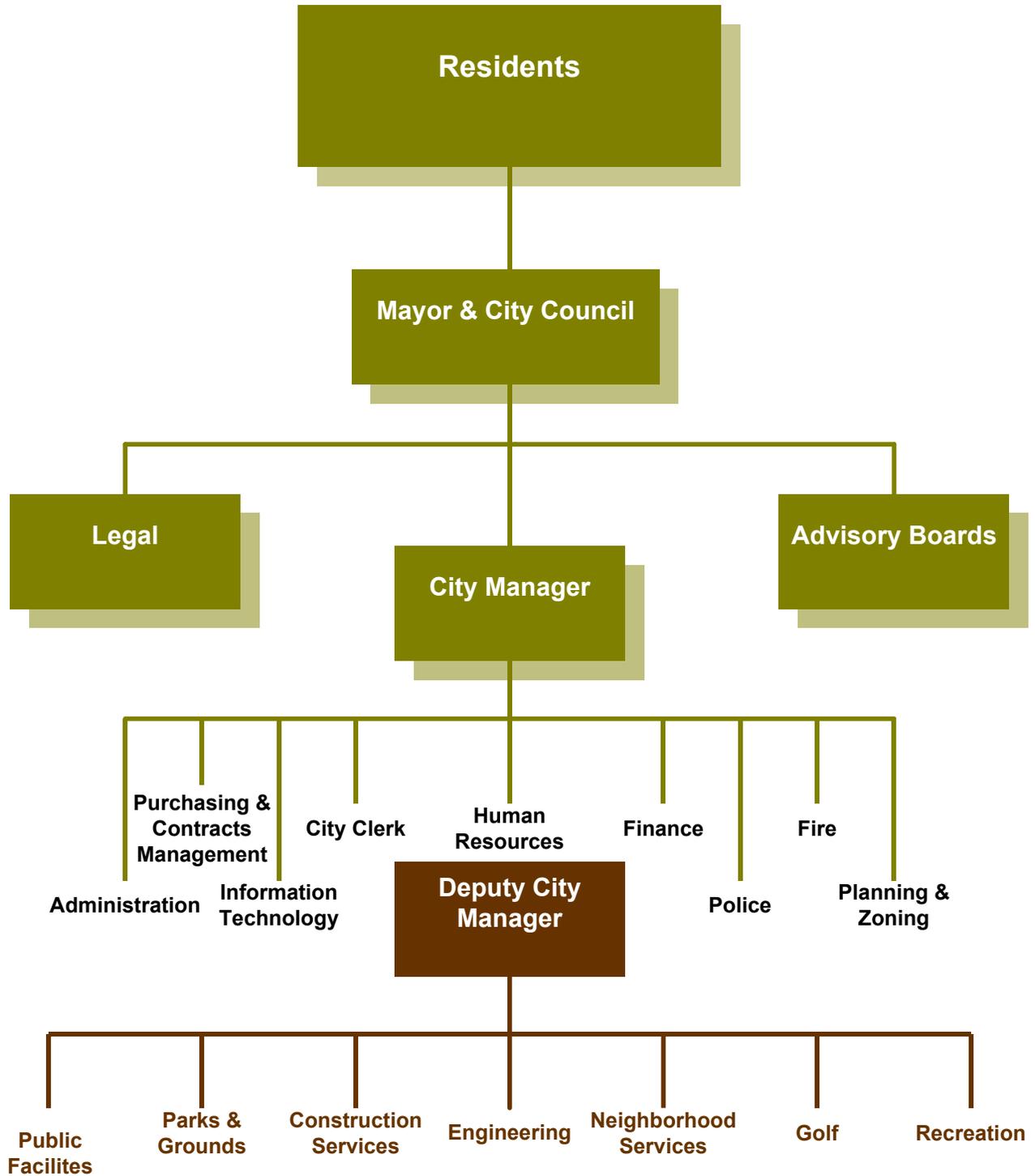


Data Compiled from 2012 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office. The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.

Category	Taxable Value (\$)	# of Parcels
Residential	5,981,912,526	24,507
Commercial	1,380,112,657	494
Industrial	139,544,657	317
Other	53,744,094	1019
<b>Total</b>	<b>\$7,555,313,934</b>	<b>26,337</b>

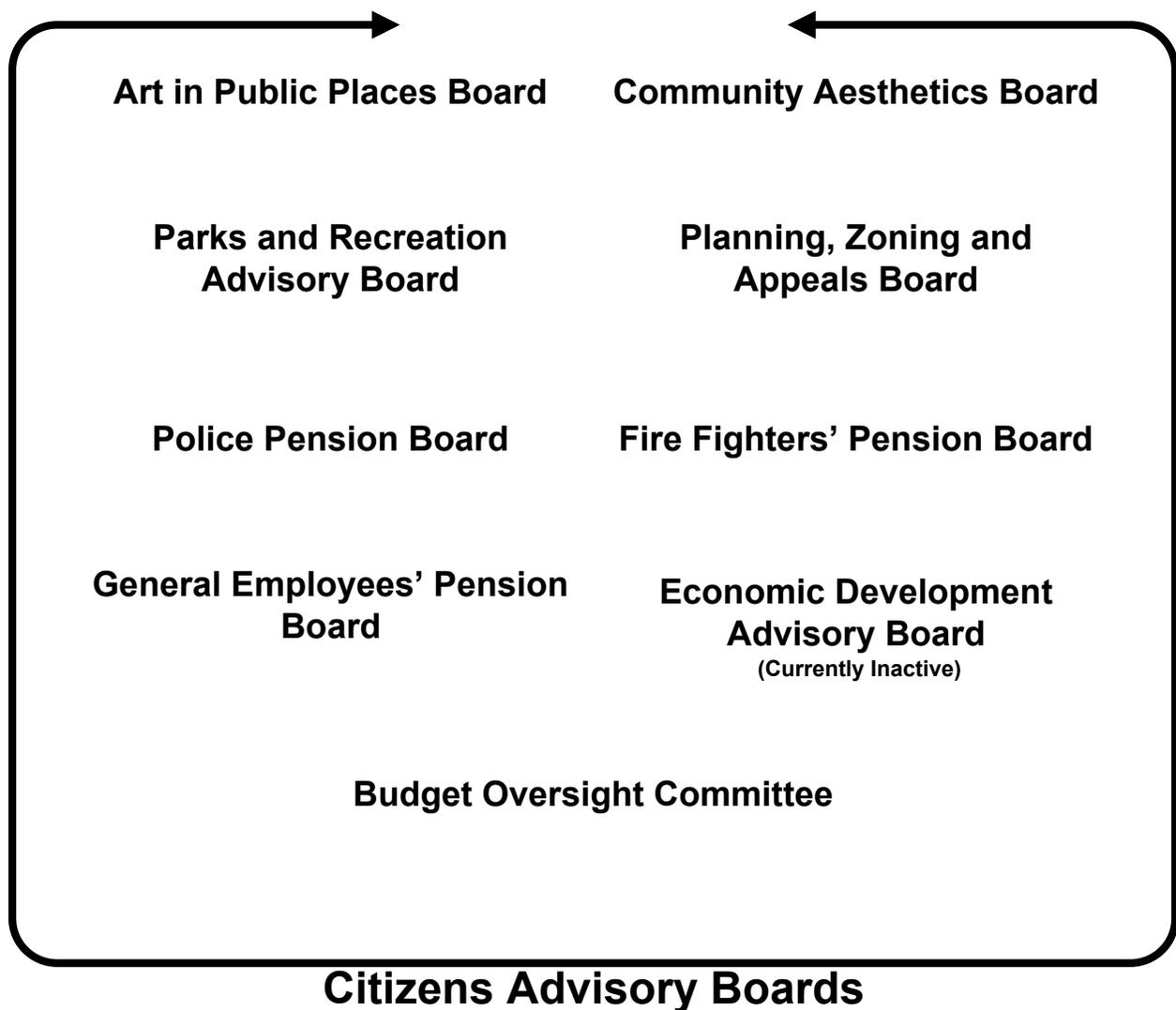
\* Not including Personal Property and Centrally Assessed Property

## 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.



**STAFFING COMPARISON**

Department	Budget FY 2011	Budget FY 2012	Adopted Budget FY 2013	Inc/ (Decr)
<b>GENERAL GOVERNMENT</b>				
Council	5	5	5	
Administration	2	2	3	1
City Clerk	4	4	4	
Purchasing	0	2	1	(1)
Finance	9	9	9	
Human Resources	4	4	4	
Information Technology	5	7	7	
Legal	1	1	1	
Engineering	2	2	2	
Planning and Zoning	13	13	13	
<b>PUBLIC SAFETY</b>				
Fire Rescue	118	118	118	
Police	162	160	163	3
<b>COMMUNITY SERVICES</b>				
Administration and Public Facilities	42	41	40	(1)
Parks and Grounds	24	24	24	
Construction Services	14	15	15	
Neighborhood Services	7	7	7	
Recreation	27	27	28	1
Golf	11	11	11	
<b>Total</b>	<b>450</b>	<b>452</b>	<b>455</b>	<b>3</b>

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 241. 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.



## **BUDGET PREPARATION PROCESS**

### **Budgeting System**

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

The budget may be amended in the following ways. An intradepartmental or interdepartmental transfer within the same operating or capital fund may be authorized by the city manager. A transfer between different operating 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:

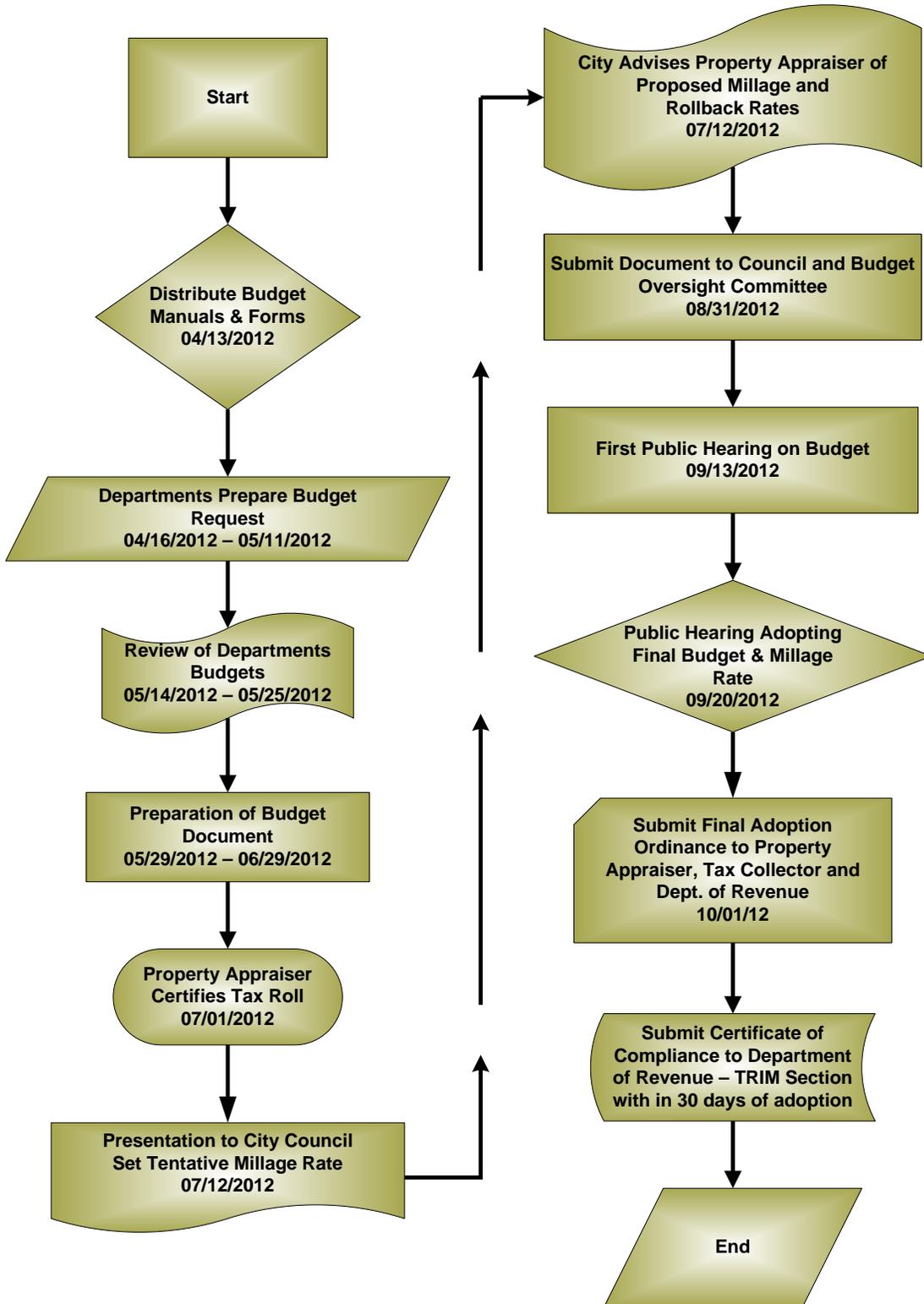
- Within 35 days the City Manager must have submitted the proposed budget to Council and delivered the DR-420 to the Property Appraiser.
- Between 65-80 days from date of certification (September 3-18) the City must hold a tentative budget and millage hearing. This hearing cannot be held sooner than 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

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***

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### ***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 assigned fund balance on the balance sheets as of September 30<sup>th</sup> unless a higher level of restriction is imposed`.

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## TRANSMITTAL LETTER

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*The City of Palm Beach Gardens, FL*



*Operating and Capital Improvements  
Budget FY 2012/2013*



# CITY OF PALM BEACH GARDENS

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

October 1, 2012

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 FY 2013. 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, which meet the criteria established by GASB 54 for reporting as separate 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 19](#).

## **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 five years.

While the real estate market and economy have shown signs of moderate improvement recently, as evidenced by the 1.19% increase in the City’s property valuation, the cumulative impact of these issues had a substantial impact on the City’s budget for FY 2013, necessitating substantial changes to public safety contractual and retirement costs. These changes are more fully discussed in the “Strategic Management & Long-Range Planning” section on [page 33](#). 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 2013, the adjusted roll-back rate is 7.2606 mills. This rate could only be exceeded 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**

Historically, the City has funded a majority of its General Fund operations with ad valorem taxes. As an example, approximately 70% 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.

After making the above cutbacks and reductions from FY 2008 through FY 2011, the City undertook a financial strategy in FY 2012 that focused on the following areas:

- Personnel costs other than salaries
- Alternative revenues
- Debt refinancing
- Use of reserves

For a complete review and discussion of the status of each of the above, and the financial impacts as they relate to the FY 2013 Budget, please see the "Strategic Management & Long-Range Planning" section on page 33.



In order to meet the challenges brought about by reductions in revenues due to current market conditions, the FY 2013 budget includes the following significant items:

- Revisions to the existing Police and Fire pension plans to achieve annual savings of approximately \$1,800,000.
- Proposed change in Workers' Compensation and Property/Liability insurance carrier, resulting in savings of approximately \$290,000.
- No salary increases for any employees.
- Freezes the longevity pay program for IAFF and PBA bargaining unit employees. Longevity for SEIU and non-collective bargaining employees was implemented on October 1, 2011.
- Eliminates funding for the Police and Fire VEBA funds effective 10/1/2012, saving approximately \$459,000 annually.
- Eliminates cash-in of Comp Time for Police, saving approximately \$200,000 annually.
- Caps IAFF conversion of leave at a maximum of 100 hours in a fiscal year.
- Allocates approximately \$1.35 million from budget stabilization reserves to economic development incentive reserves, raising the total available for business incentives to \$2 million.
- The adopted budget contains an additional three (3) budgeted positions, raising the total to 455:
  - One (1) position is a Sports Specialist paid for entirely by user fees collected in the Special Revenue Recreation Fund, and has no impact on the City's ad valorem tax rate (General Fund).
  - Two (2) positions are Emergency Communication Operators in the Northern Municipal Regional Communications Center (NMRCC), and have no impact on the City's ad valorem tax rate. These positions are funded by reallocating part-time dollars to full-time positions, resulting in no additional cost. The NMRCC is funded via a cost sharing agreement with the Town of Jupiter, Town of Juno Beach and Town of Jupiter Inlet Colony.

### **Personnel Cost Factors**

Personnel costs comprise the majority (approximately 71%) 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:

The recently ratified IAFF contract provides for 0% increases for FY 2013 – 2015. Although a contract was recently imposed for FY 2012 for the PBA, negotiations have begun for a new contract beginning 10/1/2012. For FY 2013, 0% has been budgeted. The recently ratified contract between the City and the SEIU also provides for 0% increase for FY 2013.

- General Non-bargaining Employees:  
No increases have been budgeted for non-bargaining employees, who have not received any raise since 10/1/2008.
- Pensions
  - Police:  
Contributions for FY 2013 total \$3,113,406. This amount reflects a reduction of \$607,000 due to recently approved amendments to the Plan.
  - Fire:  
Contributions for FY 2013 total \$3,347,645. This amount reflects a reduction of \$1.2 million due to recently approved amendments to the Plan.
  - FRS:  
Contributions to the Florida Retirement System (FRS) are established by the legislature. FRS contributions changed 7/1/12, increasing to 5.18% for regular class and 6.27% for senior management, and decreasing to 10.23% for elected officials. The total projected FRS contribution all funds is \$964,463.
- Insurance
  - Health Insurance:  
Total transfers to the Self-insurance Fund have been increased 6.5% from \$6.2 million to \$6.6 million. This fund is used to accumulate resources to pay for health and dental claims, and life, AD&D, and reinsurance premiums.
  - Workers Compensation and Property/Liability:  
On September 13, 2012, the City Council approved Resolution R-86-2012, authorizing a change in Property and Casualty Insurance providers.

The City had received notification of a 13% renewal increase from its former provider, Preferred Government Insurance Trust (PGIT), which would have increased the total premium for Workers' Compensation and Property/Liability coverage to approximately \$1.1 million. In addition, Workers' Compensation deductibles were estimated to be \$175,000 in FY 2013. Given these renewal numbers, staff solicited quotes from Arthur J. Gallagher, Preferred Risk Management (PRM), and the Florida Municipal Investment Trust (FMIT).

Overall, the proposal received from FMIT was superior to all of the other quotes. The total premium quoted was \$988,000. In addition, Workers' Compensation coverage was quoted with a \$0 deductible. This was possible due to the City's favorable claims experience over the last few years, which has reduced the experience modification factor from over 1.0 to .59.

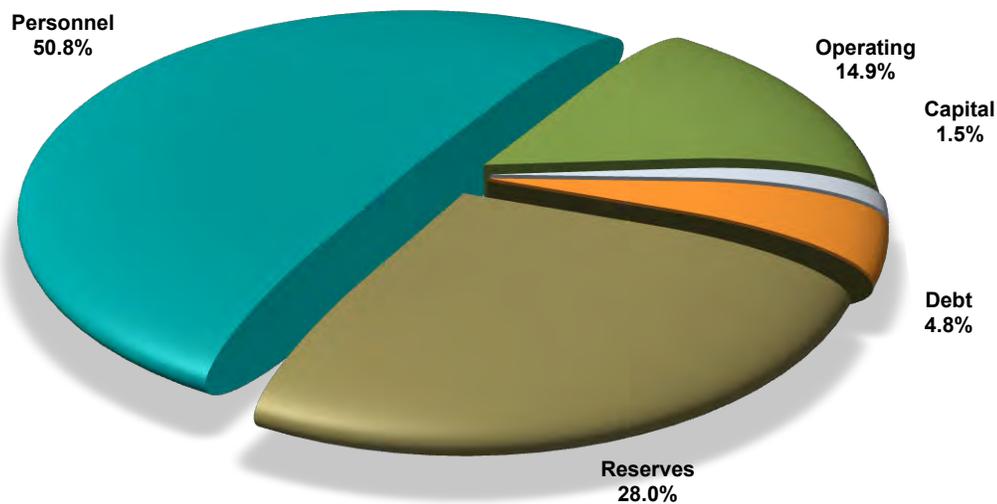
The total projected savings in FY 2013 from restructuring the City's Property and Casualty Insurance is approximately \$290,000.



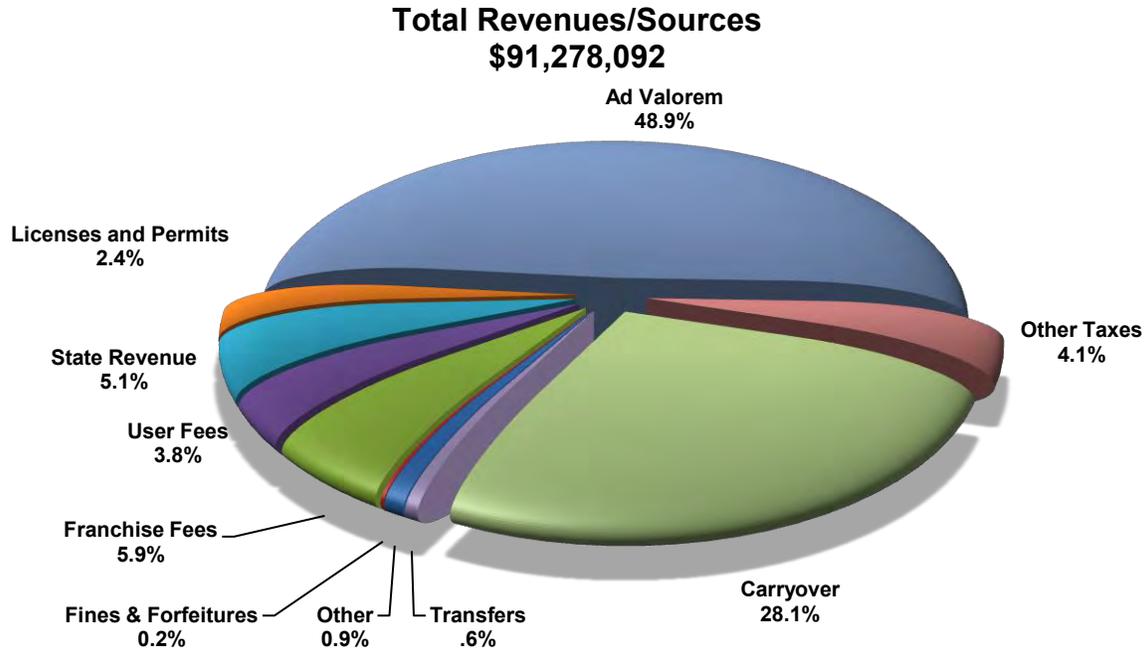
## **GENERAL FUND SUMMARY OF BUDGET**

As illustrated in the chart below, the General Fund expenditures and reserves total \$91,278,092, including \$59,943,236 in personnel and operating expenditures, \$1,344,300 in capital outlay expenditures, and \$4,336,833 in debt service. Projected unassigned reserves total \$22,004,127, while Reserves for Economic Development and Budget Stabilization total \$2,599,889 and \$1,049,707, respectively.

### **Total Expenditures/Reserves \$91,278,092**



As illustrated in the chart below, revenues and non-revenue sources total \$91,278,092. This is inclusive of an estimated beginning balance available of \$25,653,723. For fiscal year 2013, the City adopted an operating millage rate of 5.7404 mills, and a debt service millage rate of .1790 mills, for a total of 5.9194 mills. The operating rate of 5.7404 is the same as last year's operating millage rate. However, it represents an increase of 1.19% over the roll-back rate of 5.6729 mills.



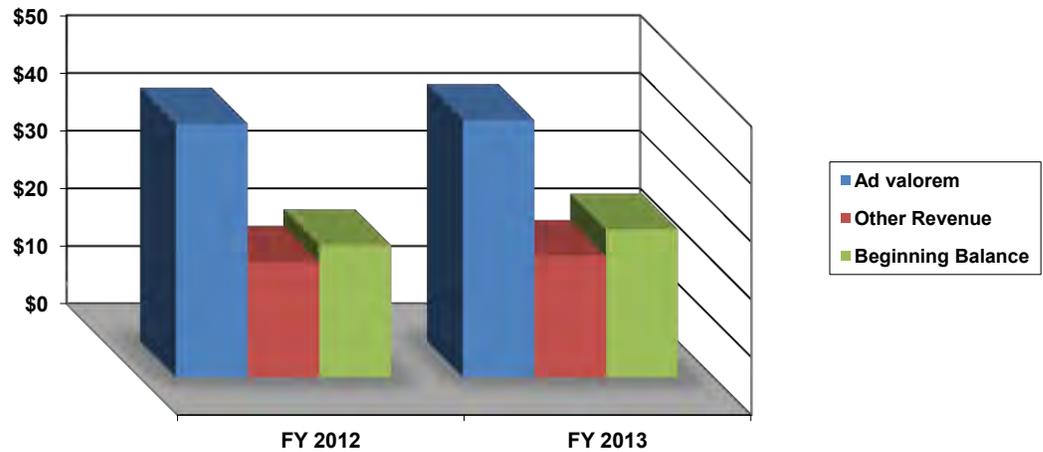
**TOTAL BUDGET – GENERAL FUND**

	<b>Adopted FY 2012</b>	<b>Adopted FY 2013</b>	<b>Variance</b>	<b>Variance %</b>
Revenue/Sources	85,929,719	91,278,092	5,348,373	6.22%
Less: Beginning Balance	(21,864,542)	(25,653,723)	(3,789,181)	17.33%
<b>Total Operating Revenues</b>	<b>64,065,177</b>	<b>65,624,369</b>	<b>1,559,152</b>	<b>2.43%</b>
Expenditures/Uses	85,929,719	91,278,092	5,348,373	6.22%
Less: Reserves	(18,879,839)	(25,653,723)	(6,773,884)	35.88%
<b>Total Operating Expenditures</b>	<b>\$67,049,880</b>	<b>\$65,624,369</b>	<b>\$(1,425,511)</b>	<b>(2.13)%</b>

The chart above and the graphs on the following page compare the original adopted budgets for fiscal years 2012 and 2013 prior to carry forward expenditure obligations. However, fiscal year 2012 includes a mid-year adjustment to appropriate funds for public safety contractual items due to the contract negotiations reaching impasse, and an adjustment to establish a Purchasing Division to comply with workload demands brought about by the establishment of the Palm Beach County Office of Inspector General.



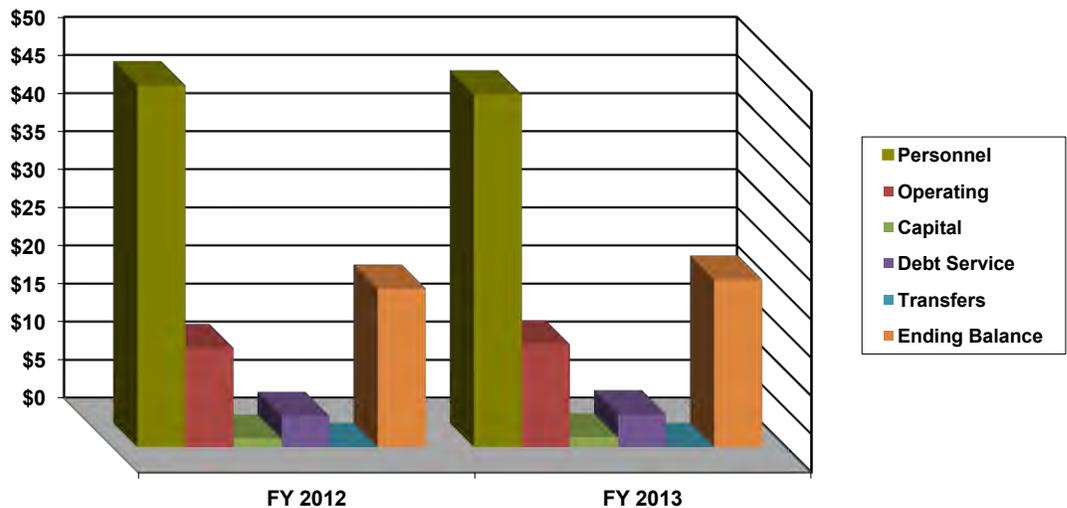
**ANALYSIS OF CHANGES IN GENERAL FUND REVENUES/SOURCES  
(Millions)**



As illustrated in the chart above, Ad valorem tax revenue is up, increasing to \$44,631,449 from \$44,064,532. Other Revenue is projected to increase to \$20,992,920 from \$20,000,641, and Beginning Balance has increased from \$21,864,542 to \$25,653,723. Overall, excluding beginning balances, revenues have increased by \$1,559,196, or 2.4%.

The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have decreased from \$47,532,109 to \$46,375,715, and operating costs have increased from \$13,065,805 to \$13,472,989. Due to the addition of two new capital leases for Fire Rescue vehicles and apparatus, debt service increased by \$158,976. Projected Ending Unassigned Fund Balance is increased by \$1,153,614. Excluding reserve balances, expenditures have decreased by 2.13%.

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



## **BUDGET HIGHLIGHTS – GENERAL FUND**

### **Capital Outlay**

Capital outlay in the General Fund totals \$1,344,300. Significant capital outlay items contained within the General Fund include:



A complete summary and discussion of all capital for all funds begins on page 213.

### **Trash Collection**

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.

### **Utility Service Taxes**

Per City Council's policy, there are no utility service taxes.

### **Stormwater Assessment**

Per City Council's policy, there are no storm water assessments or taxes.

## **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 2013 is \$774,000. The total projected fund balance carried forward is \$815,600. Total expenditures are \$1,205,538, with \$955,538 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 receipt of user fees, which have been committed by Council for the operation of the Special Revenue Golf Fund. The projected fund balance carried forward is \$315,668, and current year operating revenues total \$1,574,200. Operating expenditures total \$1,413,351, and capital totals \$20,000.



## **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. These fees have been committed by Council for the operation of the Special Revenue Recreation Fund. Total estimated operating revenues are \$3,168,803. The total projected fund balance carried forward is \$768,336. Operating expenditures total \$3,698,201.

## **Fleet Maintenance Fund Revenues and Expenditures**

This internal service fund is used to account for the operation of the City's vehicle maintenance facility. Total charges to City departments equal \$2,239,763, and Miscellaneous Revenue totals \$115,000.

Total projected expenditures for the Fleet Maintenance Fund are \$2,432,644, and include \$445,000 for vehicle replacements.

## **Self-Insurance Fund Revenues and Expenditures**

This internal service fund is used to account for the operation of the City's self-insured health benefits program. Total revenues equal \$7,402,000, and include Charges for Services of \$7,327,000.

Total projected expenditures for the Self-Insurance Fund are \$6,613,250, and consist of medical claims and administrative expenses.

## **Capital Project Funds Revenues and Expenditures**

- **Revenues:**

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:

○ Recreation	\$ 544,935
○ Road	167,983
○ Fire	79,230
○ Police	<u>74,560</u>
○ Total	\$ 866,708

- **Expenditures:**

- A transfer of \$559,748 from the Road Impact Fund to the General Fund to pay debt service related to Burns Road improvements.
- Capital improvements of \$1,100,000 from the Recreation Impact Fund, which consist of \$800,000 for expansion of City Park, and \$300,000 for construction of a concession/restroom at Gardens Park.
- Capital outlay of \$130,000 from the Police Impact Fund for radio system expansion.
- Capital outlay of \$10,000 from the Fire Impact Fund for equipment to expand the emergency vehicle fleet maintenance program.

## SUMMARY

Over the course of five years, the impacts to the City on services, programs, and employees from the downturn in the economy have been significant.

In order to meet the challenges brought about by reductions in revenues due to current economic conditions, extremely difficult financial decisions were taken. By adopting the strategies set forth in this document, the City Council has taken significant positive steps to ensure the continued financial strength of the City for the next five years and beyond, and is evidenced by Moody's upgrade of the City's general obligation bonds to Aaa on October 18, 2011.

The preparation of the FY 2013 budget was a formidable task that would not have been possible without the efforts of the Finance Department, all City department heads and staff. It is through their combined efforts that I am able to present this document to the City Council, and I want to express my sincere appreciation for all of their collective efforts.

Sincerely,



Ron Ferris  
City Manager







**STRATEGIC MANAGEMENT AND LONG RANGE PLAN**

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*The City of Palm Beach Gardens, FL*



*Operating and Capital Improvements  
Budget FY 2012/2013*

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

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## **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 and economic development.



**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.

Recently, 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. In 2012, the City conducted a local Transportation Mobility Plan. The plan provided for strategies in developing local transit service that included 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**

Development increased dramatically in 2011 and 2012. The City Council approved the development of residential communities such as Hampton Cay (192 townhomes), Trevi Townhomes (75 townhomes) and the Hamptons at Central Gardens (224 residential multi-family units) which all began construction mid-2012. Nova Southeastern University opened its Gardens campus and is expected to enroll about 1,400 students to the campus. Massachusetts based Oxford International renovated a third floor of the NorthCorp Center and is expected to hire approximately 50 employees. The City Council also approved the master plan for the North County Jewish Community Center. The Center is under construction on 13.56 acres and when completed will be a 59,910-square-foot community center and 70,703-square-foot school for elementary and middle school students.

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 recent years, the City Council adopted exceptions from the platting code and established a Technical Compliance review amended the City's signage code, and created an exemption to the architectural review requirements for residential Planned Community Development (PCDs). The City Council also adopted adjustments to 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.

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.

**STRATEGIC PLAN (CONTINUED)**

The City Council also 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 became effective in February 2012.

The City also actively works with companies interested in coming to the City. In 2012, TBC Corporation acquired Midas Inc. and was interested in expanding their headquarters in Palm Beach Gardens. The City worked with the company and an Economic Development Incentives Agreement was approved by the City Council on October 11, 2012 (Resolution 84, 2012). The City Council approved the local required match of \$105,000 for the Qualified Target Industry Tax Refund and \$398,000 as local support for the Governor's Quick Action Closing Fund. The approved incentive funds from the City assisted in retaining 120 existing local jobs with an average wage of \$87,000. The company has also committed to \$12 million in capital investment in the City and the creation of at least 175 new jobs with an average salary of \$81,110. This was the second expansion in Palm Beach Gardens within the last three years.

The City continues to work with the business community using its many different economic development tools. In 2012, the Miami Children's Hospital Nicklaus Outpatient Center was approved for the Targeted Expedited Permitting Process (TEPP). The TEPP program provides qualifying projects an efficient process, so that value-added employment may be created at a faster pace. The Nicklaus Children's Health Care Foundation was looking to expand their current presence in Palm Beach County by locating within the Legacy Place commercial center. The project, processed under the City's TEPP program, utilized 25,000-square-feet of existing space and required renovations to facilitate for medical care. The Miami Children's Hospital Nicklaus Outpatient Center will hire 15 full-time physicians, nurses, therapists and other employees and will eventually grow to 35 full-time employees.

NEXtera was also looking to expand their current presence in Palm Beach County by locating on Parcel 5A (f/k/a/ PGA Corporate Center) within the City. The project includes 913,000 square-feet of office use on Parcel A within the proposed PCD Master Development plan. NEXtera was also approved for the City's Targeted Expedited Permitting Program (TEPP). In 2012, the City Council approved the master plan for the 80-acre parcel for long term growth anticipation. NEXtera is expected to employ up to 3,500 people with 1,800 employed in the next 5 years with an average salary of \$80,000.

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



**STRATEGIC PLAN (CONTINUED)**

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 Scripps-Florida Phase I (located in Jupiter) has more than 400 faculty members, scientific, technical, and administrative staff working at the 350,000-square-foot campus. By 2014, the campus is expected to house more than 60 faculty and 550 total staff.

Next door to Scripps-Florida, the Max Planck Florida Institute moved into their 100,000-square-foot laboratory and office building on six acres at Florida Atlantic University. The scientific facilities include guest labs to facilitate collaborative research within the scientific community in the field. The building features foster productivity and collaboration of staff through the design of an open atrium, conference rooms, social spaces for staff and visiting researcher interaction. By June 2016, Max Planck Florida Institute has committed to directly create a minimum of 135 new jobs in Palm Beach County. The Institute is expected to support the creation of more than 1,800 jobs, both directly and indirectly, in Palm Beach County over the next 20 years and generate more than \$2 billion in economic activity.

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## **FINANCIAL STRATEGY**

Following direction from the City Council; the City's five (5) year financial strategy should continue to be cautious and conservative, and should be directed by the following guidelines:

- \* Utilize debt financing only for essential capital projects, and only if the level of Unassigned Reserves is insufficient to fund these capital items on a pay-go basis. Reduce existing debt service expenditures through the use of debt refunding, when financially prudent to do so.
- \* Explore alternative revenue sources, such as utility taxes or solid waste cost collection fees.
- \* Maintain a strong financial position by ensuring compliance with the City's Fund Balance Policy regarding use of reserves, as set forth on page 56.
- \* Ensure future collective bargaining and public safety retirement agreements are financially sustainable.
- \* 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.

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.
- \* Monitoring the costs and unfunded liabilities of public safety pensions, and taking corrective action, if necessary.
- \* Growth issues related to the location of the Scripps Research Institute at the Abacoa FAU / Briger Site.



**FINANCIAL STRATEGY (CONTINUED)**

**FISCAL YEAR 2013 BUDGET PREPARATION STRATEGY**

In accordance with the above guidelines enumerated in our five (5) year financial strategy, the preparation of the FY 2013 budget focused on the following elements: personnel costs other than salaries, alternative revenues, debt refinancing, and use of reserves. The following is a review and discussion of staff's analysis and strategy to address each of these areas.

**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 2013, if no changes were made to the plans, would have been approximately \$8.2 million dollars, and represent 50.82% and 39.62% of Police and Fire payroll, respectively. This represents an increase of \$6.8 million, or 486%, in an eleven year period.

Faced with the obvious need to address these unsustainable costs, the City undertook the task of negotiating changes to these plans with the Police Benevolent Association (PBA), and the International Association of Firefighters (IAFF) in 2011.

Negotiations with both the PBA and IAFF reached an impasse; however an agreement was eventually worked out with the IAFF, which was approved by Council on May 3, 2012. A summary of the changes to the Plan is as follows:

- Pensionable earnings shall exclude overtime and accrued leave payments
- Maximum pension benefit is reduced from 99% to 75% of Average Final Compensation
- COLA is reduced from 3% to 1.5%
- Allocates \$507,634 Chapter 175 Premium Taxes from Share Accounts to offset City's contribution

On September 12, 2012, the final actuarial impact statement was prepared which indicated total savings in FY 2013 of \$1.2 million.

In addition to the above pension revisions, contractual changes resulting in additional savings of approximately \$315,000 annually were also negotiated, and are more fully discussed on the following page.

With respect to the PBA contract, a Special Magistrate hearing was held, and a report issued. The Special Magistrate's recommendation concurred with management's position regarding retirement issues. The following is a summary of the approved revisions to the Police Officers' pension plan:

**FINANCIAL STRATEGY (CONTINUED)**

- 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)

On July 11, 2012, a special Council Meeting was held to make a decision regarding pension and contract changes. At this meeting, the City Council approved all of the Special Magistrate's recommended changes to the Police Officers' pension plan.

On August 15, 2012, the final actuarial impact statement was prepared, which indicated total savings in FY 2013 of \$607,000

In addition to retirement plan revisions, other contractual provisions were changed. Under State law, a contract may not be imposed for more than one year; therefore, the City has begun negotiations on a new contract with the PBA. However, the revisions imposed in FY 2012 become the new status quo until an agreement can be negotiated. These changes result in annual savings of approximately \$475,000, and are more fully discussed below.

● **Contractual Additional Pay Items**

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 longevity, cash-in of comp time, and conversion of leave payments.

Of these items, longevity equals approximately \$1 million, cash-in of comp time equals about \$200,000, and conversion of leave approximately \$330,000 for public safety. These amounts are 86%, 100%, and 60%, respectively, of the totals for the entire General Fund. Under the new contracts, longevity payments have been frozen at current levels for PBA and IAFF employees. In addition, new employees will no longer be eligible for this benefit. By adopting this recommendation, expenditures have been reduced approximately \$62,000 next year.

Cash-in of comp time in the Police Department has been eliminated as per the Special Magistrate's recommendation, reducing expenditures by approximately \$200,000 annually.

Lastly, by adopting management's recommendation to implement a 100 hour cap on conversion of leave for IAFF, approximately \$69,000 of additional expenditure reductions are realized next fiscal year.

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

In FY 2012, the City contributed approximately \$459,000 towards the Police and Fire separate VEBA accounts. These contributions represented 2% and 3% of salary for Police and Fire, respectively. Under the new collective bargaining agreements, funding of the VEBA benefit has been eliminated.



**FINANCIAL STRATEGY (CONTINUED)**

• **Health Care Cost Controls**

In FY 2008, the City implemented a self-funded health insurance program. Annual medical cost increases have averaged below 6%, due to the positive claims experience of the plan. This has resulted in approximately \$2.8 million in unrestricted assets being accumulated in the plan through FY 2012.

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. One of the goals which are hard to quantify relates to identifying and treating medical issues such as diabetes and hypertension, before they turn into costly and potentially serious medical conditions.

• **Alternative Revenues**

• **Local Communications Service Tax**

In FY 2012, staff recommended that the Local Communications Services Tax be increased from 1.5% to 5.22%. By adopting this change, approximately \$2.4 million in additional revenue could have been generated.

On August 11, 2011, Council approved Ordinance O-13-2011, which increased the Local Communications Services Tax to 3.5%. By adopting this rate, an additional \$1.3 million will be collected in FY 2013.

• **Combining Inter-jurisdictional Services**

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 through the creation of the Northern Municipal Regional Communications Center (NMRCC). On September 13, 2012, the City Council approved Resolution R-82-2012, which expanded this service by adding the Town of Jupiter Inlet Colony to the NMRCC. The goal of the NMRCC is to enhance interoperability and communication for police functions while managing long term costs. Anticipated savings for the four 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, Juno Beach and Jupiter Inlet Colony of approximately \$1.5 million, which includes \$200,000 for management oversight and facility maintenance.

**FINANCIAL STRATEGY (CONTINUED)**

◉ **Electric Franchise Agreement**

On November 3, 2011, the City Council approved Ordinance O-22-2011, granting an exclusive franchise agreement to Florida Power and Light for the provision of electric service throughout the City. This new agreement substantially altered the methodology used for calculating franchise fee payments to the City, resulting in approximately \$525,000 in additional annual revenue.

☒ **Debt Refinancing**

◉ **Series 2011 Refunding Bonds**

On November 3, 2011, the City Council approved Resolution R-68-2011, which authorized the issuance of \$16.2 million of Series 2011 Refunding Bonds. The refunding resulted in total savings of \$272,949, and eliminated the requirement to maintain a Debt Service Reserve Account. The elimination of the Debt Service Reserve made available \$2,395,000, which was transferred to the Budget Stabilization Reserve.

☒ **Use of Reserves**

◉ **Unassigned Reserves**

In the preparation of the FY 2012 budget, it was projected that \$1.9 million would be drawn from Fund Balance; however, our most current projections indicate a drawdown of about \$800,000. This would leave a total end of year Fund Balance of approximately \$25.6 million, with Unassigned Reserves of \$22 million. This represents 33% of estimated General Fund expenditures for FY 2012, and meets Council policy directive of a minimum of 17%. The adopted FY 2013 budget projects no change in Unassigned Reserves.

◉ **Budget Stabilization and Economic Development Reserves**

In addition to Unassigned Reserves, the City had been maintaining a Reserve for Economic Development of approximately \$1.2 and approximately \$2.4 million in Budget Stabilization Reserves. The Budget Stabilization Reserve was funded from the Series 2003 Debt Service Reserve that was eliminated when the bonds were refunded in November, 2011.

As of June 30, 2012, the Economic Development Reserve balance would have been reduced to approximately \$654,000, due to amounts that have been committed for obligations to TBC and Chromalloy, Inc. In order to replenish the Economic Development Reserve to an amount sufficient to continue efforts to attract new business investment and jobs to the City, \$1.35 million will be transferred from the Budget Stabilization Reserve to the Economic Development Reserve, raising the total amount available for business incentives to \$2 million. This transfer reduces the balance in the Budget Stabilization Reserve to approximately \$1.1 million as of October 1, 2012.



## **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 minimum level, as set forth in the City's Fund Balance Policy, is a minimum of 17% of operating expenditures.
- \* Since 2007, Palm Beach County, and the City of Palm Beach Gardens experienced a dramatic slowdown in the real estate and housing market. However, there have been several new residential and non-residential projects approved recently, as well as a slight increase in construction activity on existing approved developments. In addition, property values in the City showed the first increase since 2007, increasing by 1.19%. Recent monthly reports indicate this trend may continue. Anticipating this gradual improvement to continue, staff has taken a conservative approach to forecasting the revenues and expenditures through fiscal year 2017. Realizing that the majority of the City's expenditures consist of salaries and benefits, salary increases have been projected at 0% for fiscal year 2013.

The assumptions used in formulating the four years beyond fiscal year 2013 in the five-year forecast are as follows:

- \* Growth from re-evaluations of existing property: range from 1% in 2014 through 3% in 2017.
- \* New construction is projected per estimates from the City's Planning & Zoning Department for fiscal years 2014 through 2017, and reflects new construction from Scripps beginning in 2015.
- \* Operating millage rates are projected flat through 2017, as per Council's directive.
- \* Average growth of other revenues: 2.25% per year.
- \* Inflation rate for operating expenditures: 2%.

