

# The City of Palm Beach Gardens, Florida



**Operating and Capital Improvements Budget  
FY 2013/2014**



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 2013/2014



Mayor, Bert Premuroso



Vice Mayor, Eric Jablin



Council Member,  
David Levy



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, Michael Southard



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Palm Beach Gardens  
Florida**

For the Fiscal Year Beginning

**October 1, 2012**

*Christopher P. Morrell*

President

*Jeffrey R. Egan*

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, 2012. 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.

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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# INTRODUCTION

BOB CHAMBERS

# **INTRODUCTION**

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## **HOW TO USE THIS DOCUMENT**

The fiscal year 2014 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 Gardens' 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 2013/2014 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 and Public Communications, 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 2013 Service Level Accomplishments
- FY 2014 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 2014. 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 2014 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.

## ***INTRODUCTION***

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### ***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.

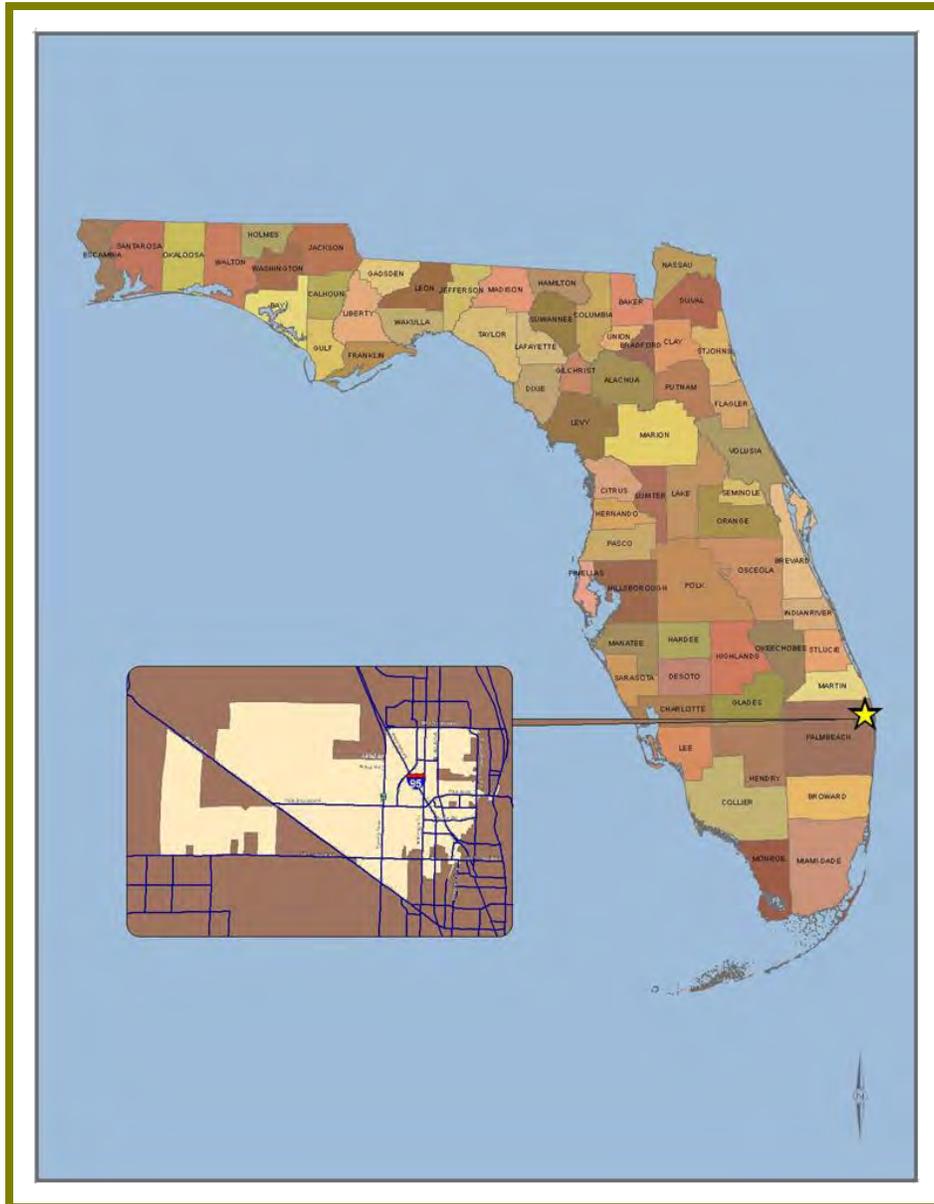
Shortly after 2:00 p.m., the tree was dropped into the large hole that had been prepared. The Rev. A. P. Snyder of St. John's Evangelical Church said a prayer. Mr. MacArthur traveled with the entourage the whole trip and threw the first shovel of dirt over the roots of the tree. The entire process cost \$30,000 and 1,008 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 56.17 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
2013 (Estimated April 1, 2013 BEBR)	49,434