**LONG-RANGE PLAN (CONTINUED)**

- \* Inflation factor for other services are projected as follows:
  - A 6.5% average annual increase in property, liability and health insurance costs has been projected through 2017.
  - A 7.5% average annual increase in workers' compensation costs have been projected through 2017.
  - 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**

	2013	2014	2015	2016	2017
<b>REVENUES/OTHER FINANCING SOURCES</b>					
Taxes					
Ad Valorem Taxes	44,631,449	45,477,953	46,827,229	48,673,137	51,030,460
Local Business Taxes	1,375,000	1,402,500	1,430,550	1,473,467	1,517,670
Utility Taxes	2,352,000	2,399,040	2,447,021	2,520,431	2,596,044
Special Assessment	-	-	-	-	-
Franchise Fees	5,360,000	5,467,200	5,576,544	5,743,840	5,916,156
Licenses and Permits	2,146,551	2,548,010	3,420,822	2,800,121	1,879,779
Intergovernmental	4,681,500	4,775,130	4,870,633	4,968,045	5,067,406
Charges for Services	3,505,671	3,544,043	3,583,182	3,643,066	3,704,746
Fines and Forfeitures	151,000	154,020	157,100	161,813	166,668
Investment Income	260,000	267,800	275,834	284,109	292,632
Miscellaneous	601,450	613,479	625,749	644,521	663,857
Other Financing Sources	559,748	689,030	684,824	690,660	694,320
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 65,624,369</b>	<b>\$ 67,338,205</b>	<b>\$ 69,899,488</b>	<b>\$ 71,603,211</b>	<b>\$ 73,529,738</b>
<b>EXPENDITURES/OTHER FINANCING USES</b>					
General Government	14,060,533	14,555,565	14,957,499	15,376,656	15,813,948
Public Safety	38,464,547	39,068,565	40,548,598	42,362,354	44,059,060
Physical Environment	6,796,155	7,061,901	7,273,193	7,492,244	7,719,406
Culture/Recreation	621,998	646,088	663,895	682,250	701,173
Capital Outlay	1,344,300	2,419,200	2,148,600	1,334,200	1,962,800
Debt Service	4,336,833	3,925,504	3,924,472	3,800,983	3,519,905
Operating Transfers	-	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 65,624,369</b>	<b>\$ 67,676,823</b>	<b>\$ 69,516,258</b>	<b>\$ 71,048,687</b>	<b>\$ 73,776,291</b>
Excess Revenues (Expenditures)	(0)	(338,618)	383,230	554,525	(246,553)
Unassigned Fund Balance - Beginning	21,564,535	21,564,535	21,225,916	21,609,146	22,163,671
Unassigned Fund Balance - Ending	21,564,535	21,225,916	21,609,146	22,163,671	21,917,118
<b>Fund Balance % of Expenditures</b>	<b>32.86%</b>	<b>31.36%</b>	<b>31.09%</b>	<b>31.20%</b>	<b>29.71%</b>
<b>Projected Operating Millage</b>	<b>5.740</b>	<b>5.740</b>	<b>5.740</b>	<b>5.740</b>	<b>5.740</b>
<b>Projected Debt Millage</b>	<b>0.1790</b>	<b>0.1759</b>	<b>0.1556</b>	<b>0.1495</b>	<b>0.1424</b>
<b>Projected Total Millage</b>	<b>5.9194</b>	<b>5.9163</b>	<b>5.8960</b>	<b>5.8899</b>	<b>5.8828</b>

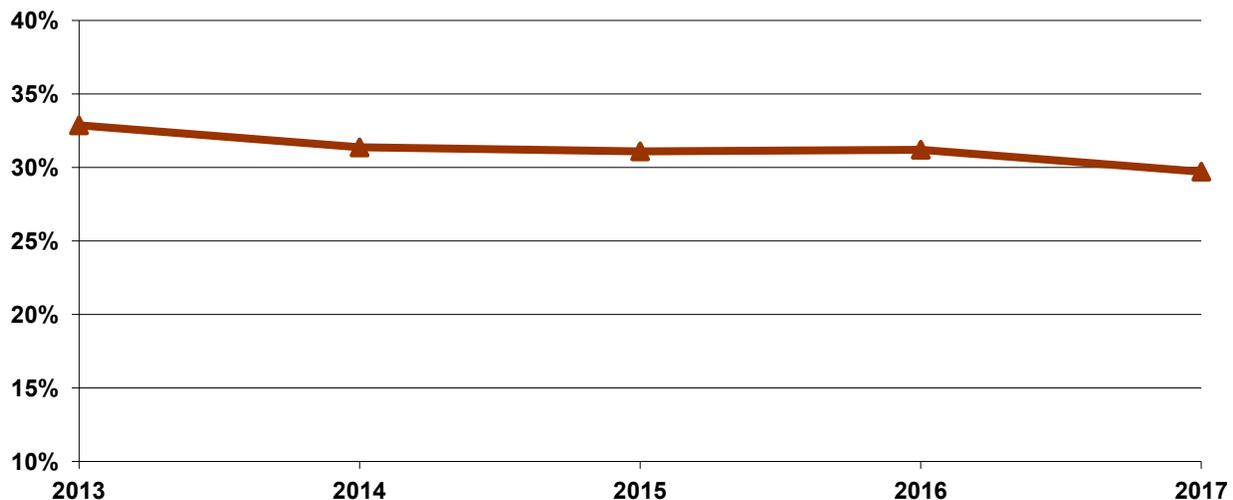
## **GENERAL FUND RESERVES AND HISTORICAL DATA**

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, 2013 of \$21,564,532, or 33% 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 2013 and beyond.

As illustrated in the Five-Year Projection on the previous page, in order to provide a General Fund unassigned fund balance in the 30% range of expenditures, our operating tax rate is projected to remain at 5.7404 mills in fiscal years 2014 through 2017.

Assuming our General Obligation Debt Service remains level, our Debt Service millage should decrease in fiscal year 2014 to .1759, and decrease to .1424 by fiscal year 2017. When combined, our total projected millage rate of 5.8828 by fiscal year 2017 represents a decrease of .0366 mills, or .62%, from fiscal year 2013. 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**

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***The City of Palm Beach Gardens, FL***



***Operating and Capital Improvements  
Budget FY 2012/2013***



# CITY OF PALM BEACH GARDENS MISSION STATEMENT

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

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

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

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

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

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

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



# POLICY INITIATIVES

## 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 sections of this document.***

<b>City Council Goal #1</b>		
<b>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.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Administration	<ul style="list-style-type: none"> <li>☒ Inform the City’s residents of the City Council and Departments ongoing initiatives and activities</li> <li>☒ Increase communication with the City Council and partnerships with intergovernmental agencies</li> </ul>	Page 120
Information Technology	<ul style="list-style-type: none"> <li>☒ Improve City website offering additional online services and ensuring a quality visitor experience</li> </ul>	Page123
City Clerk	<ul style="list-style-type: none"> <li>☒ Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisements</li> </ul>	Page 127
Police	<ul style="list-style-type: none"> <li>☒ Strengthen community programs and foster additional community partnerships</li> </ul>	Page 166
Fire	<ul style="list-style-type: none"> <li>☒ Improve relationships with citizens, City Council and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating</li> </ul>	Page 172
Public Works	<ul style="list-style-type: none"> <li>☒ Provide timely and efficient waste collection services to all residential customers, to include being responsive to inquiries, and providing desired levels of performance</li> </ul>	Page 180

**POLICY INITIATIVES**

<b>City Council Goal #1 <i>continued</i></b>		
<b>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.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Neighborhood Services	<ul style="list-style-type: none"> <li>☒ Encourage property owners to maintain the appearance of commercial properties within the City</li> <li>☒ Encourage City employees to participate in the W.O.W. (Workers on Watch) Program by initiating pro-active complaints</li> </ul>	Page 197
Recreation	<ul style="list-style-type: none"> <li>☒ Provide individual and group programs that serve a diverse city population and support the sense of community within the City</li> <li>☒ Provide staff support for the Recreation Advisory Board</li> </ul>	Page 205

<b>City Council Goal #2</b>		
<b>To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Information Technology	<ul style="list-style-type: none"> <li>☒ Provide highly available technical services empowering City staff to offer first class service to its customers</li> <li>☒ Maintain a highly trained, motivated, and professional work force in order to provide quality service to residents, businesses, and co-workers</li> </ul>	Pages 123 - 124
City Clerk	<ul style="list-style-type: none"> <li>☒ Manage municipal elections in accordance with Florida Statutes, Florida Election Laws, and the Municipal Charter</li> </ul>	Pages 127 - 128
Legal	<ul style="list-style-type: none"> <li>☒ Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council</li> </ul>	Page 131
Purchasing and Contracts Management	<ul style="list-style-type: none"> <li>☒ Maintain the City's purchasing policies and procedures in conformance with all state and federal laws, and the ethics and best-practices standards of the National Institute for Governmental Purchasing (NIGP)</li> </ul>	Page 134



<b>City Council Goal #2 <i>continued</i></b>		
<b>To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Purchasing and Contracts Management <i>continued</i>	<ul style="list-style-type: none"> <li>❏ Manage the City's relationship with the Office of Inspector General (OIG)</li> <li>❏ Monitor, review and audit the secondary purchasing functions of City departments</li> <li>❏ Ensure purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state and city regulations</li> <li>❏ Increase departmental efficiency through the expanded use of technology</li> <li>❏ Provide regular and periodic training for City staff that perform a purchasing function</li> </ul>	Pages 135 - 136
Human Resources	<ul style="list-style-type: none"> <li>❏ Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits</li> <li>❏ Develop and manage a departmental records management system to ensure the delivery of quality and cost-effective HR services and policy compliance</li> <li>❏ Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents</li> </ul>	Pages 144 - 146
Finance	<ul style="list-style-type: none"> <li>❏ Maintain the City's financial system in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), Standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA)</li> <li>❏ Manage the City's investment portfolio to provide safety, liquidity, and an appropriate rate of return</li> <li>❏ Prepare a balanced operating and capital budget which effectively addresses the City Council's goals and complies with all applicable federal, state, and local requirements</li> </ul>	Pages 150 - 151
Planning & Zoning	<ul style="list-style-type: none"> <li>❏ Improve the efficiency of product delivery to the residents of the City and the development community</li> <li>❏ Complete all Public Records Requests within the five (5) day turnaround time standard as set by the City Clerk's Office.</li> </ul>	Pages 157 - 158

**POLICY INITIATIVES**

<b>City Council Goal #2 <i>continued</i></b>		
<b>To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Planning & Zoning <i>continued</i>	<ul style="list-style-type: none"> <li>✦ Maintain established level of service standards for development review as required by the City's Land Development Regulations</li> <li>✦ Provide an enterprise GIS system for the City, allowing for an increase in efficiency and access by all departments within the City and a centralized location for spatial and geographic information to reside</li> </ul>	Page 159
Police	<ul style="list-style-type: none"> <li>✦ Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community oriented policing concepts</li> <li>✦ Acquire sufficient personnel, training, and equipment to support the growing needs of the City</li> <li>✦ Increase personnel effectiveness and efficiency through improved use of communications and technology</li> <li>✦ Enhance traffic safety measures and programs</li> </ul>	Pages 166 - 168
Fire	<ul style="list-style-type: none"> <li>✦ Increase efficiency and consistency of emergency response services to rural and urban service areas within the City</li> <li>✦ Provide timely, efficient, and effective inspection services that increase the overall safety of the City's development and re-development projects</li> <li>✦ Maintain an effective emergency management plan for ensuring disaster preparedness for the City</li> <li>✦ Maintain policies, equipment, and resources to ensure the efficient and effective response to all emergency response situations in the City</li> </ul>	Pages 173 - 174
Public Works	<ul style="list-style-type: none"> <li>✦ Minimize roadway hazards by quickly responding to street repair issues</li> <li>✦ Ensure all paved streets and sidewalks are properly maintained</li> <li>✦ Provide timely and efficient waste collection services to all residential customers that includes being responsive to inquiries, providing desired levels of performance</li> <li>✦ Maintain all City buildings and facilities in a safe environment for the general public and City employees, in accordance with all City codes, through preventative maintenance and repairs</li> </ul>	Pages 181 - 182



<b>City Council Goal #2 <i>continued</i></b>		
<b>To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Public Works <i>continued</i>	<ul style="list-style-type: none"> <li>❏ Execute a mosquito spraying program in compliance with regulatory standards</li> <li>❏ Implement a graffiti eradication program in cooperation with the Police Department</li> </ul>	Page 182
Parks and Grounds	<ul style="list-style-type: none"> <li>❏ Respond appropriately and responsibly to grounds service requests</li> <li>❏ Provide staff with the knowledge to utilize resources more efficiently</li> <li>❏ Fully support the delivery of services to our customers</li> </ul>	Page 187
Construction Services	<ul style="list-style-type: none"> <li>❏ 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</li> <li>❏ Provide timely and efficient plan review services based upon the type of permit requested</li> <li>❏ Provide timely and efficient inspection services</li> <li>❏ Increase levels of service in the ever-changing industry through seminars and training</li> <li>❏ Index residential files into database for quick retrieval for public records request</li> </ul>	Pages 192 - 194
Neighborhood Services	<ul style="list-style-type: none"> <li>❏ Ensure compliance of all licensing requirements per the City Code of Ordinances</li> </ul>	Page 197
Golf	<ul style="list-style-type: none"> <li>❏ Provide a higher level of service through the enhancement of the golf course amenities</li> </ul>	Page 211

<b>City Council Goal #3</b>		
<b>To preserve land use patterns and types that currently characterizes the City.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Planning and Zoning	<ul style="list-style-type: none"> <li>❏ Protect the character of older communities during redevelopment</li> </ul>	Page 160

**POLICY INITIATIVES**

<b>City Council Goal #4</b>		
<b>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.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Fire Rescue	<ul style="list-style-type: none"> <li>☒ 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</li> </ul>	Page 174
Recreation	<ul style="list-style-type: none"> <li>☒ Offer students opportunities to complete required community service hours by assisting with events, programs and activities</li> <li>☒ Support our community partners, through active participation in local high school magnet and/or academy programs</li> </ul>	Page 206

<b>City Council Goal #5</b>		
<b>To promote economic development in the City through the expansion of existing business and the attraction of new industry.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Planning & Zoning	<ul style="list-style-type: none"> <li>☒ Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry</li> </ul>	Page 160

<b>City Council Goal #6</b>		
<b>To protect the natural environment through sustainable methods and practice.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Engineering	<ul style="list-style-type: none"> <li>☒ To monitor NPDES (National Pollutant Discharge Elimination System) for all projects greater than one (1) acre.</li> </ul>	Page 139
Public Works	<ul style="list-style-type: none"> <li>☒ Maintain equipment availability and reduce vehicle down time and continue the program of purchasing or replacing existing vehicles with more fuel efficient models</li> </ul>	Page 183



**POLICY INITIATIVES**

<b>City Council Goal #6 <i>continued</i></b>		
<b>To protect the natural environment through sustainable methods and practice.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Parks and Grounds	<ul style="list-style-type: none"> <li>❑ Raise public awareness of efforts to engage community involvement</li> <li>❑ Implement an irrigation pump inspection program for preventative maintenance on all City maintained irrigation pumps</li> <li>❑ Maintain the landscaping of medians and common grounds in the most efficient manner</li> </ul>	Page 188
Neighborhood Services	<ul style="list-style-type: none"> <li>❑ Assist Development Compliance with enforcement of the City's landscape code to ensure preservation and proper maintenance of landscape material</li> </ul>	Page 198

<b>City Council Goal #7</b>		
<b>To provide residents opportunities for recreation and leisure activities and other past time interest.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Parks and Grounds	<ul style="list-style-type: none"> <li>❑ Develop methods that improve surface safety for our customers</li> </ul>	Page 189
Recreation	<ul style="list-style-type: none"> <li>❑ Manage indoor and outdoor recreational facilities assigned to the stewardship of the Recreation Division</li> </ul>	Pages 206 - 207
Golf	<ul style="list-style-type: none"> <li>❑ Increase programs offered in order to increase interest at the Golf Course</li> <li>❑ Increase participation at the Golf Course</li> </ul>	Page 212

<b>City Council Goal #8</b>		
<b>To protect the City's character of high quality housing and focus on the maintenance of existing affordable housing.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Neighborhood Services	<ul style="list-style-type: none"> <li>❑ Provide high levels of service to all residents by ensuring well-maintained properties</li> <li>❑ Establish an electronic complaint system in order to track and respond to resident requests</li> <li>❑ Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties</li> </ul>	Page 198

**POLICY INITIATIVES**

<b>City Council Goal #9</b>		
<b>To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Engineering	<ul style="list-style-type: none"> <li>☒ Review of new or retrofit stormwater flood control and water quality systems</li> </ul>	Page 139
Public Works	<ul style="list-style-type: none"> <li>☒ Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City</li> </ul>	Page 183
Neighborhood Services	<ul style="list-style-type: none"> <li>☒ Increase levels of service by increasing the number of NPDES (National Pollutant Discharge Elimination System) Certifications</li> <li>☒ Provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances</li> </ul>	Page 199

<b>City Council Goal #10</b>		
<b>To promote logical phasing and timing of new development, consistent with capital improvement plans and budgets.</b>		
<b>Department</b>	<b>Service Level Objective</b>	<b>Cross Reference</b>
Engineering	<ul style="list-style-type: none"> <li>☒ Maintain the established level of services standards for development review as required by the City's Land Development Regulations (LDRs)</li> <li>☒ Provide review and inspection services to new infrastructure developments</li> </ul>	Page 140



## **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 1<sup>st</sup>.

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

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

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

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

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

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

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

The City 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. The City's updated Fund Balance Policy was adopted by the City Council via Resolution 61, 2011. 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 SUMMARIES**

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*The City of Palm Beach Gardens, FL*



*Operating and Capital Improvements  
Budget FY 2012/2013*

# REVENUE SUMMARIES

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 2012/2013. 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 2012/2013 tax rate is from the rollback rate.

## TRIM (TRUTH-IN-MILLAGE) NOTICE

### 2012/2013 Values

Current Year Taxable Real Property	7,555,313,934	
Current Year Taxable Personal Property	355,843,917	
Current Year Centrally Assessed	1,261,843	
Current Year Gross Taxable	7,912,419,694	
Net New Taxable	55,258,121	
Current Year Adjusted Tax Value	<b>7,857,161,573</b>	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     % Increase From Prior Year 1.19%                 </div>
Prior Year Final Gross Taxable Value	<b>7,764,780,280</b>	
Prior Year Millage	<b>5.7404</b>	<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Tax Rate % Change From Prior Year 0.00%                 </div>
Prior Year Operating Taxes	44,572,945	
Current Year Roll Back Rate	5.6729	
Current Year Proposed Rate	<b>5.7404</b>	
Current Year Aggregate Operating Taxes	45,420,454	
Current Year Proposed Millage	<b>5.7404</b>	
Percent Change Over Rolled Back	<b>1.19%</b>	
Debt Service Millage Required	0.1790	
Debt Service Required (Budgeted)	1,345,756	
Debt Service Generated	1,416,585	
Total Taxes Levied – Operating	45,420,454	
Amount Budgeted Operating (95.3%)	43,285,693	
Total Operating and Debt Service Taxes Budgeted	44,631,449	



**GENERAL FUND – 001**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Ad Valorem Taxes	46,762,961	45,755,279	44,064,536	44,064,536	44,631,449
Franchise Fee Electric	4,763,392	4,674,054	5,041,015	4,575,000	5,100,000
Franchise Fee Solid Waste	276,791	272,810	259,778	270,000	260,000
Business License Taxes	1,464,400	1,421,834	1,373,689	1,430,000	1,375,000
Communication Services Tax	1,087,582	1,005,079	1,779,426	1,753,205	2,352,000
<b>Taxes</b>	<b>54,355,126</b>	<b>53,129,056</b>	<b>52,518,444</b>	<b>52,092,741</b>	<b>53,718,449</b>
Building Permits	2,178,643	1,833,508	1,914,000	1,536,900	1,958,116
Training Surcharge	20,382	35,619	30,487	28,000	32,635
Alarm Registration Fees	934	7,008	6,539	5,000	6,000
Special Event Permits	4,341	4,395	6,763	4,800	4,800
Application Filing Fees	159,252	185,991	146,155	135,000	145,000
County Occupational Licenses	115,250	107,359	104,159	110,000	105,000
<b>Licenses and Permits</b>	<b>2,478,802</b>	<b>2,173,880</b>	<b>2,208,103</b>	<b>1,819,700</b>	<b>2,251,551</b>
Grants Federal	2,061,063	128,019	15,908	-	-
State Grants General Govt	121,248	188,040	130,221	140,000	132,000
Grants from other local units	170,692	527,357	127,669	-	100,000
State Revenue Sharing	994,547	1,048,712	1,010,925	1,000,000	1,010,000
Mobile Home Licenses	17,480	16,627	16,589	17,000	16,500
Alcoholic Beverage License	52,844	54,697	55,789	50,000	50,000
Local Govt. Half-cent Sales Tax	3,085,029	3,190,715	3,192,097	3,280,000	3,192,000
Firefighters' supplementary comp	49,285	48,044	48,210	48,000	48,000
Fuel Tax rebate	29,246	27,480	26,293	28,000	28,000
<b>Intergovernmental</b>	<b>6,581,434</b>	<b>5,229,691</b>	<b>4,623,701</b>	<b>4,563,000</b>	<b>4,576,500</b>
Public Safety Fingerprinting	6,410	3,650	2,525	4,500	4,500
Engineering Cost Recovery Fees	166,936	142,708	73,741	145,000	75,000
Inspection Fees Fire	360,063	187,181	173,962	200,000	170,000
EMS Transport	1,665,361	1,747,957	1,720,137	1,575,000	1,600,000
Dispatch Service Charges	-	650,352	1,325,104	1,346,565	1,384,222
Inspection Fees Police	-	64,062	52,947	70,000	53,000
Inspection Fees Code	-	5,350	5,139	6,000	5,000
Interim Service Fees	20,218	11,325	11,595	10,000	11,000
NMRCC Administrative Service Fees	-	84,221	202,131	202,131	202,849
Web Site Link Fees	775	100	325	100	100
<b>Charges for Services</b>	<b>2,219,763</b>	<b>2,896,906</b>	<b>3,567,606</b>	<b>3,559,296</b>	<b>3,505,671</b>
Court Fines	115,165	104,454	85,203	100,000	96,000
Parking Fines	12,810	11,930	5,000	15,000	5,000
Code Enforcement Fines	92,413	89,042	43,992	50,000	50,000
\$12.50 Traffic Fines	66,738	(35,942)	-	82,000	-
<b>Fines and Forfeitures</b>	<b>287,126</b>	<b>169,484</b>	<b>134,195</b>	<b>247,000</b>	<b>151,000</b>
Interest Earnings	595,952	303,395	248,792	500,000	250,000
Interest Earnings Tax Collector	9,545	5,859	15,915	7,500	10,000
Realized gain/loss	-	85,908	50,331	-	-
Unrealized gain/loss	125,749	(55,833)	(73,760)	-	-
<b>Interest</b>	<b>731,246</b>	<b>339,329</b>	<b>241,278</b>	<b>507,500</b>	<b>260,000</b>



**REVENUE SUMMARIES**

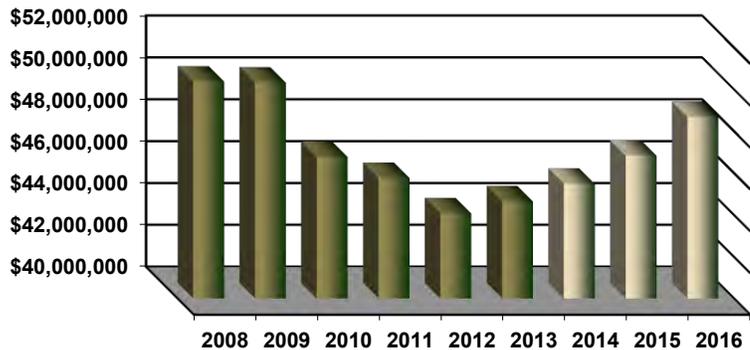
**GENERAL FUND – 001 (CONTINUED)**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Contributions/Donations	210,586	14,490	21,295	-	15,000
Other Misc Revenue	360,277	461,451	196,601	150,000	150,000
Miscellaneous Revenue-Police	408	55	45	-	-
Reimbursement of City Services	151,838	161,093	263,711	250,000	260,000
Administrative Fee - Business Tax	45,590	49,810	45,672	48,000	49,000
Insurance Proceeds	72,877	18,406	78,020	25,000	25,000
Tax Search	49,475	70,800	80,363	50,000	50,000
Miscellaneous Revenue-Nextel Tower	50,202	48,906	49,672	49,000	49,000
Boat/RV Decals	550	450	500	450	450
Copies	3,298	4,624	5,377	3,000	3,000
<b>Miscellaneous</b>	<b>945,101</b>	<b>830,085</b>	<b>741,256</b>	<b>575,450</b>	<b>601,450</b>
Transfers In	-	803,348	803,596	803,596	559,748
Other Sources	-	4,440,997	16,291,429	16,291,429	-
<b>Other Financing Sources</b>	<b>-</b>	<b>5,244,345</b>	<b>17,095,025</b>	<b>17,095,025</b>	<b>559,748</b>
<b>TOTAL REVENUES</b>	<b>\$ 67,598,598</b>	<b>\$ 70,012,776</b>	<b>\$ 81,129,608</b>	<b>\$ 80,459,712</b>	<b>\$ 65,624,369</b>
Beginning Fund Balance	27,250,097	27,958,605	28,152,254	28,152,254	25,653,723
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 94,848,695</b>	<b>\$ 97,971,381</b>	<b>\$ 109,281,862</b>	<b>\$ 108,611,966</b>	<b>\$ 91,278,092</b>

**HISTORICAL & PROJECTED REVENUE**

**Property Taxes**

Property taxes comprise 68% 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 5.9194 mills, an additional \$567,000 will be generated from property taxes in fiscal year 2013.

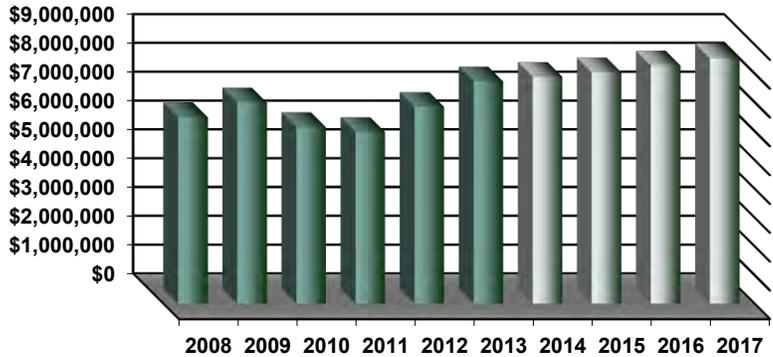


**REVENUE SUMMARIES**

**GENERAL FUND – 001 (CONTINUED)**

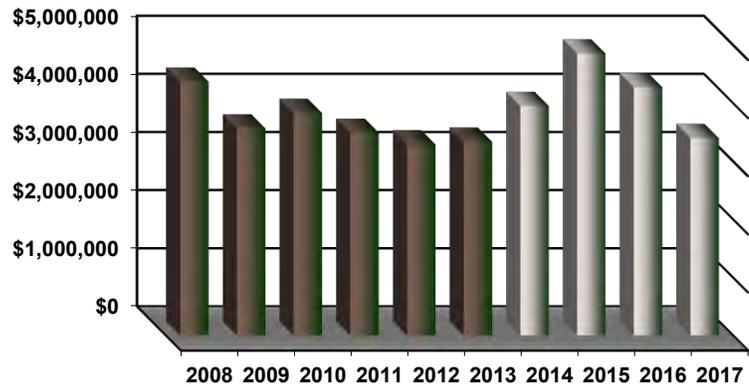
**Other Locally Levied Taxes**

Other locally levied taxes (communication services tax and franchise fees) comprise 11% of the General Fund operating revenue of the City for fiscal year 2013 and are projected at \$7,712,000, a \$572,000 increase over the fiscal year 2012 estimated actual amount. This increase in revenue is due to the communication services tax rate being raised from 1.5% to 3.5%. Future years are estimated to increase an average 3% per year, due to the continual expansion of communication services and a gradual improvement in the overall economy.



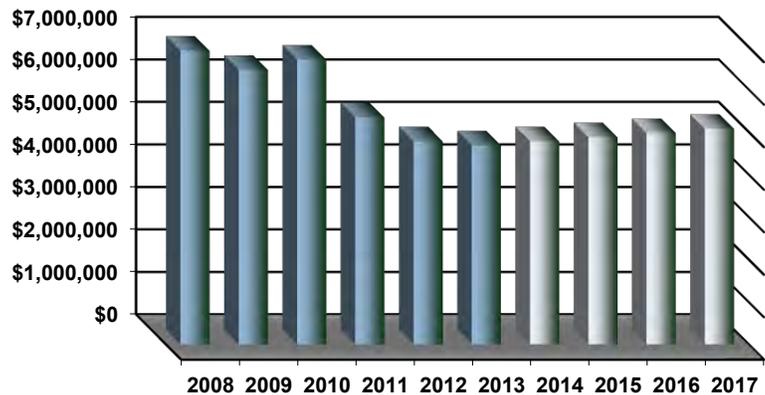
**Business License Taxes and Permits**

This category account for 5% of General Fund revenues, and includes City business license taxes and building permits. The overall trend from Fiscal year 2008 through 2012 reflects the slowdown in the real estate market. However, development approvals and permit activity have increased recently, resulting in an increase of approximately 3% over 2012. Years 2014 through 2017 are estimated based on planned future development. Fiscal 2014 through 2016 are predicated on the development of the Briger property.



**Intergovernmental Revenue**

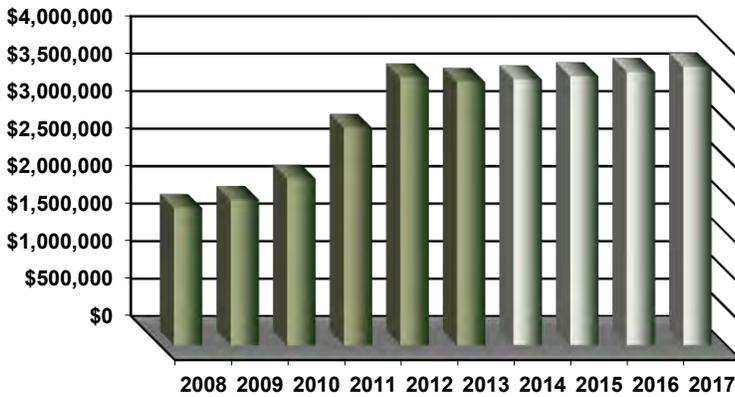
Included in this category are state sales tax, revenue sharing, federal and state grants, mobile home licenses, alcoholic beverage licenses, and county occupational licenses. Fiscal years 2008 through 2010 reflect the receipt of approximately \$2.9 million from FEMA for debris removal costs. As the economy has shown improvement recently, revenues have stabilized, buoyed by recent positive growth indicators announced by the State. Future years are estimated to increase 2%, as the economy hopefully continues to improve.



**REVENUE SUMMARIES**

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**GENERAL FUND – 001 (CONTINUED)**



**User Charges**

Charges for services contribute 5% of the total General Fund revenues. 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 revenue by approximately \$1,540,000. Future years are projected to increase in line with anticipated costs to provide the service, which is estimated at 3% annually.

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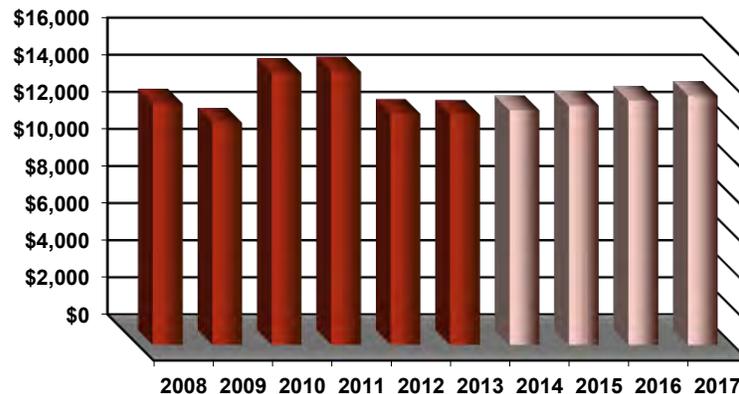
**POLICE TRAINING  
SPECIAL REVENUE FUND – 002**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Court Fines	15,454	14,737	12,458	10,000	12,400
<b>Fines and Forfeitures</b>	<b>15,454</b>	<b>14,737</b>	<b>12,458</b>	<b>10,000</b>	<b>12,400</b>
Interest Earnings	-	-	-	-	-
<b>Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 15,454</b>	<b>\$ 14,737</b>	<b>\$ 12,458</b>	<b>\$ 10,000</b>	<b>\$ 12,400</b>
Beginning Fund Balance	15,106	19,620	25,612	25,612	25,340
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 30,560</b>	<b>\$ 34,357</b>	<b>\$ 38,070</b>	<b>\$ 35,612</b>	<b>\$ 37,740</b>

**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, \$12,400 is projected for fiscal year 2013. Future years are forecast to increase 2% annually.



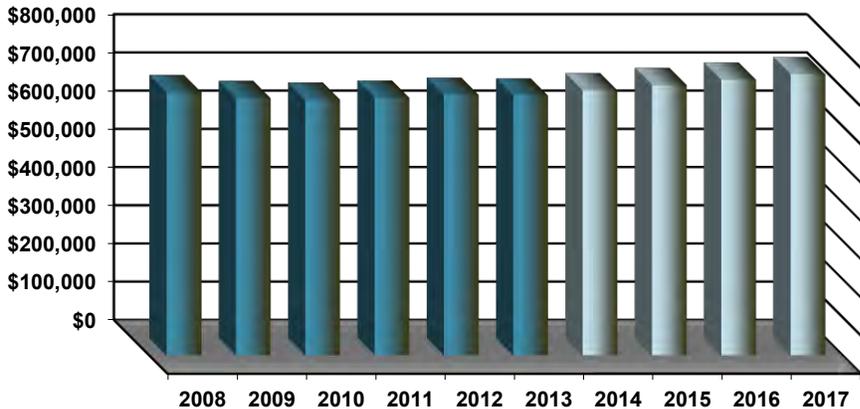
**GAS TAX  
SPECIAL REVENUE FUND - 103**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Local Option Gas Tax	669,343	674,136	682,038	650,000	680,000
<b>Taxes</b>	<b>669,343</b>	<b>674,136</b>	<b>682,038</b>	<b>650,000</b>	<b>680,000</b>
Interest Earnings	2,437	733	280	1,000	250
<b>Interest</b>	<b>2,437</b>	<b>733</b>	<b>280</b>	<b>1,000</b>	<b>250</b>
Miscellaneous Revenue	93,754	93,753	93,753	93,750	93,750
<b>Miscellaneous</b>	<b>93,754</b>	<b>93,753</b>	<b>93,753</b>	<b>93,750</b>	<b>93,750</b>
<b>TOTAL REVENUES</b>	<b>\$ 765,534</b>	<b>\$ 768,622</b>	<b>\$ 776,071</b>	<b>\$ 744,750</b>	<b>\$ 774,000</b>
Beginning Fund Balance	1,526,014	1,847,498	1,992,156	1,992,156	815,600
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 2,291,548</b>	<b>\$ 2,616,120</b>	<b>\$ 2,768,227</b>	<b>\$ 2,736,906</b>	<b>\$ 1,589,600</b>

**HISTORICAL & PROJECTED REVENUE**

**Other Locally Levied Taxes**

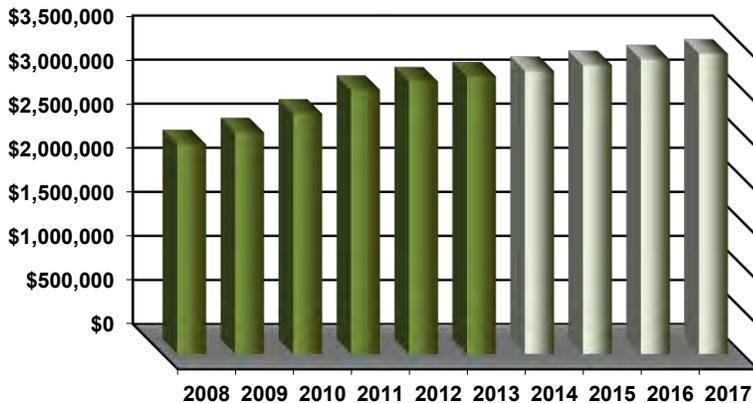
This revenue is administered by the Department of Revenue and distributed to each municipality in accordance with interlocal agreements between counties and municipalities. Currently, Palm Beach County and its municipalities have separate distribution factors for the “new” 5-cent local option tax. Based on State estimates, \$680,000 is forecast for fiscal year 2013. A 2% growth factor has been forecast for fiscal years 2014-2017.



**RECREATION  
SPECIAL REVENUE FUND - 104**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Aquatics	275,408	289,690	357,653	299,000	322,745
Resources	84,097	49,560	40,764	30,000	28,500
Rentals	108,678	128,294	123,503	50,000	134,000
Programs	735,907	838,170	769,456	745,025	806,244
Tennis Programming	385,653	417,192	508,439	571,000	493,591
Tennis Memberships	130,729	116,720	107,720	-	132,000
Athletics & Special Facilities	325,038	314,958	309,837	307,794	365,000
Youth Enrichment	680,180	838,069	871,656	882,121	863,723
<b>Charges for Services</b>	<b>2,725,690</b>	<b>2,992,653</b>	<b>3,089,028</b>	<b>2,884,940</b>	<b>3,145,803</b>
Interest Earnings	1,608	504	210	750	-
<b>Interest</b>	<b>1,608</b>	<b>504</b>	<b>210</b>	<b>750</b>	<b>-</b>
Other Miscellaneous Revenue	14,864	21,413	29,225	15,000	23,000
Overage/Shortage	50	37	-	-	-
<b>Miscellaneous</b>	<b>14,914</b>	<b>21,450</b>	<b>29,225</b>	<b>15,000</b>	<b>23,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,742,212</b>	<b>\$ 3,014,607</b>	<b>\$ 3,118,463</b>	<b>\$ 2,900,690</b>	<b>\$ 3,168,803</b>
Beginning Fund Balance	703,360	831,823	832,016	832,016	768,336
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 3,445,572</b>	<b>\$ 3,846,430</b>	<b>\$ 3,950,479</b>	<b>\$ 3,732,706</b>	<b>\$ 3,937,139</b>

**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, \$3,145,803 is projected for fiscal year 2013. Fiscal years 2014-2017 are projected to increase 2% annually.

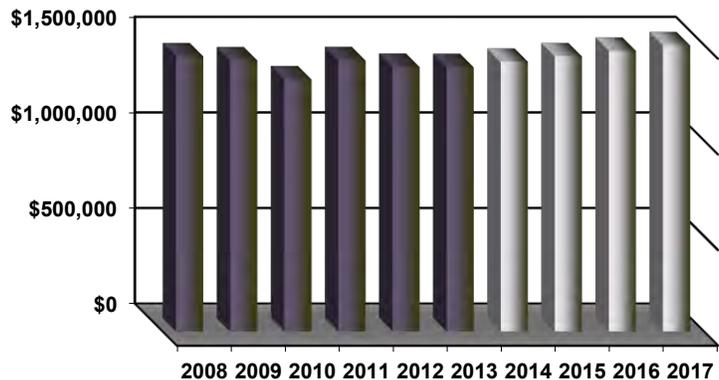
**GOLF COURSE  
SPECIAL REVENUE FUND - 106**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Green Fees	388,653	420,247	433,054	445,000	433,000
Cart Fees	570,502	581,524	603,356	596,000	603,000
Driving Range	71,147	73,664	75,412	75,000	75,400
GPS Fees	98,470	100,066	104,262	104,000	104,200
Pro Shop Sales	64,347	75,725	90,641	68,000	90,600
Prepaid Permits	50,616	58,361	57,527	57,000	57,500
Concessionaire License Fee	17,700	17,740	17,712	18,000	17,700
<b>Charges for Services</b>	<b>1,261,435</b>	<b>1,327,327</b>	<b>1,381,964</b>	<b>1,363,000</b>	<b>1,381,400</b>
Interest Earnings	462	160	100	1,000	100
<b>Interest</b>	<b>462</b>	<b>160</b>	<b>100</b>	<b>1,000</b>	<b>100</b>
Communication Tower Lease	68,275	74,009	77,756	67,000	77,700
Other Misc Revenue	11,572	17,430	21,020	11,000	21,000
Other Misc Revenue - Lessons	56,136	89,405	94,087	58,000	94,000
Overage/Shortage	545	387	-	-	-
<b>Miscellaneous</b>	<b>136,528</b>	<b>181,231</b>	<b>192,863</b>	<b>136,000</b>	<b>192,700</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,398,425</b>	<b>\$ 1,508,718</b>	<b>\$ 1,574,927</b>	<b>\$ 1,500,000</b>	<b>\$ 1,574,200</b>
Beginning Fund Balance	266,347	191,872	228,243	228,243	315,668
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 1,664,772</b>	<b>\$ 1,700,590</b>	<b>\$ 1,803,170</b>	<b>\$ 1,728,243</b>	<b>\$ 1,889,868</b>

**HISTORICAL & PROJECTED REVENUE**

**User Charges**

Charges for services consist of the following program areas: Green Fees, Cart Fees, Driving Range, GPS Fees, Pro Shop Sales, and Prepaid Permits. Based on estimated levels of participation, \$1,381,400 is projected for fiscal year 2013. Future years are forecast to increase 2% annually.



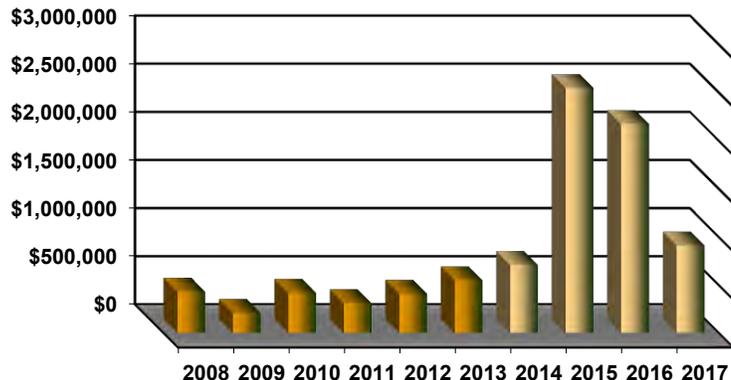
**RECREATION IMPACT  
CAPITAL PROJECT FUND - 301**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Recreation Grants	233,439	99,382	-	-	-
<b>Intergovernmental</b>	<b>233,439</b>	<b>99,382</b>	-	-	-
Interest Earnings	1,092	515	357	800	300
<b>Interest</b>	<b>1,092</b>	<b>515</b>	<b>357</b>	<b>800</b>	<b>300</b>
Recreation Impact Fees	415,907	308,195	406,355	332,734	544,935
<b>Impact Fees</b>	<b>415,907</b>	<b>308,195</b>	<b>406,355</b>	<b>332,734</b>	<b>544,935</b>
<b>TOTAL REVENUES</b>	<b>\$650,438</b>	<b>\$408,092</b>	<b>\$406,712</b>	<b>\$333,534</b>	<b>\$545,235</b>
Beginning Fund Balance	1,862,326	1,930,599	1,611,319	1,911,319	632,428
<b>TOTAL REVENUES/SOURCES</b>	<b>\$2,512,764</b>	<b>\$2,338,691</b>	<b>\$2,018,031</b>	<b>\$2,244,853</b>	<b>\$1,177,663</b>

**HISTORICAL & PROJECTED REVENUE**

**Impact Fees**

Based on a review of projected development activity, \$544,935 is projected for fiscal year 2013. Future years are based on projected start dates for known projects. The large increase in fiscal year 2015 is predicated on construction beginning on the Briger parcel.



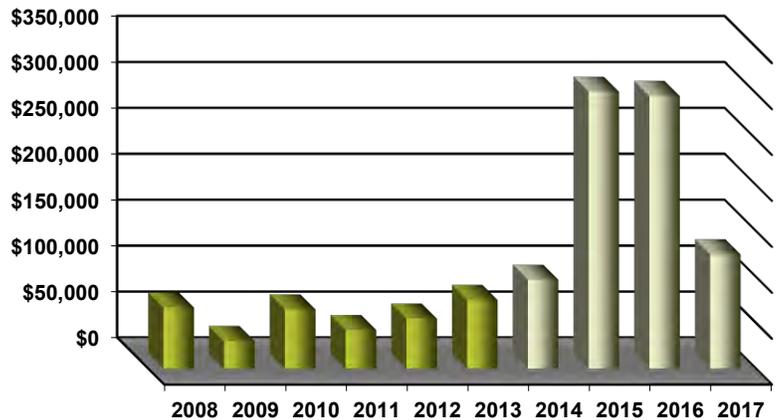
**POLICE IMPACT  
CAPITAL PROJECT FUND - 302**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Interest Earnings	4,198	1,082	91	1,200	90
<b>Interest</b>	<b>4,198</b>	<b>1,082</b>	<b>91</b>	<b>1,200</b>	<b>90</b>
Police Impact Fees	64,299	41,971	54,455	61,742	74,560
<b>Impact Fees</b>	<b>64,299</b>	<b>41,971</b>	<b>54,455</b>	<b>61,742</b>	<b>74,560</b>
Other Miscellaneous Revenue	-	30,462	-	-	-
<b>Miscellaneous</b>	<b>-</b>	<b>30,462</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In	137,510	210,469	-	-	-
<b>Other Financing Sources</b>	<b>137,510</b>	<b>210,469</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$206,007</b>	<b>\$283,984</b>	<b>\$54,546</b>	<b>\$62,942</b>	<b>\$74,650</b>
Beginning Fund Balance	3,849,799	3,110,766	381,723	381,723	176,919
<b>TOTAL REVENUES/SOURCES</b>	<b>\$4,055,806</b>	<b>\$3,394,750</b>	<b>\$436,269</b>	<b>\$444,665</b>	<b>\$251,569</b>

**HISTORICAL & PROJECTED REVENUE**

**Impact Fees**

Based on a review of projected development activity, \$74,560 is projected for fiscal year 2013. Future years are based on projected start dates for known projects. The large increase in fiscal year 2015 is predicated on construction beginning on the Briger parcel.



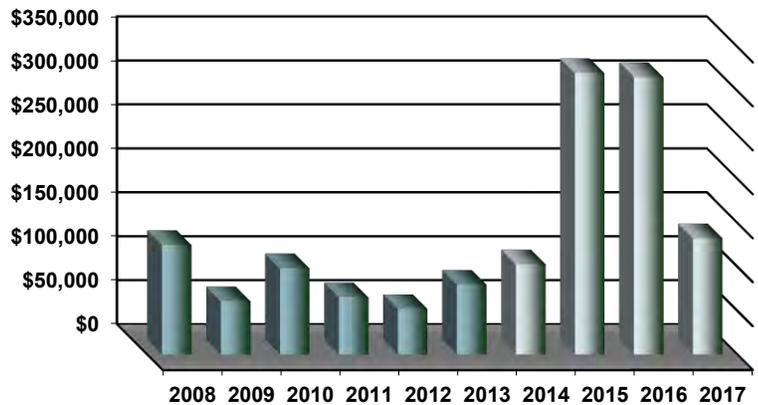
**FIRE IMPACT  
CAPITAL PROJECT FUND - 303**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Interest Earnings	1,307	208	15	500	15
<b>Interest</b>	<b>1,307</b>	<b>208</b>	<b>15</b>	<b>500</b>	<b>15</b>
Fire Impact Fees	98,095	64,871	51,544	126,132	79,230
<b>Impact Fees</b>	<b>98,095</b>	<b>64,871</b>	<b>51,544</b>	<b>126,132</b>	<b>79,230</b>
<b>TOTAL REVENUES</b>	<b>\$99,402</b>	<b>\$65,079</b>	<b>\$51,559</b>	<b>\$126,632</b>	<b>\$79,245</b>
Beginning Fund Balance	141,764	99,732	82,141	82,141	58,216
<b>TOTAL REVENUES/SOURCES</b>	<b>\$241,166</b>	<b>\$164,811</b>	<b>\$133,700</b>	<b>\$208,773</b>	<b>\$137,461</b>

**HISTORICAL & PROJECTED REVENUE**

**Impact Fees**

Based on a review of projected development activity, \$79,230 is projected for fiscal year 2013. Future years are based on projected start dates for known projects. The large increase in fiscal year 2015 is predicated on construction beginning on the Briger parcel.



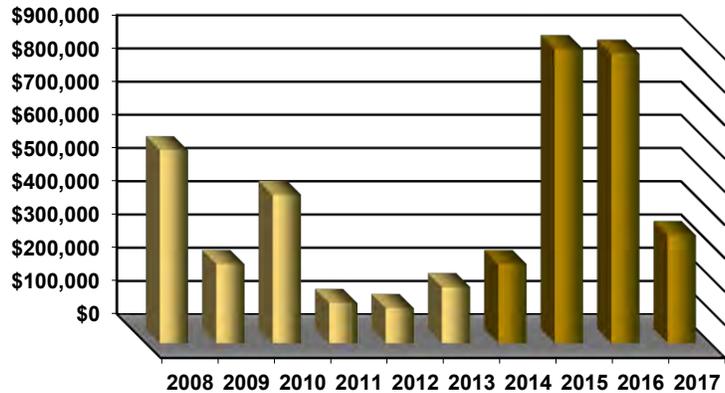
**ROAD IMPACT  
CAPITAL PROJECT FUND - 305**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Interest Earnings	19,064	4,835	1,073	7,500	1,000
<b>Interest</b>	<b>19,064</b>	<b>4,835</b>	<b>1,073</b>	<b>7,500</b>	<b>1,000</b>
Road Impact Fees	446,235	120,663	105,263	267,216	167,983
<b>Impact Fees</b>	<b>446,235</b>	<b>120,663</b>	<b>105,263</b>	<b>267,216</b>	<b>167,983</b>
<b>TOTAL REVENUES</b>	<b>\$465,299</b>	<b>\$125,498</b>	<b>\$106,336</b>	<b>\$274,716</b>	<b>\$168,983</b>
Beginning Fund Balance	4,052,133	3,101,195	2,492,602	2,492,602	752,978
<b>TOTAL REVENUES/SOURCES</b>	<b>\$4,517,432</b>	<b>\$3,226,693</b>	<b>\$2,598,938</b>	<b>\$2,767,318</b>	<b>\$921,961</b>

**HISTORICAL & PROJECTED REVENUE**

**Impact Fees**

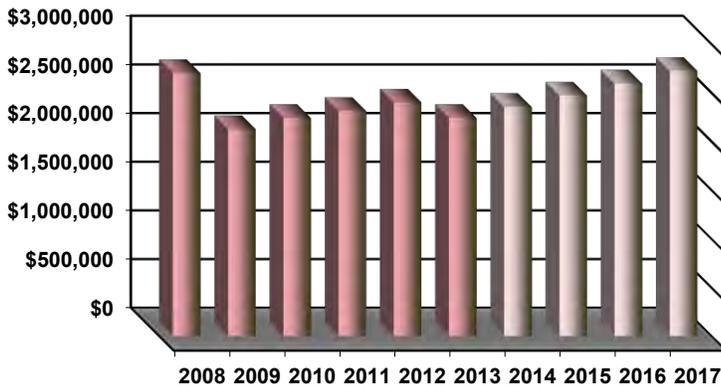
Based on a review of projected development activity, \$167,983 is projected for fiscal year 2013. Future years are based on projected start dates for known projects. The large increase in fiscal year 2015 is predicated on construction beginning on the Briger parcel.



**FLEET MAINTENANCE  
INTERNAL SERVICE FUND - 501**

Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Internal Charges for Services	2,240,138	2,310,660	2,397,685	2,397,685	2,239,763
<b>Charges for Service</b>	<b>2,240,138</b>	<b>2,310,660</b>	<b>2,397,685</b>	<b>2,397,685</b>	<b>2,239,763</b>
Disposition of Fixed Assets	43,600	30,850	-	35,000	35,000
Miscellaneous	-	-	-	-	69,000
Insurance Proceeds	12,918	4,862	10,880	4,500	11,000
<b>Miscellaneous</b>	<b>56,518</b>	<b>35,712</b>	<b>10,880</b>	<b>39,500</b>	<b>115,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,296,656</b>	<b>\$ 2,346,372</b>	<b>\$ 2,408,565</b>	<b>\$ 2,437,185</b>	<b>\$ 2,354,763</b>
Beginning Fund Balance	1,874,566	1,923,804	1,710,508	1,710,508	476,418
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 4,171,222</b>	<b>\$ 4,270,176</b>	<b>\$ 4,119,073</b>	<b>\$ 4,147,693</b>	<b>\$ 2,831,181</b>

**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 \$2,239,763 for fiscal year 2013. Future years reflect an annual increase of 5%.

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

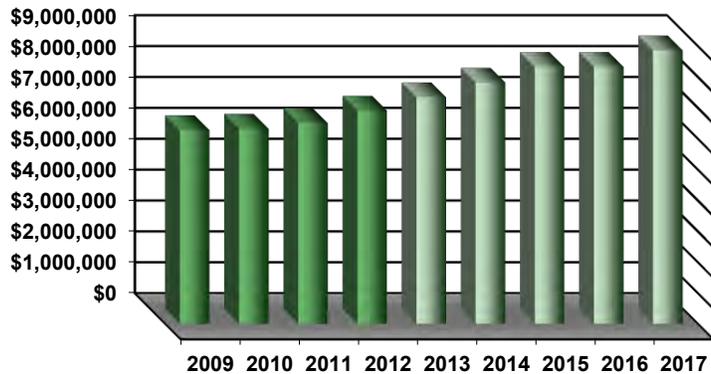
Revenues/Sources Account	Actual FY 2010	Actual FY 2011	Estimated FY 2012	Amended Budget FY 2012	Budget FY 2013
Internal Charges for Services	6,314,116	6,496,047	6,895,306	6,767,257	7,327,000
<b>Charges for Service</b>	<b>6,314,116</b>	<b>6,496,047</b>	<b>6,895,306</b>	<b>6,767,257</b>	<b>7,327,000</b>
Interest Earnings	1,167	551	380	2,000	400
<b>Interest</b>	<b>1,167</b>	<b>551</b>	<b>380</b>	<b>2,000</b>	<b>400</b>
Miscellaneous	286,514	111,703	75,044	64,000	74,600
<b>Miscellaneous</b>	<b>286,514</b>	<b>111,703</b>	<b>75,044</b>	<b>64,000</b>	<b>74,600</b>
<b>TOTAL REVENUES</b>	<b>\$ 6,601,797</b>	<b>\$ 6,608,301</b>	<b>\$ 6,970,730</b>	<b>\$ 6,833,257</b>	<b>\$ 7,402,000</b>
Beginning Fund Balance	464,896	1,259,780	1,698,454	1,698,454	2,816,376
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 7,066,693</b>	<b>\$ 7,868,081</b>	<b>\$ 8,669,184</b>	<b>\$ 8,531,711</b>	<b>\$10,218,376</b>

**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, \$7,327,000 is budgeted for fiscal year 2013. Revenues in future years are projected to increase at an average annual rate of 6.5%.







**BUDGET SUMMARIES**

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*The City of Palm Beach Gardens, FL*



*Operating and Capital Improvements  
Budget FY 2012/2013*

# BUDGET SUMMARIES

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This section consists of summaries of the FY2013 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 Fund (Art in Public Places), 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 FY2010 and 2011, and estimated actual for FY2012, are presented, as well as the amended budget for FY2012, and adopted budget for FY2013. 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.

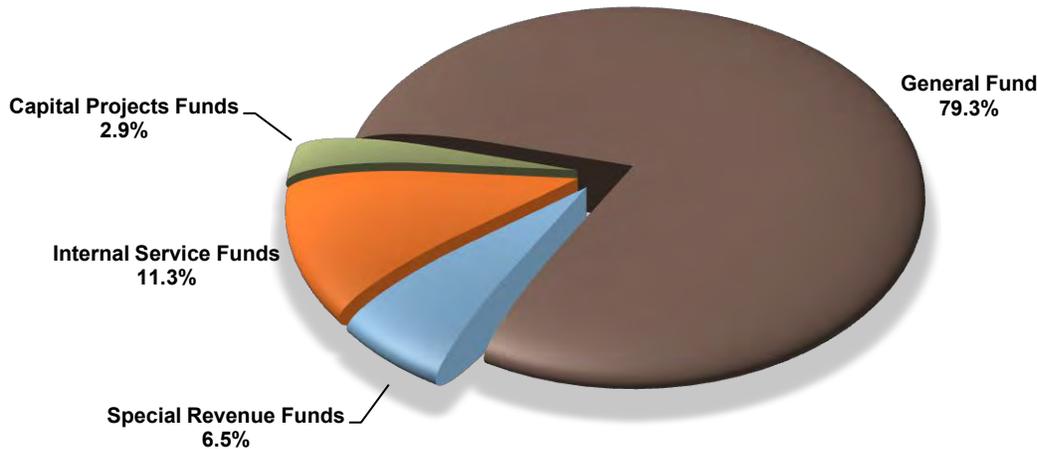
## PIE CHARTS

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**

<b>FUND</b>	<b>BEGINNING BALANCE</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING BALANCE</b>
<b>GENERAL FUND</b>	\$ 25,653,723	\$ 65,624,369	\$ 65,624,369	\$ 25,653,723
<b>SPECIAL REVENUE FUNDS</b>				
Gas Tax	815,600	774,000	1,205,538	384,062
Recreation	768,336	3,168,803	3,698,201	238,938
Golf	315,668	1,574,200	1,433,351	456,517
Police Training	25,340	12,400	12,000	25,740
<b>TOTAL</b>	\$ 1,924,944	\$ 5,529,403	\$ 6,349,090	\$ 1,105,257
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Maintenance	476,418	2,354,763	2,432,644	398,537
Self-Insurance Fund	2,816,376	7,402,000	6,613,250	3,605,126
<b>TOTAL</b>	\$ 3,292,794	\$ 9,756,763	\$ 9,045,894	\$ 4,003,663
<b>CAPITAL PROJECT FUNDS</b>				
Recreation Impact Fee	632,428	545,235	1,100,000	77,663
Police Impact Fee	176,919	74,650	130,000	121,569
Fire Impact Fee	58,216	79,245	10,000	127,461
Art Impact Fee	838,400	150	-	838,550
Road Impact Fee	752,978	168,983	559,748	362,213
<b>TOTAL</b>	\$ 2,458,941	\$ 868,263	\$ 1,799,748	\$ 1,527,456
<b>GRAND TOTAL</b>	\$ 33,330,402	\$ 81,778,798	\$ 82,819,101	\$ 32,290,099



**All Funds  
Total Revenue/Sources and Expenditures/Uses  
\$115,109,200**

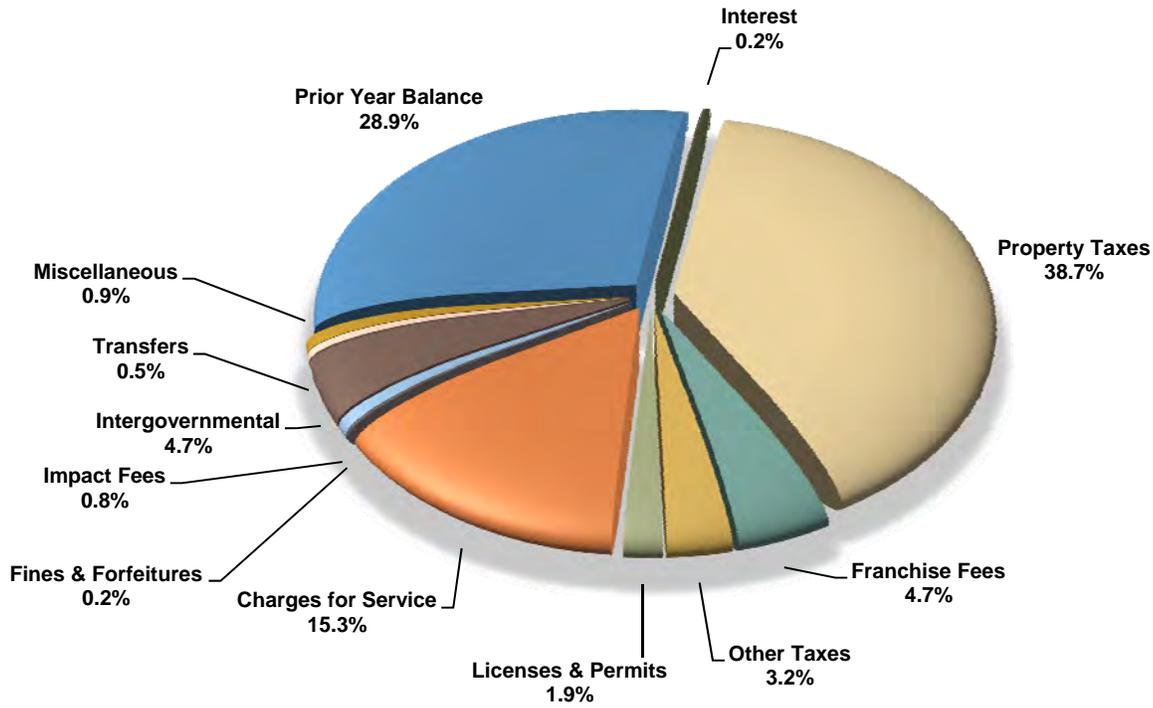
The **General Fund** is the City's largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 79.3 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.

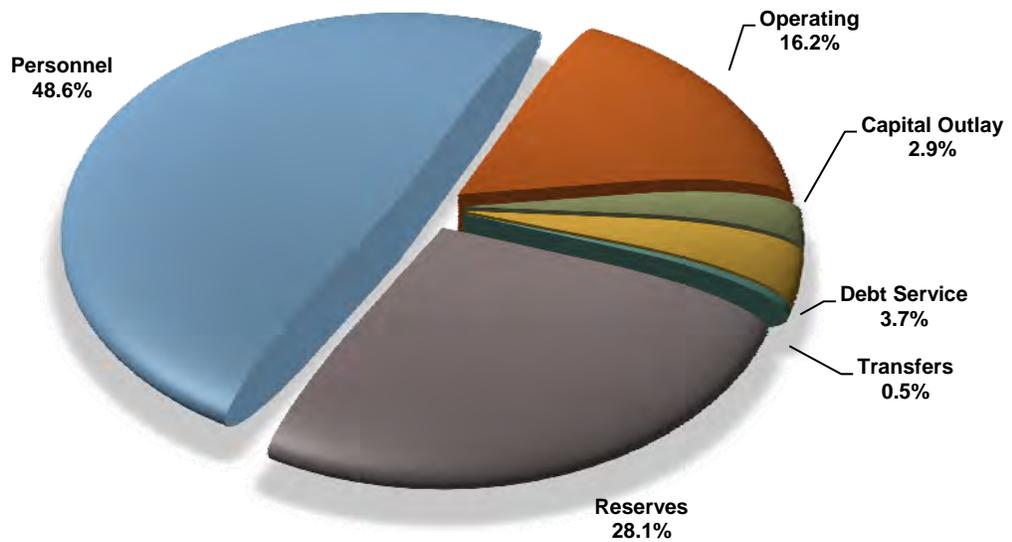
**Capital Project Funds** are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Road Impact Fee*, and *Art in Public Places Fund*. The Capital Project Funds comprise 2.9 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 11.3 percent of the total operating budget.





**Total Revenues/ Sources \$115,109,200**



**Total Expenditures/ Uses \$115,109,200**

**COMBINED FUNDS BUDGET**

**REVENUES**

Property Taxes	\$	44,631,449
Utility Taxes		2,352,000
Franchise Fees		5,360,000
Other Taxes		1,375,000
Licenses & Permits		2,146,551
Intergovernmental		5,361,500
Charges for Service		17,693,637
Impact Fees		866,708
Fines & Forfeitures		163,400
Interest		262,305
Miscellaneous		1,006,500

**TOTAL REVENUES** **81,219,050**

**EXPENDITURES**

Salaries		33,524,911
Retirement		7,469,261
FICA		2,564,647
Health Insurance		6,629,598
Workers Compensation		538,414
Trash Collection		2,532,344
Other Operating Expenditures		21,304,045
Capital Outlay		3,359,300
Debt Service		4,336,833

**TOTAL EXPENDITURES** **82,259,353**

**TRANSFERS**

Transfers to other funds		559,748
Transfers from other funds		559,748

**REVENUE OVER (UNDER) EXPENDITURES** **(1,040,303)**

**BEGINNING FUND BALANCE** **33,330,402**

**ENDING FUND BALANCE** **\$ 32,290,099**

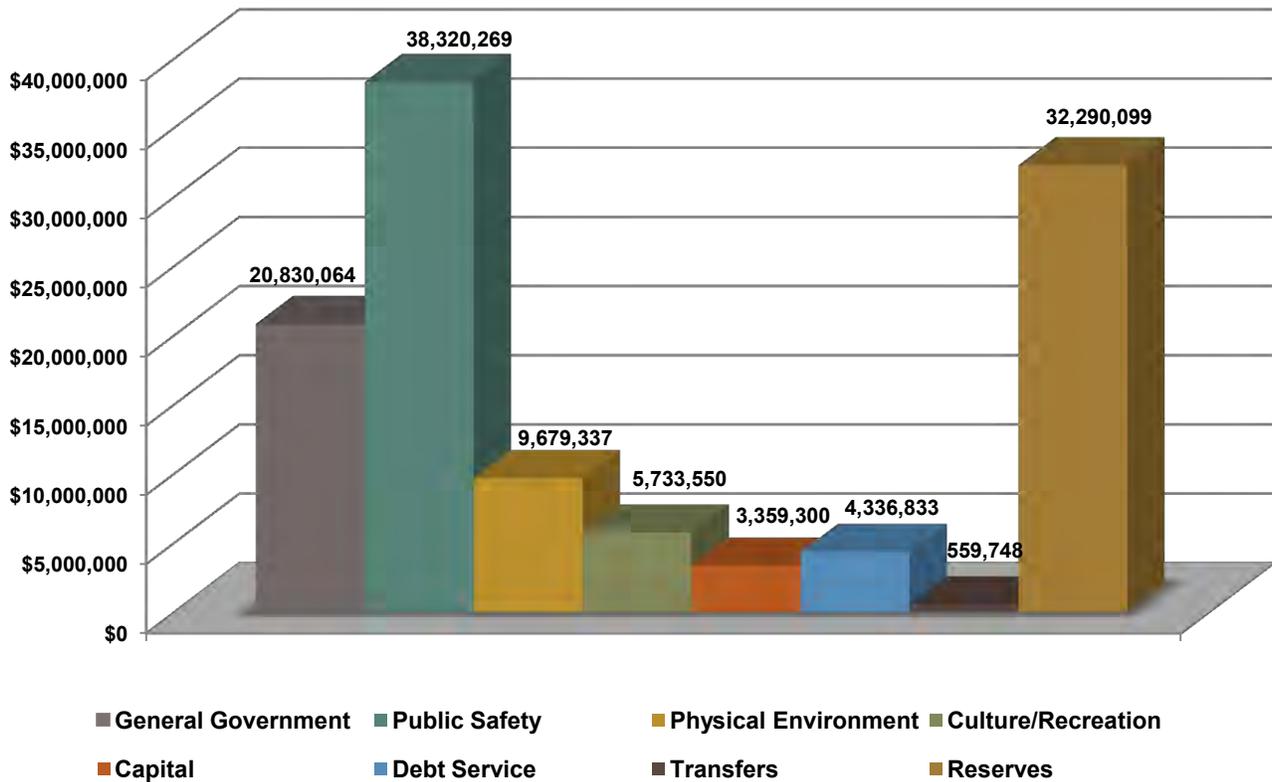


**EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED**

Excluding beginning balances, internal service fund charges, transfers and loan proceeds, newly generated revenues for all funds increased \$2,228,136 from the 2012 adopted budgeted revenues. The increase is attributed primarily to: an increase of \$566,913 in Ad Valorem Taxes due to the 1.9% increase in property valuation; increasing the Local Communications Service Tax from 1.5% to 3.5%, which should generate an additional \$598,795 of revenue in 2013; an increase of \$525,000 in Electric Franchise Fees, due to the new franchise agreement; and increases of \$421,216 and \$78,884 in Building Permits and Impact Fees, respectively, due to increased construction activity. 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 38.7 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 \$38.3 million. Total expenditures for all funds, excluding transfers and reserves, have decreased \$426,890, or approximately .5% from the adopted fiscal year 2012 budget. Decreased public safety costs from contract and retirement changes have been partially offset by increases in medical and capital expenditures.

**Expenditures by Function**



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

	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 42,897,670	\$ 43,173,503	\$ 40,097,410	\$ 40,097,410	\$ 33,330,402
<b>REVENUES/SOURCES</b>					
Property Taxes	46,762,961	45,755,279	44,064,536	44,064,536	44,631,449
Franchise Fees	5,040,183	4,946,864	5,300,793	4,845,000	5,360,000
Other Taxes	2,551,982	2,426,913	3,153,115	3,183,205	3,727,000
Licenses & Permits	2,363,552	2,066,521	2,103,944	1,709,700	2,146,551
Intergovernmental	7,599,466	4,786,060	5,409,898	5,323,000	5,361,500
Charges for Services	14,817,278	16,112,999	17,425,676	17,030,178	17,693,637
Fines & Forfeitures	302,580	184,221	146,653	257,000	163,400
Impact Fees	1,024,536	535,701	617,617	787,824	866,708
Interest	764,657	348,551	243,951	522,950	262,305
Miscellaneous	1,569,784	1,214,990	1,048,555	865,700	1,006,500
Transfers In	137,510	2,338,257	803,596	803,596	559,748
Other Sources	-	4,440,997	16,291,429	16,291,429	-
<b>TOTAL</b>	\$ 82,934,489	\$ 85,157,353	\$ 96,609,763	\$ 95,684,118	\$ 81,778,798
<b>EXPENDITURES/USES</b>					
City Council	228,364	239,822	272,926	377,726	385,207
City Clerk	433,100	423,249	361,258	393,061	489,576
Administration	565,100	468,859	509,574	502,267	545,144
Engineering	257,577	262,360	217,610	271,676	272,666
Purchasing	-	-	60,527	142,450	165,348
Information Technology	1,074,131	1,041,605	1,266,961	1,335,252	1,456,566
Legal	337,113	330,309	300,837	336,695	337,317
Human Resources	620,286	581,989	551,840	597,544	603,927
Finance	918,436	891,526	871,115	881,062	896,220
General Services	5,443,718	5,488,008	6,057,773	5,740,688	5,482,506
Police	22,054,818	20,809,803	21,732,989	21,716,162	20,949,686
Fire	17,877,788	18,347,278	18,401,252	17,882,862	17,370,583
Planning and Zoning	1,363,784	1,176,078	1,128,237	1,341,902	1,269,856
Parks/ Grounds	2,935,163	2,792,948	3,016,662	3,257,045	3,039,981
Recreation/Golf	5,425,535	5,669,824	5,438,873	5,680,167	5,733,550
Community Services Admin/ Public Works	6,307,639	6,471,380	5,753,480	5,981,150	6,639,356
Construction Services	1,520,392	1,333,400	1,422,520	1,492,502	1,647,386
Neighborhood Services	699,253	583,681	579,945	639,984	665,095
Self Insurance	5,806,913	6,169,627	5,852,429	6,833,257	6,613,250
Debt Service	3,276,381	3,200,874	4,177,857	4,269,780	4,336,833
Capital Outlay	3,940,814	5,974,920	1,892,456	6,523,401	3,359,300
Other Uses	-	4,440,997	16,272,230	16,366,097	-
Operating Transfers	1,454,187	1,534,909	743,460	803,596	559,748
<b>TOTAL</b>	\$ 82,658,656	\$ 88,233,446	\$ 96,882,811	\$ 103,366,326	\$ 82,819,101
<b>ENDING BALANCES</b>					
Non Spendable Assets	406,381	72,695	-	-	-
Invested in Capital Assets	1,471,970	1,384,946	1,232,432	1,384,946	-
Restricted	13,712,320	10,526,698	3,945,206	3,937,942	1,937,258
Committed	598,478	-	4,616,204	-	-
Unrestricted	1,711,614	2,024,016	3,292,794	1,887,241	4,003,663
Committed for Budget Stabilization	-	-	2,395,707	2,395,707	1,010,196
Committed for Economic Development	982,247	1,253,889	1,253,889	1,253,889	2,639,400
Assigned	1,390,968	1,875,837	1,084,004	704,964	695,455
Unassigned	22,899,525	22,959,329	22,004,127	20,850,513	22,004,127
<b>TOTAL</b>	\$ 43,173,503	\$ 40,097,410	\$ 39,824,363	\$ 32,415,202	\$ 32,290,099



**BUDGET COMPARISON BY FUND FOR  
FISCAL YEARS 2011 – 2013  
(MAJOR FUNDS)**

	GENERAL FUND			ROAD IMPACT		
	ACTUAL FY 10/11	ESTIMATED FY 11/12	BUDGET FY 12/13	ACTUAL FY 10/11	ESTIMATED FY 11/12	BUDGET FY 12/13
<b>Revenues</b>						
Ad Valorem Taxes	45,755,279	44,064,536	44,631,449	-	-	-
Utility Taxes	1,005,079	1,779,426	2,352,000	-	-	-
Franchise Fees	4,946,864	5,300,793	5,360,000	-	-	-
Other Taxes	1,421,834	1,373,689	1,375,000	-	-	-
Licenses and Permits	2,066,521	2,103,944	2,146,551	-	-	-
Intergovernmental Revenue	5,337,049	4,727,860	4,681,500	-	-	-
Charges for Services	2,896,908	3,567,606	3,505,671	-	-	-
Impact Fees	-	-	-	120,663	105,263	167,983
Fines and Forfeitures	169,484	134,195	151,000	-	-	-
Miscellaneous Revenue	830,085	741,256	601,450	-	-	-
Interest	339,329	241,278	260,000	4,835	1,073	1,000
Transfers In	803,348	803,596	559,748	-	-	-
Other Sources	4,440,997	16,291,429	-	-	-	-
Fund Balances & Reserves	27,958,605	28,152,254	25,653,723	3,101,196	2,492,602	752,978
<b>TOTAL</b>	<b>97,971,381</b>	<b>109,281,862</b>	<b>91,278,092</b>	<b>3,226,694</b>	<b>2,598,938</b>	<b>921,961</b>
<b>Expenditures</b>						
General Government	12,820,887	13,601,123	14,216,814	-	-	-
Public Safety	39,134,142	40,096,027	38,308,269	-	-	-
Physical Environment	6,081,652	6,119,797	6,796,155	-	-	-
Transportation	-	-	-	4,828	-	-
Culture and Recreation	1,295,934	789,633	621,998	-	-	-
Capital Outlay	2,009,172	882,356	1,344,300	29,824	134,474	-
Debt Service	3,228,874	4,177,857	4,336,833	-	-	-
Transfers Out	835,469	-	-	699,440	700,490	559,748
Other Uses	4,412,997	16,272,230	-	-	-	-
Fund Balances & Reserves	28,152,254	27,342,839	25,653,723	2,492,602	1,763,974	362,213
<b>TOTAL</b>	<b>97,971,381</b>	<b>109,281,862</b>	<b>91,278,092</b>	<b>3,226,694</b>	<b>2,598,938</b>	<b>921,961</b>

**BUDGET COMPARISON BY FUND FOR  
FISCAL YEARS 2011 – 2013  
(NON-MAJOR FUNDS)**

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 10/11	ESTIMATED FY 11/12	BUDGET FY 12/13	ACTUAL FY 10/11	ESTIMATED FY 11/12	BUDGET FY 12/13	(1) ACTUAL FY 10/11	(1) ESTIMATED FY 11/12	(1) BUDGET FY 12/13
<b>Revenues</b>									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	674,136	682,038	680,000	99,382	-	-	-	-	-
Charges for Services	4,409,383	4,565,079	4,621,203	-	-	-	8,806,707	9,292,991	9,566,763
Impact Fees	-	-	-	415,037	512,354	698,725	-	-	-
Fines and Forfeitures	14,737	12,458	12,400	-	-	-	-	-	-
Miscellaneous Revenue	207,029	221,754	215,450	72,488	-	-	147,415	85,545	189,600
Interest	1,397	589	350	2,441	631	555	551	380	400
Transfers In	-	-	-	1,534,909	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	2,890,813	3,078,027	1,924,944	6,677,762	2,965,565	1,705,963	3,183,584	3,408,962	3,292,794
<b>TOTAL</b>	<b>8,197,495</b>	<b>8,559,946</b>	<b>7,454,347</b>	<b>8,802,018</b>	<b>3,478,549</b>	<b>2,405,243</b>	<b>12,138,257</b>	<b>12,787,878</b>	<b>13,049,557</b>
<b>Expenditures</b>									
General Government	-	-	-	-	-	-	6,169,627	5,852,429	6,613,250
Public Safety	8,745	12,730	12,000	14,195	25,483	-	-	-	-
Physical Environment	-	-	-	-	-	-	2,559,670	1,992,223	1,987,644
Transportation	599,649	648,942	895,538	222,591	-	-	-	-	-
Culture and Recreation	4,373,890	4,649,240	5,111,552	18,533	9,180	-	-	-	-
Capital Outlay	137,184	38,984	330,000	3,798,740	418,642	1,240,000	-	418,000	445,000
Debt Service	-	-	-	979,045	-	-	-	-	-
Transfers Out	-	-	-	803,348	42,970	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	3,078,027	3,210,050	1,105,257	2,965,566	2,982,274	1,165,243	3,408,960	4,525,226	4,003,663
<b>TOTAL</b>	<b>8,197,495</b>	<b>8,559,946</b>	<b>7,454,347</b>	<b>8,802,018</b>	<b>3,478,549</b>	<b>2,405,243</b>	<b>12,138,257</b>	<b>12,787,878</b>	<b>13,049,557</b>

(1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 2011 includes Depreciation and the Interest Expense component only of Debt Service.



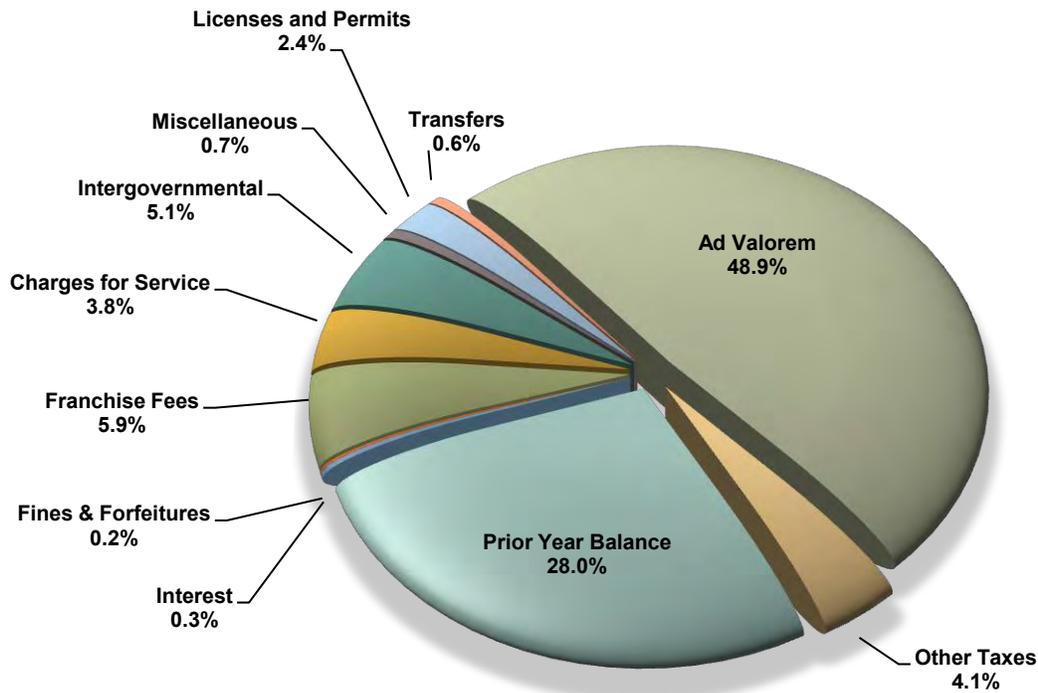
**RELATIONSHIP BETWEEN THE CITY’S BUDGETING UNITS & FUND STRUCTURE FOR FINANCIAL REPORTING**

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

## GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 79% of all City expenditures. Included in this fund are all general governmental activities such as Police, Fire, Public Facilities, Construction Services, Planning and Zoning, and Culture/Recreation. Also included are the various administrative programs such as Council, Administration, Legal, Clerk, Engineering, Purchasing and Contracts Management, Finance, Information Technology, Human Resources, and General Services. Most of the expenditures in this fund are personnel related, due to the labor intensive nature of providing general government services.

The graph below depicts the General Fund revenues and sources by category. Excluding beginning balance and loan proceeds, newly generated revenues are projected to increase 2% from the fiscal year 2012 adopted budget. The increase is attributed primarily to: an increase of \$566,913 in Ad Valorem Taxes due to the 1.9% increase in property valuation; increasing the Local Communications Service Tax from 1.5% to 3.5%, which should generate an additional \$598,795 of revenue in 2013; and an increase of \$525,000 in Electric Franchise Fees, due to the new franchise agreement. For a more detailed discussion of General Fund revenue sources, please see the separate section beginning on page 62.



**Total Revenues/ Sources \$91,278,092**



**BUDGET SUMMARIES**

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**GENERAL FUND (CONTINUED)**

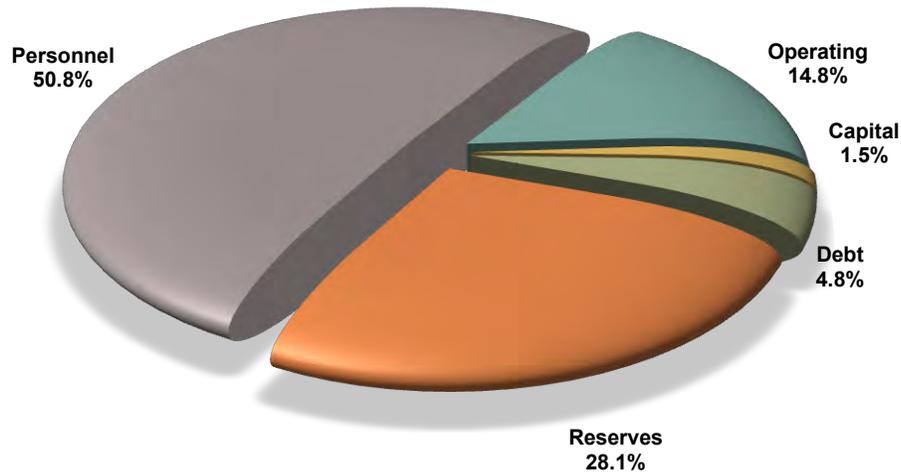
The graph below depicts the General Fund expenditures by category. Excluding reserves, expenditures have decreased 2% over the fiscal year 2012 adopted budget. Expenditure levels have been impacted by the following significant factors relating to personnel, operating and capital costs:

- Revisions to the Police and Fire Pension Plans to achieve annual savings of \$1,800,000
- No salary increases for any employees
- Freezing the Longevity Pay program for IAFF and PBA bargaining unit employees
- Cap Conversion of Leave for IAFF employees at a maximum of 100 hours in a fiscal year
- Eliminate cash-in of Comp Time for PBA employees, saving approximately \$200,000
- Change in property/casualty insurance carrier, saving \$290,000
- Eliminate funding for the Police and Fire VEBA funds, saving \$459,000

Significant capital outlay items contained within the General Fund include:

- |                                        |           |
|----------------------------------------|-----------|
| • Self-Contained Breathing Apparatus   | \$225,000 |
| • Synthetic Turf                       | \$123,000 |
| • Plant Drive Park Concession/Restroom | \$100,000 |
| • Golf Course Modernization            | \$100,000 |

A complete summary and discussion of all capital for all funds begins on [page 213](#).



**Total Expenditures/ Uses \$91,278,092**

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

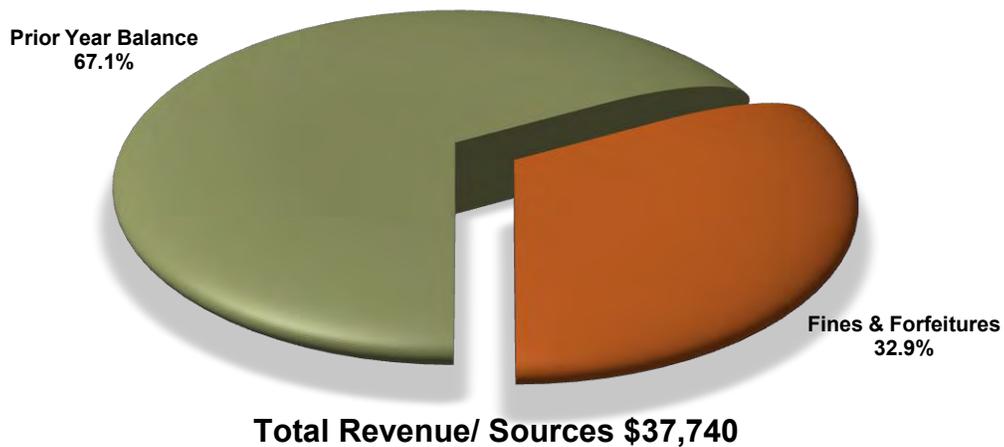
	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 27,250,097	\$ 27,958,601	\$ 28,152,254	\$ 28,152,254	\$ 25,653,723
<b>REVENUES/SOURCES</b>					
Property Taxes	46,762,961	45,755,279	44,064,536	44,064,536	44,631,449
Franchise Fees	5,040,183	4,946,864	5,300,793	4,845,000	5,360,000
Other Taxes	2,551,982	2,426,913	3,153,115	3,183,205	3,727,000
Licenses & Permits	2,363,552	2,066,521	2,103,944	1,709,700	2,146,551
Intergovernmental	6,696,684	5,337,049	4,727,860	4,673,000	4,681,500
Charges for Services	2,219,763	2,896,908	3,567,606	3,559,296	3,505,671
Fines & Forfeitures	287,126	169,484	134,195	247,000	151,000
Interest	731,246	339,329	241,278	507,500	260,000
Miscellaneous	945,101	830,085	741,256	575,450	601,450
Transfers In	-	803,348	803,596	803,596	559,748
Loan Proceeds	-	4,440,997	16,291,429	16,291,429	-
<b>TOTAL</b>	\$ 67,598,598	\$ 70,012,777	\$ 81,129,608	\$ 80,459,712	\$ 65,624,369
<b>EXPENDITURES/USES</b>					
City Council	228,364	239,822	272,926	377,726	385,207
City Clerk	433,100	423,249	361,258	393,061	489,576
Administration	565,100	468,859	509,574	502,267	545,144
Engineering	257,577	262,360	217,610	271,676	272,666
Purchasing	-	-	60,527	142,450	165,348
Information Technology	1,074,131	1,041,605	1,266,961	1,335,252	1,456,566
Legal	337,113	330,309	300,837	336,695	337,317
Human Resources	620,286	581,989	551,840	597,544	603,927
Finance	918,436	891,526	871,115	881,062	896,220
General Services	5,443,718	5,488,008	6,057,773	5,740,688	5,482,506
Police	22,039,299	20,798,354	21,720,259	21,704,162	20,937,686
Fire	17,873,864	18,335,787	18,375,768	17,862,612	17,370,583
Planning and Zoning	1,363,784	1,176,078	1,128,237	1,341,902	1,269,856
Parks/Grounds	2,900,746	2,774,415	3,007,482	3,129,001	3,039,981
Recreation	1,341,118	1,295,934	789,633	949,182	621,998
Community Services Admin/ Public Works	3,602,222	3,307,236	3,112,315	3,386,865	3,756,174
Construction Services	1,520,392	1,333,400	1,422,520	1,492,502	1,647,386
Neighborhood Services	699,253	583,681	579,945	639,984	665,095
Debt Service	3,276,381	3,200,874	4,177,857	4,269,780	4,336,833
Capital Outlay	1,652,047	2,009,172	882,356	1,736,293	1,344,300
Operating Transfers	625,000	835,469	-	-	-
Other Uses	-	4,440,997	16,272,230	16,366,097	-
Payment to Defined Benefit Plan	-	-	-	-	-
<b>TOTAL</b>	\$ 66,890,094	\$ 69,819,124	\$ 81,939,023	\$ 83,456,801	\$ 65,624,369
<b>ENDING BALANCES</b>					
Nonspendable	380,003	47,033	-	-	-
Restricted	2,704,697	3,050,763	645,325	655,056	-
Committed	598,478	-	1,043,791	-	-
Committed for Budget Stabilization	-	-	2,395,707	2,395,707	1,010,196
Committed for Economic Development	982,247	1,253,889	1,253,889	1,253,889	2,639,400
Assigned	393,651	841,240	-	-	-
Unassigned	22,899,525	22,959,329	22,004,127	20,850,513	22,004,127
<b>TOTAL</b>	\$ 27,958,601	\$ 28,152,254	\$ 27,342,839	\$ 25,155,165	\$ 25,653,723



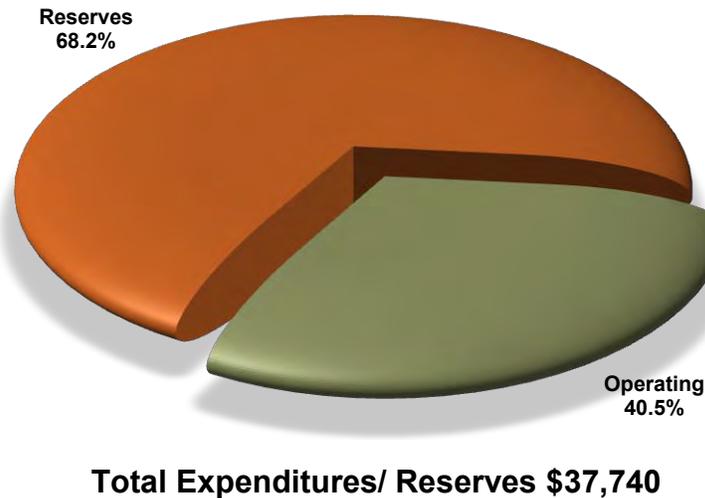
## **POLICE TRAINING SPECIAL REVENUE FUND**

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 \$12,400 for FY 2013. For a more detailed discussion of Police Training revenue sources, please see the Revenue Information section beginning on [page 66](#).



The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2013. Expenditures/reserves are projected to be \$37,740 for FY 2013, an increase of \$8,120 from the FY 2012 budget.



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

**FUND NUMBER 002**

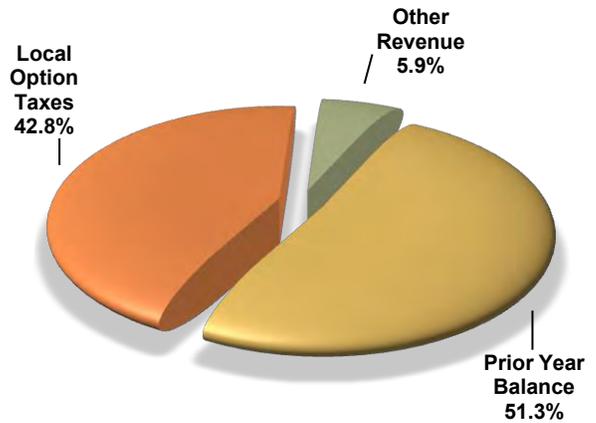
	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 15,106	\$ 19,620	\$ 25,612	\$ 25,612	\$ 25,340
<b>REVENUES/SOURCES</b>					
Fines & Forfeitures	15,454	14,737	12,458	10,000	12,400
Interest	-	-	-	-	-
<b>TOTAL</b>	\$ 15,454	\$ 14,737	\$ 12,458	\$ 10,000	\$ 12,400
<b>EXPENDITURES/USES</b>					
Police Operating	10,940	8,745	12,730	12,000	12,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 10,940	\$ 8,745	\$ 12,730	\$ 12,000	\$ 12,000
<b>ENDING BALANCES</b>					
Restricted	19,620	25,612	25,340	23,612	25,740
<b>TOTAL</b>	\$ 19,620	\$ 25,612	\$ 25,340	\$ 23,612	\$ 25,740



## 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:

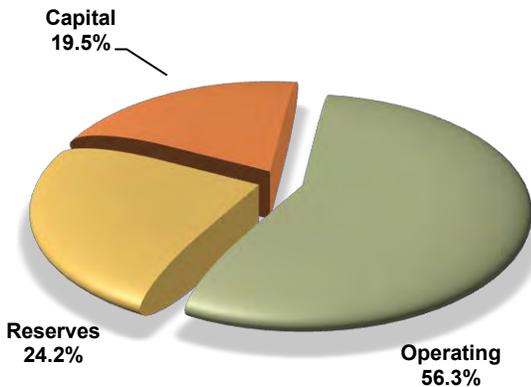
- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Street lighting
- Traffic signs, traffic engineering, signalization and pavement markings
- Bridge maintenance and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



**Total Revenues/ Sources \$1,589,600**

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$680,000 for fiscal year 2013. Other revenue consists of Miscellaneous Revenue of \$93,750 and Interest Income of \$250, while Prior Year Balance carried forward is estimated at \$815,600. For a more detailed discussion of Gas Tax revenue sources, please see the Revenue Information section beginning on [page 67](#).

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2013. Expenditures from the Transportation Fund are strictly for transportation related capital projects and maintenance costs.



Projected expenditures include the following significant items:

- |                        |           |
|------------------------|-----------|
| • Pavement Resurfacing | \$400,000 |
| • Street Lighting      | \$250,000 |
| • Roadway Improvements | \$310,000 |

**Total Expenditures/Reserves \$1,589,600**

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

**FUND NUMBER 103**

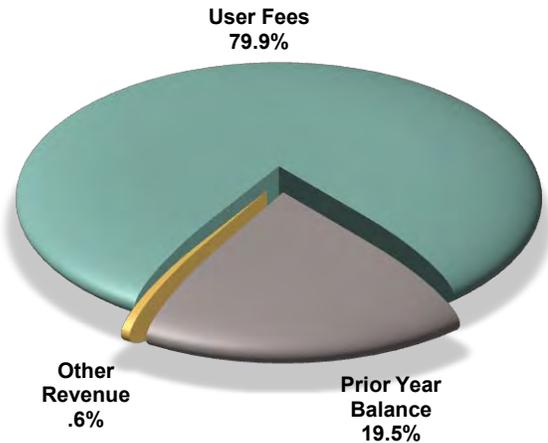
	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 1,526,014	\$ 1,847,498	\$ 1,992,156	\$ 1,992,156	\$ 815,600
<b>REVENUES/SOURCES</b>					
Intergovernmental	669,343	674,136	682,038	650,000	680,000
Interest	2,437	733	280	1,000	250
Miscellaneous	93,754	93,753	93,753	93,750	93,750
<b>TOTAL</b>	\$ 765,534	\$ 768,622	\$ 776,071	\$ 744,750	\$ 774,000
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	440,150	599,649	648,942	698,461	895,538
Capital Outlay	3,900	24,315	18,579	1,303,685	310,000
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 444,050	\$ 623,964	\$ 667,521	\$ 2,002,146	\$ 1,205,538
<b>ENDING BALANCES</b>					
Committed for Encumbrances	-	-	-	-	-
Reserved for Projects					
Committed for Projects	-	-	1,285,106	-	-
Restricted	1,847,498	1,992,156	815,600	734,760	384,062
<b>TOTAL</b>	\$ 1,847,498	\$ 1,992,156	\$ 2,100,706	\$ 734,760	\$ 384,062



## 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 \$3,145,803 for FY 2013, other revenues are estimated at \$23,000, and Prior Year Balance carried forward is projected at \$768,684. For a more detailed discussion of Recreation revenue sources, please see the Revenue Information section beginning on [page 68](#).