**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	46%
Female	54%
Median Age	48
Total Housing Units (2010)	27,663
Median Value (2007-2011)	\$323,200
Persons per household (2007-2011)	2.17
Homeownership rate (2007-2011)	74.6%

**Occupation Composition**

Managerial & Professional	49.1%
Service	16.5%
Sales & Office	26.1%
Other	8.3%

**Economic Characteristics**

Median household income (2007-2011)	\$71,349
Per capita income (2010 dollars)	\$56,119

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	2013:	
Middle	2	“A”	6
High School	2	“B”	2
Number of students enrolled	10,909	“C”	1
		“D”	1
		Number of Charter Schools	2

**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	111
Civilian employees	47
Number of calls for service	30,540
Average officer emergency response time	3.23 min

**Fire Rescue**

Fulltime employees	113
Number of fire stations	5
Number of calls for service	9,492
Avg. response time:	6.20 min

**Land Use & Building Activity**

Land area 56.17 sq miles

	<u>% of Total Area</u>
Residential	23.5
Commercial	2.6
Professional Office	.3
Industrial	.6
Mixed Use	.6
Conservation	41.5
Recreation & Open Space	1.0
Private Golf	8.3
Public/Institutional	2.4
Agriculture	13.7
Water (Canals & Waterways)	1.1
Developed	95.6%
Undeveloped	<u>4.4%</u>
	100%



**Building Department**

Permits issued	7,560
Total construction value	\$293,661,857
<i>For FY ending 9/30/13</i>	

**Public Facilities**

Miles of City owned roadway	46.6
Miles of roadway overlay	2.1
Sq. ft. of swales repairs	5,000
Miles of sidewalk repaired	.25
Miles of storm drains cleaned	.25

**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)	12.5%
Millage Rate	5.9137
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
BIOMET 3i, Inc.	476	Dental Implants
City of Palm Beach Gardens	455	City Government
Belcan Engineering Group	329	Aerospace Engineering
Anspach Companies	256	Surgical Equipment
LRP Publications (Headquarters)	250	Multimedia Publishing
Cross Match Technologies	200	Biometric Identity Systems

Source: 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>
Gardens Venture LLC	\$210,000,000	\$1,241,877
Florida Power and Light	3,851,867,758	623,410
GLL US Retail LP	65,000,034	384,391
Realty Associates Fund IX LP	66,584,586	393,761
Landmark at Gardens Square	45,935,560	271,649
Northlake Boulevard LLC	53,194,837	310,513
Devonshire at PGA National LLC	36,525,000	215,998
WFGR Resort Core V LLC	44,836,422	265,149
11900 Valencia Gardens AV Apts	40,102,261	237,153
GB Investors LLC	39,370,594	232,826