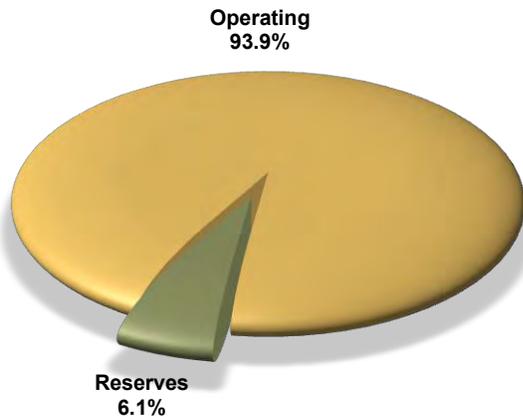


Some of the more significant user fees are as follows:

- General Programs \$806,244
- Athletics & Special Facilities \$365,000
- Youth Enrichment \$863,723
- Tennis \$625,596
- Aquatics \$322,745

**Total Revenues/Sources \$3,937,139**

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2013. Excluding reserves, operating expenditures are anticipated to be \$3,698,201, an increase of 11% from the FY 2012 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$826,009
- Programs \$987,226
- Resources \$621,406
- Tennis \$488,488
- Athletics \$360,142
- Aquatics \$414,930

**Total Expenditures/Reserves \$3,937,139**

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

**FUND NUMBER 104**

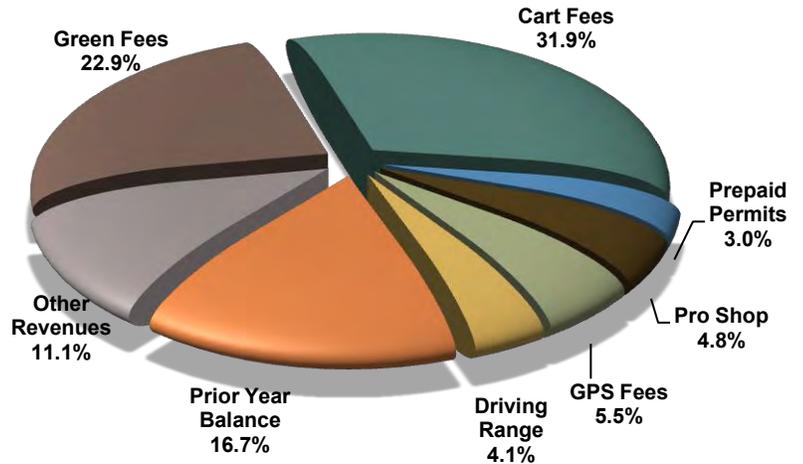
	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 703,360	\$ 831,823	\$ 832,016	\$ 832,016	\$ 768,336
<b>REVENUES/SOURCES</b>					
Charges for Services	2,725,690	2,992,653	3,089,028	2,884,940	3,145,803
Interest	1,608	504	210	750	-
Miscellaneous	14,914	21,450	29,225	15,000	23,000
<b>TOTAL</b>	\$ 2,742,212	\$ 3,014,607	\$ 3,118,463	\$ 2,900,690	\$ 3,168,803
<b>EXPENDITURES/USES</b>					
Recreation Operating	2,611,517	2,904,335	3,182,143	3,309,664	3,698,201
Capital Outlay	2,232	110,079	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 2,613,749	\$ 3,014,414	\$ 3,182,143	\$ 3,309,664	\$ 3,698,201
<b>ENDING BALANCES</b>					
Non-Spendable Fund Balance	4,329	3,451		-	-
Assigned	827,494	828,565	768,336	423,042	238,938
<b>TOTAL</b>	\$ 831,823	\$ 832,016	\$ 768,336	\$ 423,042	\$ 238,938



## GOLF COURSE SPECIAL REVENUE FUND

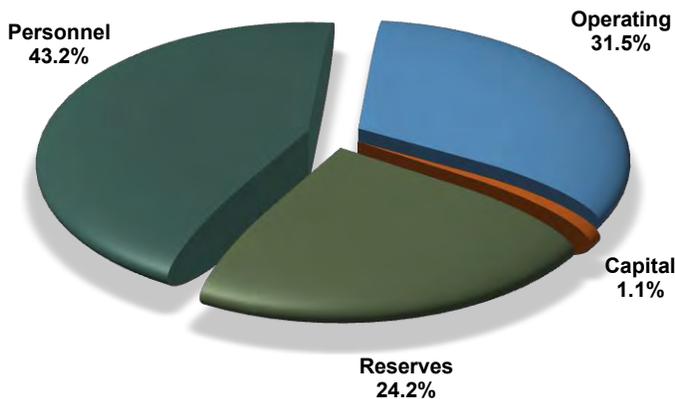
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2013 Golf Course revenues by category. Overall, excluding beginning balance, revenues are projected to increase by \$74,200 from the fiscal year 2012 adopted budget amount. For a more detailed summary of Golf Course revenue sources, please see the Revenue Information section on [page 69](#).



**Total Revenue/ Sources \$1,889,868**

The graph below depicts the fiscal year 2013 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have decreased by 8.8% from the fiscal year 2012 adopted budget.



Included within the Golf Course operation are the divisions of Pro Shop, \$484,702, Administration, \$195,837, Maintenance, \$752,812, and a projected Reserve Balance of \$456,517, for a total of \$1,889,868.

**Total Expenditures/ Reserves \$1,889,868**

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

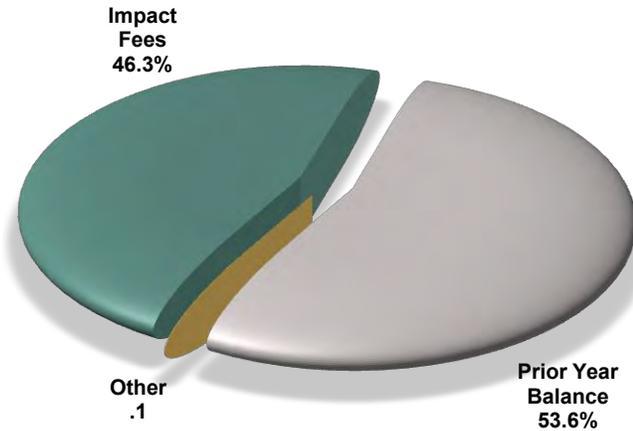
**FUND NUMBER 106**

	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 266,347	\$ 191,872	\$ 228,243	\$ 228,243	\$ 315,668
<b>REVENUES/SOURCES</b>					
Charges for Services	1,317,571	1,416,730	1,476,051	1,421,000	1,475,400
Interest	462	160	100	1,000	100
Miscellaneous	80,392	91,826	98,776	78,000	98,700
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,398,425</b>	<b>\$ 1,508,716</b>	<b>\$ 1,574,927</b>	<b>\$ 1,500,000</b>	<b>\$ 1,574,200</b>
<b>EXPENDITURES/USES</b>					
Golf Operating	1,472,900	1,469,555	1,467,097	1,421,321	1,413,351
Capital Outlay	-	2,790	20,405	25,000	20,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,472,900</b>	<b>\$ 1,472,345</b>	<b>\$ 1,487,502</b>	<b>\$ 1,446,321</b>	<b>\$ 1,433,351</b>
<b>ENDING BALANCES</b>					
Non-Spendable Fund Balance	22,049	22,211	-	-	-
Assigned	169,823	206,032	315,668	281,922	456,517
<b>TOTAL</b>	<b>\$ 191,872</b>	<b>\$ 228,243</b>	<b>\$ 315,668</b>	<b>\$ 281,922</b>	<b>\$ 456,517</b>



## **RECREATION IMPACT CAPITAL PROJECT FUND**

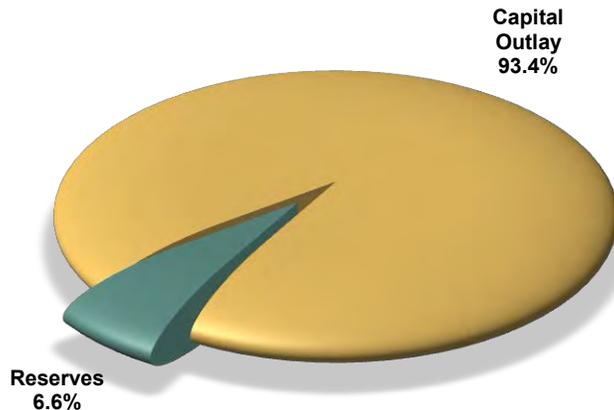
The Recreation Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing recreational opportunities and services in the City. By law, these funds may only be used for specific items related to the 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 \$544,935 for fiscal year 2013. Other revenue consists of estimated Interest Income in the amount of \$300. For a more detailed discussion of Recreation Impact revenue sources, please see the Revenue Information section beginning on [page 70](#).

**Total Revenues/ Sources \$1,177,663**

The graph below depicts the total Recreation Impact Fund expenditures for fiscal year 2013. Expenditures/Uses consist of \$800,000 for City Park expansion, \$300,000 for a concession/restroom at Gardens Park, and \$77,663 in reserves.



**Total Expenditures/ Reserves \$1,177,663**

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

**FUND NUMBER 301**

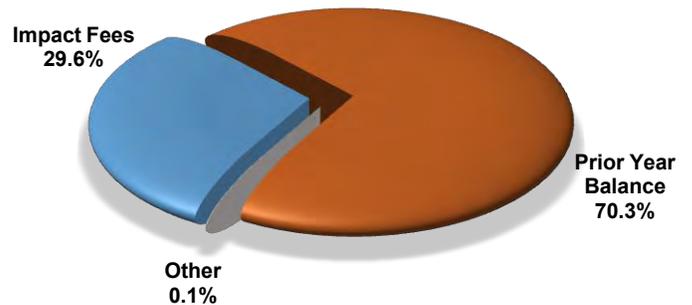
	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 1,862,326	\$ 1,930,599	\$ 1,611,319	\$ 1,611,319	\$ 632,428
<b>REVENUES/SOURCES</b>					
Intergovernmental	233,439	99,382	-	-	-
Interest	1,092	515	357	800	300
Impact Fees	415,907	308,195	406,355	332,734	544,935
Miscellaneous	-	-	-	-	-
Transfers In	-	-	-	-	-
<b>TOTAL</b>	\$ 650,438	\$ 408,092	\$ 406,712	\$ 333,534	\$ 545,235
<b>EXPENDITURES/USES</b>					
Recreation Operating	16,636	12,328	-	-	-
Capital Outlay	565,528	715,044	350,716	1,385,603	1,100,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 582,164	\$ 727,372	\$ 350,716	\$ 1,385,603	\$ 1,100,000
<b>ENDING BALANCES</b>					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects			1,034,887		
Designated for Projects			-	-	-
Restricted	1,930,599	1,611,319	632,428	559,250	77,663
<b>TOTAL</b>	\$ 1,930,599	\$ 1,611,319	\$ 1,667,315	\$ 559,250	\$ 77,663



## **POLICE IMPACT CAPITAL PROJECT FUND**

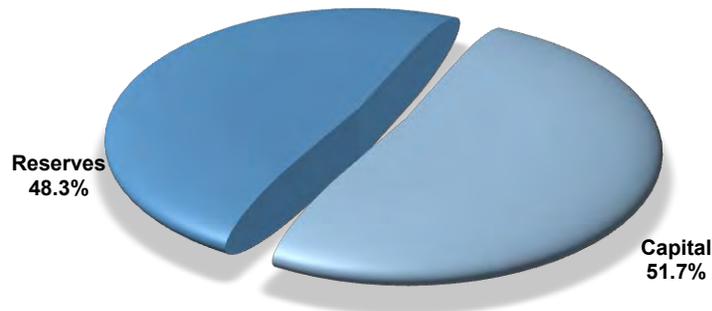
The Police Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of law enforcement services in the City. By law, these funds may only be used for specific items related to the impact 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 \$74,560 for fiscal year 2013. The total estimated balance carried forward is \$176,919. For a more detailed discussion of Police Impact revenue sources, please see the Revenue Information section beginning on [page 71](#).



**Total Revenues/ Sources \$251,569**

The graph below depicts the total Police Impact Fund expenditures/reserves for fiscal year 2013. Expenditures/uses consist of \$130,000 for expansion of the Police radio and \$121,569 in reserves.



**Total Expenditures/ Reserves \$251,569**

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

**FUND NUMBER 302**

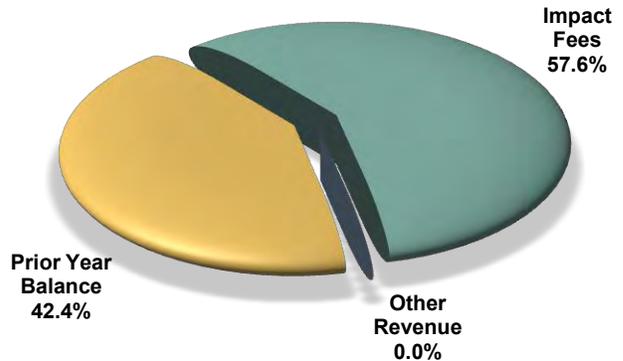
	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 3,849,799	\$ 3,110,766	\$ 381,723	\$ 381,723	\$ 176,919
<b>REVENUES/SOURCES</b>					
Intergovernmental	-	-	-	-	-
Interest	4,198	1,082	91	1,200	90
Impact Fees	64,299	41,971	54,455	61,742	74,560
Miscellaneous	-	30,462	-	-	-
Transfer In	137,510	210,469	-	-	-
<b>TOTAL</b>	\$ 206,007	\$ 283,984	\$ 54,546	\$ 62,942	\$ 74,650
<b>EXPENDITURES/USES</b>					
Police Operating	4,579	2,704	-	-	-
Capital Outlay	940,461	3,010,323	57,932	259,350	130,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 945,040	\$ 3,013,027	\$ 57,932	\$ 259,350	\$ 130,000
<b>ENDING BALANCES</b>					
Committed for Encumbrances					
Committed for Projects			201,418		
Restricted	3,110,766	381,723	176,919	185,315	121,569
<b>TOTAL</b>	\$ 3,110,766	\$ 381,723	\$ 378,337	\$ 185,315	\$ 121,569



## **FIRE IMPACT CAPITAL PROJECT FUND**

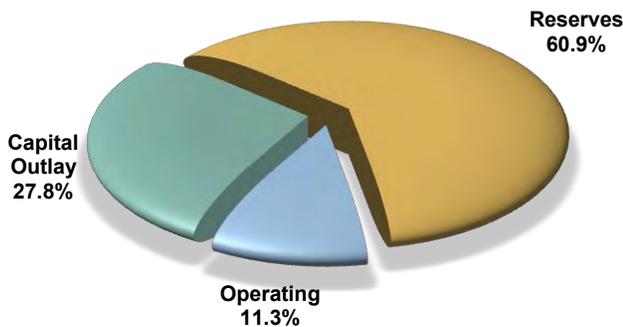
The Fire Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of fire/rescue services in the City. By law, these funds may only be used for specific items related to the impact of 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 \$79,230 for fiscal year 2013. The projected balance carried forward is \$58,216. For a more detailed discussion of Fire Impact revenue sources, please see the Revenue Information section beginning on [page 72](#).



**Total Revenue/ Sources \$137,461**

The graph below depicts the total projected Fire Impact Fund expenditures of \$10,000 for shop equipment, with \$127,461 in reserves.



Expenditures consist of the following:

- Shop equipment for vehicles \$10,000

**Total Expenditures/ Reserves \$137,461**

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

**FUND NUMBER 303**

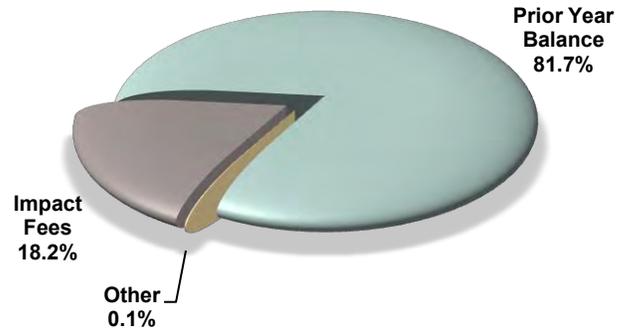
	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 141,764	\$ 99,732	\$ 82,141	\$ 82,141	\$ 58,216
<b>REVENUES/SOURCES</b>					
Interest	1,307	208	15	500	15
Impact Fees	98,095	64,871	51,544	126,132	79,230
Loan Proceeds	-	-	-	-	-
<b>TOTAL</b>	\$ 99,402	\$ 65,079	\$ 51,559	\$ 126,632	\$ 79,245
<b>EXPENDITURES/USES</b>					
Fire Operating	3,924	11,491	25,484	20,250	-
Capital Outlay	-	71,179	9,994	50,000	10,000
Debt Service	-	-	-	-	-
Operating Transfers	137,510	-	-	-	-
<b>TOTAL</b>	\$ 141,434	\$ 82,670	\$ 35,478	\$ 70,250	\$ 10,000
<b>ENDING BALANCES</b>					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	40,006	-	-
Restricted	99,732	82,141	58,216	138,523	127,461
<b>TOTAL</b>	\$ 99,732	\$ 82,141	\$ 98,222	\$ 138,523	\$ 127,461



## **ROAD IMPACT CAPITAL PROJECT FUND**

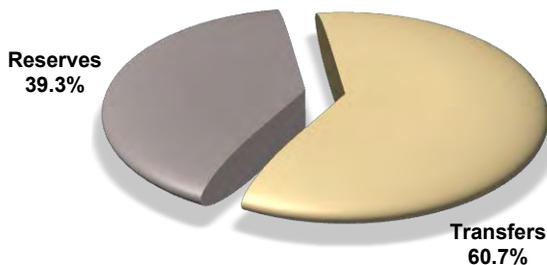
The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development 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 \$167,983 for fiscal year 2013. Other Revenue/sources consists of Interest Income in the amount of \$1,000, and an estimated balance carried forward of \$752,978. For a more detailed discussion of Road Impact revenue sources, please see the Revenue Information section beginning on page 73.



**Total Revenues/Sources \$921,961**

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2013. The projected total expenditures are \$559,748, which consists of a transfer to cover the Series 2011B debt service. Also included is \$362,213 in reserves.



As noted previously, Council has earmarked a significant portion of Road Impact Funds for repayment of the portion of the Series 2011B Public Improvement and Refunding Bonds used to construct the Burns Road improvements.

**Total Expenditures/ Reserves \$921,961**

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

**FUND NUMBER 305**

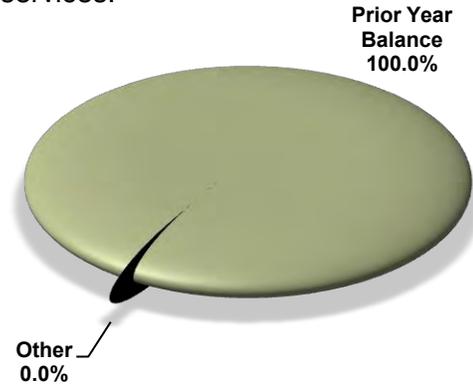
	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 4,052,133	\$ 3,101,195	\$ 2,492,602	\$ 2,492,602	\$ 752,978
<b>REVENUES/SOURCES</b>					
Interest	19,064	4,835	1,073	7,500	1,000
Impact Fees	446,235	120,663	105,263	267,216	167,983
Miscellaneous	-	-	-	-	-
<b>TOTAL</b>	\$ 465,299	\$ 125,498	\$ 106,336	\$ 274,716	\$ 168,983
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	17,849	4,827	-	-	-
Capital Outlay	706,711	29,824	134,474	1,145,470	-
Debt Service	-	-	-	-	-
Operating Transfers	691,677	699,440	700,490	700,490	559,748
<b>TOTAL</b>	\$ 1,416,237	\$ 734,091	\$ 834,964	\$ 1,845,960	\$ 559,748
<b>ENDING BALANCES</b>					
Committed for Encumbrances					
Committed for Projects			1,010,996		
Designated for Projects				-	-
Restricted	3,101,195	2,492,602	752,978	921,358	362,213
<b>TOTAL</b>	\$ 3,101,195	\$ 2,492,602	\$ 1,763,974	\$ 921,358	\$ 362,213



## **ART IN PUBLIC PLACES CAPITAL PROJECT FUND**

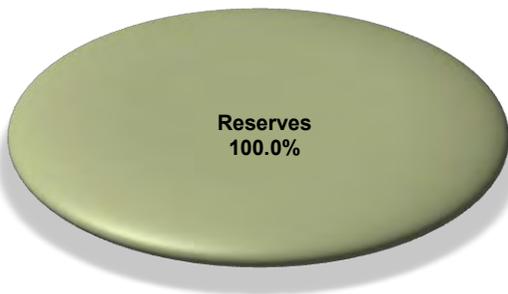
The Art In Public Places Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing art and cultural activities. By law, these funds may only be used for specific items related to the impact of new development 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 2013. Other Revenue consists of estimated Interest Income in the amount of \$150. The estimated Prior Year Balance carried forward is \$838,400.



**Total Revenues/Sources \$838,550**

The graph below depicts the total Art In Public Places Fund expenditures and uses for fiscal year 2013.



As of the date of preparation of the fiscal year 2013 budget, no specific projects had been identified for appropriation; therefore, the balance of \$838,550 held in reserves is available for art projects at the Council's discretion.

**Total Expenditures/Reserves \$838,550**

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

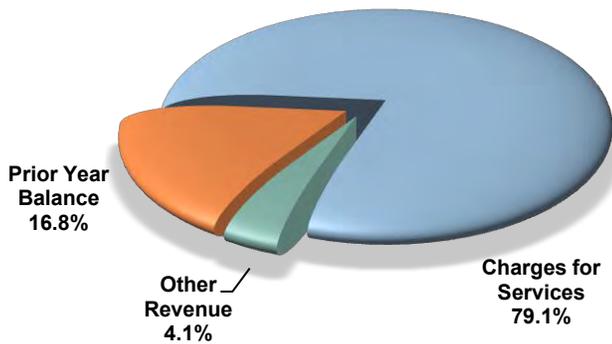
**FUND NUMBER 304**

	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 891,262	\$ 898,213	\$ 890,382	\$ 890,382	\$ 838,400
<b>REVENUES/SOURCES</b>					
Interest	2,076	568	168	700	150
Impact Fees	-	-	-	-	-
Miscellaneous	92,591	-	-	-	-
<b>TOTAL</b>	\$ 94,667	\$ 568	\$ 168	\$ 700	\$ 150
<b>EXPENDITURES/USES</b>					
Recreation Operating	17,781	6,205	9,180	128,044	-
Capital Outlay	69,935	2,194	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	42,970	42,970	-
<b>TOTAL</b>	\$ 87,716	\$ 8,399	\$ 52,150	\$ 171,014	\$ -
<b>ENDING BALANCES</b>					
Restricted	898,213	890,382	838,400	720,068	838,550
<b>TOTAL</b>	\$ 898,213	\$ 890,382	\$ 838,400	\$ 720,068	\$ 838,550



## **FLEET MAINTENANCE INTERNAL SERVICE FUND**

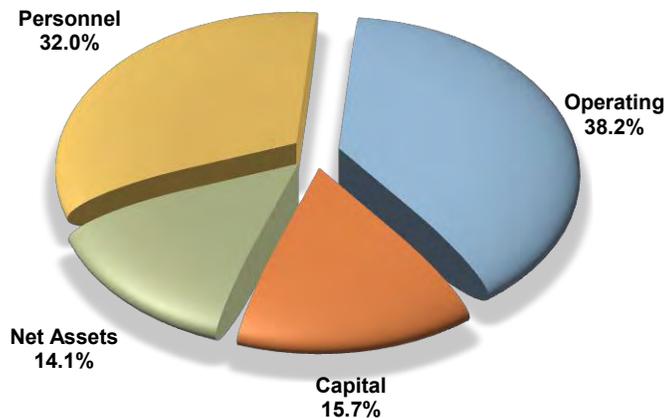
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City's central garage facility. This fund is totally self-supported by charges levied upon all City departments. For budgeting purposes, capital purchases and principal debt service payments 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 2013 are projected to decrease from the fiscal year 2012 adopted budget by 3.3 percent. Charges for Services consist of the amounts charged to each using department, for a total of \$2,239,763, which is a decrease of 6 percent from the FY 2012 adopted budget. This is due to the Fire Department discontinuing amortization of various apparatus. Replacement of these vehicles will be paid by the Fire Department's budget in the future via a lease-purchase arrangement. For a more detailed discussion of the Fleet Maintenance revenue sources, please see the Revenue Information section beginning on [page 74](#).

### **Total Revenues/ Sources \$2,831,181**

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2013 by category. Expenditures, excluding capital, are projected to increase from the fiscal year 2012 adopted budget by 5.4 percent.



### **Total Expenditures/ Reserves \$2,831,181**

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

**FUND NUMBER 501**

	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 1,874,566	\$ 1,923,804	\$ 1,710,508	\$ 1,710,508	\$ 476,418
<b>REVENUES/SOURCES</b>					
Charges for Services	2,240,138	2,310,660	2,397,685	2,397,685	2,239,763
Interest	-	-	-	-	-
Miscellaneous	12,918	4,862	10,880	4,500	80,000
Disposition of Fixed Assets	43,600	30,850	-	35,000	35,000
<b>TOTAL</b>	<b>\$ 2,296,656</b>	<b>\$ 2,346,372</b>	<b>\$ 2,408,565</b>	<b>\$ 2,437,185</b>	<b>\$ 2,354,763</b>
<b>EXPENDITURES/USES<sup>(1)</sup></b>					
Public Facilities Operating	2,247,418	2,559,668	1,992,223	1,895,824	1,987,644
Capital Outlay	-	-	418,000	618,000	445,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	60,136	-
<b>TOTAL</b>	<b>\$ 2,247,418</b>	<b>\$ 2,559,668</b>	<b>\$ 2,410,223</b>	<b>\$ 2,573,960</b>	<b>\$ 2,432,644</b>
<b>ENDING BALANCES<sup>(2)</sup></b>					
Invested in Capital Assets	1,471,970	1,339,432	1,232,432	1,339,432	-
Unrestricted	451,834	371,076	476,418	234,301	398,537
<b>TOTAL</b>	<b>\$ 1,923,804</b>	<b>\$ 1,710,508</b>	<b>\$ 1,708,850</b>	<b>\$ 1,573,733</b>	<b>\$ 398,537</b>

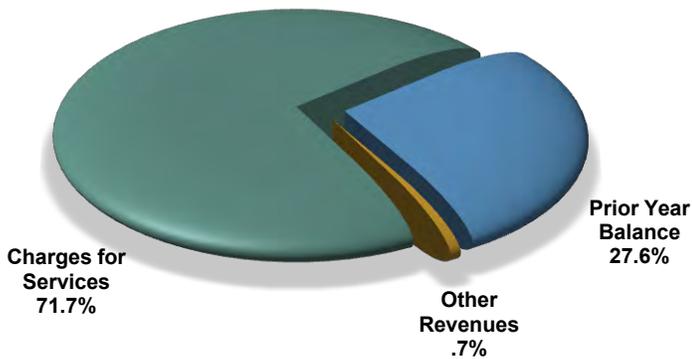
(1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 10 and FY 11 include Depreciation and the Interest Expense component only of Debt Service.

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



## **SELF INSURANCE INTERNAL SERVICE FUND**

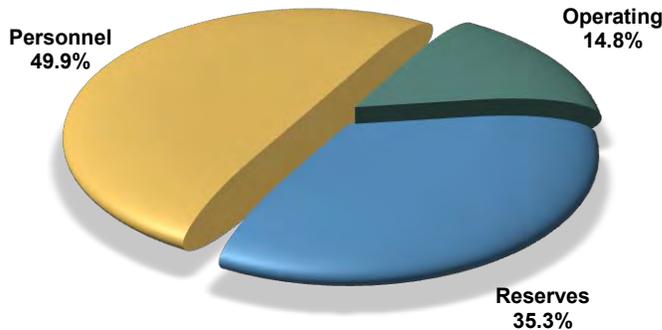
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City's health benefit program. This fund is totally self-supported by charges levied upon all City departments. Through this fund, the City provides medical, dental, life, and 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 2013 consist of employer and employee contributions for a total of \$7,327,000. Other revenues consist of excess claims and pharmacy rebates of \$74,600, and Interest Income of \$400. Other sources consist of an estimated Prior Year Balance of \$2,816,376. For a more detailed discussion of the Self-Insurance revenue sources, please see the Revenue Information section beginning on [page 75](#).

**Total Revenues/ Sources \$10,218,376**

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2013 by category. Expenditures, excluding reserves, total \$6,613,250, and consist of medical and dental claims, administrative fees, and premium payments.



**Total Expenditures/ Uses \$10,218,376**

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

**FUND NUMBER 505**

	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Budget FY 2013</b>
<b>BEGINNING BALANCE</b>	\$ 464,896	\$ 1,259,780	\$ 1,698,454	\$ 1,698,454	\$ 2,816,376
<b>REVENUES/SOURCES</b>					
Charges for Services	6,314,116	6,496,047	6,895,306	6,767,257	7,327,000
Interest	1,167	551	380	2,000	400
Miscellaneous	286,514	111,703	74,665	64,000	74,600
Transfers In	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 6,601,797</b>	<b>\$ 6,608,301</b>	<b>\$ 6,970,351</b>	<b>\$ 6,833,257</b>	<b>\$ 7,402,000</b>
<b>EXPENDITURES/USES</b>					
Operating	5,806,913	6,168,559	5,852,429	6,833,257	6,613,250
Capital Outlay	-	1,068	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 5,806,913</b>	<b>\$ 6,169,627</b>	<b>\$ 5,852,429</b>	<b>\$ 6,833,257</b>	<b>\$ 6,613,250</b>
<b>ENDING BALANCES</b>					
Invested in Capital Assets	-	45,514	-	45,514	-
Unrestricted	1,259,780	1,652,940	2,816,376	1,652,940	3,605,126
<b>TOTAL</b>	<b>\$ 1,259,780</b>	<b>\$ 1,698,454</b>	<b>\$ 2,816,376</b>	<b>\$ 1,698,454</b>	<b>\$ 3,605,126</b>







**GENERAL GOVERNMENT**

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*The City of Palm Beach Gardens, FL*



*Operating and Capital Improvements  
Budget FY 2012/2013*

# GENERAL GOVERNMENT

## DEPARTMENTAL HIGHLIGHTS FOR FY 2013

Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$385,207	
Administration	3	545,144	
Information Technology	7	1,637,066	
City Clerk	4	489,576	
Legal	1	337,317	
Purchasing and Contracts Management	1	165,348	
Engineering	2	272,666	
Human Resources	4	603,927	
Finance	9	896,220	
General Services	-	9,505,756	
Self Insurance	-		6,613,250
<b>Planning and Zoning</b>			
Administration	2	341,387	
Development Compliance and Zoning	5	442,368	
Planning	4	328,658	
GIS	2	157,443	
<b>TOTAL</b>	<b>49</b>	<b>\$16,108,084</b>	<b>\$6,613,250</b>

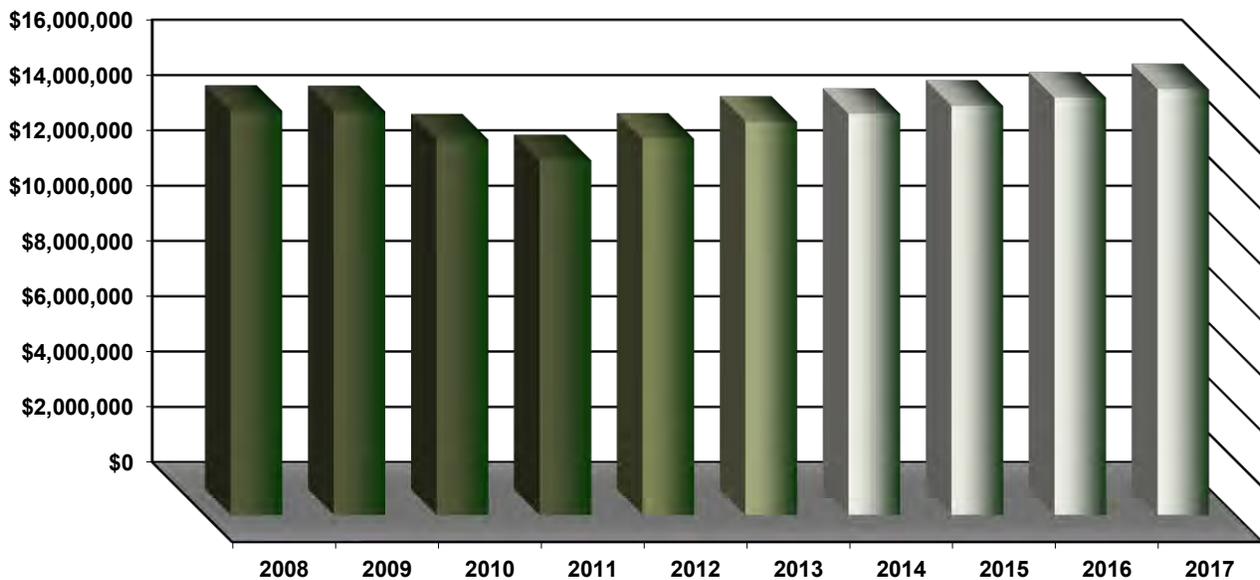


## **HISTORICAL & PROJECTED EXPENDITURES**

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 2013 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.

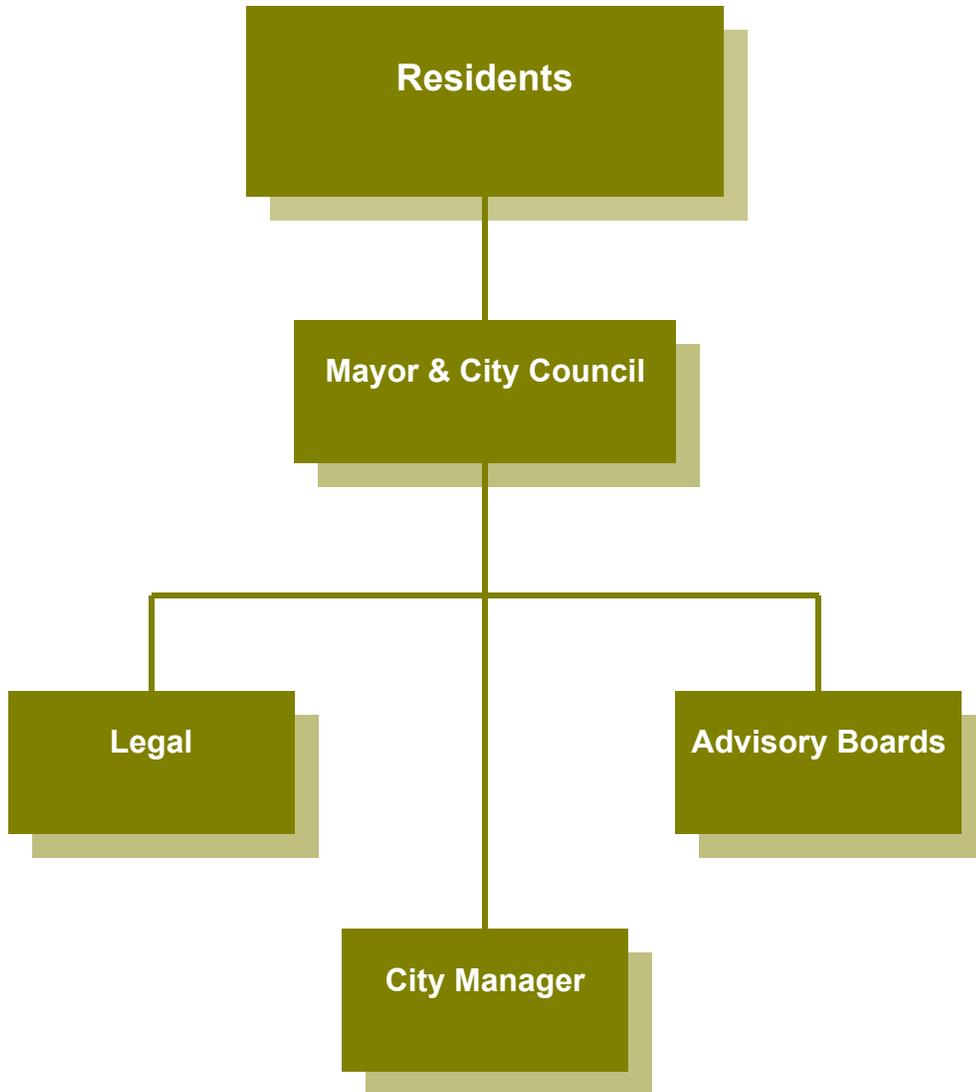
The following graph illustrates actual expenditures for years 2008 through 2011, estimated actual amounts for fiscal year 2012, adopted budget for fiscal year 2013, and projected amounts for years 2014 through 2017 for the General Fund.

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, Purchasing and Contracts Management, Engineering, Human Resources, Finance, General Services, Self-Insurance, and Planning and Zoning. 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**



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



**CITY COUNCIL (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	204,257	214,847	237,057	249,209	254,536
Other Operating	24,107	24,975	35,869	128,517	130,671
Subtotal Operating	\$ 228,364	\$ 239,822	\$ 272,926	\$ 377,726	\$ 385,207
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 228,364</b>	<b>\$ 239,822</b>	<b>\$ 272,926</b>	<b>\$ 377,726</b>	<b>\$ 385,207</b>

**BUDGET HIGHLIGHTS**

The City Council budget of \$385,207 reflects a 1.98% increase over the fiscal year 2012 adopted budget of \$377,726.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
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**



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.

**GENERAL GOVERNMENT**

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**ADMINISTRATION (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	672,512	465,786	420,689	406,147	429,958
Other Operating	10,751	3,073	88,885	96,120	115,186
Subtotal Operating	\$ 683,263	\$ 468,859	\$ 509,574	\$ 502,267	\$ 545,144
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 683,263</b>	<b>\$ 468,859</b>	<b>\$ 509,574</b>	<b>\$ 502,267</b>	<b>\$ 545,144</b>

**BUDGET HIGHLIGHTS**

The Administration budget of \$545,144 reflects an increase of 8.5% from the fiscal year 2012 adopted budget of \$502,267.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
2	2	1	0	0	0	3



**ADMINISTRATION (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Through monetary incentives provided in accordance with the City's Economic Development Program, the TBC Corporation relocated its national headquarters to Palm Beach Gardens, resulting in the creation of 175 new jobs and the retention of 120 in our community
- ✓ Established a Purchasing Division in order to centralize and streamline the City's procurement needs
- ✓ Launched a public information campaign to educate residents about the two City-initiated referendum questions on the November 2012 ballot
- ✓ Oversaw the modernization and remodel of the City Council Chambers and adjoining conference room

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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	2	2
 Number of social network informational postings	75	71	80

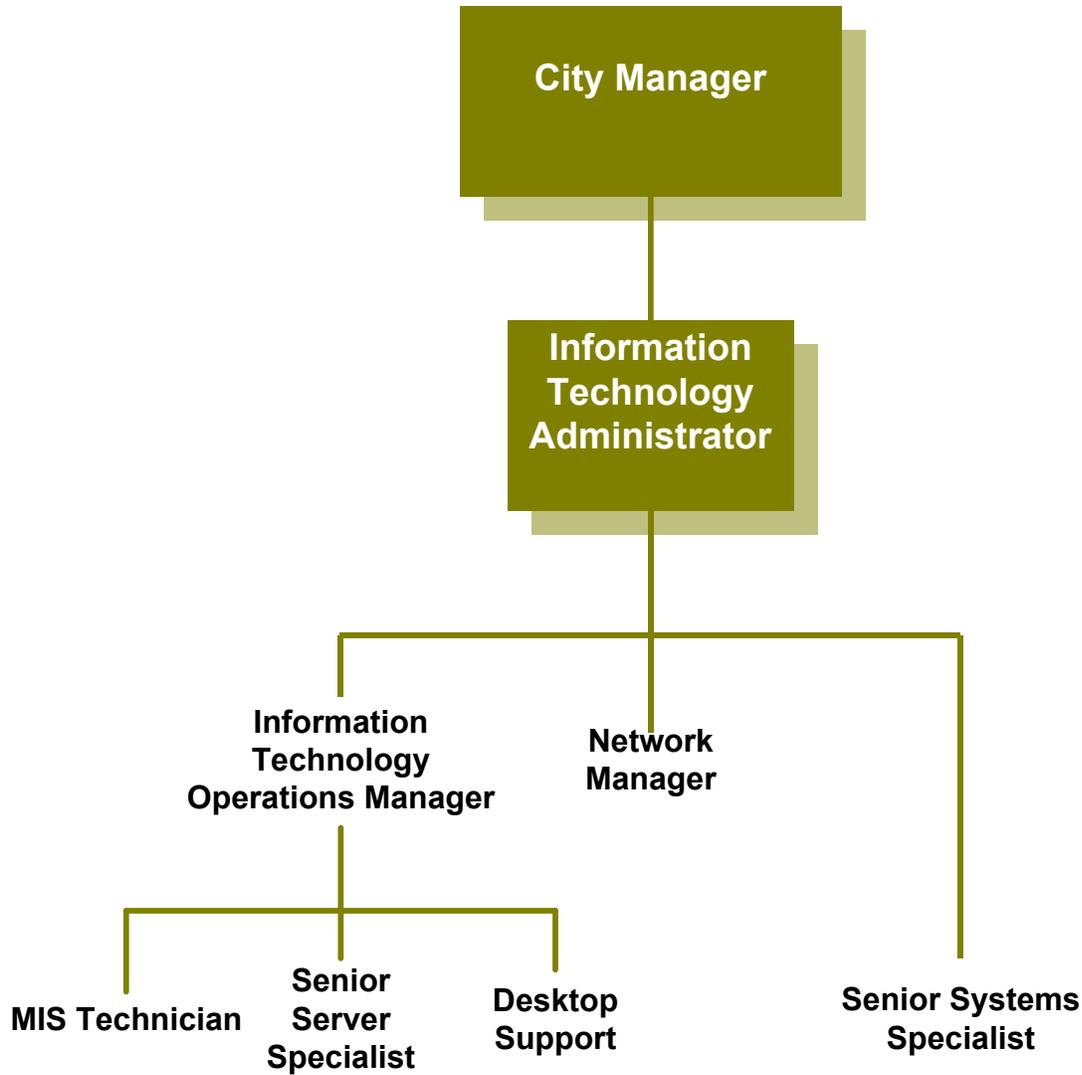
**Service Level Objective:** To increase communication with the City Council and partnerships with Intergovernmental agencies

**Outputs:**

 Council-Manager workshops	0	1	0
 Intergovernmental meetings	10	8	9

For a complete list of the City Council's Goals, please refer to pages 48 - 55.

## **INFORMATION TECHNOLOGY**



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.



**INFORMATION TECHNOLOGY (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	595,641	582,416	702,405	750,584	733,929
Other Operating	478,491	459,190	564,556	584,668	722,637
Subtotal Operating	\$ 1,074,131	\$ 1,041,605	\$ 1,266,961	\$ 1,335,252	\$ 1,456,566
Capital	61,716	182,907	122,727	122,727	180,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,135,848</b>	<b>\$ 1,224,512</b>	<b>\$ 1,389,688</b>	<b>\$ 1,457,979</b>	<b>\$ 1,637,066</b>

**BUDGET HIGHLIGHTS**

The Information Technology budget of \$1,637,066 reflects a 5.87% increase over the prior year's adopted budget of \$1,546,305.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
5	7	0	0	0	0	7



**GENERAL GOVERNMENT**

**INFORMATION TECHNOLOGY (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Created and implemented new Emergency Operations Software for tracking incidents
- ✓ Launched new Eden Systems module for Accounts Receivable
- ✓ Completed phase IV of Council Chamber Audio / Visual upgrade

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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	815	827	845
☒ Number of online activity registrations	2,991	2,900	2,900
☒ Number of online inspections scheduled	12,150	13,300	14,000
☒ Number of online business license renewals	210	210	200
☒ Number of new online services offered	1	1	2

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

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

**Outputs:**

☒ Network users supported	471	491	500
☒ Number of physical/virtual servers supported	17/35	13/50	11/54
☒ Number of workstations supported	274	268	268
☒ Number of laptops supported	172	173	173
☒ Number of copiers supported	16	16	16
☒ Number of printers supported	31	31	31
☒ Number of ERP software apps supported	40	44	47
☒ Number of completed work orders	8,368	4,800	5,300



**GENERAL GOVERNMENT**

**INFORMATION TECHNOLOGY (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>
☒ Average amount of email received per month	310,000	315,000	320,000
☒ Size of data storage	14TB	18TB	22TB

**Efficiency Measures:**

☒ Percentage of work orders completed within one (1) day	57	22	25
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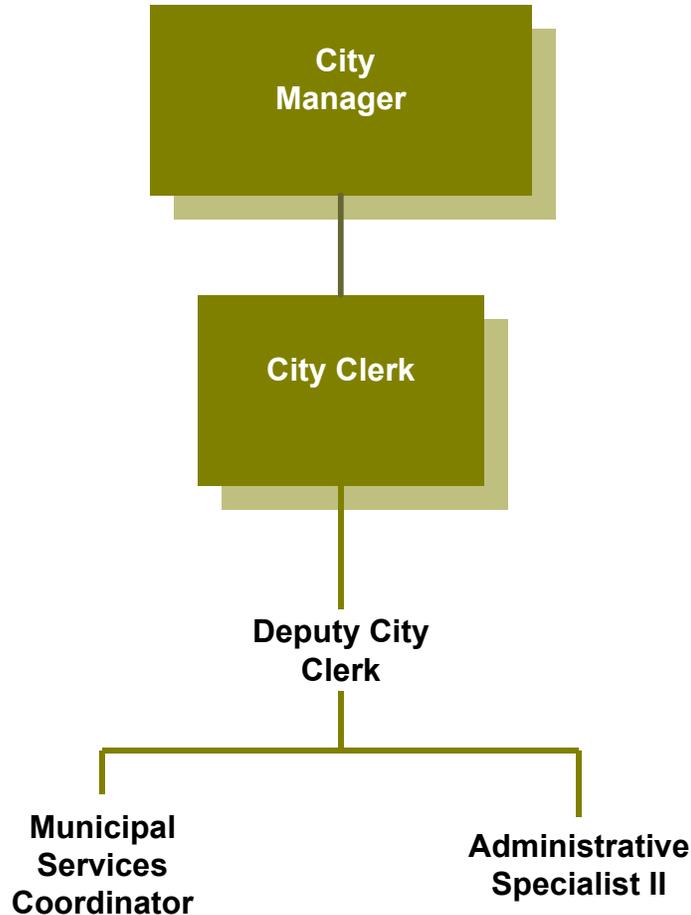
**Service Level Objective:** Maintain a highly trained, motivated, and professional work force in order to provide quality service to residents, businesses, and co-workers

**Efficiency Measures:**

☒ Number of CCIO employees (Certified Chief Information Officer)	2	2	2
☒ Number of MCITP SA employees (Microsoft Certified Software Administrator)	2	2	2
☒ Number of MCITP DBA employees (Microsoft Certified Database Administrator)	1	1	1
☒ Number of CCNA employees (Cisco Certified Network Associate)	3	3	3
☒ Employee Satisfaction Survey score (5.0 scale)	4.7	4.7	4.7

For a complete list of the City Council's Goals, please refer to pages 48 - 55.

## **CITY CLERK**



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.



**GENERAL GOVERNMENT**

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**CITY CLERK (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	365,347	358,435	340,696	352,907	367,150
Other Operating	67,753	64,814	20,562	40,154	122,426
Subtotal Operating	\$ 433,100	\$ 423,249	\$ 361,258	\$ 393,061	\$ 489,576
Capital	5,840	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 438,940</b>	<b>\$ 423,249</b>	<b>\$ 361,258</b>	<b>\$ 393,061</b>	<b>\$ 489,576</b>

**BUDGET HIGHLIGHTS**

The City Clerk budget of \$489,576 reflects a 24.5% increase over the prior year adopted budget of \$393,061. This increase is due to additional expense budgeted to cover the March 2013 election.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
4	4	0	0	0	0	4

**GENERAL GOVERNMENT**

**CITY CLERK (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Responded to 95% of all public records requests within five (5) days
- ✓ Provided resources and support to properly maintain records to comply with GS1-SL
- ✓ Provide City Council members electronic correspondence, voice mails
- ✓ Ensured all advisory board meeting agendas, recordings, and minutes were in compliance with Code of Ordinances
- ✓ Provided new board member appointments with orientation, and ensured compliance with the Mandatory Palm Beach County Ethics training
- ✓ 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

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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	47	47	47
☒ Number of all other publicly noticed meetings	130	130	130

**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 Statute, Florida Election Laws and the Municipal Charter.

**Outputs:**

☒ Secure Precincts for availability for election day	38	38	49
☒ Hire Poll workers.	115	115	181



**GENERAL GOVERNMENT**

**CITY CLERK (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**Service Level Objective:** Provide City Council members with daily correspondence in an efficient and consistent manner.

**Outputs:**

<ul style="list-style-type: none"> <li>☒ Daily correspondence (documents, e-mails, faxes, voice mails) provided to Council.</li> </ul>	7,900	8,000	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:**

<ul style="list-style-type: none"> <li>☒ Number of agenda items reviewed</li> <li>☒ Number of legal and display ads prepared and advertised</li> </ul>	227	227	230
	67	95	120

**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:**

<ul style="list-style-type: none"> <li>☒ Cubic feet of records disposed</li> <li>☒ Number of pages imaged</li> </ul>	182	217	260
	57,797	74,107	92,633

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

**Outputs:**

<ul style="list-style-type: none"> <li>☒ Number of public records requests</li> </ul>	110	110	115
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**Efficiency Measures:**

<ul style="list-style-type: none"> <li>☒ Average number of days to fill public records requests</li> </ul>	2	2	2
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For a complete list of the City Council's Goals, please refer to pages 48 - 55.