Source: 2013 Certified Tax Roll-Palm Beach County Property Appraiser

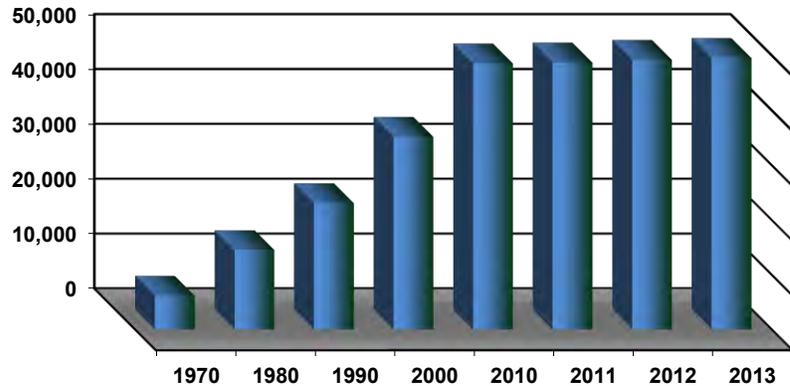


**CITY OVERVIEW (CONTINUED)**

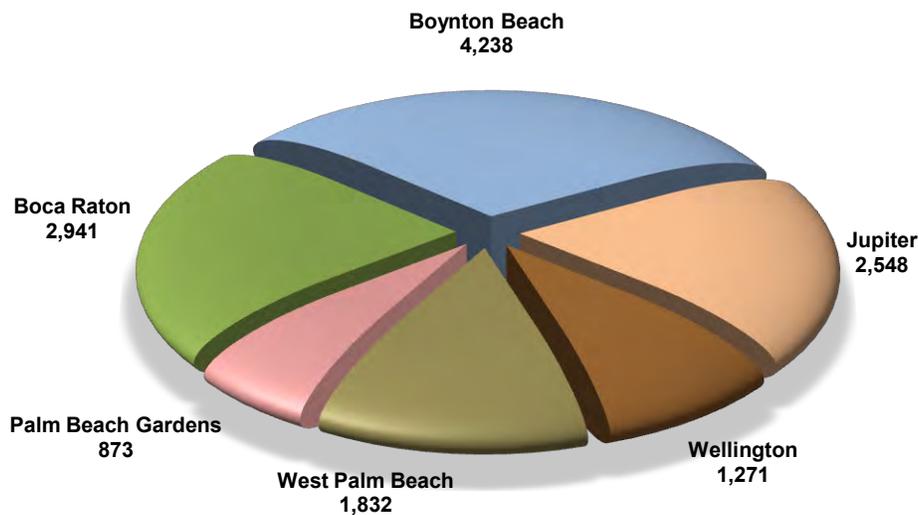
**DEMOGRAPHIC COMPARISONS**

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. Fiscal years 2011 through 2013 represent estimates provided by the Florida Bureau of Economic and Business Research April 1<sup>st</sup> of each year between census periods.

**Population Growth**  
US Census and Florida Bureau of Economic and Business Research (BEBR)



**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 bioscience industry sector related to 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)**

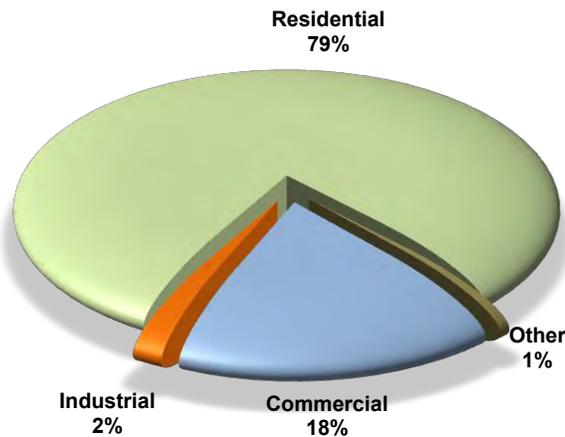
**Defining the Biosciences**

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.

BIOMET 3i (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.

**2013 Ad Valorem Tax Percentages**

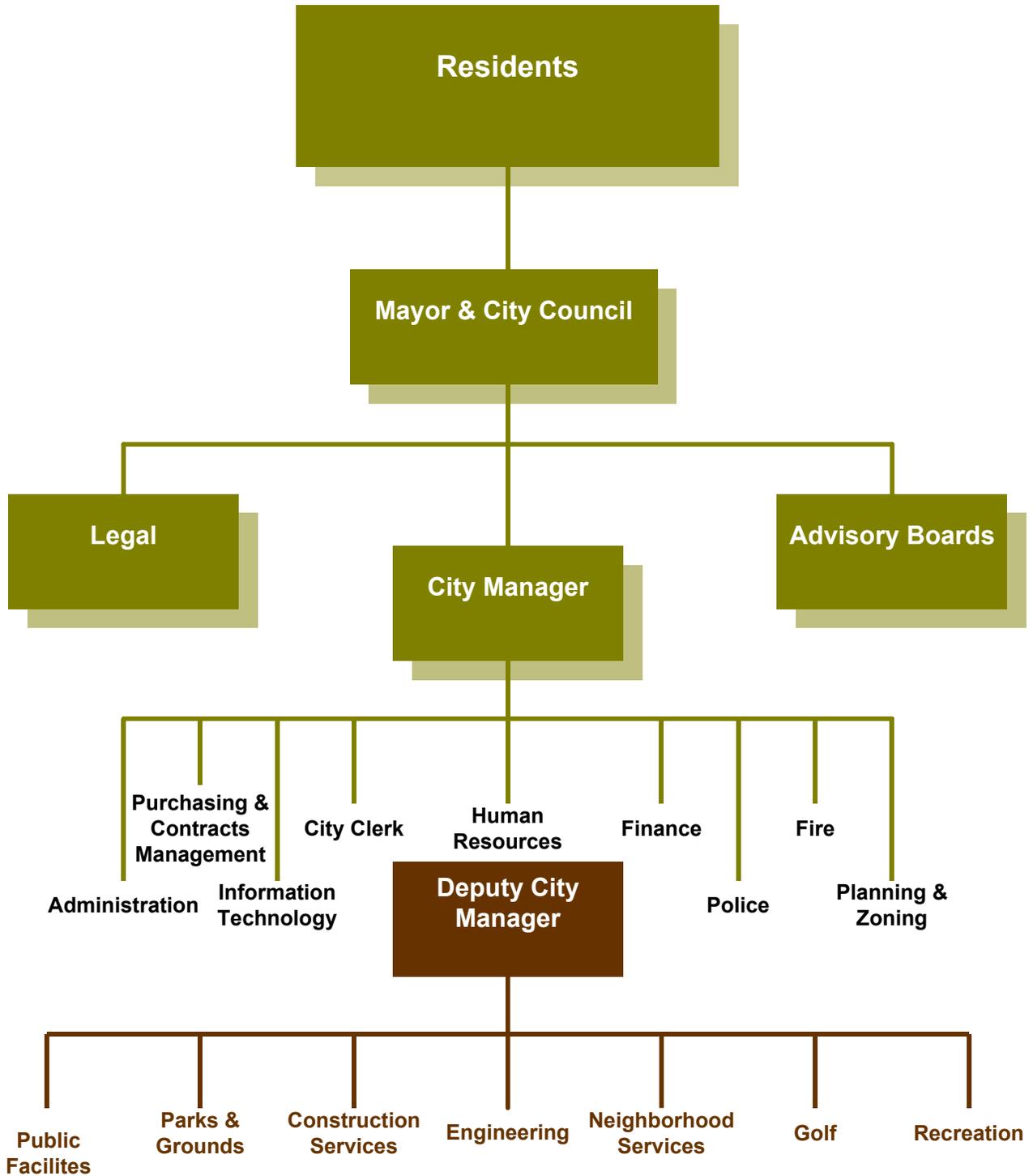


Data Compiled from 2013 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office. The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.

Category	Taxable Value (\$)	# of Parcels