## **LEGAL**



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

The law firm of 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.



**LEGAL (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	80,134	80,298	86,973	85,395	86,017
Other Operating	256,978	250,011	213,864	251,300	251,300
Subtotal Operating	\$ 337,113	\$ 330,309	\$ 300,837	\$ 336,695	\$ 337,317
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 337,113</b>	<b>\$ 330,309</b>	<b>\$ 300,837</b>	<b>\$ 336,695</b>	<b>\$ 337,317</b>

**BUDGET HIGHLIGHTS**

The Legal Department budget of \$337,317 reflects a .18% increase over the fiscal year 2012 adopted budget of \$336,695.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
1	1	0	0	0	0	1

**LEGAL (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Coordinating schedules and administrative workload of the three (3) attorneys, as well as the Assistant to the City Manager and the City Manager
- ✓ Taking initiative to prepare/draft documents for attorneys to save billable time, thus saving taxpayer dollars
- ✓ With the creation of the new Purchasing department, the Legal Department is involved in reviewing, finalizing, and transmitting agreements, and consequently receiving the executed original agreements for processing
- ✓ Receiving summonses for litigation cases, as well as tracking the cases

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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.

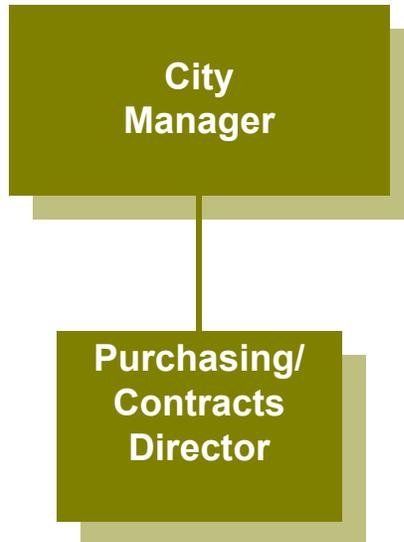
**Outputs:**

 Ordinances prepared/reviewed	23	26	25
 Resolutions prepared/reviewed	79	88	60
 Contracts prepared and/or reviewed	125	144	150
 Litigation/Claims	8	11	7
 Parking Violation Hearings	9	5	5

For a complete list of the City Council's Goals, please refer to pages 48 - 55.



## **PURCHASING AND CONTRACTS MANAGEMENT**



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

The Purchasing Department's goal is to provide the City with the required goods and services in the most cost effective manner and at the time and place necessary to help ensure that the City provides the public timely and quality service. The purchasing function involves the procurement of goods, materials, supplies, equipment, and services at the lowest possible cost consistent with the quality needed for the daily operations of various City departments. The Department's ultimate goal is the promotion of the City's best interest through proper planning and fair dealing with vendors to obtain maximum value for each dollar expended.

**PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	-	-	49,234	132,207	145,248
Other Operating	-	-	11,293	10,243	20,100
Subtotal Operating	\$ -	\$ -	\$ 60,527	\$ 142,450	\$ 165,348
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,527</b>	<b>\$ 142,450</b>	<b>\$ 165,348</b>

**BUDGET HIGHLIGHTS**

The Purchasing and Contracts Management Department was created during FY 2012. The budget of \$165,348 reflects a 16.1% increase over the fiscal year 2012 adopted budget of \$142,450. This increase is primarily due to a cost sharing arrangement for administrative services as well as a part-time position added for fiscal year 2013

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
0	2	(1)	0	0	0	1



**PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Individually met and worked with City staff to become familiar with City's existing purchasing procedures, procurement card program, and pending projects
- ✓ Discussed expectation and plan of action with each department staff member involved in public procurement
- ✓ Established a Purchasing webpage on the City website
- ✓ Revised Purchasing Guidelines SOP and Selection Committee Guidelines
- ✓ Established Code of Ethics for Purchasing
- ✓ Developed Purchasing Department Mission Statement
- ✓ Reviewed/revised Inspector General requirements
- ✓ Provided training to staff on Introduction to Public Purchasing
- ✓ Provided training to staff on market research
- ✓ Created a Contracts Matrix in order to track progress of pending purchasing projects
- ✓ Established an online Vendor Database
- ✓ Established policy on contracts/agreements numbering system with City Clerk's office
- ✓ Created form/template for Request for Proposals (RFP) and Invitations to Bid (ITB)

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

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

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

**Outputs:**

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

**Effectiveness Measures:**

☒ Comparative fiscal year savings from purchasing strategies	*	\$760,000	\$1,00,000
☒ Number of unauthorized purchases	*	20	10
☒ Number of lapsed or terminated contracts	*	10	2

**GENERAL GOVERNMENT**

**PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)**

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**Service Level Objective:** Manage the City's relationship with the Office of Inspector General (OIG)

**Outputs:**

<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Expediently provide OIG with documents when requested; and submit copies of contracts to OIG for each solicitation as a standard policy                 </li> </ul>	*	*	*
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**Effectiveness Measures:**

<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Formal and informal comments from OIG                 </li> </ul>	*	*	*
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**Service Level Objective:** Monitor, review and audit the secondary purchasing functions of City departments

**Effectiveness Measures:**

<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Number of errors detected in purchasing requisitions                 </li> </ul>	*	10	5
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---	----	---

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

**Outputs:**

<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Number of purchase orders processed                 </li> </ul>	480	342	960
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Number of purchasing card transactions                 </li> </ul>	4,979	4,619	5,000
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Number of contract solicited and awarded                 </li> </ul>	*	73	80
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Number of agreements drafted and awarded                 </li> </ul>	*	83	100

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

**Efficiency Measures:**

<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Improve content and relevance of information on Purchasing webpage on City's website by regular updating of City contract listing                 </li> </ul>	*	*	*
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Improve internal Purchasing intranet page with regular updates to Contracts Matrix                 </li> </ul>	*	*	*



**GENERAL GOVERNMENT**

**PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)**

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

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

**Outputs:**

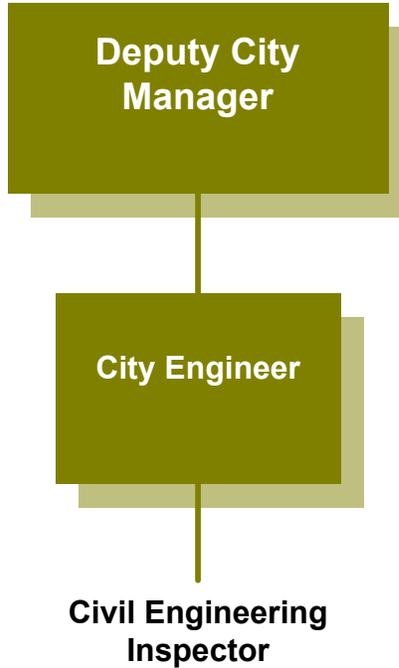
■ Annual Purchasing and Finance Workshop	*	*	1
■ Vendor Fair	*	*	1
■ OIG Fraud Workshop	*	*	1

\* Information not available

For a complete list of the City Council's Goals, please refer to pages 48 - 55.



## **ENGINEERING**



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



**GENERAL GOVERNMENT**

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**ENGINEERING (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	247,211	256,742	212,769	247,576	248,566
Other Operating	10,365	5,618	4,841	24,100	24,100
Subtotal Operating	\$ 257,577	\$ 262,360	\$ 217,610	\$ 271,676	\$ 272,666
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 257,577</b>	<b>\$ 262,360</b>	<b>\$ 217,610</b>	<b>\$ 271,676</b>	<b>\$ 272,666</b>

**BUDGET HIGHLIGHTS**

The Engineering Department budget of \$272,666 reflects a .36% increase over the fiscal year 2012 adopted budget of \$271,676.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
2	2	0	0	0	0	2

**ENGINEERING (CONTINUED)**

**FISCAL YEAR 2012 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 coordination with other departments, continued to use and implement the Eden program features to provide Certificate of Completion and Certificate of Occupancy to applicants
- ✓ Staff members continued NIMS certification training
- ✓ 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
- ✓ Completed construction of improvements at Lilac Park including a multipurpose field, restrooms, and parking lot
- ✓ Completed construction of a new traffic signal at the intersection of Military Trail and Lilac Street
- ✓ Completed construction of the Gardens Park Soccer Complex

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

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

**Service Level Objective:** To monitor NPDES (National Pollutant Discharge Elimination System) for all projects greater than one (1) Acre

**Effectiveness Measure:**

<span style="font-size: 1.2em;">+</span> Stormwater Pollution Prevention plan review	9	15	12
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**City Council Goal #9: To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.**

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

**Outputs:**

<span style="font-size: 1.2em;">+</span> Total number of stormwater reviews	9	15	15
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**GENERAL GOVERNMENT**

**ENGINEERING (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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:**

<ul style="list-style-type: none"> <li>■ Maintain the EDEN project management system to track all development projects (%)</li> </ul>	100%	100%	100%
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**Effectiveness Measure:**

<ul style="list-style-type: none"> <li>■ Percent of development projects reviewed within 10 days (current level of service is 14 days)</li> </ul>	85%	90%	95%
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**Service Level Objective:** To provide review and inspection supervision to new infrastructure developments

**Effectiveness Measure:**

<ul style="list-style-type: none"> <li>■ Total new development review</li> </ul>	12	14	15
<ul style="list-style-type: none"> <li>■ Total number of applications/requests reviewed</li> </ul>	54	46	54

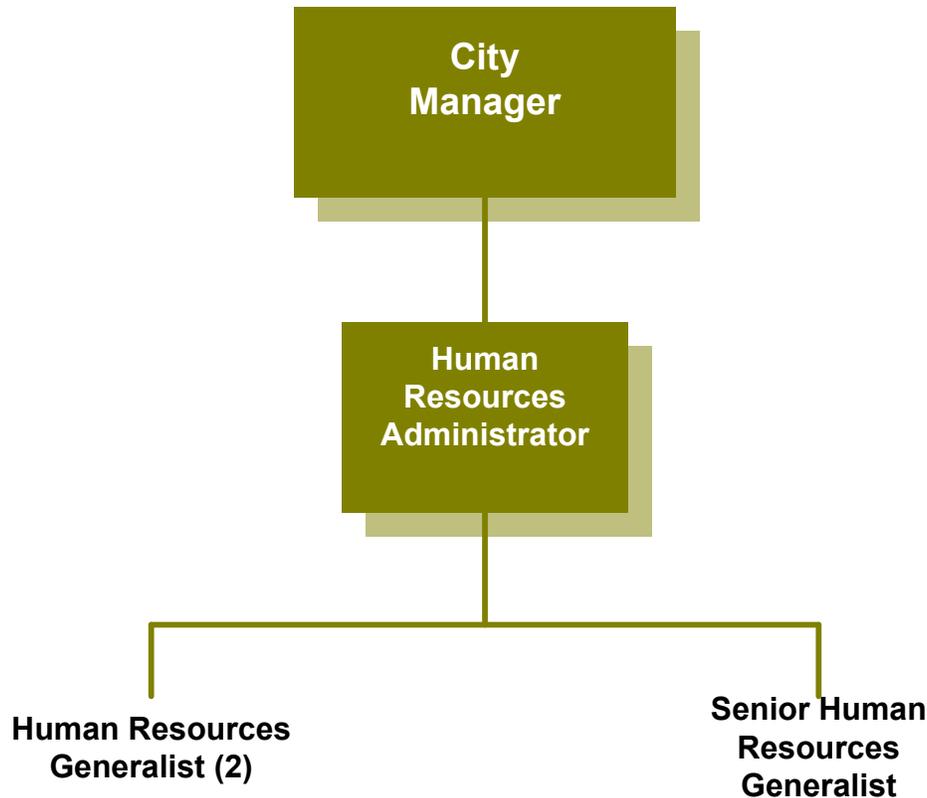
**Service Level Objective:** Manage the City's Capital Improvement Program through the use of sound fiscal policies

**Effectiveness Measure:**

<ul style="list-style-type: none"> <li>■ Capital Projects completed</li> </ul>	4	17	15
<ul style="list-style-type: none"> <li>■ Dollars allocated for Capital Projects (in millions)</li> </ul>	9.6	5	6.8
<ul style="list-style-type: none"> <li>■ Dollars spent on Capital Projects (in millions)</li> </ul>	4.8	1	2.4

For a complete list of the City Council's Goals, please refer to pages 48 - 55.

## **HUMAN RESOURCES**



The Human Resources Department provides responsible administrative and technical support to all City departments utilizing a variety of professional best practices to recruit and retain high-quality individuals for public service, and remain dedicated to continuous improvement as a market-competitive employer. The Department provides leadership and direction of total employment and compensation programs, including job classification, salary, benefits, training and development for employees. The Department seeks to ensure both internal and external equity through comprehensive analyses and due diligence, while embracing and promoting equal employment opportunity standards.

The primary functions of the Department include labor and employee relations, recruitment and selection, succession planning, employee benefits, health and wellness programs, compensation/classification plan management, organizational development, policies and procedures. Staff manages the contract for services and operations of the City's Employee Health and Wellness Center, including its programs and performance, in order to curtail medical cost increases, identify and prevent costly and potentially serious health conditions. The Department also performs research and development to prevent potential exposure to legal claims of liability, and ensures compliance with all federal, state and local (City and County) laws and regulations.



**GENERAL GOVERNMENT**

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**HUMAN RESOURCES (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	495,616	414,897	406,361	405,694	436,802
Other Operating	124,670	167,092	145,479	191,850	167,125
Subtotal Operating	\$ 620,286	\$ 581,989	\$ 551,840	\$ 597,544	\$ 603,927
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 620,286</b>	<b>\$ 581,989</b>	<b>\$ 551,840</b>	<b>\$ 597,544</b>	<b>\$ 603,927</b>

**BUDGET HIGHLIGHTS**

The Human Resources budget of \$603,927 reflects an increase of 1.07% from the 2012 fiscal year adopted budget of \$597,544.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
4	4	0	0	0	0	4



**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Transitioned to a flat-fee based arrangement for benefits consultant services resulting in immediate cost savings and rate reductions totaling \$52,711 for FY 2011-12
- ✓ Negotiated a reduction in the increase to the stop-loss reinsurance rate from 11.4% to 9%, resulting in \$7,272 in savings for FY 2012-13
- ✓ Negotiated the FY2012-13 stop-loss reinsurance renewal rate which is 6.7% lower than the FY 2011-12 rate, resulting in an additional annual savings of \$22,205
- ✓ Negotiated an administrative fee reduction with Blue Cross Blue Shield of Florida (BCBSF), resulting in a savings of \$34,874 for FY 2012-13
- ✓ FY 2011-12 medical claims processed by BCBSF averaged \$391,000 per month, which is 27% lower than the current maximum claim liability of \$4.3 million
- ✓ Received \$50,000 from BCBSF as a one-time wellness contribution to be used for any wellness or health related activities
- ✓ Approximately 300 Employee Health Risk Assessments have been performed at the on-site Employee Health and Wellness Center
- ✓ Administrative fees for the City's dental insurance have been reduced by 32% from \$7.00 per employee per month to \$4.75 per employee per month, resulting in an annual savings of \$11,610
- ✓ Received an approximate 15% reduction in renewal rates for life insurance products which provides an approximate annual savings of \$18,385
- ✓ 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
- ✓ Implemented on-line, paperless employment application systems (internal and external)
- ✓ Developed and implemented a completely electronic Performance Review System (Dashboard)
- ✓ Implemented new paperless forms to process personnel transactions electronically, such as benefits enrollment, donation of personal leave, lifeguard interest forms, background process, etc.
- ✓ Designed and implemented internal websites to help employees complete training and locate information more efficiently (HR Training Website, Personnel Policies and Procedures, Benefits)
- ✓ Started implementing paperless personnel files for full-time employees
- ✓ Conducted the 2012 Compensation, Classification and Benefits Study with assistance of an outside professional consulting firm, validating the market position and structural soundness of the City's pay plan, and commending the City for its administrative personnel policies and procedures which were found to be in-line with current trends, and progressive for employee benefits
- ✓ Conducted diversity/sensitivity training for all Fire-Rescue and Community Services personnel
- ✓ Completed collective bargaining with PBA (1- year contract) and IAFF (3- year contract) unions after 3 impasse hearings, resulting in significant concessions to provide financial and operational savings to the City as well as pension cost reductions (approximately \$1.2 million annually from IAFF and \$606,000 annually from PBA). In addition to pension revisions, contractual changes resulting in additional savings of approximately \$315,000 annually were negotiated with the IAFF. The imposed PBA contract resulted in additional savings of approximately \$475,000 annually
- ✓ Completed contract negotiations for wage reopener with the SEIU/Florida Public Services Union, providing for no salary increase for FY 2012-13



**HUMAN RESOURCES (CONTINUED)**

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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"> <li>■ Number of bargaining sessions to reach tentative agreement (IAFF, SEIU, PBA)</li> </ul>	14	21	6
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**Effectiveness Measures:**

■ Total number of complaints investigated	8	4	4
■ Total number of grievances filed after step 1	2	3	2
■ Total number of grievances resolved by MOU	2	2	1
■ Total number of arbitrations	1	1	1
■ Total number of EEOC complaints resolved	1	0	0
■ Total number of Employee Disciplinary actions	31	42	30
■ Total number of Performance Improvement Plans	2	2	2

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

**Outputs:**

■ Advertised positions	56	66	65
■ Applications reviewed	809	1,073	1,500
■ Job interviews conducted	85	188	200
■ Personnel action forms	570	610	600
■ # of approved full time and part time employees	621	634	630
■ # of full time and part time new hires	108	122	120

**Efficiency Measures:**

■ HR Operating Cost as a % of City payroll	2.7%	2.5%	2.2%
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**GENERAL GOVERNMENT**

**HUMAN RESOURCES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

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

**Outputs:**

❑ Open Enrollment Meetings	3	3	9
❑ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	36	41	60
❑ % of employees attending Benefits Fair	*	*	50%
❑ Benefits orientations conducted	11	9	12
❑ FMLA requests processed	70	77	75

**Effectiveness Measures:**

❑ % of employee benefit problems resolved within 15 days of notification	99%	99%	99%
❑ Respond to employee inquiries regarding insurance plans within # of business days	2	2	2
❑ % of full time employees utilizing the Employee Assistance Program (EAP)	12%	12%	13%

**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	26	16	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	8
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**Effectiveness Measures:**

❑ Maintain a Citywide annual turnover rate less than 10% for full time employees	3%	5.75%	4%
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\* Information not available



**GENERAL GOVERNMENT**

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**HUMAN RESOURCES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

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

**Outputs:**

☒ % of employees attending training	88%	95%	99%
☒ Number of training programs developed and implemented	4	4	4
☒ Number of supervisory training programs developed and implemented	3	3	4

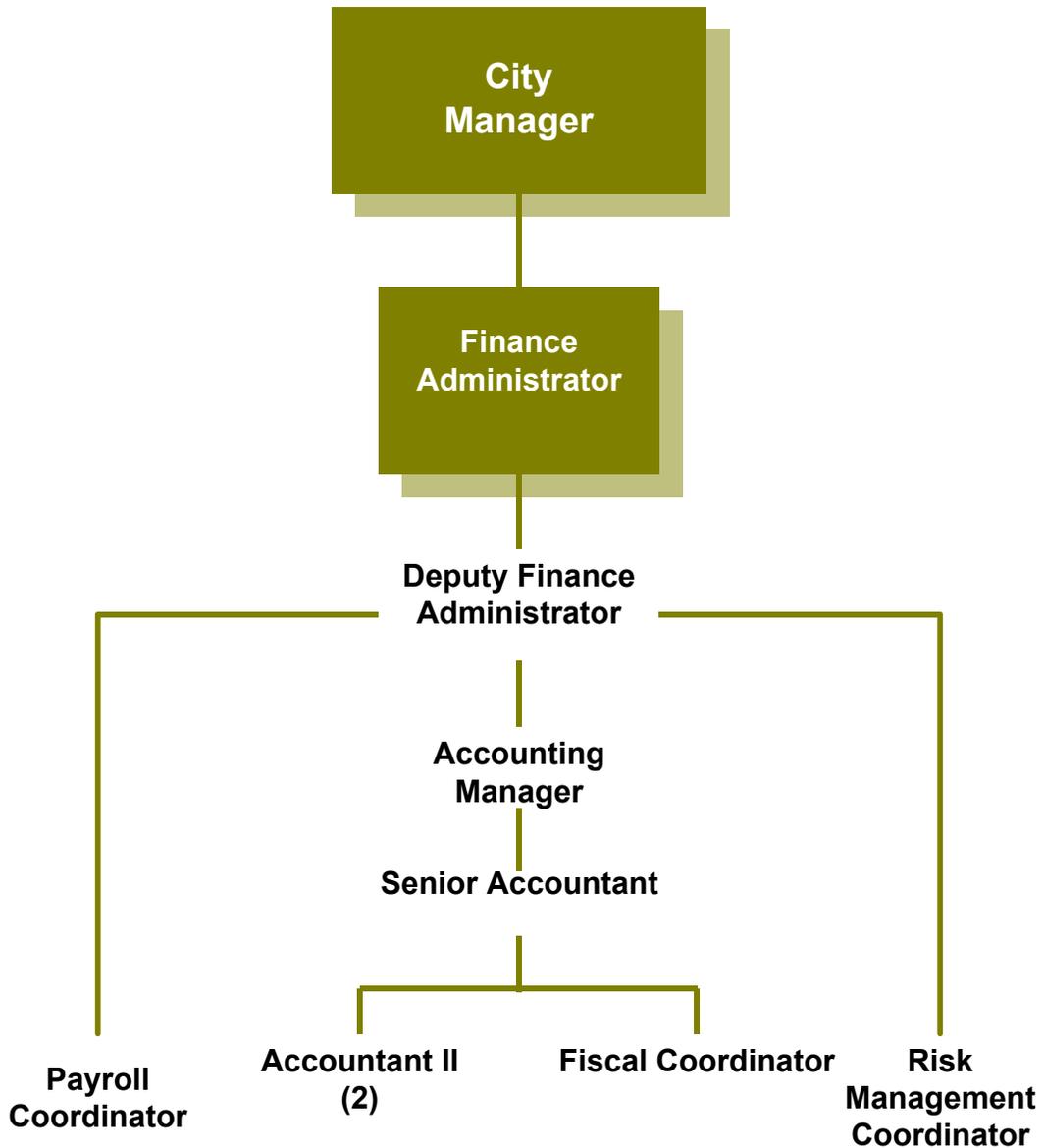
**Effectiveness Measures:**

☒ Percent of employees satisfied with training courses	90%	95%	99%
☒ 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 48 – 55.



## **FINANCE**



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.



**FINANCE (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	892,121	878,600	842,222	861,652	881,571
Other Operating	26,316	12,926	28,893	19,410	14,649
Subtotal Operating	\$ 918,436	\$ 891,526	\$ 871,115	\$ 881,062	\$ 896,220
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 918,436</b>	<b>\$ 891,526</b>	<b>\$ 871,115</b>	<b>\$ 881,062</b>	<b>\$ 896,220</b>

**BUDGET HIGHLIGHTS**

The Finance budget of \$896,220 reflects a 1.72% increase in operating expenditures from the 2012 fiscal year adopted budget of \$881,062.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
9	9	0	0	0	0	9



**FINANCE (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Awarded the Distinguished Budget Presentation Award from the Government Finance Officers' Association of the United States and Canada (GFOA) for the 16<sup>th</sup> year
- ✓ The budget was also rated outstanding as a Communication Device, and received Performance Measures Special Recognition and Capital Reporting Special Recognition. The City of Palm Beach Gardens was the only entity in the United States to receive both of these recognitions for the 2011/2012 year.
- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the 18<sup>th</sup> consecutive year.
- ✓ Received no Management Letter Comments in the Audit Report for the fiscal year 2011 that was presented in April, 2012 (only 1 comment has been noted in the last 3 years)
- ✓ Refinanced Series 2003 Public Improvement & Refunding Bonds, adding approximately \$2,395,000 to the Budget Stabilization Reserve Account
- ✓ Made presentation to rating agencies as part of debt issuance process, resulting in AAA General Obligation Debt rating from Moody's
- ✓ Prepared and filed ordinances for a new franchise agreement with Florida Power & Light (FPL), resulting in additional revenue to the City of approximately \$525,000 annually
- ✓ Coordinated various actuarial studies of Public Safety pension plans; analyzed multiple options and strategies for reducing contractual personnel related costs; summarized results and presented options to Council for consideration
- ✓ Assisted Human Resources Department in negotiating amendments to Public Safety pensions and new collective bargaining agreements; presented information at Special Magistrate hearings
- ✓ Prepared and filed ordinances for both the Police and Firefighter's Pension Plans, resulting in annual savings of approximately \$1,800,000
- ✓ Prepared annual resolution to update Fees & Charges schedule
- ✓ Converted to new banking, merchant card, and purchasing card providers
- ✓ Solicited quotes for new property, general liability, and workers' compensation insurance providers, realizing savings of approximately \$290,000 by switching carriers
- ✓ Reduction in City's experience modification factor from .65 to .59, allowing the City to realize additional savings from the base workers' compensation manual premium
- ✓ Calculated impacts of new Palm Beach County Office of Inspector General on City's purchasing operations; prepared budget amendment to add a Purchasing & Contracts Director position
- ✓ The Finance and IT departments teamed to deliver paystubs and W2 forms via e-mail using the Eden Tops Module in an effort to reduce printing costs
- ✓ Worked with Bolton Partners to complete the Actuarial Review/ Study of Self-Insured Fund as well as preparation of required schedules and exhibits for an Actuarial Certification as required under Florida Statute Section 112
- ✓ Accomplished centralized billing for the quarterly dispatch billing for each municipality's share of budgeted expenses per Resolution 15, 2011 for the Northern Municipal Regional Communications Center (NMRCC), Monthly fleet billing services to the Town of Juno Beach for services provided by the City's Fleet Department per Resolution 20, 2011, and towing services per Resolution 56, 2011
- ✓ Worked with the IT department to distribute new financial policies electronically through Power DMS to all departments city-wide



**GENERAL GOVERNMENT**

**FINANCE (CONTINUED)**

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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"> <li>■ Annual audit and single audit opinions are unqualified with an opinion date of 3/31 or prior</li> <li>■ Update City wide Purchasing Policy</li> </ul>	3/26/2012 *	3/31/3013 50%	3/31/3014 50%
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**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>■ Number of years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA</li> <li>■ Number of Management Comments in the audit</li> </ul>	18 0	19 0	20 0
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**Service Level Objective:** Manage the City’s investment portfolio to provide safety, liquidity and an appropriate rate of return

**Outputs:**

<ul style="list-style-type: none"> <li>■ % available funds invested</li> </ul>	100%	100%	100%
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**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>■ Investment benchmark – 1 year treasury note at 9/30/09</li> <li>■ Weighted average yield on investments</li> </ul>	0.91% 2.42%	0.63% 1.55%	* *
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**Service Level Objective:** Prepare a balanced operating and capital budget which effectively addresses the City Council’s goals and complies with all applicable federal, state and local requirements

**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>■ Number of years awarded the “Distinguished Budget Award” by GFOA</li> </ul>	16	16	17
----------------------------------------------------------------------------------------------------------------------	----	----	----

**GENERAL GOVERNMENT**

**FINANCE (CONTINUED)**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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	2,215	1,619	1,500
☒ Number of direct deposits processed	12,446	12,913	13,000
☒ Percentage of employees utilizing direct deposit	85%	89%	90%
☒ Number of A/P checks issued	4,914	4,051	4,100
☒ Number of purchase orders processed	480	365	450
☒ Number of A/P ACH/EFT processed	1,185	1,529	1,600
☒ Number of purchasing card transactions	5,130	3,963	4,000

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

**Efficiency Measures:**

☒ Review current cash receipting policies for Golf, Construction Services, and Recreation and provide recommendation for improvement where needed	*	30%	70%
☒ Review of cash collections in City Hall	*	50%	50%
☒ Team with Unified Services Director & staff from applicable departments to review Master Fees & Charges Schedule	*	*	100%
☒ Team with Public Works department to review Fleet Maintenance inventory controls and reporting capabilities to improve efficiencies and safeguard of assets	*	90%	10%
☒ Physical testing of random capital assets	Annually	Annually	Annually

\* Information not available

For a complete list of the City Council's Goals, please refer to pages 48 - 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**

<b>Expenditure Category</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated Actual FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Adopted Budget FY 2013</b>
Personnel	662,157	597,303	606,341	697,084	668,886
Other Operating	4,781,561	4,890,705	21,723,662	5,043,604	4,813,620
<b>Subtotal Operating</b>	<b>\$ 5,443,718</b>	<b>\$ 5,488,008</b>	<b>\$ 22,330,003</b>	<b>\$ 5,740,688</b>	<b>\$ 5,482,506</b>
Capital	-	-	-	-	-
Debt Service	2,420,242	2,349,310	3,327,251	4,144,107	4,023,250
Transfers	625,000	835,469	-	-	-
Other Uses	-	4,440,997	-	16,199,506	-
<b>Total</b>	<b>\$ 8,488,959</b>	<b>\$ 13,113,784</b>	<b>\$ 25,657,254</b>	<b>\$ 26,084,301</b>	<b>\$ 9,505,756</b>

### **BUDGET HIGHLIGHTS**

The General Services budget of \$9,505,756 reflects an increase of 5.7% from the fiscal year 2012 adopted budget of \$8,992,939. The 2013 budget allows for the anticipated increases in the cost of electric utility costs and consolidation of debt service payments with the issuance of Series 2011 Refunding Bonds

## **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**

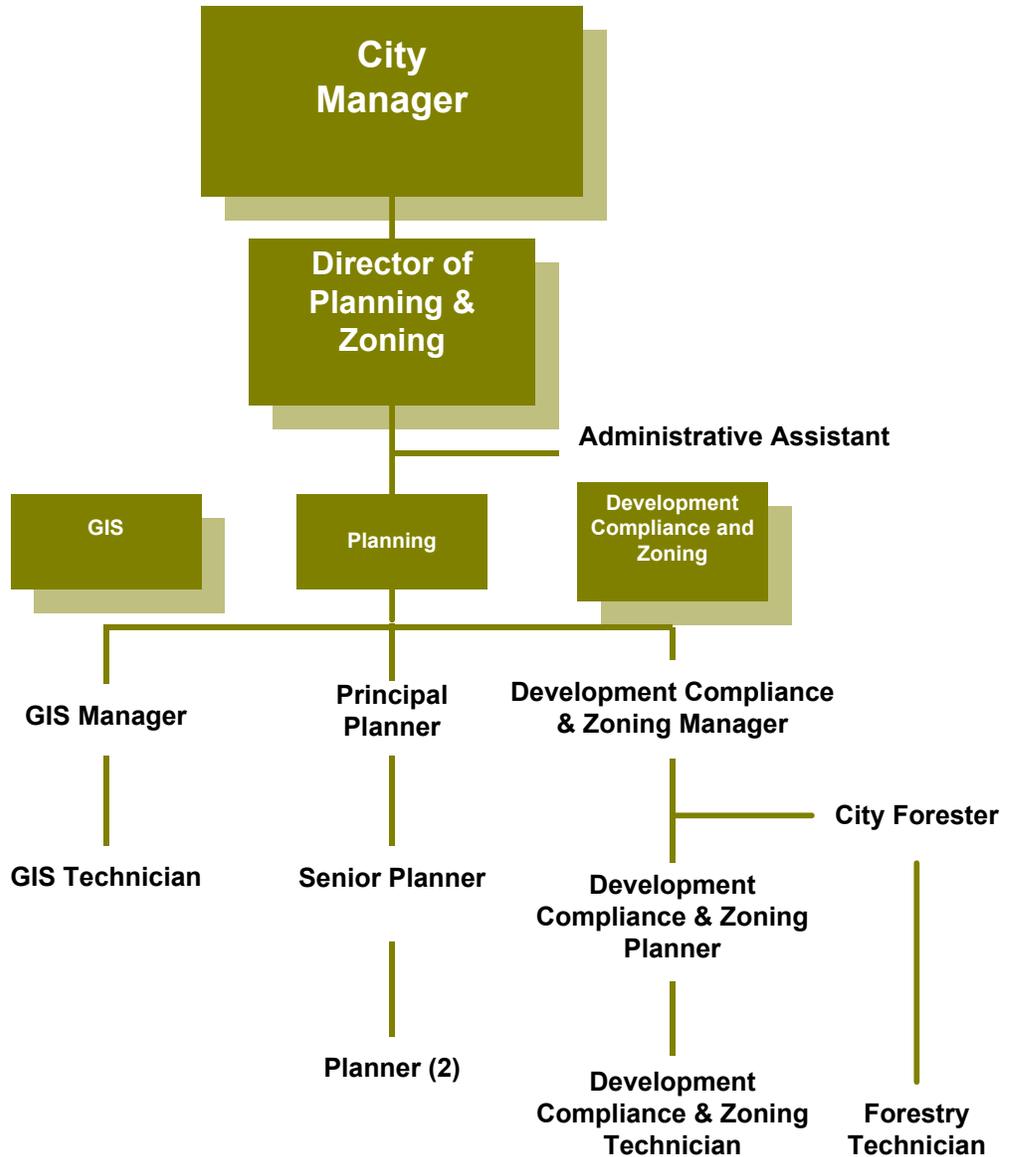
<b>Expenditure Category</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimated Actual FY 2012</b>	<b>Amended Budget FY 2012</b>	<b>Adopted Budget FY 2013</b>
Personnel	5,207,470	5,302,439	5,169,096	5,835,057	5,100,000
Other Operating	599,443	866,121	683,333	998,200	1,513,250
Subtotal Operating	\$ 5,806,913	\$ 6,168,559	\$ 5,852,429	\$ 6,833,257	\$ 6,613,250
Capital	-	1,068	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 5,806,913</b>	<b>\$ 6,169,627</b>	<b>\$ 5,852,429</b>	<b>\$ 6,833,257</b>	<b>\$ 6,613,250</b>

### **BUDGET HIGHLIGHTS**

The Self Insurance Fund budget of \$6,613,250 reflects a 3.22% decrease from the fiscal year 2012 adopted budget of \$6,833,257. This amount is in-line with the City's five year projections and renewal estimates.



## PLANNING AND ZONING



The Planning and Zoning department provides various services related to the physical development of the City. There are four (4) divisions within the department – Administration, Planning, Development Compliance & Zoning, and GIS.

**GENERAL GOVERNMENT**

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**PLANNING AND ZONING (CONTINUED)**

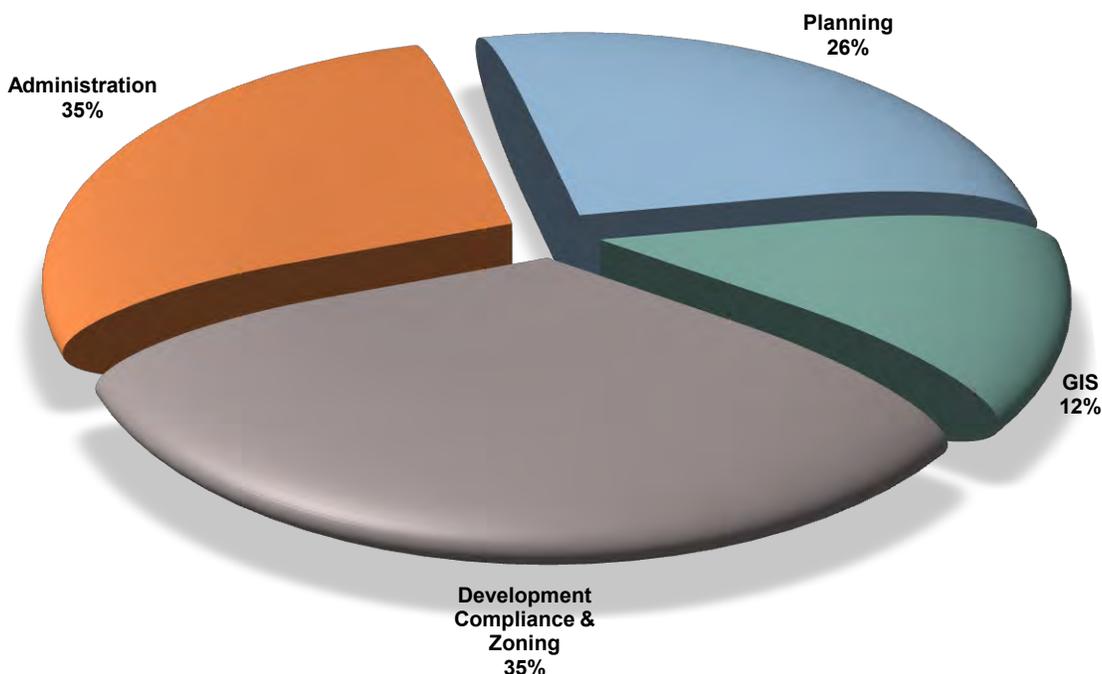
The Administration Division oversees the department and promotes quality development and preferred growth while protecting the health, safety and welfare of all residents through the enforcement of applicable City codes.

The Development Compliance & Zoning Division handles all zoning inquiries and coordinates with the Building Department 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. This division ensures uniform enforcement of City codes and regulations and provides guidance and assistance to the public, development community and other governmental agencies regarding requirements of the City's adopted plans, development codes and land use regulations.

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

Division	Approved Budget FY 2013
Administration	\$341,387
Development Compliance & Zoning	442,368
Planning	328,658
GIS	157,443
<b>Total</b>	<b>\$1,269,856</b>



**PLANNING AND ZONING (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	1,217,716	1,084,300	1,030,099	1,066,717	1,090,434
Other Operating	163,848	97,983	107,318	403,229	179,422
Subtotal Operating	\$ 1,381,565	\$ 1,182,283	\$ 1,137,417	\$ 1,469,946	\$ 1,269,856
Capital	69,935	2,194	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	42,970	42,970	-
<b>Total</b>	<b>\$ 1,451,500</b>	<b>\$ 1,184,477</b>	<b>\$ 1,180,387</b>	<b>\$ 1,512,916</b>	<b>\$ 1,269,856</b>

**BUDGET HIGHLIGHTS**

The total Planning and Zoning budget of \$1,269,856 reflects a 1.56% increase over the fiscal year 2012 adopted budget of \$1,250,339.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
13	13	0	0	0	0	13

**PLANNING AND ZONING (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Updated the following Land Development Regulations: Impact fees, Targeted Expedited Permitting Process, and amended certain provisions in the PGA Overlay
- ✓ Created a places of assembly application
- ✓ Received the "Tree City USA" re-certification for the twenty fourth (24) year
- ✓ Received the "Tree City USA Growth Award" for the fourth (4) year
- ✓ Updated the master fee schedule to reduce the Planning and Zoning fees for land use amendments, rezoning applications, and site plan review fees
- ✓ Initiated a review and updated the City's impact fee schedule where most of the fees in the categories resulted in an overall reduction
- ✓ Processed seven (7) projects through the Targeted Expedited Permitting Process
- ✓ Assisted in awarding \$503,000 of economic development incentives to TBC Corporation in an effort of retaining 120 IT positions and creating 175 new jobs in Palm Beach Gardens
- ✓ GIS is continuing to work with Engineering and Public Works to complete the GPS inventory of Storm Drain Outlets within the City to collect data in-house for the National Pollutant Discharge Elimination System (NPDES)
- ✓ GIS updated the Sexual Predators KMZ file for the Police Department to keep residents aware of the sexual offenders/predators in the area and it is updated monthly
- ✓ GIS created a regular schedule for continuous updates into the GIS layers of two (2) municipalities into the City's SunGard Public Sector System for the North County Dispatch Center
- ✓ Processed over 380 planning petitions including: 54 Administrative Amendments, 26 Minor Admin Amendments, 13 Planned Unit Developments and Amendments, four (4) Planned Community Developments, five (5) Site Plan Amendments and 9 Miscellaneous Petitions

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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	2,777	2,900	3,000
☒ Total number of building permits reviewed	1,251	1,300	1,400
☒ Maintain a sign-off process of the City's major development projects for close out of project	5	7	8



**GENERAL GOVERNMENT**

**PLANNING AND ZONING (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>☒ Monitor compliance of time sensitive development order conditions for major projects to provide a two week notice</li> </ul>	100%	100%	100%
<ul style="list-style-type: none"> <li>☒ Begin plan review within ten (10) days from routing date for all permit requests</li> </ul>	94%	95%	95%
<ul style="list-style-type: none"> <li>☒ Maintain sign-off process of the City's major development projects for close out of project</li> </ul>	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:**

<ul style="list-style-type: none"> <li>☒ Total number of Public Record Requests</li> </ul>	64	170	180
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**Efficiency Measures:**

<ul style="list-style-type: none"> <li>☒ Average number of days to fill requests</li> </ul>	1.62	1.55	1.50
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**Service Level Objective:** To maintain established level of service standards for zoning activities.

**Outputs:**

<ul style="list-style-type: none"> <li>☒ Occupational Licenses Reviewed</li> </ul>	373	375	375
<ul style="list-style-type: none"> <li>☒ Sign Permits Processed</li> </ul>	142	150	155
<ul style="list-style-type: none"> <li>☒ Liquor Licenses Processed</li> </ul>	16	20	25
<ul style="list-style-type: none"> <li>☒ Zoning Confirmation Letters Processed</li> </ul>	23	25	25
<ul style="list-style-type: none"> <li>☒ Special Event Applications Processed</li> </ul>	87	90	90

**Efficiency Measures:**

<ul style="list-style-type: none"> <li>☒ % of occupational licenses reviewed within three (3) days of receipt</li> </ul>	80.7%	82%	85%
<ul style="list-style-type: none"> <li>☒ % of sign permits reviewed within ten (10) days of receipt</li> </ul>	94%	95%	95%
<ul style="list-style-type: none"> <li>☒ % of liquor licenses reviewed within three (3) days of receipt</li> </ul>	100%	100%	100%
<ul style="list-style-type: none"> <li>☒ % of zoning confirmation letters reviewed within seven (7) days of receipt</li> </ul>	70%	75%	75%
<ul style="list-style-type: none"> <li>☒ % of special events processed within three (3) days of receipt of sufficient application</li> </ul>	88%	89%	90%

**GENERAL GOVERNMENT**

**PLANNING AND ZONING (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

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

**Outputs:**

<ul style="list-style-type: none"> <li>■ Update the EDEN project management system to track all historical development projects</li> </ul>	45%	50%	55%
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**Efficiency Measures:**

<ul style="list-style-type: none"> <li>■ % of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days</li> </ul>	60%	65%	70%
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**Service Level Objective:** Provide an enterprise GIS system for the city, allowing for an increase in efficiency and access by all departments within the city and a centralized location for spatial and geographic information to reside.

**Outputs:**

<ul style="list-style-type: none"> <li>■ Total number of approved development projects integrated into the City's GIS database</li> </ul>	105	110	115
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**Effectiveness Measures:**

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



**GENERAL GOVERNMENT**

**PLANNING AND ZONING (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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"> <li>☒ Permits reviewed for redevelopment/renovation projects</li> </ul>	127	150	160
<ul style="list-style-type: none"> <li>☒ Address non-conformities and Code Violations related to older projects</li> </ul>	1	1	1
<ul style="list-style-type: none"> <li>☒ Review LDRs and Code to correct inconsistencies and accommodate older communities</li> </ul>	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"> <li>☒ Number of projects that were expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP)</li> </ul>	7	6	6
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For a complete list of the City Council's Goals, please refer to pages 48 - 55.



**PUBLIC SAFETY**

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*The City of Palm Beach Gardens, FL*



*Operating and Capital Improvements  
Budget FY 2012/2013*

# PUBLIC SAFETY

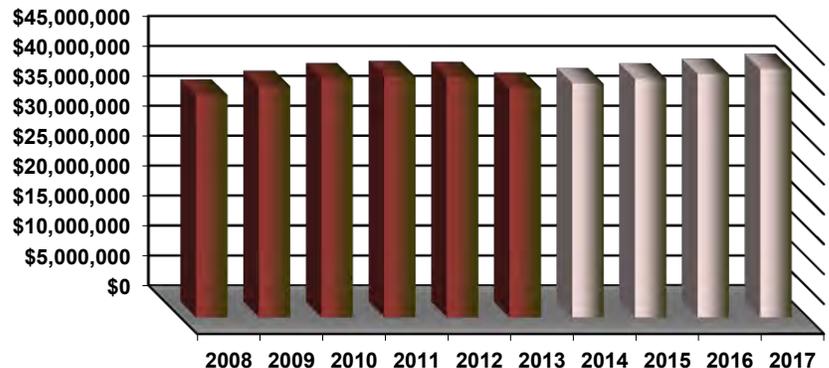
## DEPARTMENTAL HIGHLIGHTS FOR FY 2013

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
<b>Police</b>				
Administration/ Investigations	38	5,146,361		
Dispatch Services	30	2,588,239		
Field Operations	95	13,410,386		
Training			12,000	
Police Impact				130,000
<b>Fire Rescue</b>				
Administration	6	1,754,194		
Life Safety	5	684,528		
Emergency Services	107	15,673,337		10,000
Fire Impact				
<b>TOTAL</b>	<b>281</b>	<b>\$39,257,045</b>	<b>\$12,000</b>	<b>\$140,000</b>

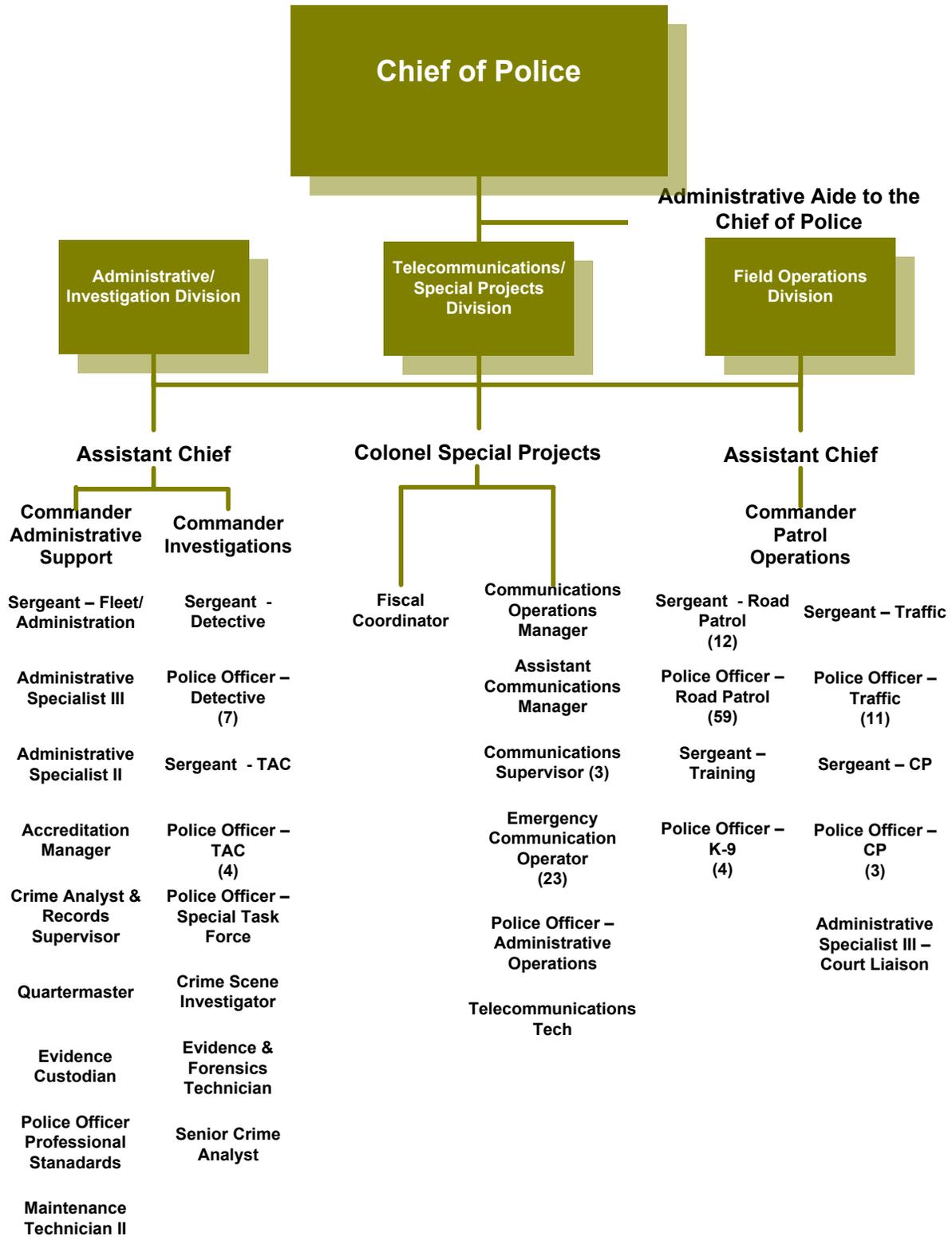
## HISTORICAL & PROJECTED EXPENDITURES

The graph below shows expenditure analysis over a 10 year period for Public Safety General Fund. The first four years (2008 – 2011) show actual expenditures. Year five (2012) is an estimated actual amount. Year six (2013) reflects the current budgeted amount and years seven through ten (2014 – 2017) 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.



**POLICE**



**PUBLIC SAFETY**

**POLICE (CONTINUED)**

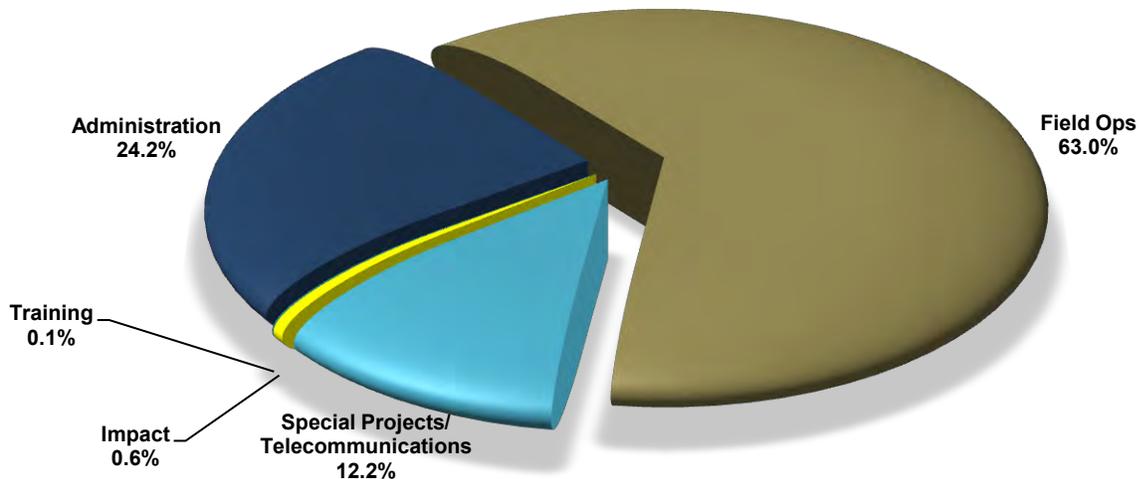
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three Divisions: Administrative/Investigation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

<b>Division/Fund</b>	<b>Approved Budget FY 2013</b>
Administration/ Investigations	\$5,146,361
Special Projects/ Telecommunications	2,588,239
Field Operations	13,410,386
<b>Subtotal General Fund</b>	<b>\$21,144,986</b>
Police Impact	130,000
Police Training	12,000
<b>Total</b>	<b>\$21,286,986</b>

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 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	19,874,516	18,498,734	18,941,645	19,287,405	18,539,631
Other Operating	2,121,843	2,268,034	2,791,344	2,428,757	2,315,523
Subtotal Operating	\$ 21,996,359	\$ 20,766,767	\$ 21,732,989	\$ 21,716,162	\$ 20,855,154
Capital	1,141,804	3,430,766	310,311	534,629	337,300
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Other Uses	58,459	43,035	-	166,591	94,532
<b>Total</b>	<b>\$ 23,196,622</b>	<b>\$ 24,240,568</b>	<b>\$ 22,043,300</b>	<b>\$ 22,417,382</b>	<b>\$ 21,286,986</b>

**BUDGET HIGHLIGHTS**

The Police Department's operating budget of \$20,855,154 reflects a 3.95% decrease from the 2012 fiscal year adopted operating budget of \$21,713,698. This amount excludes capital budget of \$337,300 and \$94,532 set aside for aid to government agencies for the radio consortium.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
148	160	1	0	0	2	163

**POLICE (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Achieved sixth consecutive national accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA); awarded Advanced Meritorious Accreditation in recognition of having been continuously accredited for more than 15 years
- ✓ Implemented a Department Facebook page as a means of improving communication with the community
- ✓ Obtained grant-paid Long Range Acoustical Device (LRAD) for use in emergency situations, search and rescue, and civil disturbances
- ✓ Added Parks/Facilities Department to PBX phone system
- ✓ Reconfigured the communications service at the City Golf Course by replacing the T-1 service, at a cost of \$21,312 per year, and replaced it with another service which costs \$3,000 per year for a net savings of approximately \$18,000 annually
- ✓ Installed fiber optic cabling and interfaces for Next Generation 911 equipment
- ✓ Conducted radio training and radio programming for Jupiter and Juno Beach Police Departments to complete the 911 consolidation effort
- ✓ Constructed cell site off of Northlake Boulevard and Hyatt Drive for communications coverage
- ✓ Conducted an audit of the police mobile computer air cards service resulting in a savings of approximately \$9,600 annually in airtime charges
- ✓ Hired an FDLE Certified Crime Analyst who was instrumental in guiding the agency into acquiring state-of-the-art analytical software applications for the collection, storage and analysis of telephonic, IP-based communication links to criminal activity and other software for the identification and analysis of crime "hot spots"
- ✓ Investigated a series of violent carjacking, kidnapping and robbery offenses (known as "Bump and Rob") along with other agencies, patrol, tactical, crime scene units and the crime laboratories, regarding incidents occurring throughout coastal Palm Beach County. Investigators and the Crime Analyst from this agency worked with the State Attorney's Office to secure RICO (Racketeer Influenced and Corrupt Organizations) charges and a multitude of other felony charges against five offenders, halting this six-month crime spree
- ✓ Collected over \$2,700 from the sale of items from property and evidence that no longer have evidentiary value
- ✓ Purchased an all-hazard special response vehicle for use by Patrol Operations and the Special Response Team during severe situations and to respond to high-risk incidents. The purchase was funded by law enforcement trust funds
- ✓ Obtained a new Police K-9 dog through a donation from a private entity
- ✓ Conducted a homeland security initiative involving the VIPS (Volunteers in Police Service) where they made contact with several area businesses and provided them with terrorism awareness information while also updating their contact information. This program is in cooperation with the U.S. Department of Justice and the FBI's "Communities Against Terrorism" initiative



**POLICE (CONTINUED)**

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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	92,034	79,975	80,174
☒ Total number of foot patrols	10,874	9,254	9,100
☒ Attend community meetings	24	20	20

**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	40	44	45
☒ Homeland Security checks conducted	9,170	7,682	8,000
☒ Problem oriented projects to address criminal activity within patrol beats	19	13	15
☒ Total number of people accessing police reports and other neighborhood information provided via Internet (P2C)	7,890	8,200	8,200

**Effectiveness Measures:**

☒ Stolen vehicle recovery rate (Rate reflects the total number of vehicles stolen in the City and recovered both in and out of the City.)	67%	56%	54%
☒ Person crimes clearance rate	65%	46%	44%
☒ Property crimes clearance rate	26%	26%	20%
☒ Crime Prevention Through Environmental Design (CPTED) reviews conducted	87	87	90
☒ Utilize phone notification system to alert neighborhoods of current crime trends	28	2	20
☒ Number of arrests	1,046	908	910

**PUBLIC SAFETY**

**POLICE (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

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

**Outputs:**

☒ Number of incidents	172,398	150,984	161,594
☒ Number of calls for service	35,330	33,685	34,185
☒ Property and evidence items collected	4,723	4,900	4,800

**Efficiency Measures:**

☒ Average response to emergency calls (shown in min. and seconds)			
⦿ Time call received, until it is dispatched	2:05	1:56	1:45
⦿ Time officer is en route, until officer arrives at scene	4:14	4:30	4:28
⦿ Total response time	6:19	6:26	6:15

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

**Outputs:**

☒ Items processed in crime lab	200	214	210
☒ Latent fingerprints entered into Automated Fingerprint Information System (AFIS)	321	253	275

**Effectiveness Measures:**

☒ Crime analysis strategy meetings (In 2012, the Palm Beach Gardens Police Department employed an FDLE Certified Crime Analyst; therefore, these figures are calculated in a different manner.)	200	33	40
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**Efficiency Measures:**

☒ 911 calls answered within ten (10) seconds (Palm Beach County's criteria for this measurement is 90%)	95.77%	95.13%	95.00%
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**PUBLIC SAFETY**

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**POLICE (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

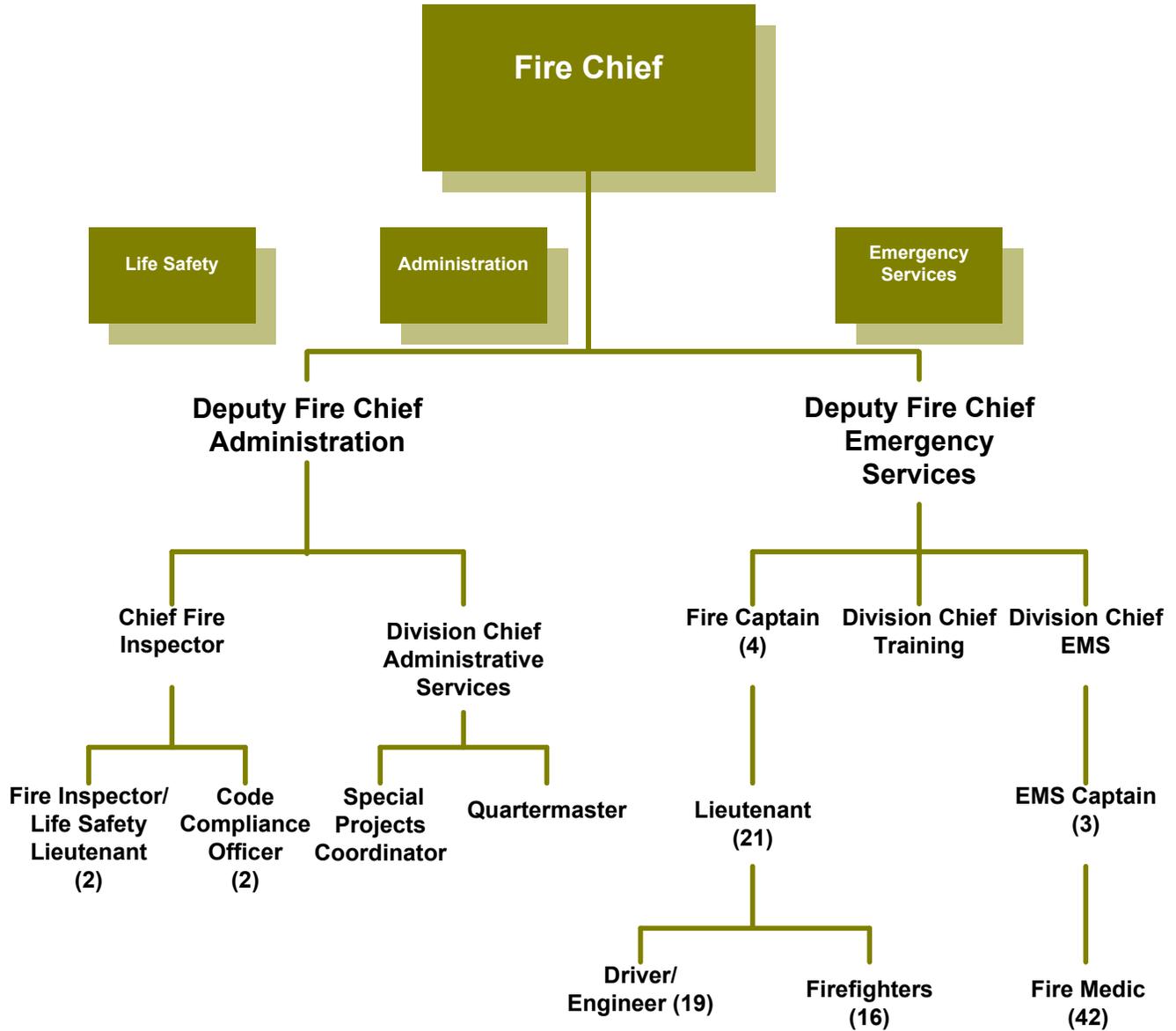
**Service Level Objective:** Enhance traffic safety measures and programs

**Outputs:**

<ul style="list-style-type: none"> <li>☒ Traffic safety events conducted</li> <li>☒ Traffic-Oriented Policing (TOP) projects conducted</li> </ul>	<p>22</p> <p>75</p>	<p>22</p> <p>78</p>	<p>22</p> <p>75</p>
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For a complete list of the City Council's goals, please refer to pages 48 - 55.

**FIRE RESCUE**



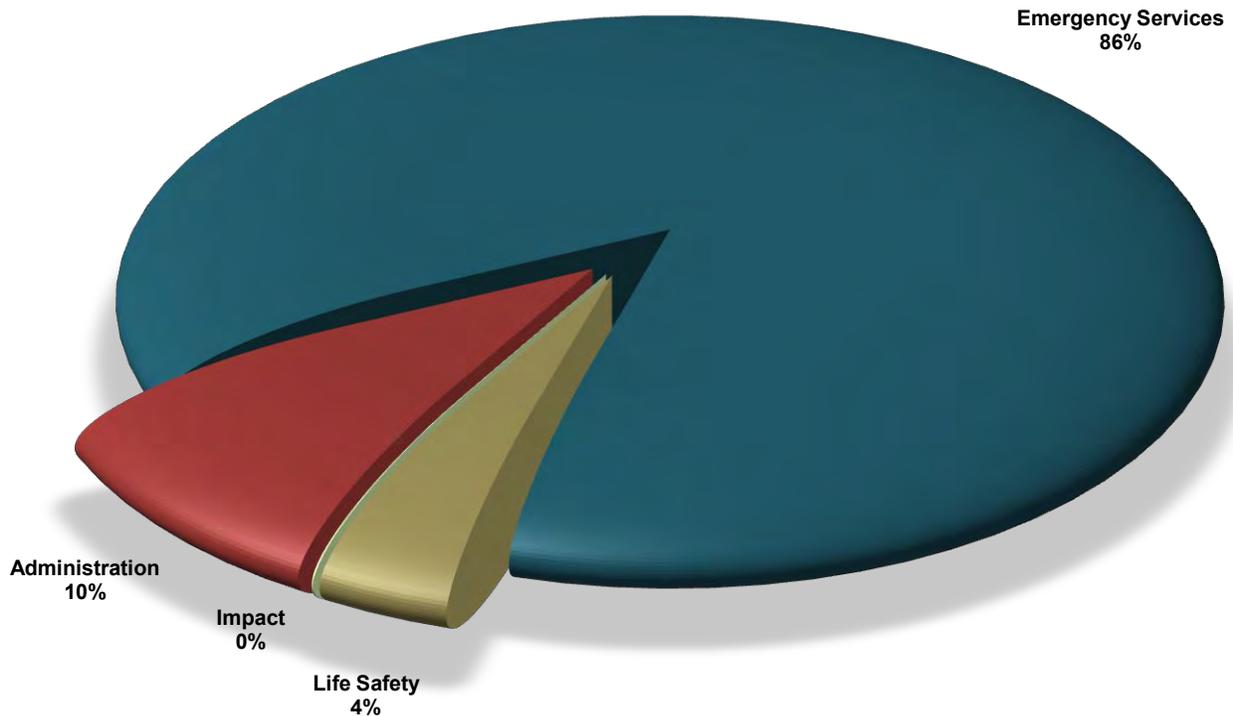
The Palm Beach Gardens Fire Rescue Department is committed to life safety through the delivery of quality, professional emergency services and community education. The department is an intended combination type of department using the talents of career professionals and highly trained volunteers. Palm 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 (5) fire stations.



**FIRE RESCUE (CONTINUED)**

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.

<b>Division/Fund</b>	<b>Approved Budget FY 2013</b>
Administration	\$1,754,194
Life Safety	684,528
Emergency Services.	15,673,337
<b>Subtotal General Fund</b>	<b>\$18,112,059</b>
Fire Impact	10,000
<b>Total</b>	<b>\$18,122,059</b>



**FIRE RESCUE (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	16,520,052	17,029,751	16,689,431	16,536,191	15,981,149
Other Operating	1,357,736	1,317,527	1,711,821	1,346,671	1,389,434
Subtotal Operating	\$ 17,877,788	\$ 18,347,278	\$ 18,401,252	\$ 17,882,862	\$ 17,370,583
Capital	456,911	514,915	195,925	414,200	475,500
Debt Service	356,939	354,507	354,908	125,673	275,976
Transfers	137,510	-	-	-	-
<b>Total</b>	<b>\$ 18,829,148</b>	<b>\$ 19,216,700</b>	<b>\$ 18,952,085</b>	<b>\$ 18,422,735</b>	<b>\$ 18,122,059</b>

**BUDGET HIGHLIGHTS**

The Fire Department's operating budget of \$17,370,583 reflects a 2.86% decrease from the 2012 fiscal year adopted operating budget of \$17,882,862. This amount excludes capital budget of \$475,500 and \$275,976 for debt service.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
118	118	0	0	0	0	118



**FIRE RESCUE (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Maintained Accreditation through the Center for Public Safety Excellence
- ✓ Placed new Quint fire ladder truck into service
- ✓ Completed promotional testing for Driver Engineers
- ✓ Hosted county wide 9/11 ceremonies
- ✓ Completed department wide diversity training
- ✓ Instituted a new NFIRS fire reporting software
- ✓ Hired three (3) new Firefighters to fill vacancies and promoted a Driver Engineer and a Fire Lieutenant
- ✓ Added a part-time Administrative II position
- ✓ Received Palm Beach County EMS Award
- ✓ Hosted the Fire Explorers Firematics Competition

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

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

**PUBLIC SAFETY**

**FIRE RESCUE (CONTINUED)**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     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> </li> </ul>	87.6	90	90
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     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> </li> </ul>	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"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Complete annual inspections within three (3) days of request                 </li> </ul>	95%	95%	95%
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Decrease number of re-inspections for compliance with fire code                 </li> </ul>	948	900	850
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Increase number of plan reviews completed within two (2) days by 5%                 </li> </ul>	95%	100%	100%
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Ratio: Inspect able properties / Inspector                 </li> </ul>	842	800	850

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

**Outputs:**

<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Prepare and manage mock disaster situation prior to each hurricane season                 </li> </ul>	1	1	1
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Prepare and submit FEMA NIMCAST update                 </li> </ul>	Completed	Completed	Completed
<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Revise Comprehensive Emergency Management Plan to ensure NIMS Compliance                 </li> </ul>	Reviewed	Reviewed	Revise



**PUBLIC SAFETY**

**FIRE RESCUE (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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"> <li>■ Percent completed of new pre-fire plans and updates of existing buildings</li> </ul>	50%	100%	100%
<ul style="list-style-type: none"> <li>■ Number of fire hydrants flow tested in conjunction with Seacoast Utilities to ensure emergency water supply<sup>1</sup>.</li> </ul>	100	100	150
<ul style="list-style-type: none"> <li>■ Provide the necessary life safety personnel to keep pace with the rapidly increasing service demand and ensure compliance                             <ul style="list-style-type: none"> <li>● Number of calls</li> <li>● Number of Inspectors</li> </ul> </li> </ul>	4,209 5	4,000 5	4,250 5

**Efficiency Measures:**

<ul style="list-style-type: none"> <li>■ Increase % of time first line apparatus is in service by:                             <ul style="list-style-type: none"> <li>● Engines</li> <li>● Rescue Units</li> <li>● Other</li> </ul> </li> </ul>	93.3% 90.7% 95%	95% 93% 95%	95% 95% 95%
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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:** 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"> <li>■ Average class size</li> </ul>	22	24	26
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<sup>1</sup>Flow testing of fire hydrants has reduced in 2011 and 2012 due to water restrictions.



**COMMUNITY SERVICES**

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*The City of Palm Beach Gardens, FL*



*Operating and Capital Improvements  
Budget FY 2012/2013*

# COMMUNITY SERVICES

## DEPARTMENTAL HIGHLIGHTS FOR FY 2013

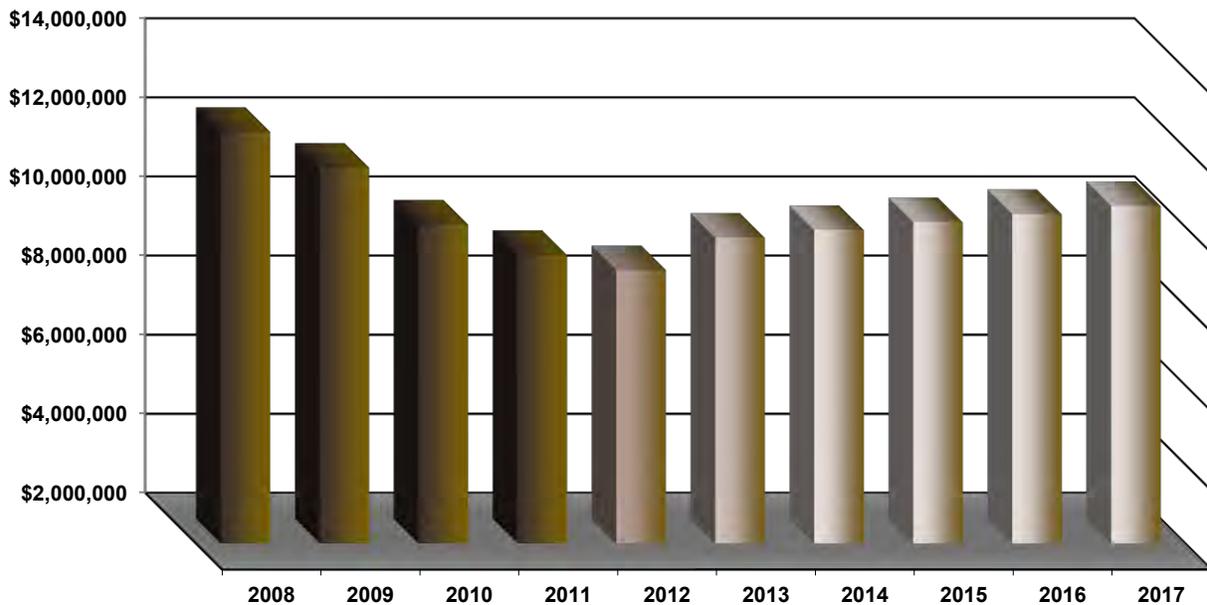
Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
<b>Public Works</b>					
Administration	2	853,472			
Facilities					
Maintenance	17	2,302,717			
Stormwater/Streets	9	1,090,985			
Road Impact					559,748
Gas Tax			1,205,538		
Fleet Maintenance	12			2,432,644	
<b>Parks and Grounds</b>	24	3,077,588			
<b>Construction Services</b>	15	1,647,386			
<b>Neighborhood Services</b>	7	665,095			
<b>Golf</b>					
Administration	3		195,837		
Pro Shop			484,702		
Maintenance	8		752,812		
<b>Recreation</b>					
Administration	6	183,396	621,406		
Athletics	3		360,142		
Seniors		40,938			
General Programs	4	96,643	987,226		
Aquatics	3	170,043	414,930		
Tennis	4	130,978	488,488		
Youth Enrichment	8		826,009		
Recreation Impact					1,100,000
<b>TOTAL</b>	<b>125</b>	<b>\$10,259,241</b>	<b>\$6,337,090</b>	<b>\$2,432,644</b>	<b>\$1,659,748</b>



## HISTORICAL & PROJECTED EXPENDITURES

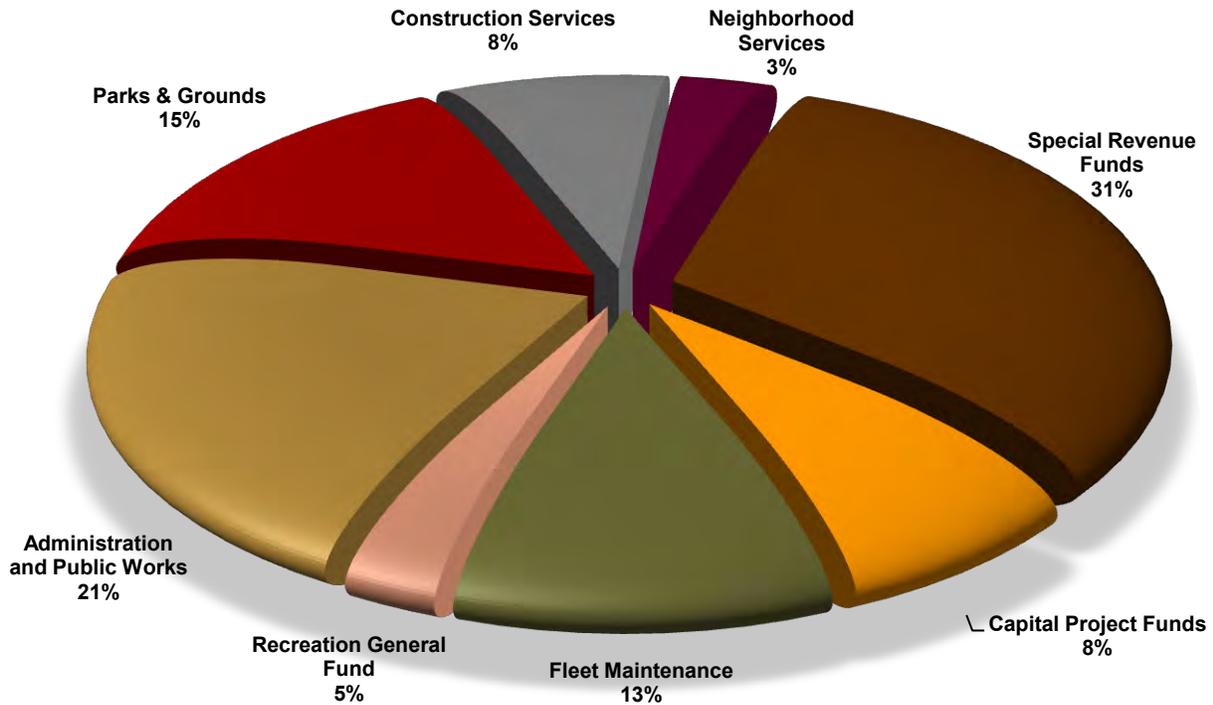
Community Services consists of the following divisions: Administration and Public Works, Parks and Grounds, Construction Services, Neighborhood Services, Recreation, and Golf.

The graph below shows the historical, estimated and projected expenditures for Community Services. Actual expenditures are shown for years 2008 through 2011, estimated actual amounts for 2012, adopted budget for 2013, and projected amounts for years 2014 through 2017 for the General Fund.



Operating costs since fiscal year 2008 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.

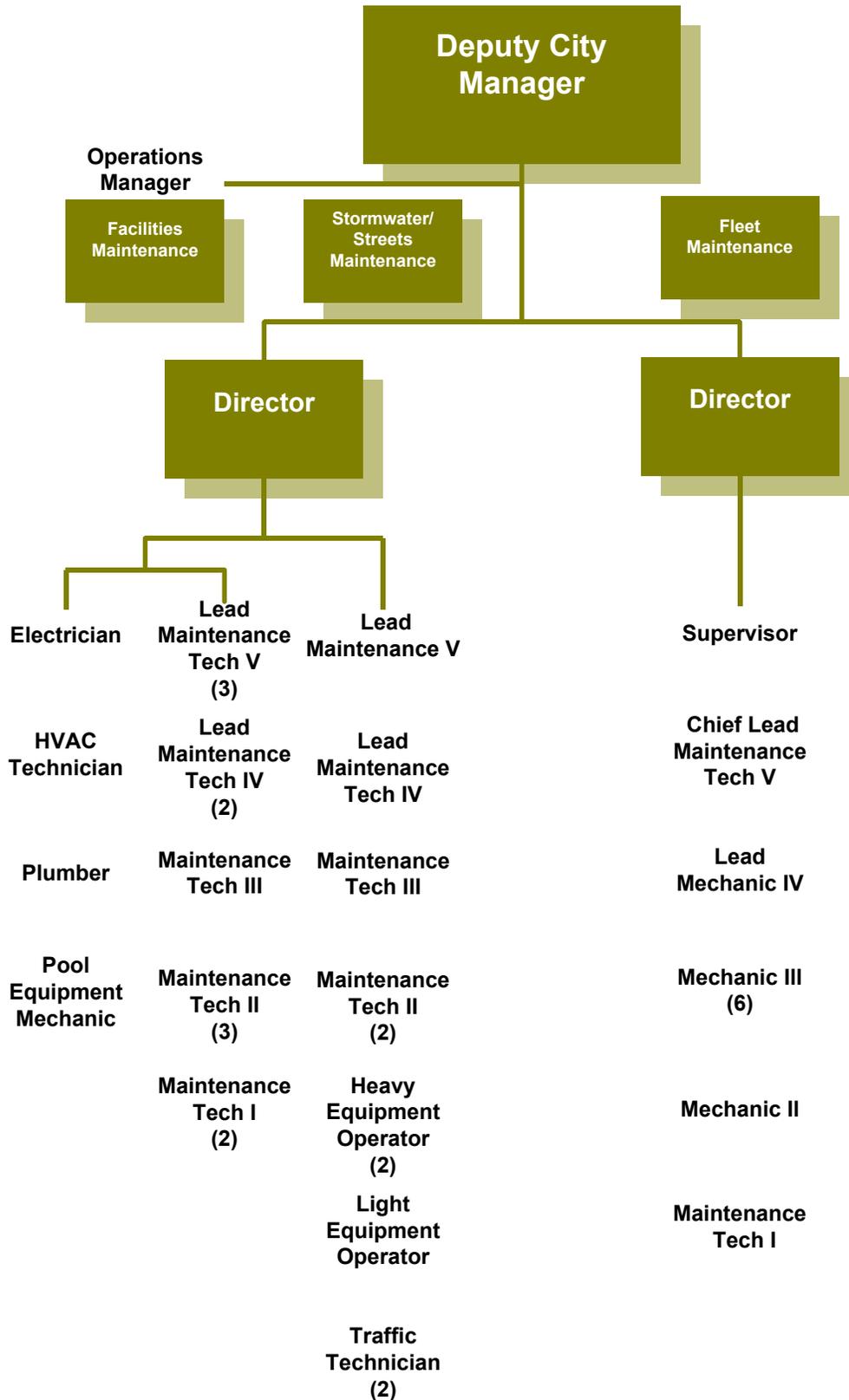
**COMMUNITY SERVICES**



Department/Fund	Approved Budget FY 2013
Administration and Public Works	\$4,247,174
Parks & Grounds	3,077,588
Construction Services	1,647,386
Neighborhood Services	665,095
Recreation	621,998
<b>Subtotal General Fund</b>	<b>\$10,259,241</b>
Gas Tax	1,205,538
Golf Fund	1,433,351
Recreation Special Revenue Fund	3,698,201
<b>Subtotal Special Revenue Funds</b>	<b>\$6,337,090</b>
Road Impact	559,748
Recreation Impact	1,100,000
<b>Subtotal Capital Project Funds</b>	<b>\$1,659,748</b>
Fleet Maintenance	2,432,644
<b>Subtotal Internal Service Fund</b>	<b>\$2,432,644</b>
<b>Total All Funds</b>	<b>\$20,688,723</b>



**ADMINISTRATION AND PUBLIC WORKS**



**COMMUNITY SERVICES**

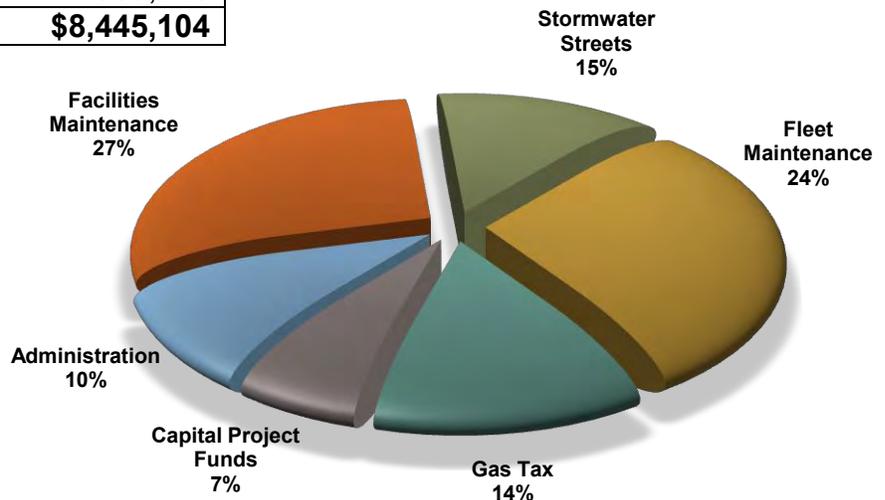
**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

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.

<b>Division/Fund</b>	<b>Approved Budget FY 2013</b>
Administration	\$853,472
Facilities Maintenance	2,302,717
Stormwater/Streets	1,090,985
<b>Subtotal General Fund</b>	<b>\$4,247,174</b>
Fleet Maintenance	2,432,644
Gas Tax	1,205,538
Road Impact	559,748
<b>Total All Funds</b>	<b>\$8,445,104</b>



**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	3,408,538	3,231,086	3,113,703	3,158,452	3,245,542
Other Operating	3,126,774	3,462,886	2,639,778	2,822,698	3,393,814
Subtotal Operating	\$ 6,535,312	\$ 6,693,972	\$ 5,753,481	\$ 5,981,150	\$ 6,639,356
Capital	1,381,919	284,961	752,267	3,728,512	1,246,000
Debt Service	1,345,550	1,347,450	366,955	-	-
Transfers	691,677	1,502,788	700,490	760,626	559,748
<b>Total</b>	<b>\$ 9,954,458</b>	<b>\$ 9,829,170</b>	<b>\$ 7,573,193</b>	<b>\$ 10,470,288</b>	<b>\$ 8,445,104</b>

**BUDGET HIGHLIGHTS**

The Administration and Public Works budget of \$8,445,104 reflects a slight increase of 2.2% from the fiscal year 2012 adopted budget of \$8,263,135.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
42	41	(1)	0	0	0	40

**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Developed a Local Energy Assurance Plan as an appendix to the City's Comprehensive Emergency Management Plan for ESF 12 – Energy, which was funded by a grant from the U.S. Department of Energy
- ✓ Implemented a historical marker program with funding provided by the John D. and Catherine T. MacArthur Foundation
- ✓ Held Citywide auction at Public Works
- ✓ Achieved ASE Blue Seal of Excellence sponsored by the National Institute for Automotive Service Excellence for the seventh year. This achievement recognizes the City and its Fleet Maintenance Division for having a majority of ASE certified mechanics compared to others in the automotive industry. The City is one of sixteen government fleet organizations to earn this designation
- ✓ Continued the use of the automated Solid Waste Tracking (SWAT) system for customer calls
- ✓ Continued the inter-local agreement with the Town of Juno Beach to provide fleet maintenance services for all Town-owned vehicles and trucks raising \$15,300 in revenue
- ✓ Raised \$70,000 from the sale of certain recyclable materials to the Solid Waste Authority of Palm Beach County through an interlocal agreement
- ✓ Upgraded the Energy Management System at City Hall
- ✓ Implemented an Annual Facility Maintenance Program

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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:**

 Number of work orders completed annually for street/canal repairs	70	17	25
 Maintain street signs for traffic safety and way-finding annually	528	680	700

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

**Outputs:**

 Paving plan for fiscal year in linear miles	3.25	2.0	2.5
 Number of roadway inspections completed annually	104	104	104



**COMMUNITY SERVICES**

**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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	27,650	27,675	27,700
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**Effectiveness Measures:**

☒ Garbage service requests at less than 3% annually (Total # of calls)	62	60	60
☒ Recycling service requests at less than 1% annually (Total # of calls)	52	60	60
☒ Vegetative service requests at less than 2% annually (Total # of calls)	134	150	165

**Efficiency Measures:**

☒ Recycle bin monitoring with SWA for delivery from vendor within five (5) days	68	75	80
---------------------------------------------------------------------------------	----	----	----

**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	350	450	450
----------------------------------	-----	-----	-----

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

**Outputs:**

☒ Number of square miles sprayed for treatment of mosquitoes	52	26	52
--------------------------------------------------------------	----	----	----

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

**Outputs:**

☒ Graffiti eradication requests	102	131	150
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**COMMUNITY SERVICES**

**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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	18	20
-------------------------------------------------------------	----	----	----

**Efficiency Measures:**

☒ Vehicle down less than 1 day	308	300	300
☒ Vehicle down 1-2 days	19	20	20
☒ Vehicle down 2-3 days	54	50	45
☒ Vehicle down over 3 days	2	3	3

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

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

**Outputs:**

☒ Total miles swept:	2,779	2,335	2,250
Curbed	*	1,520	1,525
Non-curbed	*	815	825
☒ Linear feet of storm drains cleaned	0	0	300
☒ Catch basins cleaned	27	160	175
☒ Adopt-a-Street Program participants	1	1	1

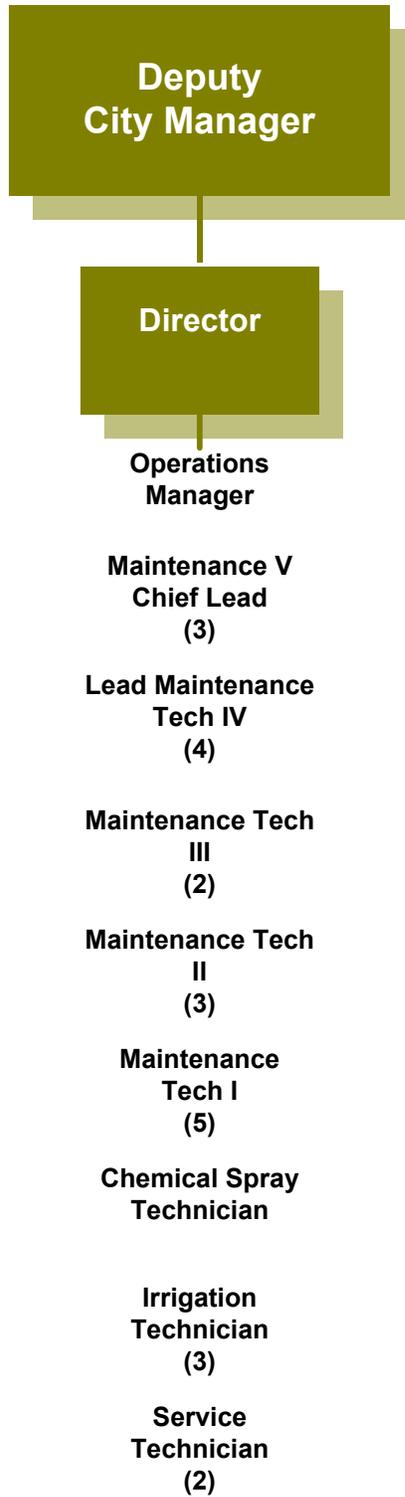
\* Information not available

For a complete list of the City Council's Goals, please refer to pages 48 – 55.



PALM BEACH GARDENS  
"A unique place to live, learn, work & play"

## 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 and clinics.

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. 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 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	2,093,964	1,798,995	1,696,955	1,694,641	1,730,730
Other Operating	806,782	975,420	1,310,527	1,434,360	1,309,251
Subtotal Operating	\$ 2,900,746	\$ 2,774,415	\$ 3,007,482	\$ 3,129,001	\$ 3,039,981
Capital	219,366	494,805	52,114	16,266	-
Debt Service	130,020	128,652	128,743	-	37,607
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 3,250,132</b>	<b>\$ 3,397,873</b>	<b>\$ 3,188,339</b>	<b>\$ 3,145,267</b>	<b>\$ 3,077,588</b>

**BUDGET HIGHLIGHTS**

The Parks and Grounds budget of \$3,077,588 reflects a decrease of 3.59% from the fiscal year 2012 adopted budget of \$3,192,197.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
24	24	0	0	0	0	24

**PARKS AND GROUNDS (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Successfully completed renovations to Gardens Park Soccer Complex
- ✓ Implemented Field Turf Plan for long term health of Bermuda athletic turf
- ✓ Purchased athletic turf maintenance equipment in coordination with Field Turf Plan implementation allowing City to perform standard maintenance practices at a higher frequency
- ✓ Implemented facility closure and healthy turf rejuvenation program in order to provide annual maintenance to fields and facilities
- ✓ Increased Bermuda athletic field inventory by 76,000 square feet with addition of Lilac Multipurpose Field
- ✓ Opened park facilities for 366 days of available use
- ✓ Supported over 8,800 permits issued for organized park use

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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	125	169	175
☒ Number of staffing hours per week	20	20	24

**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	5	5	6
☒ Number of field staff trained to utilize the electronic work order system	6	6	8

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

**Outputs:**

☒ Number of park permits maintenance support was provided	7,100	8,853	9,000
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**COMMUNITY SERVICES**

**PARKS AND GROUNDS (CONTINUED)**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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)	215,000	213,500	235,000
☒ Number of residents participating in the City's "Plant-a-Tree" Program	14	6	10

**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	36	36	40
☒ Number of irrigation system inspections annually	432	480	504
☒ Number of irrigation heads changed to water saving "precision nozzles"	1,100	1,200	1,200

**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	264
☒ Number of acres of City park land maintained annually	336	345	345

**COMMUNITY SERVICES**

**PARKS AND GROUNDS (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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

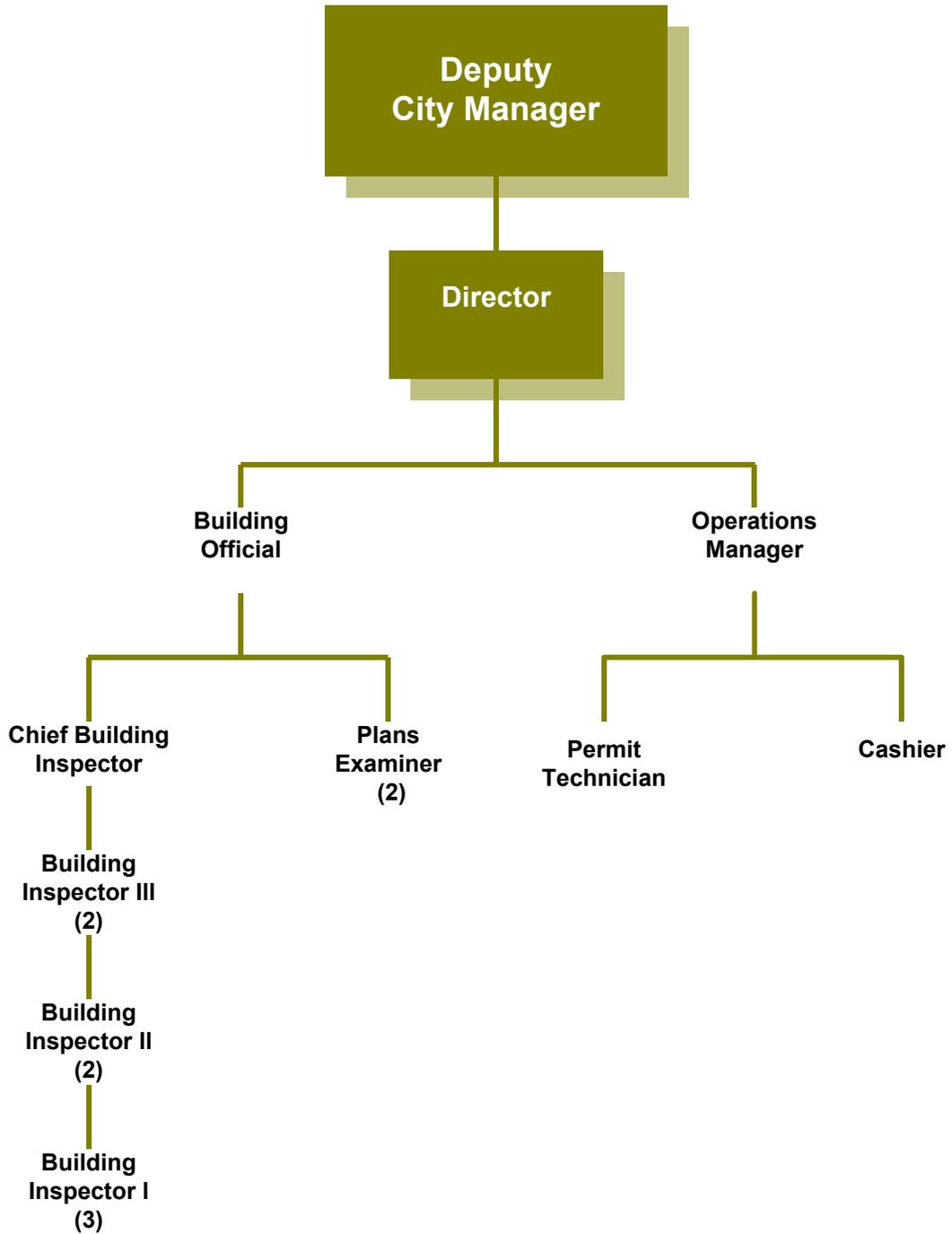
**Outputs**

☒ Number of playground and facility inspections conducted	3	3	4
☒ Number of Sports turf mowing conducted	104	104	110
☒ Estimated number of field preparations done on an annual basis	6,100	6,200	6,250

For a complete list of the City Council's Goals, please refer to pages 48 – 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 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	1,414,138	1,245,877	1,315,746	1,380,738	1,513,372
Other Operating	106,254	87,524	106,774	111,764	134,014
Subtotal Operating	\$ 1,520,392	\$ 1,333,400	\$ 1,422,520	\$ 1,492,502	\$ 1,647,386
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,520,392</b>	<b>\$ 1,333,400</b>	<b>\$ 1,422,520</b>	<b>\$ 1,492,502</b>	<b>\$ 1,647,386</b>

**BUDGET HIGHLIGHTS**

The Construction Services budget of \$1,647,386 represents a 10.38% increase from the 2012 adopted budget of \$1,492,502.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
14	15	0	0	0	0	15



**CONSTRUCTION SERVICES (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Improved turnaround time of two (2) business days for shutters, minor electrical, and other similar permits
- ✓ Maintained turnaround time of five (5) business days for pools, screen enclosures and similar permits
- ✓ Maintained pro-active program for identifying and processing permits never obtained by the applicant
- ✓ Maintained program with Neighborhood Services to report permitted work never receiving a final inspection
- ✓ Maintained program for warning applicants of expiring permits and applications prior to expiration
- ✓ Coordinated cross-training program for building inspectors, plan reviewers and resource staff
- ✓ Indexed all issued permits into database for quick reference/retrieval
- ✓ Scanned permit applications and cards into document management software for quick reference and retrieval
- ✓ Scanned residential house plans into document management software for quick reference and retrieval
- ✓ Updated informational checklists and brochures for customers

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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	21	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	7,430	8,400	8,500
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**COMMUNITY SERVICES**

**CONSTRUCTION SERVICES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**Efficiency Measures:**

❑ Percentage of permits issued online	*	*	5
❑ Percentage of permits issued over the counter	26	30	25
❑ Percentage of permits issued in two (2) business days	25	25	25
❑ Percentage of permits issued in five (5) business days	22	20	20
❑ Percentage of permits issued in 10 business days	12	10	15
❑ Percentage of permits issued in 20 business days	10	10	10
❑ Percentage of permits issued > 20 business days	5	5	0

\* Information not available. Functionality of software prohibited involvement. Anticipated software enhancement to allow for online permitting anticipated in FY 2013.