Residential	6,199,860,839	24,524
Commercial	1,420,682,578	497
Industrial	138,859,513	318
Other	53,606,566	1045
<b>Total</b>	<b>\$7,813,009,496</b>	<b>26,384</b>

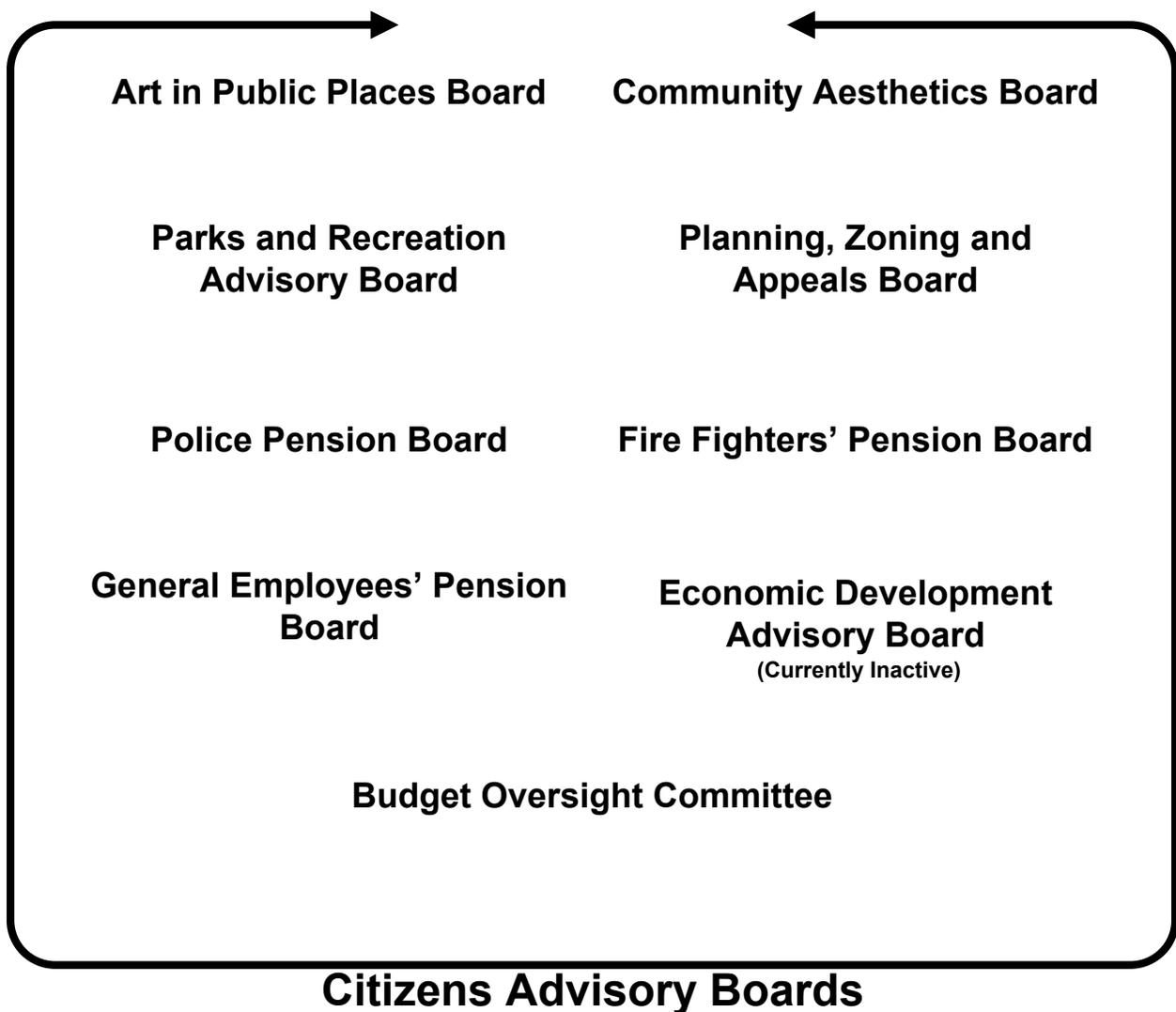
\* Not including Personal Property and Centrally Assessed Property

## 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 2012	Budget FY 2013	Adopted Budget FY 2014	Inc/ (Decr)
<b>GENERAL GOVERNMENT</b>				
Council	5	5	5	
Administration	2	3	3	
Public Communications	0	0	2	2
City Clerk	4	4	4	
Purchasing	2	1	1	
Finance	9	9	9	
Human Resources	4	4	4	
Information Technology	7	7	7	
Legal	1	1	1	
Engineering	2	2	3	1
Planning and Zoning	13	13	13	
<b>PUBLIC SAFETY</b>				
Fire Rescue	118	118	119	1
Police	160	163	159	(4)
<b>COMMUNITY SERVICES</b>				
Administration and Public Facilities	41	40	43	3
Parks and Grounds	24	24	24	
Construction Services	15	15	14	(1)
Neighborhood Services	7	7	7	
Recreation	27	28	27	(1)
Golf	11	11	9	(2)
<b>Total</b>	<b>452</b>	<b>455</b>	<b>454</b>	<b>(1)</b>

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 24. . 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.



## **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 and 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, the 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:

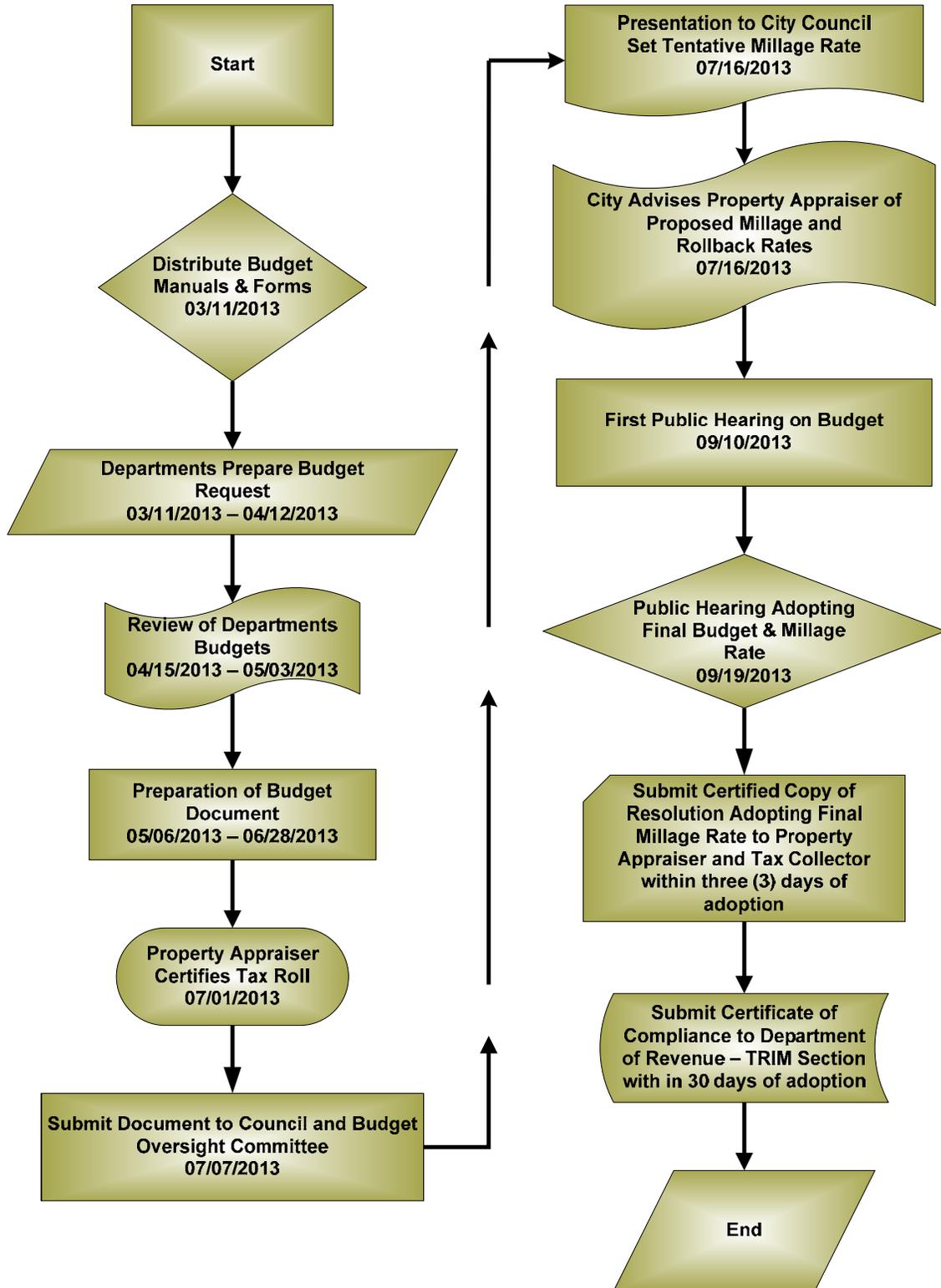
- Within 35 days the City Manager must have submitted the proposed budget to Council and delivered the DR-420 to the Property Appraiser.
- Between 65 - 80 days from date of certification (September 3-18) the City must hold a tentative budget and millage hearing. This hearing cannot be held sooner than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

BOSS CHIKORE MVS



# CITY OF PALM BEACH GARDENS

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

October 1, 2013

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 2014. 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



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

- Recreation Impact
- Police Impact
- Fire Impact
- Road Impact

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.

## **SIGNIFICANT FACTORS AFFECTING BUDGET DEVELOPMENT**

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 in FY 2013 and the increase of 3.64% in FY 2014, legislatively imposed caps on the growth of property values and tax rates will continue to have substantial impacts on the City's budgets.

### **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. 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. This rate can only be exceeded by a super majority vote of the Council.

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

The second phase of legislation, known as Amendment 1, was approved by Florida voters on January 29, 2008. A summary of the major provisions of Amendment 1 are as follows:

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

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

### **Impacts of Economic Downturn**

Although the economy has seemed to turn the corner and is showing signs of improvement, the recent recession had a tremendous impact on the City's finances, as evidenced by the decline in property taxes from FY 2007 through FY 2012 of almost \$7 million.

Over the last several years, the City dealt with this revenue loss with minor property tax increases and significant expenditure cuts. These cuts came 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 allowed. In addition to these cost-cutting measures, the City enacted the following significant initiatives last year to better prepare for future years of moderate revenue growth that is forecast in the Five (5) Year Financial Projections:

- Revised the existing Police and Fire pension plans to achieve annual savings of approximately \$2.2 million. These changes have helped improve the funded ratio for the Police plan from a low of 48.9% in 2006 to 69.1% in 2012; and the Fire plan from a low of 38.3% in 2004 to 71.9% in 2012.
- Changed the Workers' Compensation and Property/Liability insurance carrier, which saved approximately \$290,000.
- Froze 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.
- Eliminated funding for the Police and Fire VEBA funds effective 10/1/2012, which saved approximately \$459,000 annually.
- Eliminated cash-in of Comp Time for Police, saving approximately \$200,000 annually.
- Capped IAFF conversion of leave at a maximum of 100 hours in a fiscal year.

The results of the above actions have allowed the City to prepare a balanced budget for FY 2014 with no tax increase.