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

**Outputs:**

❑ Total number of inspections	18,100	20,000	21,000
❑ Total number of next day inspections requested	16,400	18,500	20,000
❑ Total number of inspections scheduled online	12,150	13,300	14,000

**Efficiency Measures:**

❑ Average number of inspections per inspector per day	8 - 12	8 - 12	8 - 12
-------------------------------------------------------	--------	--------	--------

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

**Efficiency Measures:**

❑ Continuing education hours attended by personnel	265	204	300
❑ Avg. number of certifications per personnel (max 5)	4.6	4.8	5



**COMMUNITY SERVICES**

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**CONSTRUCTION SERVICES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

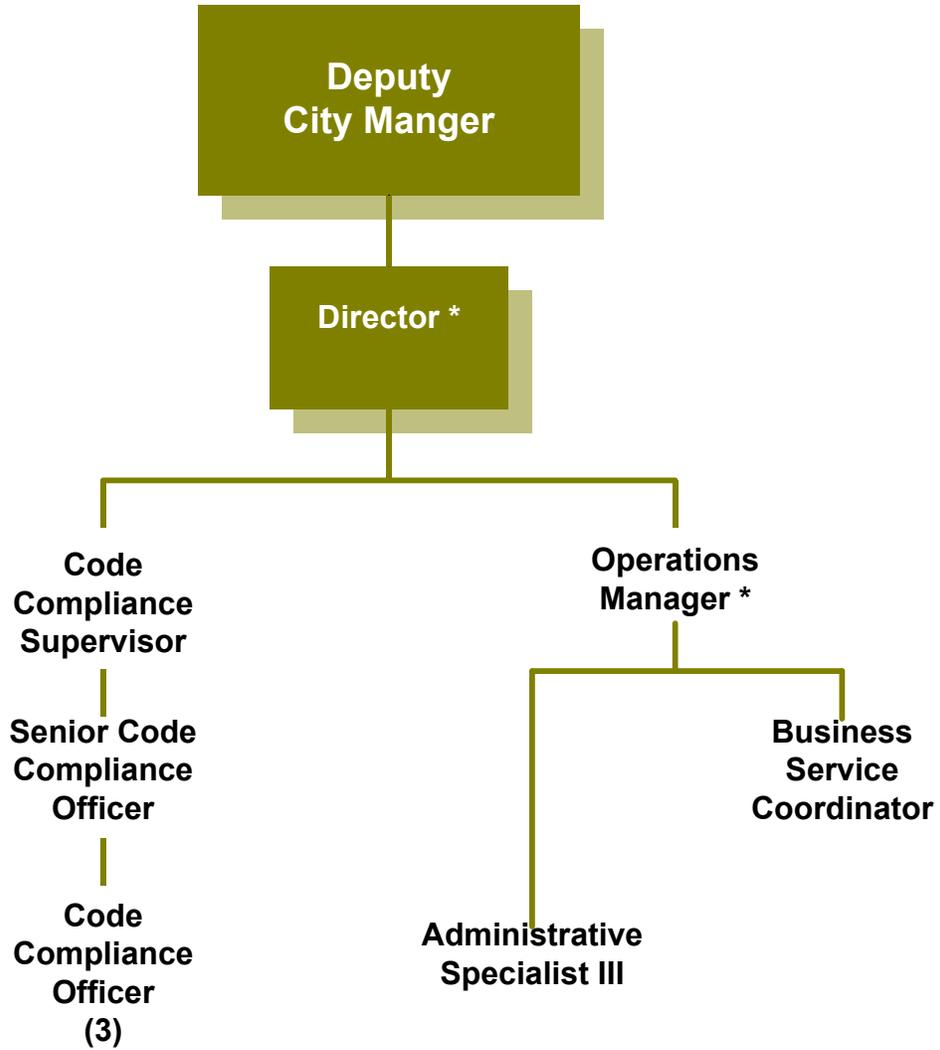
<b>Service Level Objective:</b> Index residential files into database for quick retrieval of public records requests
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**Outputs:**

■ Percent indexed	100	100	100
■ Total number of public records requests	594	880	800

For a complete list of the City Council's Goals, please refer to pages 48 – 55.

## NEIGHBORHOOD SERVICES



\* Director and Operations Manager are not 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 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	621,583	507,021	494,570	529,470	549,781
Other Operating	77,669	76,660	85,375	110,514	115,314
Subtotal Operating	\$ 699,253	\$ 583,681	\$ 579,945	\$ 639,984	\$ 665,095
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 699,253</b>	<b>\$ 583,681</b>	<b>\$ 579,945</b>	<b>\$ 639,984</b>	<b>\$ 665,095</b>

**BUDGET HIGHLIGHTS**

The Neighborhood Services budget of \$665,095 reflects an increase of 3.9% from the fiscal year 2012 adopted budget of \$639,984.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
7	7	0	0	0	0	7

**COMMUNITY SERVICES**

**NEIGHBORHOOD SERVICES (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Continued to develop educational brochures for staff regarding various City programs
- ✓ Assisted two (2) residences with painting through the Community Action Support Team (CAST) Program
- ✓ Collected \$121,000 in revenue from 368 businesses for non-payment of business tax receipts
- ✓ Developed and implemented online complaint system through the City's internet page

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

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

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

**Outputs:**

<span style="font-size: 1.2em;">■</span> Number of Commercial cases generated	331	258	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:**

<span style="font-size: 1.2em;">■</span> Number of complaints received by City employees	141	70	100
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**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:**

<span style="font-size: 1.2em;">■</span> Late notices mailed no later than October 20th	789	789	750
<span style="font-size: 1.2em;">■</span> Occupational License Violation notices issued	72	15	50
<span style="font-size: 1.2em;">■</span> Register Out-of-Town Businesses (Non-Contractors)	26	25	40



**COMMUNITY SERVICES**

**NEIGHBORHOOD SERVICES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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	20	15	20
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**City Council Goal #8: To protect the City's character of high quality housing and focus on the maintenance of existing affordable housing.**

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

**Output:**

☒ Number of residential cases generated	576	390	400
-----------------------------------------	-----	-----	-----

**Service Level Objective:** Establish an electronic complaint system in order to track and respond resident requests

**Efficiency Measures:**

☒ Number of complaints received	577	567	600
☒ Number of complaints resolved	567	467	580

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

**Outputs:**

☒ Amendments to City Codes	1	0	0
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**COMMUNITY SERVICES**

**NEIGHBORHOOD SERVICES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

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

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

**Outputs:**

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

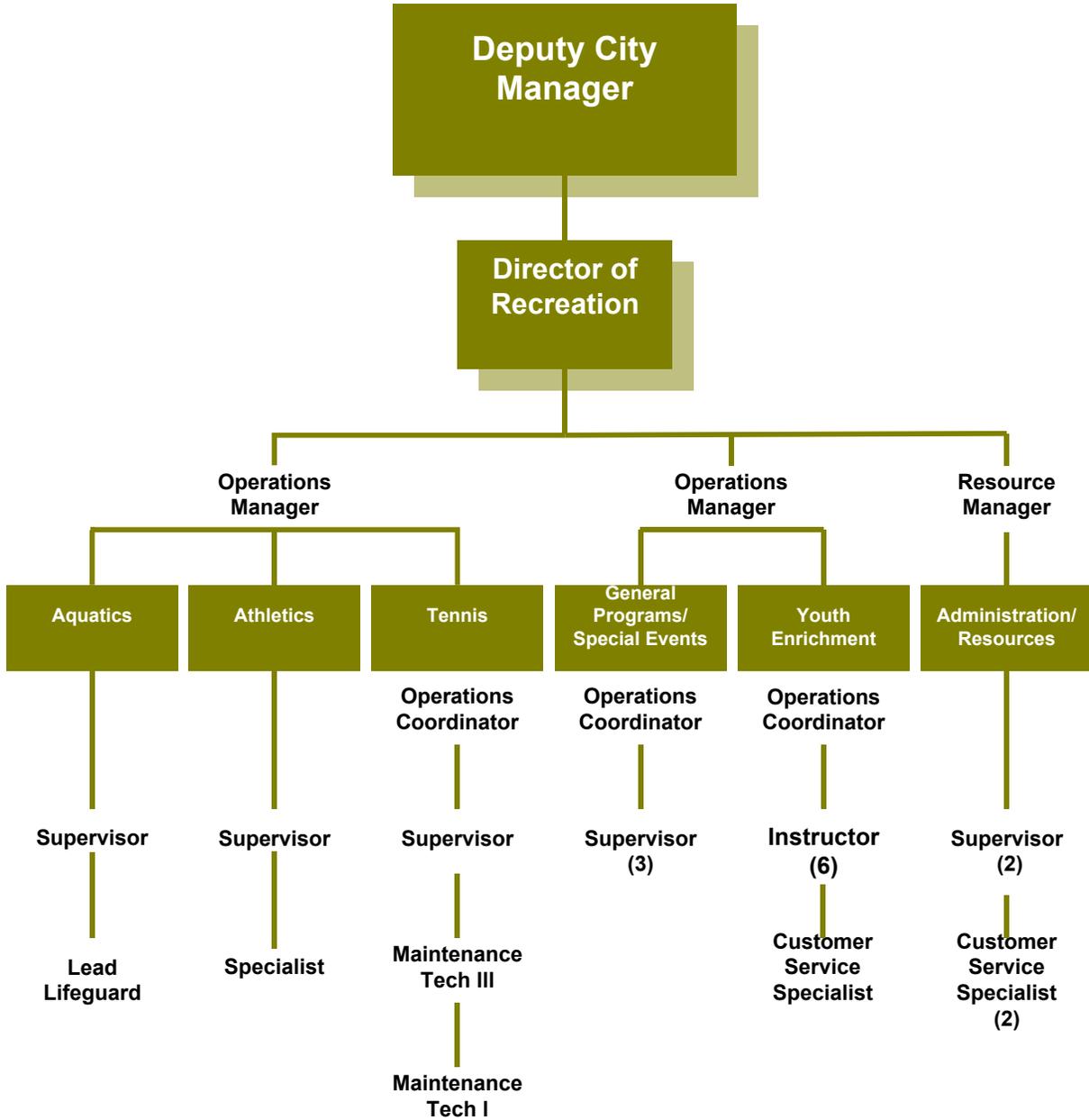
**Outputs:**

☒ Number of cases generated	0	0	1
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For a complete list of the City Council's Goals, please refer to pages 48 – 55.



# RECREATION



## ***COMMUNITY SERVICES***

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### ***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.

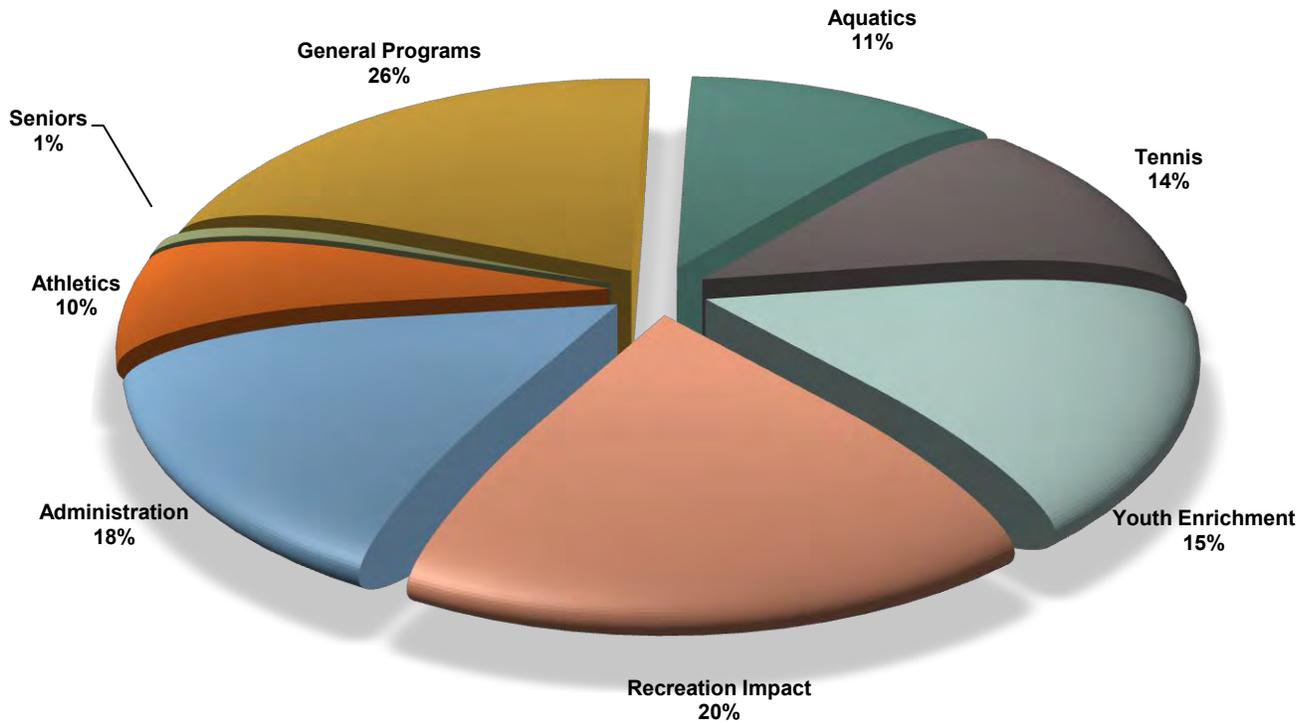
The Aquatics unit is responsible for the year-round operation and maintenance of the main pool, splash playground, and competition pool. The Complex is committed to offering a wide variety of educational, recreational, and wellness programs to service all generations of our community, infants to seniors. 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 held year round. The Riverside Youth Enrichment Center is proud to offer the finest in licensed child care to infants and toddlers, as well as after school care to children in the community. Palm Beach Gardens Recreation stands behind their programs and offers 100% money back guarantee to anyone dissatisfied.



**RECREATION (CONTINUED)**



Division/Fund	Approved Budget FY 2013
Administration	\$183,396
Seniors	40,938
General Programs	96,643
Aquatics	170,043
Tennis	130,978
<b>Subtotal General Fund</b>	<b>\$621,998</b>
Administration	621,406
Athletics	360,142
General Programs	987,226
Aquatics	414,930
Tennis	488,488
Youth Enrichment	826,009
<b>Subtotal Special Revenue Fund</b>	<b>\$3,698,201</b>
Recreation Impact	1,100,000
<b>Total All Funds</b>	<b>\$5,420,199</b>

**RECREATION (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	2,788,467	2,921,563	2,919,720	2,989,810	3,021,798
Other Operating	1,180,805	1,291,034	1,052,056	1,269,037	1,298,401
Subtotal Operating	\$ 3,969,271	\$ 4,212,597	\$ 3,971,776	\$ 4,258,847	\$ 4,320,199
Capital	603,323	1,061,581	438,707	1,682,067	1,100,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 4,572,595</b>	<b>\$ 5,274,178</b>	<b>\$ 4,410,483</b>	<b>\$ 5,940,914</b>	<b>\$ 5,420,199</b>

**BUDGET HIGHLIGHTS**

The Recreation budget of \$5,420,199 reflects an overall increase of 13.9% from the fiscal year 2012 adopted budget of \$4,758,846.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
27	27	0	0	0	1	28

**Click here to learn more about Palm Beach Gardens Recreation Programs**



**RECREATION (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Applied and received grant funding in the amount of \$4,500 from Frenchmans Creek Charities Foundation Inc. to scholarship children to attend swim lessons at the Palm Beach Gardens Aquatic Complex
- ✓ Applied and received grant funding in the amount of \$10,500 from Ballenises Charities Foundation Inc. to host two community concerts for the upcoming fiscal year
- ✓ Created an online newsletter to communicate effectively with the Riverside Youth Enrichment Center (RYEC) families
- ✓ Increased Voluntary Pre Kindergarten from 35 to 40 children at RYEC
- ✓ Formed a partnership with Dwyer High School to allow their Early Childhood Education students internship opportunities at RYEC
- ✓ Began using City services: the Health and Wellness Center for physicals and the Police Department for finger printing, which has resulted in a significant cost savings to RYEC
- ✓ Completed the 10<sup>th</sup> successful season of the *Gardens GreenMarket* with an attendance of more than 70,000 people
- ✓ Produced 16 *Summer Market Night* events with an approximate attendance of 13,000 people
- ✓ Partnered with the Police Department to host *National Night Out* at a *Summer Market Night* event
- ✓ Produced the 6<sup>th</sup> Annual Gardens Kids Triathlon with 225 participants
- ✓ Partnered with Happy Camper Foundation to send seven (7) children to two (2) weeks of summer camp each
- ✓ Produced the 6<sup>th</sup> *Annual Dancing Under the Stars* with an approximate attendance of 400 people
- ✓ Tennis staff initiated programming at City Park utilizing the USTA 10 & Under blended lines
- ✓ Produced the 4<sup>th</sup> Annual Rally for a Cure Ladies Tennis Round Robin with a 20% increase in donations and participants
- ✓ Retained sponsorship for All Tennis for the Mixed Doubles monthly social
- ✓ Increased summer camp participation by 10%
- ✓ Junior Competition participation increased by 50%
- ✓ Hosted the USTA National Quick Start and Recreation Coach Training Clinic for the South Florida area
- ✓ Held nine (9) USTA sanctioned tennis tournaments with more than 100 players in each tournament
- ✓ Hosted several USTA and Palm Tennis League teams featuring all levels of league play
- ✓ Secured sponsorships, both cash and in-kind, in excess of \$70,000
- ✓ Partnered with 12 new local businesses within the City of Palm Beach Gardens
- ✓ Increased the RYEC Parent Partner Program by 40%.
- ✓ Improved document management by scanning more than 20,000 documents
- ✓ Increased marketing efforts by distributing approximately 1,000 press releases to various media outlets and local news source websites
- ✓ Increased scoreboard and facility sponsorships by 50%
- ✓ Increased equipment donations by 75%
- ✓ Sports special events achieved \$2.6 million economic impact for the community
- ✓ Secured two (2) new adult sport special events for 2012
- ✓ Attained maximum capacity on all adult team sports leagues
- ✓ Initiated three (3) Palm Beach County Sports Commission grants and two (2) received funding

**RECREATION (CONTINUED)**

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

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

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

**Outputs:**

<ul style="list-style-type: none"> <li>❑ Operate youth camps that meet the needs of the community through a diverse offering of programs (Total # of camp registrations)</li> </ul>	3,775	3,800	3,900
<ul style="list-style-type: none"> <li>❑ Offer wellness programs that target all age groups with wide range of scheduled times (Total # of hours)</li> </ul>	650	700	740
<ul style="list-style-type: none"> <li>❑ Operate a recreational Swim Team for the community to target youth who are interested in wellness and competition</li> </ul>	85	100	110

**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>❑ Increase the number of adult computer education classes held at Lakeside Center</li> </ul>	8	10	12
<ul style="list-style-type: none"> <li>❑ Expand program hours for activities that target adults aged 55+</li> </ul>	725	725	900
<ul style="list-style-type: none"> <li>❑ Increase partnerships with local business and community groups</li> </ul>	20	25	30

**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)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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	120	125	135
☒ Number of opportunities to perform community services hours	16	18	20

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

**Outputs:**

☒ Number of Palm Beach Gardens High School Five Star Magnet Business Advisory Board meetings attended	5	5	5
☒ Number of Palm Beach Gardens High School Five Star Magnet and/or William T Dwyer Academy of Finance students participating internships and “Groundhog Shadow Day”	3	4	4

**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	1,500
☒ Maintain license for the Youth Enrichment Center through compliance with all local and State laws	8	9	9
☒ Provide community events targeting all age groups with a focus on families and wellness programs	40	50	50

**COMMUNITY SERVICES**

**RECREATION (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>❏ Establish the utilization rate of the Mirasol Recreation Building</li> </ul>	*	100	150
<ul style="list-style-type: none"> <li>❏ Increase the utilization rate of the Lakeside Facility (# of programs/activities)</li> </ul>	250	275	300
<ul style="list-style-type: none"> <li>❏ Increase the utilization rate of the Burns Road Recreation Center(# of programs/activities)</li> </ul>	3,900	4,000	4,250

**Efficiency Measures:**

<ul style="list-style-type: none"> <li>❏ Restructure allocated maintenance resources to increase coverage at the Burns Road Recreation Campus through cross training of staff</li> </ul>	80%	90%	100%
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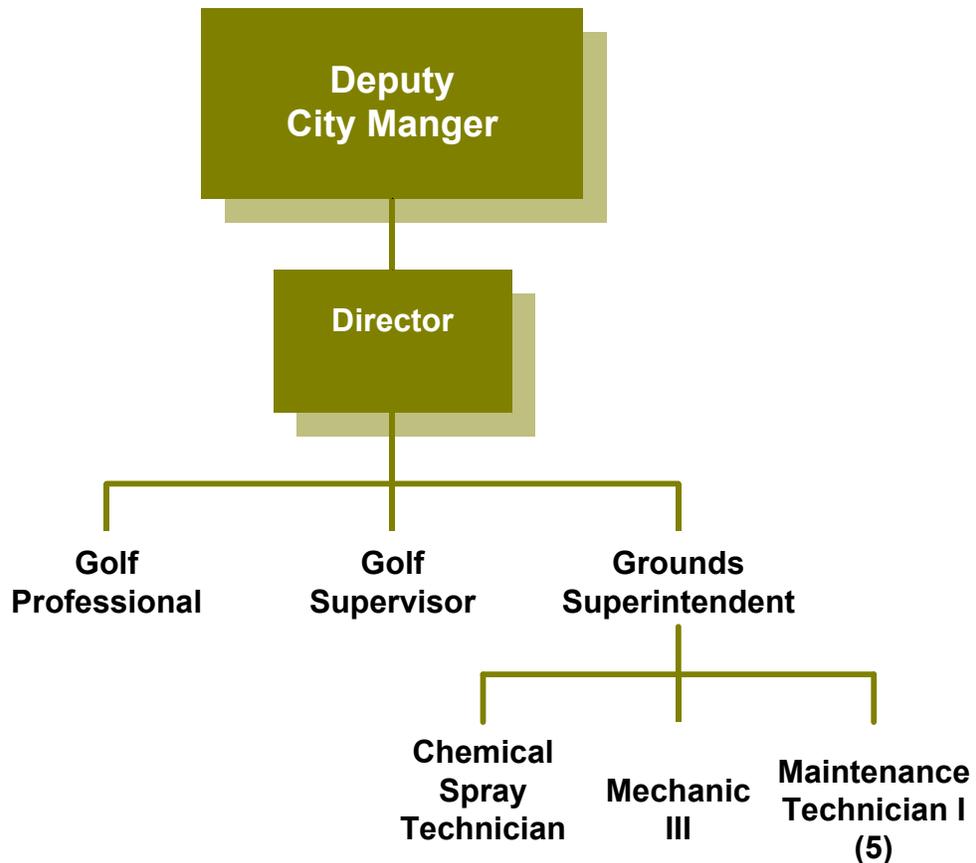
\* Information not available

For a complete list of the City Council's Goals, please refer to pages 48 – 55.



PALM BEACH GARDENS  
*"A unique place to live, learn, work & play"*

## **GOLF**



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

**COMMUNITY SERVICES**

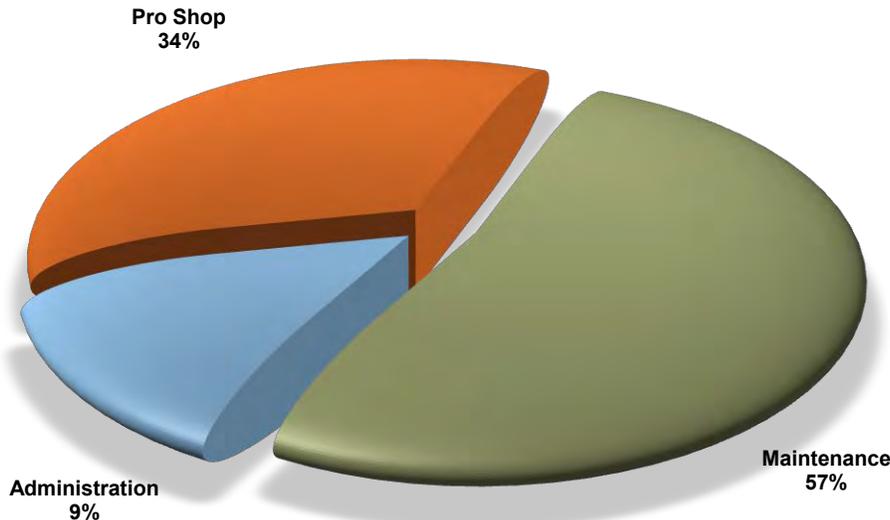
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**GOLF (CONTINUED)**

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

Division	Approved Budget FY 2013
Administration	\$195,837
Pro Shop	484,702
Maintenance	752,812
<b>Total</b>	<b>\$1,433,351</b>



**COMMUNITY SERVICES**

**GOLF (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2010	Actual FY 2011	Estimated Actual FY 2012	Amended Budget FY 2012	Adopted Budget FY 2013
Personnel	964,589	861,229	471,299	848,896	816,731
Other Operating	508,311	608,325	995,798	572,425	596,620
Subtotal Operating	\$ 1,472,900	\$ 1,469,555	\$ 1,467,097	\$ 1,421,321	\$ 1,413,351
Capital	-	2,790	20,405	25,000	20,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,472,900</b>	<b>\$ 1,472,345</b>	<b>\$ 1,487,502</b>	<b>\$ 1,446,321</b>	<b>\$ 1,433,351</b>

**BUDGET HIGHLIGHTS**

The Golf budget of \$1,433,351 reflects a decrease of .90% over the fiscal year 2012 adopted budget of \$1,446,321.

**PERSONNEL SUMMARY**

FY 2011	FY 2012	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2013
11	11	0	0	0	0	11

**GOLF (CONTINUED)**

**FISCAL YEAR 2012 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Raised over \$20,000 for the Veterans Affairs Hospital via the 6th Annual Mayor’s Veterans Golf Tournament
- ✓ Revised cash handling procedures for tournaments and daily operations
- ✓ Contracted with new vendor to provide food and beverage concessions
- ✓ Created “senior tees” to enhance enjoyment and longevity of plat for senior men
- ✓ Increased revenue during slow season via use of social media and group deals
- ✓ Held a Junior Golf Tournament series in Spring and Fall totaling 20 events
- ✓ Published monthly *Golf Groove* e-newsletter
- ✓ Participated in South Florida Municipal Golf Course Association
- ✓ Assisted Palm Beach County in selecting their golf operations contracted provider
- ✓ Hosted four (4) U.S. Kids Golf tournaments
- ✓ Conducted in-house repairs to irrigation systems and bridges
- ✓ Continued to build community goodwill by hosting two (2) tournaments benefitting local community foundations
- ✓ Received new slope and rating evaluations through PGA
- ✓ Participated in Patriot Golf Day benefitting spouses and children of men and women disabled or killed while serving the U.S.

**FISCAL YEAR 2013 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2011	Estimated FY 2012	Projected FY 2013

**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	8	8		10
 Total green verticutting	3	3		4
 Total fairway aerations	1	1		2



**COMMUNITY SERVICES**

**GOLF (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2011</b>	<b>Estimated FY 2012</b>	<b>Projected FY 2013</b>

**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	65	70	70
☒ Total youth clinics offered	80	85	90
☒ Total tournaments held	55	60	50

**Service Level Objective:** Increase participation at the golf course

**Effectiveness Measures:**

☒ Total participants in clinics	357	400	300
☒ Total monthly newsletter participants	604	650	500
☒ Total Teams Summer League	18	20	20

For a complete list of the City Council's Goals, please refer to pages 48 - 55.



**CAPITAL IMPROVEMENT PROGRAM**

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*The City of Palm Beach Gardens, FL*



*Operating and Capital Improvements  
Budget FY 2012/2013*

# **CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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The City of Palm Beach Gardens recognizes the need to keep pace with the growth of the community and the needs of the City's residents. The Capital Budget is designed to balance the need for public facilities and infrastructure as stated in the City's Comprehensive Plan. The total amount allocated for the capital budget for FY 2013 is **\$3,359,300**. This consists of \$1,344,300 in General Fund capital, \$1,240,000 in Capital Projects capital, \$330,000 in Special Revenue capital, and \$445,000 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 228.*)

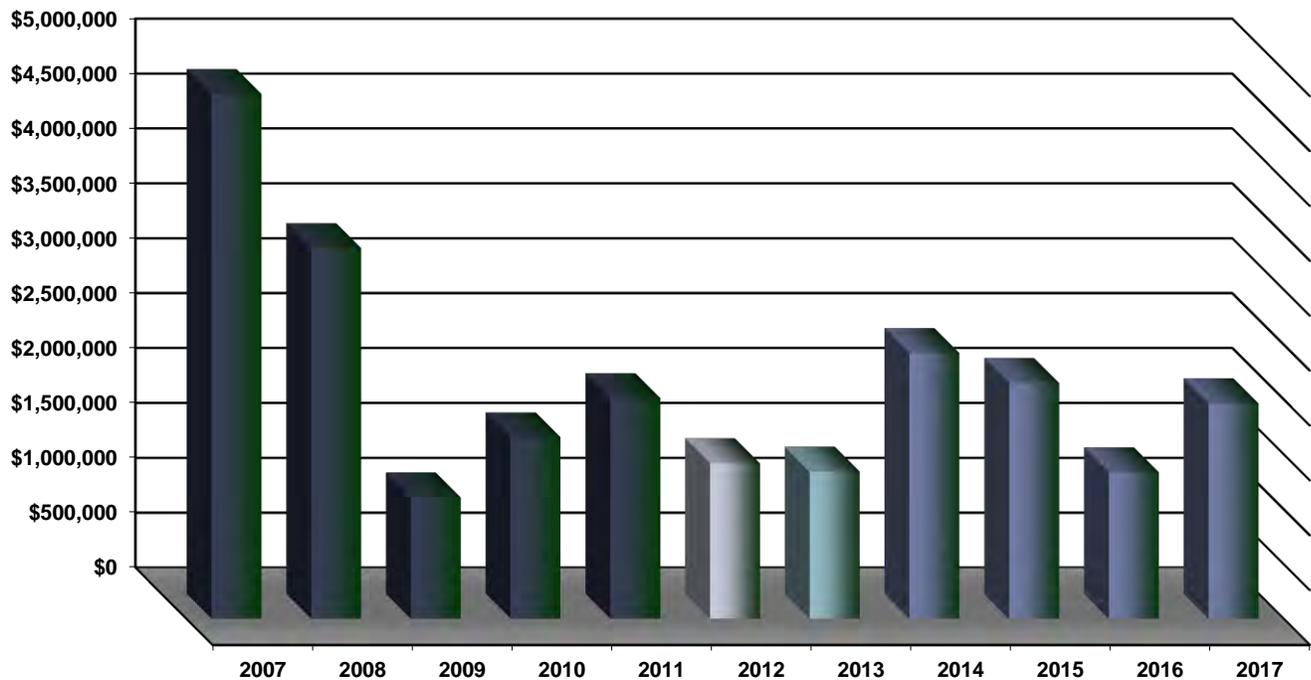
The purpose of the Capital Budget is to promote advanced planning by department heads and serves as a fiscal planning tool to forecast the demands on revenues and future borrowing needs. The Capital Improvements Program is reviewed and updated annually. During the budget preparation process, departments 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 2011, reflect actual expenditures. Fiscal year 2012, shows an estimated actual amount. Fiscal year 2013, is the amount budgeted for capital outlay from the General Fund. Fiscal years 2014 through 2017, 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 2013 is \$1,344,300.

## 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.

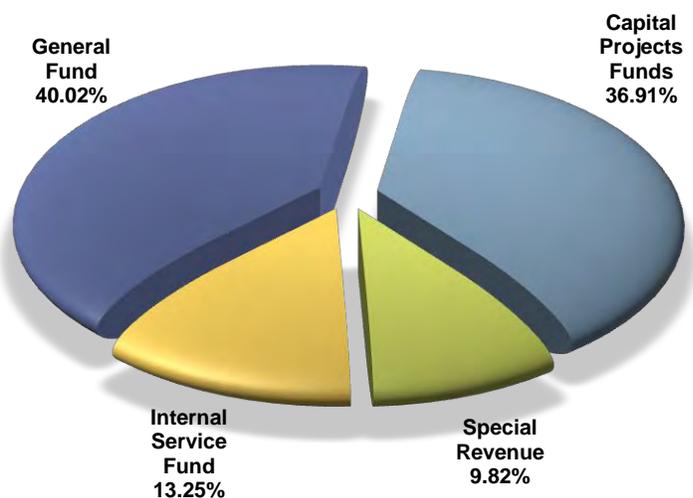
**Special Revenue Funds**

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 2013 Capital Budget
General Fund	\$1,344,300
Capital Project Funds	1,240,000
Special Revenue	330,000
Internal Service Funds	445,000
Grant(s)	-
<b>Total All Funding Sources</b>	<b>\$3,359,300</b>



## 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 2013 will be used for non routine improvement projects that will expand and update existing facilities.

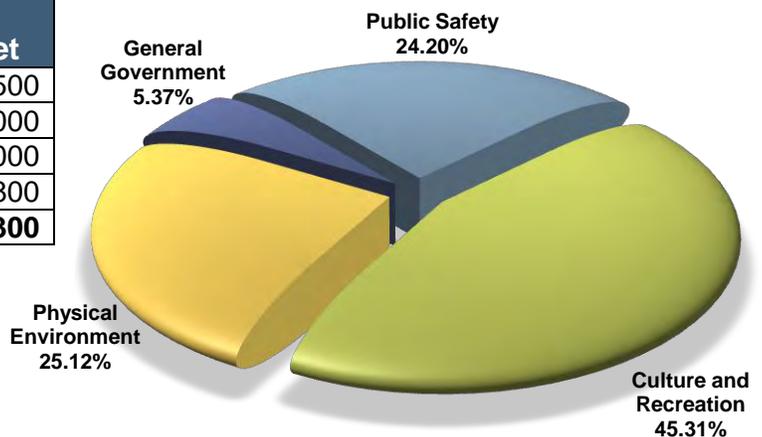
### ■ **Physical Environment**

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 2013 Capital Budget
General Government	\$180,500
Culture & Recreation	1,522,000
Physical Environment	844,000
Public Safety	812,800
<b>Total All Service Types</b>	<b>\$3,359,300</b>



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

<b>Funding Sources</b>	<b>2012/2013</b>	<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	<b>2016/2017</b>
General Fund	\$ 1,344,300	\$ 2,419,200	\$ 2,148,600	\$ 1,334,200	\$ 1,962,800
Capital Project Funds	1,240,000	825,000	2,530,000	4,950,000	1,080,000
Special Revenue	330,000	80,000	60,000	50,000	-
Internal Service Funds	445,000	675,000	445,000	500,000	500,000
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 3,359,300</b>	<b>\$ 3,999,200</b>	<b>\$ 5,732,200</b>	<b>\$ 6,834,200</b>	<b>\$ 3,542,800</b>

<b>Service Types</b>	<b>2012/2013</b>	<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	<b>2016/2017</b>
General Government	\$ 180,500	\$ 192,700	\$ 247,700	\$ 195,700	\$ 195,700
Culture & Recreation	1,522,000	2,345,000	3,510,000	3,400,000	1,510,000
Physical Environment	844,000	822,000	520,000	2,525,000	915,000
Public Safety	812,800	639,500	905,900	713,500	922,100
<b>Total All Service Types</b>	<b>\$ 3,359,300</b>	<b>\$ 3,999,200</b>	<b>\$ 5,813,600</b>	<b>\$ 6,834,200</b>	<b>\$ 3,542,800</b>



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**GENERAL GOVERNMENT  
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
<b>Information Technology</b>					
Printer Replacement	14,000	14,000	14,000	14,000	14,000
ID Card Printer Replacement	3,200	3,200	3,200	3,200	3,200
Network Switching Equipment Replacement	12,000	12,000	12,000	12,000	12,000
Kodak Scanner Replacement	5,000	5,000	5,000	5,000	5,000
Video Projector Replacement	5,000	5,000	5,000	5,000	5,000
BioMetric Timeclock Replacements	3,500	3,500	3,500	3,500	3,500
Server Replacement	10,000	10,000	10,000	10,000	10,000
Council Chambers Audio Visual Equipment Upgrade	25,000	-	-	-	-
Storage Area Network (SAN) Component Replacement	17,000	22,000	17,000	20,000	20,000
Microsoft Enterprise License Agreement	-	-	120,000	120,000	120,000
Kronos Time and Attendance Software	-	-	35,000	-	-
TriGeo Security Appliance	-	36,000	-	-	-
Cisco NAS Backup Storage Replacement	6,000	3,000	3,000	3,000	3,000
Dell NAS FileServer Storage Replacement	-	9,000	-	-	-
DIMS Electronic Evidence Storage Upgrade	-	-	20,000	-	-
Affinity LaserFiche Integration	6,800	-	-	-	-
LaserFiche Upgrade (Rio)	70,000	20,000	-	-	-
Electronic Plan Review	-	50,000	-	-	-
SmartBoard for Planning and Zoning Conference Room	3,000	-	-	-	-
<b>Total Information Technology</b>	<b>\$180,500</b>	<b>\$192,700</b>	<b>\$247,700</b>	<b>\$195,700</b>	<b>\$195,700</b>
<b>Total General Government</b>	<b>\$180,500</b>	<b>\$192,700</b>	<b>\$247,700</b>	<b>\$195,700</b>	<b>\$195,700</b>

**FUNDING SOURCE**

General Fund	\$180,500	\$192,700	\$247,700	\$195,700	\$195,700
Capital Projects (Impact Fees)	(1)	(1)	(1)	(1)	- (1)
Special Revenue	- (2)	- (2)	- (2)	- (2)	- (2)
Internal Service	- (3)	- (3)	- (3)	- (3)	- (3)
Grant(s)	- (4)	- (4)	- (4)	- (4)	- (4)
<b>Total All Funding Sources</b>	<b>\$180,500</b>	<b>\$192,700</b>	<b>\$247,700</b>	<b>\$195,700</b>	<b>\$195,700</b>



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**CULTURE & RECREATION  
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
<b><u>Community Services/Recreation</u></b>					
Tennis Center Clubhouse Expansion	-	-	-	-	700,000 <sup>(1)</sup>
Aquatics Splash Pad Shade Structure	-	-	-	-	80,000 <sup>(1)</sup>
Riverside Youth Enrichment Center Exterior Court/Play Area	-	72,000	-	-	-
Burns Road Community Center Modernization	-	-	100,000	-	-
Burns Road Large Dance Room Wood Floor Replacement	24,000	-	-	-	-
Resurfacing Competition Pool	-	-	200,000	-	-
Replace Spray Playground	-	-	-	-	150,000
Tennis Court Resurfacing	-	-	-	200,000	-
<b>Total Recreation</b>	<b>\$24,000</b>	<b>\$72,000</b>	<b>\$300,000</b>	<b>\$200,000</b>	<b>\$930,000</b>

<b><u>Community Services/Parks</u></b>					
Plant Drive & Lilac Parks Improvements	-	-	-	900,000 <sup>(1)</sup>	-
City Park Expansion	800,000 <sup>(1)</sup>	800,000 <sup>(1)</sup>	500,000 <sup>(1)</sup>	500,000 <sup>(1)</sup>	-
Gardens Park Concession/Restroom	300,000 <sup>(1)</sup>	-	-	-	-
PGA Park Softball Field Turf Renovations	-	-	-	-	100,000
Mirasol Park Playground Replacement	-	250,000	-	-	-
Synthetic Turf Installation Program	123,000	-	-	-	-
Skate Park Ramp Replacement	50,000	-	-	-	-
Plant Drive Park Concession/Restroom Relocation	100,000	-	-	-	-
Plant Drive Parking Lot Expansion	-	-	-	100,000	-
<b>Total Parks</b>	<b>\$1,373,000</b>	<b>\$1,050,000</b>	<b>\$500,000</b>	<b>\$1,500,000</b>	<b>\$100,000</b>

<b><u>Community Services/Golf Course</u></b>					
Golf Course Expansion	-	-	1,300,000 <sup>(1)</sup>	1,300,000 <sup>(1)</sup>	-
Golf Cart Barn Replacement	-	-	-	-	305,000
Golf Sewer Connection	-	-	-	-	175,000
Golf Course Modernization	100,000	1,200,000	1,200,000	-	-
Maintenance Building Replacement	-	-	-	350,000	-
On Course Restrooms	-	-	150,000 <sup>(2)</sup>	-	-



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**CULTURE AND RECREATION (CONTINUED)**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
<b>Community Services/Golf Course (continued)</b>					
Driving Range Shade Structure	-	50,000 <sup>(2)</sup>	-	-	-
Spray Rig	-	30,000 <sup>(2)</sup>	-	-	-
Ice/water Machine Replacement	5,000	-	-	-	-
Cushman Truckster	-	-	15,000 <sup>(2)</sup>	-	-
Well Pump Station	-	-	15,000 <sup>(2)</sup>	-	-
Netting for Driving Range	-	-	30,000 <sup>(2)</sup>	-	-
Synthetic Turf Driving Range	-	-	-	50,000 <sup>(2)</sup>	-
Range Ball Machine	10,000 <sup>(2)</sup>	-	-	-	-
Range Ball Containment System	10,000 <sup>(2)</sup>	-	-	-	-
<b>Total Golf Course</b>	<b>\$125,000</b>	<b>\$1,280,000</b>	<b>\$2,710,000</b>	<b>\$1,700,000</b>	<b>\$480,000</b>
<b>Total Culture and Recreation</b>	<b>\$1,522,000</b>	<b>\$2,402,000</b>	<b>\$3,510,000</b>	<b>\$3,400,000</b>	<b>\$1,510,000</b>

<b>FUNDING SOURCE</b>					
General Fund	\$402,000	\$1,522,000	\$1,500,000	\$650,000	\$730,000
Capital Projects (Impact Fees)	1,100,000 <sup>(1)</sup>	800,000 <sup>(1)</sup>	1,950,000 <sup>(1)</sup>	2,700,000 <sup>(1)</sup>	780,000 <sup>(1)</sup>
Special Revenue	20,000 <sup>(2)</sup>	80,000 <sup>(2)</sup>	60,000 <sup>(2)</sup>	50,000 <sup>(2)</sup>	- <sup>(2)</sup>
Internal Service	- <sup>(3)</sup>	- <sup>(3)</sup>	- <sup>(3)</sup>	- <sup>(3)</sup>	- <sup>(3)</sup>
Grant(s)	- <sup>(4)</sup>	- <sup>(4)</sup>	- <sup>(4)</sup>	- <sup>(4)</sup>	- <sup>(4)</sup>
<b>Total All Funding Sources</b>	<b>\$1,522,000</b>	<b>\$2,402,000</b>	<b>\$3,510,000</b>	<b>\$3,400,000</b>	<b>\$1,510,000</b>

**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**PHYSICAL ENVIRONMENT  
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
<b><u>Community Services/Public Facilities</u></b>					
Equipment Upgrades for Energy Efficiency Plan	75,000	75,000	75,000	75,000	-
Card Reader System at Parks & Public Facilities Building	14,000	-	-	-	-
<b>Total Public Facilities</b>	<b>\$89,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$ -</b>
<b><u>Community Services/Grounds</u></b>					
Lake Catherine Passive Park Irrigation Pump Replacement	-	15,000	-	-	-
PGA Flyover Irrigation Pump Replacement	-	-	-	-	100,000
Irrigation Pump Replacement Program	-	-	-	-	150,000
<b>Total Grounds</b>	<b>\$ -</b>	<b>\$15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$250,000</b>
<b><u>Community Services/Stormwater &amp; Streets</u></b>					
Allamanda Operable Gate	-	-	-	-	\$165,000
Road Access Improvement Northlake Blvd.	40,000 <sup>(2)</sup>	-	-	-	-
Sign Shop Building	65,000 <sup>(2)</sup>	-	-	-	-
Buttercup Roadway Drainage Improvements	80,000 <sup>(2)</sup>	-	-	-	-
Ironwood Roadway Drainage Improvements	25,000 <sup>(2)</sup>	-	-	-	-
Miscellaneous Alley Roadway Improvements	100,000 <sup>(2)</sup>	-	-	-	-
Pedestrian Access Bridges	-	-	-	750,000 <sup>(1)</sup>	-
Briger Connector Road	-	-	-	1,200,000 <sup>(1)</sup>	-
<b>Total Stormwater and Streets</b>	<b>\$310,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$1,950,000</b>	<b>\$165,000</b>
<b><u>Community Services/Fleet Maintenance</u></b>					
Replacement Vehicles >\$50,000	445,000	450,000	445,000	500,000	500,000
Fleet and EVT Exhaust Extraction System	-	100,000	-	-	-
Fleet and EVT HVAC System	-	125,000	-	-	-
<b>Total Fleet Maintenance</b>	<b>\$445,000</b>	<b>\$675,000</b>	<b>\$445,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>Total Physical Environment</b>	<b>\$844,000</b>	<b>\$765,000</b>	<b>\$520,000</b>	<b>\$2,525,000</b>	<b>\$915,000</b>



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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**PHYSICAL ENVIRONMENT (CONTINUED)**

<b>FUNDING SOURCE</b>					
General Fund	\$89,000	\$90,000	\$75,000	\$75,000	\$415,000
Capital Projects (Impact Fees)	- (1)	- (1)	- (1)	1,950,000 (1)	- (1)
Special Revenue	310,000 (2)	- (2)	- (2)	- (2)	- (2)
Internal Service	445,000 (3)	675,000 (3)	445,000 (3)	500,000 (3)	500,000 (3)
Grant(s)	- (4)	- (4)	- (4)	- (4)	- (4)
<b>Total All Funding Sources</b>	<b>\$844,000</b>	<b>\$765,000</b>	<b>\$520,000</b>	<b>\$2,525,000</b>	<b>\$915,000</b>

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**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**PUBLIC SAFETY  
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
<b><u>Police/Administration/Investigations</u></b>					
Training Facility/Shooting Range	-	-	500,000 <sup>(1)</sup>	300,000 <sup>(1)</sup>	-
Radio Expansion	130,000 <sup>(1)</sup>	-	80,000 <sup>(1)</sup>	-	-
Range Equipment	-	-	-	-	300,000 <sup>(1)</sup>
Digital Video Recorder for Security	-	12,500	-	-	-
Lightbars for Vehicles	9,400	31,000	-	-	3,600
Generator for Crime Scenes	1,000	-	-	-	-
New Console Workstation	-	55,000	-	55,000	55,000
Shredder	3,400	-	-	-	-
AFIS Upgrade	45,000	-	-	-	-
Sony 700 Camera Kit	-	3,000	-	-	-
FARO Laser Crime Scene & Traffic Reconstruction	-	40,000	-	-	-
Coherent Forensic Tracer & Battery	-	50,000	-	-	-
Relocate Microwave Equipment	15,000	-	-	-	-
Monopole at Hilltop Mobile Home Park	-	-	-	200,000	-
Phone Switch Replacement	-	-	-	-	200,000
Long Range Acoustic Device (LRAD) – Vehicle Mounted	-	-	-	-	30,000
High Speed Document Scanner	-	-	-	-	1,500
<b>Total PD Admin./Investigations</b>	<b>\$203,800</b>	<b>\$191,500</b>	<b>\$580,000</b>	<b>\$555,000</b>	<b>\$590,100</b>

<b><u>Police/Field Operations</u></b>					
Speed Monitoring Devices (Laser/Radar)	8,000	7,000	8,000	9,000	9,000
In-Car DUI Video Camera	14,000	18,000	-	-	-
K-9 Kennel for New Vehicle	-	2,000	-	2,000	-
K-9 Hot-n-Pop	-	1,500	-	1,500	-
New (Additions) Vehicles	-	110,000	-	50,000	70,000
Radar Speed Monitoring Trailer	-	-	15,000	-	-
Digital Camera (Traffic Investigations)	-	3,000	-	-	-
Police Mountain Bikes	-	-	2,400	-	-
Traffic Computer/Counter	-	10,000	-	-	-
Bite Suit	-	-	1,500	-	-
Color Laser Printer	-	-	3,000	-	-
SWAT Ballistic Entry Vests	6,000	6,000	6,000	6,000	2,000



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**PUBLIC SAFETY (CONTINUED)**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
<b>Police/Field Operations (continued)</b>					
Ballistic Shield	-	5,000	-	5,000	-
UVA Arial Drone	-	-	25,000	-	-
Colt M4 A2 Entry Guns	4,000	-	-	-	6,000
Driving Simulator	-	45,000	-	-	-
Marksman Scopes	-	4,000	-	-	-
Sniper Rifles	2,000	-	-	-	-
Hostage Rescue Telephone	-	-	-	10,000	-
iRobot for SWAT/HNT	-	-	-	10,000	-
Range Equipment	-	-	-	-	200,000
IP Based Video Camera System	99,500	45,000	45,000	45,000	45,000
Training Facility/Shooting Range	-	-	200,000	-	-
<b>Total PD Field Operations</b>	<b>\$133,500</b>	<b>\$256,500</b>	<b>\$305,900</b>	<b>\$138,500</b>	<b>\$332,000</b>
<b>Fire/Administration</b>					
Maintenance Equipment for Fire Vehicles	10,000 <sup>(1)</sup>	25,000 <sup>(1)</sup>	-	-	-
<b>Total FD Administration</b>	<b>\$10,000</b>	<b>\$25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fire/Emergency Services</b>					
Stretcher	-	12,500	-	-	-
Replacement Ventilators	20,000	20,000	20,000	20,000	-
Replacement Generator	48,000	50,000	-	-	-
Thermal Imaging Camera	9,000	9,000	-	-	-
Self-Contained Breathing Apparatus	225,000	50,000	-	-	-
CO Detectors	30,000	-	-	-	-
Portable Radios	15,000	-	-	-	-
Laryngoscope Blades	26,000	-	-	-	-
Power Stretchers	40,000	-	-	-	-
Rehab Vehicle (Grant 20% match)	27,500	-	-	-	-
Refurbish Brush Trucks	25,000	25,000	-	-	-
<b>Total FD Emergency Services</b>	<b>\$465,500</b>	<b>\$166,500</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$ -</b>
<b>Total Public Safety</b>	<b>\$812,800</b>	<b>\$639,500</b>	<b>\$905,900</b>	<b>\$713,500</b>	<b>\$922,100</b>



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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**PUBLIC SAFETY (CONTINUED)**

<b>FUNDING SOURCE</b>					
General Fund	\$672,800	\$614,500	\$325,900	\$413,500	\$622,100
Capital Projects (Impact Fees)	140,000 (1)	25,000 (1)	580,000 (1)	300,000 (1)	300,000 (1)
Special Revenue	- (2)	- (2)	- (2)	- (2)	- (2)
Internal Service	- (3)	- (3)	- (3)	- (3)	- (3)
Grant(s)	- (4)	- (4)	- (4)	- (4)	- (4)
<b>Total All Funding Sources</b>	<b>\$812,800</b>	<b>\$639,000</b>	<b>\$905,900</b>	<b>\$713,500</b>	<b>\$922,100</b>

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**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 2013. Amounts represent an addition to or reduction of operating costs.