### **Personnel Cost Factors**

Personnel costs comprise the majority (approximately 68%) 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

- General Non-bargaining Employees:

This group of employees was the first to feel the impacts of salary constraints, having gone four (4) years, since FY 2009, without a budgeted salary increase. It is management's intent to begin budgeting salary increases for employee groups based on the order in which they last received one; therefore, a 2% increase has been budgeted for general employees in FY 2014.

- IAFF, PBA, and SEIU:

The IAFF bargaining unit last received a budgeted salary increase in FY 2011. Since that time, contractual agreements provided for 0% increases for FY 2012 through 2015; accordingly, 0% is budgeted for FY 2014.

The PBA bargaining unit last received a budgeted salary increase in FY 2010. Negotiations with the PBA reached an impasse in 2012, and a contract was imposed by Council for the remainder of FY 2012. Negotiations have begun for a new contract beginning 10/1/2013. For FY 2014, 0% has been budgeted.

The recently ratified contract between the City and the SEIU provided for a wage re-opener; to date, there have been no discussions. No increase has been budgeted for FY 2014.

- Budgeted Positions:

The proposed budget contains 454 full-time positions, which is a reduction of one (1) from the FY 2013 total of 455. This is a result of reclassifications and/or deletions of seven (7) existing positions to create six (6) new positions to meet the current needs of the organization.

- Pensions

- Police:

Contributions for FY 2014 total \$2,712,635. This amount reflects a reduction of \$1 million from FY 2012, due to amendments to the Plan approved in 2013.

- Fire:

Contributions for FY 2014 total \$3,178,544. This amount reflects a reduction of \$1.2 million from FY 2012, due to amendments to the Plan approved in 2013.

- FRS:

Contributions to the Florida Retirement System (FRS) are established by the legislature. FRS contributions changed 7/1/13, increasing to 6.95% for regular class, 18.31% for senior management, and 33.03% for elected officials. The total projected FRS contribution for all funds is \$1,172,751.

- Insurance

- Health Insurance:

Total transfers to the Self-insurance Fund have been increased 5% from \$6.6 million to \$6.9 million. This fund is used to accumulate resources to pay for health and dental claims, and life, AD&D, and reinsurance premiums.

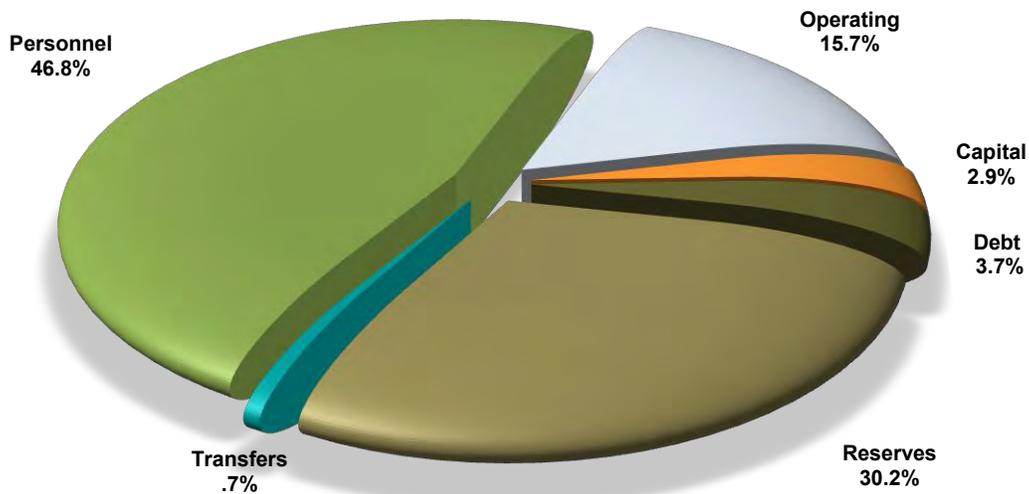
- Workers' Compensation and Property/Liability:  
Based on estimates provided by the City's insurance provider, the Florida Municipal Investment Trust (FMIT), an overall increase of approximately 10% has been factored into the FY 2014 budget for Workers' Compensation and Property/Liability insurance.