PROJECT/ DESCRIPTION	FY 2013 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Printer Replacement	14,000	-	*	14,000
ID Card Printer	3,200	-	*	3,200
Network Switching Equipment Replacement	12,000	-	*	12,000
Kodak Scanner Replacement	5,000	-	*	5,000
Video Projector Replacement	5,000	-	*	5,000
BioMetric Timeclock Replacements	3,500	-	*	3,500
Server Replacement	10,000	-	*	10,000
Council Chambers Audio Visual Equipment Upgrade	25,000	-	-	25,000
Storage Area Network (SAN) Component Replacement	17,000	-	*	17,000
Cisco NAS Backup Storage Replacement	6,000	-	*	6,000
Affinity LaserFiche Integration	6,800	-	-	6,800
LaserFiche Upgrade (Rio)	70,000	-	13,000	83,000
SmartBoard for Planning & Zoning Conference Room	3,000	-	-	3,000
<b>Total General Government</b>	<b>\$180,500</b>	<b>\$ -</b>	<b>\$13,000</b>	<b>\$193,500</b>
City Park Expansion	800,000	13,000	27,000	840,000
Gardens Park Concession/Restroom	300,000	-	4,000	304,000
Synthetic Turf Installation Program	123,000	-	(2,500)	120,500
Skate Park Ramp Replacement	50,000	-	(750)	49,250
Plant Drive Park Concession/Restroom Relocation	100,000	-	-	100,000
Burns Road Large Dance Room Wood Floor Replacement	24,000	-	100	24,100
Golf Course Modernization	100,000	-	3,000	103,000
Range Ball Machine	10,000	-	-	10,000
Range Ball Containment System	10,000	-	-	10,000
Ice/Water Machine Replacement	5,000	-	-	5,000
<b>Total Culture and Recreation</b>	<b>\$1,522,000</b>	<b>\$13,000</b>	<b>\$30,850</b>	<b>\$1,565,850</b>
Equipment Upgrades for Energy Efficiency Plan	75,000	-	(5,000)	70,000
Card Reader System at Parks & Public Facilities Building	14,000	-	-	14,000
Road Access Improvement Northlake Blvd.	40,000	-	-	40,000
Sign Shop Building	65,000	-	-	65,000



**CAPITAL IMPROVEMENTS PROGRAM (CIP)****IMPACT ON OPERATING BUDGET (CONTINUED)**

PROJECT/ DESCRIPTION	FY 2013 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Buttercup Roadway Drainage Improvements	80,000	-	-	80,000
Ironwood Roadway Drainage Improvements	25,000	-	-	25,000
Miscellaneous Alley Roadway Improvements	100,000	-	-	100,000
Replacement Vehicles > \$50,000	445,000	-	*	445,000
<b>Total Physical Environment</b>	<b>\$844,000</b>	<b>\$ -</b>	<b>\$(5,000)</b>	<b>\$839,000</b>
Radio Expansion	130,000	-	-	130,000
Lightbars for Vehicles	9,400	-	*	9,400
Generator for Crime Scenes	1,000	-	-	1,000
Shredder	3,400	-	-	3,400
AFIS Upgrade	45,000	-	18,000	63,000
Relocate Microwave Equipment	15,000	-	-	15,000
Speed Monitoring Devices (Laser/Radar)	8,000	-	*	8,000
In-Car DUI Video Camera	14,000	-	-	14,000
SWAT Ballistic Entry Vests	6,000	-	*	6,000
Colt M4 A2 Entry Guns	4,000	-	*	4,000
Sniper Rifles	2,000	-	*	2,000
IP Based Video Camera System	99,500	-	-	99,500
Maintenance Equipment for Fire Vehicles	10,000	-	-	10,000
Replacement Ventilators	20,000	-	*	20,000
Replacement Generator	48,000	-	(2,500)	45,500
Thermal Imaging Camera	9,000	-	-	9,000
Self-Contained Breathing Apparatus (SCBA) Upgrades	225,000	-	(10,000)	215,000
CO Detectors	30,000	-	*	30,000
Portable Radios	15,000	-	*	15,000
Laryngoscope Blades	26,000	-	-	26,000
Power Stretchers	40,000	-	-	40,000
Rehab Vehicle (Grant 20% match)	27,500	-	7,500	35,000
Refurbish Brush Trucks	25,000	-	-	25,000
<b>Total Public Safety</b>	<b>\$812,800</b>	<b>\$ -</b>	<b>\$13,000</b>	<b>\$825,800</b>
<b>Total All Activity</b>	<b>\$3,359,300</b>	<b>\$13,000</b>	<b>\$51,850</b>	<b>\$3,424,150</b>

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



**CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS**

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

<b>Project Name</b>	<b>Gardens Park Concession/ Restroom Building</b>	
<b>Priority</b>	High	
<b>Department</b>	Community Services	
<b>Division</b>	Parks and Grounds	
<b>Project Manager</b>	Parks and Facilities Director	
<b>Project Location</b>	Gardens Park 10500 N. Military Trail	
<b>Funding Source</b>	Recreation Impact Fund	

	Prior Years	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Five Year Total
<b>Design (Engineering/ Architecture)</b>	-	50,000	-	-	-	-	50,000
<b>Construction</b>	-	250,000	-	-	-	-	250,000
<b>Equipment</b>	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>

**Description (Justification and Explanation)**

The Gardens Park Multi-Purpose Fields are located in the western portion of the Municipal Complex. There are eight (8) fields that accommodate youth and adult soccer programming seven (7) days per week for ten months of the year. Over 2,500 youth and 500 adult participants use the fields. Currently, the closest restroom facility is located at the Gardens Park Baseball Complex. This baseball complex also accommodates a high volume of participants the majority of the year. The additional restrooms will provide a closer alternative for participants using the western fields.

**Impact on Annual Operating Budget**

<b>Personnel</b>	\$ -	There are no anticipated impacts on the current operating budget. In the future, the city will incur costs for utilities and supplies needed for cleaning and maintenance of the facility.
<b>Operating</b>	\$ 4,000	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	<b>\$ 4,000</b>	



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**CAPITAL IMPROVEMENT PROJECTS (CONTINUED)**

<b>Project Name</b>	City Park Expansion (Phase III)	
<b>Priority</b>	High	
<b>Department</b>	Community Services	
<b>Division</b>	Parks and Grounds	
<b>Project Manager</b>	Parks and Facilities Director	
<b>Project Location</b>	City Park 5070 117 <sup>th</sup> Court	
<b>Funding Source</b>	Recreation Impact Fund	

	Prior Years	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Five Year Total
<b>Design (Engineering/Architecture)</b>	50,000	50,000	10,000	10,000	10,000	-	\$130,000
<b>Construction</b>	-	750,000	590,000	440,000	440,000	-	\$2,220,000
<b>Equipment</b>	-	-	200,000	50,000	50,000	-	300,000
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 50,000</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$ -</b>	<b>\$2,650,000</b>

**Description (Justification and Explanation)**

Phase I of the City Park Project was completed in 2004. This phase included the planning and design, the construction of the roadway, parking, playground, restroom facility, basketball courts and handball courts, as well as the installation of playground equipment. Phase II of this project included the construction of hard surface tennis courts, picnic shelter, hard surface exercise trail and installation of related equipment, sports lighting and a playground shade structure. Phase II was completed in 2008. Both phases were partially funded by grants received from the Florida Recreation Development Assistance Program (FRDAP). Actual expenditures for both phases totaled \$1,007,137.

Over the next four (4) years, the City intends to expand City Park to include more amenities such as; multi-purpose fields, additional parking, additional nature trails, additional tennis courts, additional playground and shade structures, a maintenance building, a group pavilion, as well as a concession building.

**Impact on Annual Operating Budget**

<b>Personnel</b>	\$ 13,000	This project will have no material impact on operating costs for the current year budget. However, in future year's budget additional staff will be necessary as well as expenses for utilities, grounds maintenance, repair and maintenance of irrigation and sports lighting and supplies for cleaning.
<b>Operating</b>	\$ 27,000	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	<b>\$ 40,000</b>	



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**CAPITAL IMPROVEMENT PROJECTS (CONTINUED)**

<b>Project Name</b>	Radio Expansion	
<b>Priority</b>	High	
<b>Department</b>	Police Department	
<b>Division</b>	Administration/ Investigations	
<b>Project Manager</b>	Colonel - Special Projects	
<b>Project Location</b>	City Complex 10500 N. Military Trail	
<b>Funding Source</b>	Police Impact Fee Fund	

	Prior Years	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017	Five Year Total
<b>Design (Engineering/ Architecture)</b>	-	-	-	-	-	-	-
<b>Construction</b>	-	-	-	-	-	-	-
<b>Equipment</b>	-	130,000	-	80,000	-	-	210,000
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$130,000</b>	<b>\$ -</b>	<b>\$ 80,00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 210,000</b>

**Description (Justification and Explanation)**

To ensure that radio communications are maintained during and after a hurricane, it is necessary to move existing microwave infrastructure equipment for the radio system to the hardened CAT 5 EOC building. The microwave equipment is currently mounted on the roof of the Police Department main building and will be relocated to a new pole that will be purchased and erected adjacent to the EOC building. The equipment housed in the Police building will be moved to the EOC building.

Additionally, in FY 2014/2015, funding has been requested to purchase equipment to install a radio site to utilize more radio frequencies, thereby expanding site capacity.

**Impact on Annual Operating Budget**

<b>Personnel</b>	\$ -	There are no anticipated impacts on the operating budget associated with this project.
<b>Operating</b>	\$ -	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ -	





**DEBT SERVICE**

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*The City of Palm Beach Gardens, FL*



*Operating and Capital Improvements  
Budget FY 2012/2013*

# DEBT SERVICE

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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. 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 2013 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$71,462,287
• Debt service limitation - 20%	\$14,292,457
• Debt service payments for FY 2013	\$ 4,336,832
• Debt payments as % of revenues	6.06%
• Gross taxable value of property	\$7,912,419,694
• Debt limitation – 10%	\$ 791,241,969
• Outstanding Debt as of September 30, 2012	\$ 25,405,608
• Debt as % of taxable value	.32%

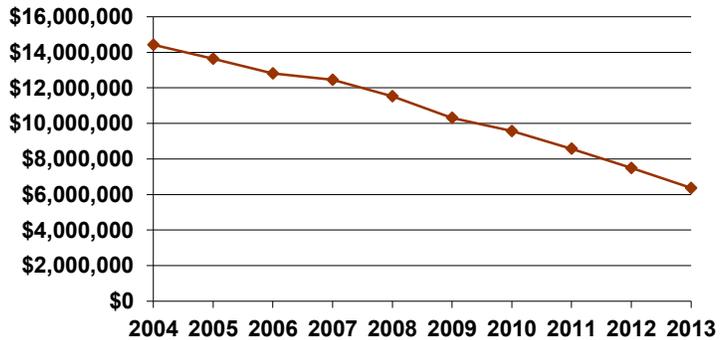
The other debt policies of the City are included with the Financial Management Policies on pages 56 - 60.

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



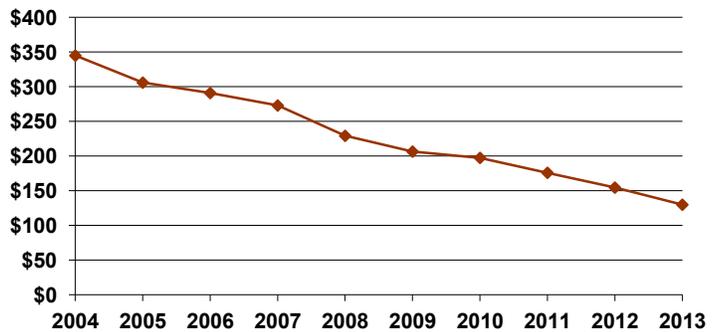
**GENERAL OBLIGATION DEBT ANALYSIS**

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.

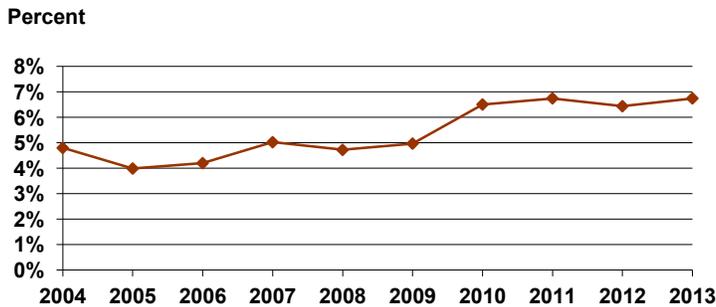


**GENERAL OBLIGATION DEBT PER CAPITA**

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 \$1.15 million 2005 Public Improvement Note issued for golf course improvements and the \$2.6 million 2006 Public Improvement Note issued for park improvements and public safety radio communication equipment issued in fiscal year 2006 cause the increase from 2005 through 2007. Debt service, as a percentage of total operating

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

## **OUTSTANDING DEBT OBLIGATIONS**

Following is a list of all outstanding debt obligations of the City of Palm Beach Gardens along with pertinent information for each issue. Currently, there are seven outstanding bonds or notes and five 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 \$7,489,216 as of October 1, 2012, 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 9/30/12: \$ 318,308  
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 9/30/12: \$ 3,670,440  
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: \$ 3,500,568  
Final payment: July 1, 2019  
Budgeted: General Fund



**OUTSTANDING DEBT OBLIGATIONS (CONTINUED)**

**Public Improvement Bonds**

- *Series 2005 Public Improvement Bond* - On December 15, 2005, the City issued \$1,155,200 of non-ad valorem debt to finance the cost of improvements to the golf course. Interest at the rate of 3.78% is payable semi-annually on June 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each December 1 each year, through 2015.

Outstanding Principal at 9/30/12: \$ 513,226  
Final payment: December 1, 2015  
Budgeted: General Fund

- *Series 2006 Public Improvement Bond* – On April 6, 2006, the City issued \$2,600,000 of non-ad valorem debt to finance the cost of various park improvements, and the purchase of public safety radio communication equipment. Interest at the rate of 3.78% is payable semi-annually on June 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each December 1 each year, through 2015.

Outstanding Principal at 9/30/12 \$ 1,142,122  
Final payment: December 1, 2015  
Budgeted: General Fund

- *Series 2011A Public Improvement Refunding Bonds* – On November 3, 2011, the City adopted Resolution 68, 2011, authorizing \$4,285,000 of non-ad valorem debt for the purpose of refunding the City's Public Improvement and Refunding Bonds, Series 2003. Interest varies from 2.00% to 3.75% and is payable annually on May 1<sup>st</sup>, with principal payments due each May 1, through 2023.

Outstanding Principal at 9/30/12 \$ 3,645,000  
Final payment: May 1, 2023  
Budgeted: General Fund

- *Series 2011B Taxable Public Improvement Refunding Bonds* – On November 3, 2011, the City adopted Resolution 68, 2011, authorizing \$11,955,000 of non-ad valorem debt for the purpose of refunding the City's Public Improvement and Refunding Bonds, Series 2003. Interest varies from .85% to 3.35% and is payable annually on May 1<sup>st</sup>, with principal payments due each May 1, through 2020.

Outstanding Principal at 9/30/12 \$ 10,780,000  
Final payment: May 1, 2023  
Budgeted: General Fund

**OUTSTANDING DEBT OBLIGATIONS (CONTINUED)**

**Capital Leases**

- *Oshkosh Capital Lease* – On October 23, 2003, the City entered into a capital lease agreement to finance the acquisition of a Pierce Quantum Ladder Truck. The total amount financed was \$498,570. Principal and interest payments of \$52,044 are due each October 23, through 2011 with a final balloon payment of \$173,236 due October 23, 2012. Prior to the final balloon payment being made the City Council authorized staff to turn this vehicle in and enter into a lease-purchase agreement with Oshkosh Capital for the purchase of one (1) fire engine from Pierce Manufacturing, Inc. when the current lease expired on October 23, 2012.

Outstanding Principal at 9/30/12 \$ 50,044  
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 9/30/12 \$ 461,751  
Final payment: January 21, 2017  
Budgeted: General Fund

- *Oshkosh Capital Lease* – On December 16, 2011, the City entered into a capital lease agreement for the lease-purchase of two (2) Rescue Units. The total amount financed was \$437,032. Principal and interest payments of \$68,644 are due each December 6, through 2019 with a final payment in the amount of \$20,000 due January 6, 2019.

Outstanding Principal at 9/30/12 \$ 437,032  
Final payment: January 6, 2019  
Budgeted: General Fund

- *Oshkosh Capital Lease* – On December 13, 2011, the City entered into a capital lease agreement for the lease-purchase of one (1) fire engine from Pierce Manufacturing, Inc.. The total amount financed was \$771,042. Principal and interest payments of \$81,540 are due each December 13 through 2022 with a final payment in the amount of \$162,254 due January 13, 2023.

Outstanding Principal at 9/30/12 \$ 771,042  
Final payment: January 13, 2023  
Budgeted: General Fund



**OUTSTANDING DEBT OBLIGATIONS (CONTINUED)**

**Capital Leases**

- *PNC Equipment Finance, LLC* – Resolution 42, 2012 authorized the City to enter into a master lease agreement for the purchase of athletic turf maintenance equipment. The total amount financed was \$146,451. Principal and interest payments of \$3,134 are due each month through May 12, 2016.

Outstanding Principal at 9/30/12	\$ 125,575
Final payment: May 12, 2016	
Budgeted: General Fund	

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**DEBT REPAYMENT SCHEDULE**

Fund	Debt Outstanding as of 9/30/12	Principal Portion Due Each Year						
		2013	2014	2015	2016	2017	2018 & Beyond	
<b>GENERAL OBLIGATION BONDS</b>								
Series 2000	General Fund	318,208	100,643	105,976	111,589	-	-	-
Series 2005	General Fund	3,670,440	562,510	581,340	600,800	620,913	641,698	663,179
Series 2010	General Fund	3,500,568	461,431	476,751	486,400	499,387	512,721	1,066,877
		<u>7,489,216</u>	<u>1,124,584</u>	<u>1,164,067</u>	<u>1,198,789</u>	<u>1,120,300</u>	<u>1,154,419</u>	<u>1,730,056</u>
<b>PUBLIC IMPROVEMENT BONDS</b>								
Series 2005	General Fund	513,226	121,256	125,840	130,597	135,533	-	-
Series 2006	General Fund	1,142,122	269,841	280,041	290,627	301,613	-	-
Series 2011 A&B	General Fund	14,425,000	1,880,000	1,545,000	1,570,000	1,605,000	1,645,000	6,180,000
		<u>16,080,348</u>	<u>2,271,097</u>	<u>1,950,881</u>	<u>1,991,224</u>	<u>2,042,146</u>	<u>1,645,000</u>	<u>6,180,000</u>
<b>CAPITAL LEASES</b>								
Oshkosh Capital	General Fund	40,644	40,644	-	-	-	-	-
Oshkosh Capital	General Fund	461,751	50,247	52,805	55,492	58,317	244,891	-
Oshkosh Capital	General Fund	437,032	53,773	55,603	57,495	59,451	61,474	149,237
Oshkosh Capital	General Fund	771,042	50,776	52,802	54,908	57,099	59,378	499,079
PNC Equipment	General Fund	125,575	31,968	33,629	35,377	24,600	-	-
		<u>1,836,044</u>	<u>227,408</u>	<u>194,838</u>	<u>203,272</u>	<u>199,467</u>	<u>365,742</u>	<u>648,316</u>
Total All Principal		<b>25,405,608</b>	<b>3,623,089</b>	<b>3,309,786</b>	<b>3,393,285</b>	<b>3,361,913</b>	<b>3,165,161</b>	<b>8,558,371</b>

Fund	Debt Outstanding as of 9/30/12	Interest Portion Due Each Year						
		2013	2014	2015	2016	2017	2018 & Beyond	
<b>GENERAL OBLIGATION BONDS</b>								
Series 2000	General Fund	318,208	15,344	10,011	4,398	-	-	-
Series 2005	General Fund	3,670,440	112,521	93,533	73,910	53,629	32,670	11,009
Series 2010	General Fund	3,500,568	93,465	81,145	68,496	55,509	42,175	42,916
		<u>7,489,216</u>	<u>221,330</u>	<u>184,689</u>	<u>146,803</u>	<u>109,138</u>	<u>74,845</u>	<u>53,925</u>
<b>PUBLIC IMPROVEMENT BONDS</b>								
Series 2005	General Fund	513,226	17,108	12,438	7,591	2,562	-	-
Series 2006	General Fund	1,142,122	38,072	27,679	16,894	5,700	-	-
Series 2011 A&B	General Fund	14,425,000	351,059	324,211	301,631	272,134	237,309	512,128
		<u>16,080,348</u>	<u>406,239</u>	<u>364,329</u>	<u>326,117</u>	<u>280,396</u>	<u>237,309</u>	<u>512,128</u>
<b>CAPITAL LEASES</b>								
Oshkosh Capital	General Fund	40,644	11,400	-	-	-	-	-
Oshkosh Capital	General Fund	461,751	23,501	20,944	18,256	15,432	13,258	-
Oshkosh Capital	General Fund	437,032	14,871	13,041	11,149	9,193	7,170	8,051
Oshkosh Capital	General Fund	771,042	30,764	28,738	26,632	24,441	22,162	73,875
PNC Equipment	General Fund	125,575	5,639	3,977	2,230	471	-	-
		<u>1,836,044</u>	<u>86,175</u>	<u>66,700</u>	<u>58,266</u>	<u>49,536</u>	<u>42,590</u>	<u>81,926</u>
Total Interest Portion		<b>25,405,608</b>	<b>713,744</b>	<b>615,718</b>	<b>531,186</b>	<b>439,070</b>	<b>354,743</b>	<b>647,978</b>



**DEBT SERVICE****DEBT REPAYMENT SCHEDULE (CONTINUED)**

		Debt Outstanding as of 9/30/12	Total Principal & Interest/ Lease Payments Due Each Year					2018 & Beyond
			2013	2014	2015	2016	2017	
<b>GENERAL OBLIGATION BONDS</b>								
Series 2000	General Fund	318,208	115,987	115,987	115,987	-	-	-
Series 2005	General Fund	3,670,440	675,031	674,873	674,710	674,542	674,368	674,188
Series 2010	General Fund	3,500,568	554,896	557,896	554,896	554,896	554,896	1,109,793
		<u>7,489,216</u>	<u>1,345,914</u>	<u>1,348,756</u>	<u>1,345,592</u>	<u>1,229,438</u>	<u>1,229,264</u>	<u>1,783,980</u>
<b>PUBLIC IMPROVEMENT BONDS</b>								
Series 2005	General Fund	513,226	138,364	138,278	138,188	138,095	-	-
Series 2006	General Fund	1,142,122	307,913	307,720	307,521	307,313	-	-
Series 2011 A&B	General Fund	14,425,000	2,231,059	1,869,211	1,871,631	1,877,134	1,882,309	6,692,128
		<u>16,080,348</u>	<u>2,677,336</u>	<u>2,315,210</u>	<u>2,317,341</u>	<u>2,322,542</u>	<u>1,882,309</u>	<u>6,692,128</u>
<b>CAPITAL LEASES</b>								
Oshkosh Capital	General Fund	40,644	52,044	-	-	-	-	-
Oshkosh Capital	General Fund	461,751	73,749	73,749	73,749	73,749	258,149	-
Oshkosh Capital	General Fund	437,032	68,644	68,644	68,644	68,644	68,644	157,287
Oshkosh Capital	General Fund	771,042	81,540	81,540	81,540	81,540	81,540	572,954
PNC Equipment	General Fund	125,575	37,606	37,606	37,606	25,071	-	-
		<u>1,836,044</u>	<u>313,582</u>	<u>261,539</u>	<u>261,539</u>	<u>249,003</u>	<u>408,332</u>	<u>730,241</u>
Total Principal & Interest		<b>25,405,608</b>	<b>4,336,832</b>	<b>3,925,504</b>	<b>3,924,471</b>	<b>3,800,983</b>	<b>3,519,905</b>	<b>9,206,349</b>

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**APPENDIX**

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***The City of Palm Beach Gardens, FL***



***Operating and Capital Improvements  
Budget FY 2012/2013***

# APPENDIX

## STAFFING COMPARISON

Department	Budget FY 2011	Budget FY 2012	Adopted Budget FY 2013	Inc/ (Decr)
<b>GENERAL GOVERNMENT</b>				
Council	5	5	5	
Administration	2	2	3	1
City Clerk	4	4	4	
Purchasing & Contracts	0	2	1	(1)
Finance	9	9	9	
Human Resources	4	4	4	
Information Technology	5	7	7	
Legal	1	1	1	
Engineering	2	2	2	
Planning and Zoning	13	13	13	
<b>PUBLIC SAFETY</b>				
Fire Rescue	118	118	118	
Police	162	160	163	3
<b>COMMUNITY SERVICES</b>				
Administration & Public Facilities	42	41	40	(1)
Parks and Grounds	24	24	24	
Construction Services	14	15	15	
Neighborhood Services	7	7	7	
Recreation	27	27	28	1
Golf	11	11	11	
<b>Total</b>	<b>450</b>	<b>452</b>	<b>455</b>	<b>3</b>

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 241. 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.

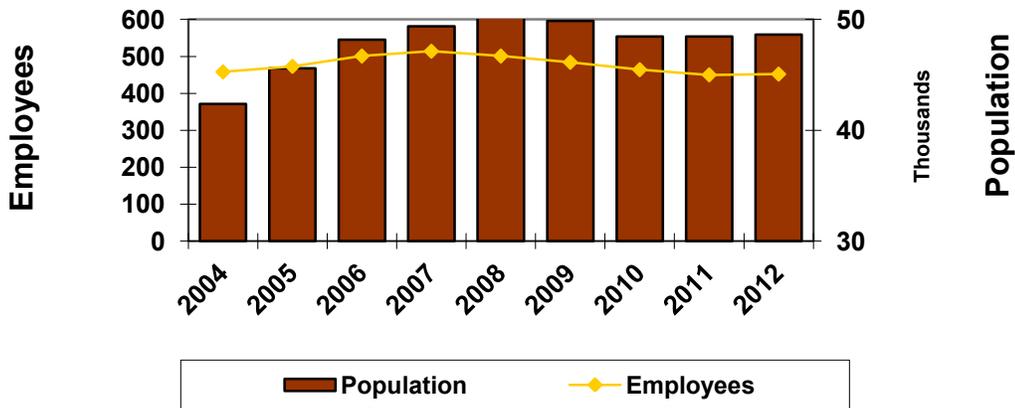


**APPENDIX**

As depicted in the charts below, the City of Palm Beach Gardens has shown a steady increase in population from 2004 thru 2009 and a leveling out for fiscal years 2010 through 2012. Employees per 1,000 residents has dropped from 2008 through 2011 and remained flat for 2012 due to impacts of tax reform legislation and declining property values and construction activity, stemming from the current financial downturn.

Department	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government	199	206	224	228	220	212	192	170	174	174
Public Safety	259	267	277	286	281	272	272	280	278	281
<b>Total City Staff</b>	<b>458</b>	<b>473</b>	<b>501</b>	<b>514</b>	<b>501</b>	<b>484</b>	<b>464</b>	<b>450</b>	<b>452</b>	<b>455</b>

**Employees Compared To Total Population**



	2004	2005	2006	2007	2008	2009	2010	2011	2012
Population	42,384	45,584	48,176	49,387	50,282	49,868	48,452	48,452	48,630
Employees	458	473	501	514	501	484	464	450	452
Employees per 1,000 population	10.81	10.38	10.40	10.41	9.96	9.70	9.58	9.29	9.29

The population numbers shown above are the most recent numbers reported by the US Census Bureau through 2010. The 2012 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 2012 population is the number reported by BEBR as of April, 2012, while the number of employees is taken from the fiscal year 2012 budget. Therefore, no comparison of population versus employee count will be possible for 2013 until the April 2013 BEBR estimate is published.



**MASTER POSITION LIST**

Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
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**City Council**

Mayor	1	0	0	0	0	1
Council Members	4	0	0	0	0	4
<b>Total City Council</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

**Administration**

City Manager	1	0	0	0	0	1
Assistant to the City Manager	1	0	0	0	0	1
Administrative Specialist III	0	1	0	0	0	1
<b>Total Administration</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

Note: Administrative Specialist III transferred in from Purchasing Department established by Resolution 76, 2011.

**Information Technology**

Information Systems Administrator	1	0	0	0	0	1
MIS Technician	1	0	0	0	0	1
IT Operations Manager	1	0	0	0	0	1
Sr. Software Systems Specialist	1	0	0	0	0	1
Network Manager	1	0	0	0	0	1
Network Specialist	1	0	0	0	0	1
Server Manager	1	0	0	0	0	1
<b>Total Information Technology</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>

**City Clerk**

City Clerk	1	0	0	0	0	1
Deputy City Clerk	1	0	0	0	0	1
Administrative Specialist II	1	0	0	0	0	1
Municipal Services Coordinator	1	0	0	0	0	1
<b>Total City Clerk</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

	Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
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**Legal**

Executive Legal Assistant	1	0	0	0	0	0	1
<b>Total Legal</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

**Purchasing and Contracts Management**

Purchasing and Contracts Director	1	0	0	0	0	0	1
Administrative Specialist III	1	0	(1)	0	0	0	0
<b>Total Purchasing</b>	<b>2</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

Note: The Purchasing Division was established by the City Council through Resolution 76, 2011 at the December 1, 2011, Council Meeting. The Administrative Specialist III position was transferred out to Administration and shared between Administration, Community Services Administration and Purchasing.

**Engineering**

City Engineer	1	0	0	0	0	0	1
Engineer Associate	1	0	0	(1)	0	0	0
Civil Engineer Inspector	0			1			1
<b>Total Engineering</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

Note: Engineering Associate reclassified to Civil Engineer Inspector

**Human Resources**

Human Resources Administrator	1	0	0	0	0	0	1
Human Resources Generalist	2	0	0	0	0	0	2
HR Information Systems Analyst	1	0	0	(1)	0	0	0
Senior HR Generalist	0	0	0	1			1
<b>Total Human Resources</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

Note: HRIS Analyst reclassified to HR Generalist. HR Generalist reclassified to Senior HR Analyst

**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

	Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
<b>Finance</b>							
Finance Administrator	1	0	0	0	0	0	1
Deputy Finance Administrator	1	0	0	0	0	0	1
Accounting Manager	1	0	0	0	0	0	1
Senior Accountant	1	0	0	0	0	0	1
Staff Accountant	2	0	0	(2)	0	0	0
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
Accountant II	0	0	0	2	0	0	2
<b>Total Finance</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

Note: Two Staff Accountant positions reclassified to Accountant II positions.

**Police Administration/Investigations**

Chief of Police	1	0	0	0	0	0	1
Administrative Aide to the Police Chief	1	0	0	0	0	0	1
Sergeant	3	0	0	0	0	0	3
Police Officer	14	0	0	0	0	0	14
Quartermaster	1	0	0	0	0	0	1
Crime Analyst/Records Supervisor	1	0	0	(1)	0	0	0
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



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

	Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
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**Police Administration/Investigations (continued)**

Crime Analyst	1	0	0	(1)	0	0	0
Records Manager	0	0	0	1	0	0	1
Senior Crime Analyst	0	0	0	1	0	0	1
Maintenance Tech II	0	1	0	0	0	0	1
<b>Total Police Administration</b>	<b>37</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38</b>

Note: Crime Analyst/Records Supervisor re-titled to Records Manager. Crime Analyst reclassified to Senior Crime Analyst, Maintenance Tech II transferred in from Facilities.

**Police Field Operations**

Sergeant	15	0	0	0	0	0	15
Police Officer	77	0	0	0	0	0	77
Administrative Specialist III	1	0	0	0	0	0	1
Assistant Police Chief	1	0	0	0	0	0	1
Police Commander	1	0	0	0	0	0	1
<b>Total Police Field Operations</b>	<b>95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95</b>

**Police Dispatch Services**

Emergency Communications Manager	1	0	0	1	0	0	1
Assistant Emergency Communications Manager	1	0	0	1	0	0	1
Communications Supervisor	3	0	0	0	0	0	3
Emergency Communications Operator	23	0	0	0	0	2	25
<b>Total Police Dispatch Services</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>30</b>

Note: Two new Emergency Communications Operator positions were added for FY 2013



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
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**Fire Administration**

Fire Chief	1	0	0	0	0	1
Deputy Fire Chief – Admin	1	0	0	0	0	1
Deputy Fire Chief – Emergency Services	1	0	0	0	0	1
Division Chief –Admin Srvcs	1	0	0	0	0	1
Division Chief – Emergency Medical Services	1	0	0	0	0	1
Special Projects Coordinator	1	0	0	0	0	1
<b>Total Fire Administration</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>

**Fire Life Safety**

Chief Fire Inspector	1	0	0	0	0	1
Fire Inspector/ Life Safety Lieutenant	3	0	0	(1)	0	2
Code Compliance Officer	1	0	0	1	0	2
<b>Total Fire Life Safety</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

Note: Fire Inspector/Life Safety Lieutenant reclassified to Code Compliance Officer

**Fire Emergency Services**

Division Chief Training	1	0	0	0	0	1
Fire Captain	4	0	0	0	0	4
EMS Captain	3	0	0	0	0	3
Fire Lieutenant	21	0	0	0	0	21
Driver/ Engineer	19	0	0	0	0	19
Fire Medic	44	0	0	0	0	44
Firefighter	14	0	0	0	0	14
Quartermaster	1	0	0	0	0	1
<b>Total Fire Emergency Services</b>	<b>107</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107</b>



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
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**Planning and Zoning Administration**

Planning & Zoning Director	1	0	0	0	0	1
Administrative Assistant	1	0	0	0	0	1
Principal Planner	0	0	(1)	1	0	0
Assistant Director of Planning & Zoning	1	0	0	(1)	0	0
<b>Total Planning and Zoning Administration</b>	<b>3</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>2</b>

Note: Assistant Director of P&Z reclassified to Principal Planner and transferred out to Planning

**Development Compliance and Zoning**

Development Compliance Manager	1	0	0	0	0	1
Development Compliance Technician	1	0	0	1	0	2
Planner	1	0	0	0	0	1
City Forester	1	0	0	0	0	1
Forestry Technician	1	0	0	(1)	0	0
<b>Total Development Compliance and Zoning</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

Note: Forestry Technician reclassified to Development Compliance Technician

**Planning**

Principal Planner	0	1	0	0	0	1
Senior Planner	1	0	0	0	0	1
Planner	2	0	0	0	0	2
<b>Total Planning</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

Note: Principal Planner transferred in from Planning and Zoning Administration

**GIS**

GIS Manager	1	0	0	0	0	1
GIS Technician	1	0	0	0	0	1
<b>Total GIS</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
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**Neighborhood Services (Code)**

Code Compliance Supervisor	1	0	0	0	0	1
Senior Code Compliance Officer	1	0	0	(1)	0	0
Code Compliance Officer I	3	0	0	0	0	3
Business Services Coordinator	1	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	1
Code Compliance Officer III	0	0	0	1	0	1
<b>Total Neighborhood Services (Code)</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>

Note: Senior Code Compliance Officer reclassified to Code Compliance Officer III

**Construction Services (Building)**

Unified Services Director	1	0	0	0	0	1
Operations Manager	1	0	0	0	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	4	0	0	(1)	0	3
Building Inspector III	1	0	0	1	0	2
Plans Examiner	2	0	0	0	0	2
Permit Technician	1	0	0	0	0	1
Cashier	1	0	0	0	0	1
<b>Total Construction Services (Building)</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>

Note: Building Inspector I reclassified to Building Inspector III.

**Recreation Administration/Resources**

Recreation Director**	1	0	0	0	0	1
Resource Manager **	1	0	0	0	0	1
Recreation Supervisor **	1	0	0	1	0	2



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
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**Recreation Administration/Resources (continued)**

Customer Service Specialist**	2	0	0	0	0	2
Operations Coordinator**	1	0	0	(1)	0	0
<b>Total Recreation Administration/Resources</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>

Note: Operations Coordinator reclassified to Recreation Supervisor

\*\* Positions funded out of Recreation Special Revenue Fund.

**Recreation Athletics and Special Facilities**

Sports Director**	1	0	(1)	0	0	0
Operations Manager**	0	1	0	0	0	1
Sports Supervisor**	1	0	0	0	0	1
Sports Specialist**	0	0	0	0	1	1
<b>Total Recreation Athletics and Spec Facilities</b>	<b>2</b>	<b>1</b>	<b>(1)</b>	<b>0</b>	<b>1</b>	<b>3</b>

Note: Sports Director transferred out to Parks and Grounds and reclassified to Parks Director. Operations Manager transferred in from Parks and Grounds Department. New Sports Specialist position added to budget.

\*\*Positions funded out of Recreation Special Revenue Fund.

**Recreation Aquatics**

Recreation Supervisor**	1	0	0	0	0	1
Lead Lifeguard**	1	0	0	0	0	1
Operations Manager**	1	0	0	0	0	1
<b>Total Recreation Aquatics</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

Note: All positions moved from General Fund to Special Revenue Fund.

\*\*Positions funded out of Recreation Special Revenue Fund

**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
<b>Total Tennis</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

\*\* Position funded out of Tennis Special Revenue Fund



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

	Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
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**Recreation General Programs**

Recreation Supervisor ** <sub>(1 of 3)</sub>	3	0	0	0	0	0	3
Operations Coordinator **	1	0	0	0	0	0	1
<b>Total Recreation General Programs</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

\*\* Positions funded out of Recreation Special Revenue Fund.

**Recreation Youth Enrichment**

Early Childhood Development Coordinator**	1	0	0	0	0	0	1
Youth Enrichment Instructor**	6	0	0	0	0	0	6
Customer Service Specialist**	1	0	0	0	0	0	1
<b>Total Recreation Youth Enrichment**</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>

\*\* Positions funded out of Recreation Special Revenue Fund

**Parks and Grounds**

Sports Director	0	1	0	(1)	0	0	0
Parks Director	0	0	0	1	0	0	1
Operations Manager	1	0	(1)	0	0	0	0
Maintenance Tech V/Chief Lead Worker	3	0	0	0	0	0	3
Maintenance Tech IV/Lead Worker	5	0	(1)	0	0	0	4
Service Technician	1	0	0	1	0	0	2
Maintenance Tech III	2	0	0	0	0	0	2
Maintenance Tech II	4	0	0	(1)	0	0	3
Maintenance Tech I	5	1	0	(1)	0	0	5
Irrigation Technician	2	0	0	1	0	0	3
Chemical Spray Technician	1	0	0	0	0	0	1
<b>Total Parks and Grounds</b>	<b>24</b>	<b>2</b>	<b>(2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24</b>

Note: Operations Manager transferred out to Recreation Athletics. Sports Director was transferred in from Recreation Athletics and reclassified to Parks Director. Maintenance Tech I was re-titled to Service Technician. Maintenance Tech II position reclassified to Irrigation Technician. Lead Maintenance Tech IV transferred out to Facilities Maintenance. Maintenance Tech I transferred in from Streets and Stormwater.



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
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**Community Services Administration**

Deputy City Manager	1	0	0	0	0	0	1
Operations Manager	1	0	0	0	0	0	1
Director of Parks and Public Facilities	1	0	(1)	0	0	0	0
<b>Total Community Services Administration</b>	<b>3</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

Note: Director of Parks and Public Facilities transferred out to facilities maintenance.

**Facilities Maintenance**

Director of Parks and Public Facilities	0	1	0	(1)	0	0	0
Public Services Director	0	0	0	1	0	0	1
Electrician	1	0	0	0	0	0	1
Maintenance Tech V/Chief Lead Worker	2	0	0	1	0	0	3
Maintenance Tech IV/Lead Worker	2	1	0	(1)	0	0	2
Maintenance Tech III	1	0	0	0	0	0	1
Maintenance Tech II	5	0	(1)	0	0	0	4
Maintenance Tech I	1	1	0	0	0	0	2
HVAC Technician	1	0	0	0	0	0	1
Plumber	1	0	0	0	0	0	1
Pool Equipment Mechanic	1	0	0	0	0	0	1
<b>Total Facilities Maintenance</b>	<b>15</b>	<b>3</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>

Note: Director of Parks and Public Facilities transferred in from CS-Administration and reclassified to Public Services Director. Maintenance Tech IV reclassified to Maintenance Tech Lead V. Maintenance Tech IV transferred in from Parks and Grounds. Maintenance Tech I transferred in from Streets and Stormwater. Maintenance Tech II transferred to Streets and Stormwater. Maintenance Tech II transferred out to Police Administration.

**Stormwater/ Streets**

Maintenance Tech V/Chief Lead Worker	1	0	0	0	0	0	1
Maintenance Tech IV/Lead Worker	2	0	(1)	0	0	0	1
Maintenance Tech III	1	0	0	0	0	0	1
Maintenance Tech II	1	0	0	0	0	0	1



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

	Adopted FY 2012	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2013
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**Stormwater/Streets (continued)**

Maintenance Tech I	2	0	(2)	0	0	0	0
Heavy Equipment Operator	2	0	0	0	0	0	2
Light Equipment Operator	1	0	0	0	0	0	1
Traffic Technician	2	0	0	0	0	0	2
<b>Total Stormwater/ Streets</b>	<b>12</b>	<b>0</b>	<b>(3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>

Note: Maintenance Tech IV transferred out to Golf. Maintenance Tech I transferred out to Parks and Grounds. Maintenance Tech I transferred out to Fleet Fund

**Golf \*\***

Golf Professional/Manager	1	0	0	0	0	0	1
Maintenance Tech I	5	0	(1)	1	0	0	5
Chemical Spray Tech	1	0	0	(1)	0	0	0
Mechanic III	1	0	0	0	0	0	1
Maintenance Tech IV	0	1	0	0	0	0	1
Grounds Superintendent	1	0	0	0	0	0	1
Golf Supervisor	1	0	0	0	0	0	1
Golf Operations Director	1	0	0	0	0	0	1
<b>Total Golf</b>	<b>11</b>	<b>1</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>

Note: Maintenance Tech IV transferred in from Stormwater/Streets. Maintenance Tech I transferred out to Stormwater/Street. Chemical Spray Tech reclassified to Maintenance Tech I.

\*\* All positions funded out of Golf Special Revenue Fund.

**Fleet Maintenance \*\***

Fleet Supervisor	1	0	0	0	0	0	1
Mechanic III	6	0	0	0	0	0	6
Mechanic II	1	0	0	0	0	0	1
Maintenance Tech I	1	1	0	(1)	0	0	1
Maintenance Tech IV/ Lead Worker	0	0	0	1	0	0	1
Chief Lead Maintenance Tech V	1	0	0	0	0	0	1
Operations Director	1	0	0	0	0	0	1
<b>Total Fleet Maintenance</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>

Note: Maintenance Tech I transferred in and reclassified to Lead Mechanic IV

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

<b>Department Totals</b>	<b>452</b>	<b>11</b>	<b>(11)</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>455</b>
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## **GLOSSARY**

**Account:**

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

**Accounting Procedures:**

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

**Accounting System:**

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, organizational components.

**Accrual Basis:**

The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Activity:**

Represents a section/unit of a department.

**Ad Valorem Tax Rate:**

Property tax assessed in proportion to the value of the property. ([www.pbcgov.com/papa/index.htm](http://www.pbcgov.com/papa/index.htm))

**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/ExemptionServices.htm#Homestead](http://www.pbcgov.com/papa/ExemptionServices.htm#Homestead))

**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](http://www.pbcgov.com/papa/index.htm))

**Proprietary Funds:**

Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**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](http://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](http://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](http://www.myfrs.com))

**GAAP:**

Acronym for Generally Accepted Accounting Principles ([www.fasab.gov](http://www.fasab.gov))  
Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principle.

**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](http://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](http://www.seiu.org))

**SFEC:**

Acronym for South Florida East Coast Corridor project

**TRIM:**

Acronym for Truth in Millage – see Truth in Millage Law.

**WNCLUS:**

Acronym for Western Northlake Corridor Land Use Study