## **BUDGET SUMMARIES**

### **ALL FUNDS SUMMARY OF BUDGET**

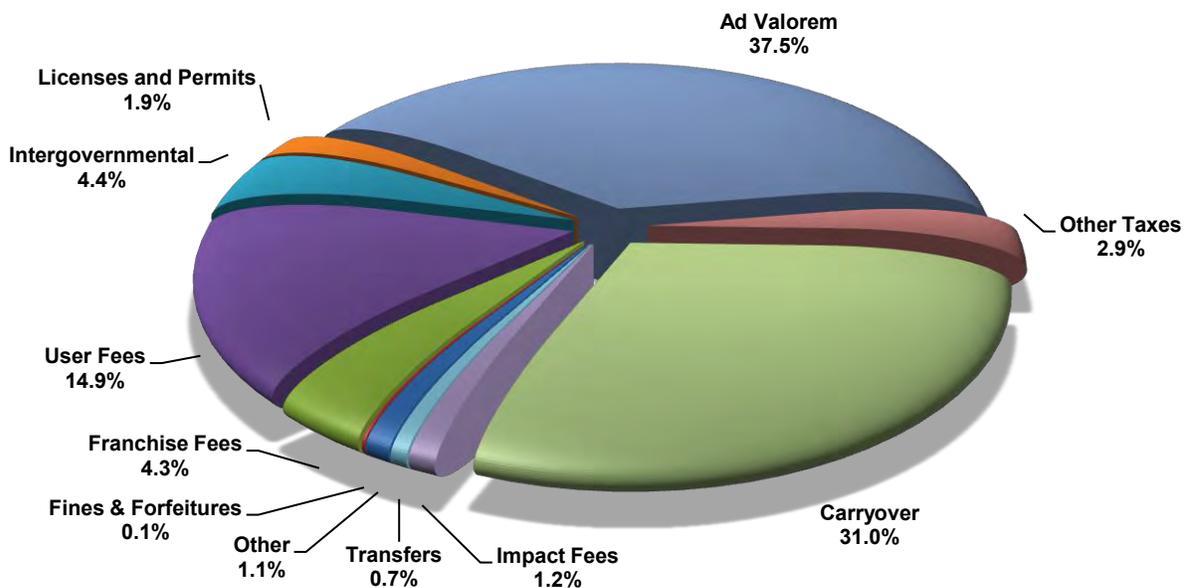
As illustrated in the chart below, the total expenditures and reserves for all funds is \$122,999,241, including \$57,524,627 in personnel, \$19,341,340 in operating, \$3,576,150 in capital outlay, \$889,030 in operating transfers, and \$4,578,626 in debt service. Reserves total \$37,089,468, which includes \$2,639,400 for Economic Development and \$2,107,347 for Budget Stabilization.

#### **Total Expenditures/Reserves –All Funds \$122,999,241**



As illustrated in the chart below, revenues and non-revenue sources total \$122,999,241. Ad valorem taxes total \$46,144,661, and are the largest single source of revenues for all funds, comprising over 37% of all revenues/sources of the City's budget. The total estimated available beginning balance of all funds combined is \$38,120,316, and accounts for 31% of total sources of funds.

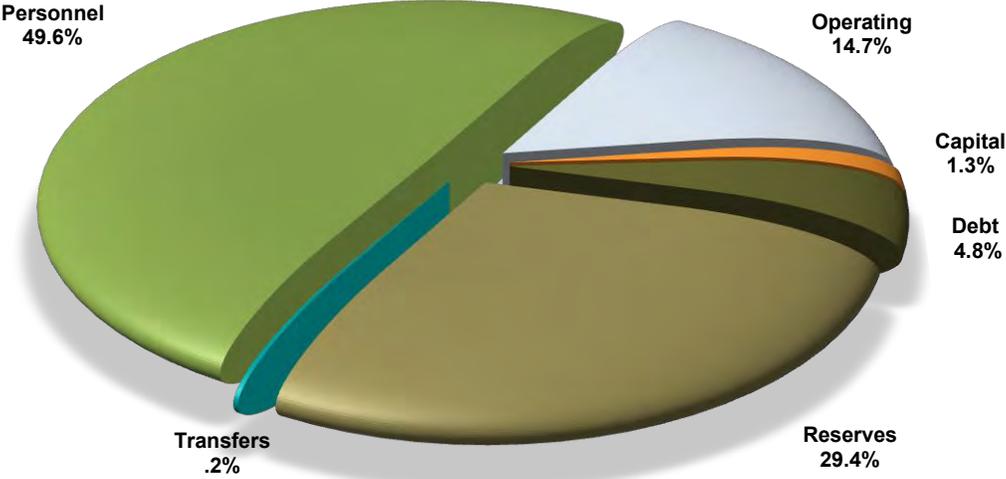
**Total Revenues/Sources – All Funds**  
**\$122,999,241**



**GENERAL FUND SUMMARY OF BUDGET**

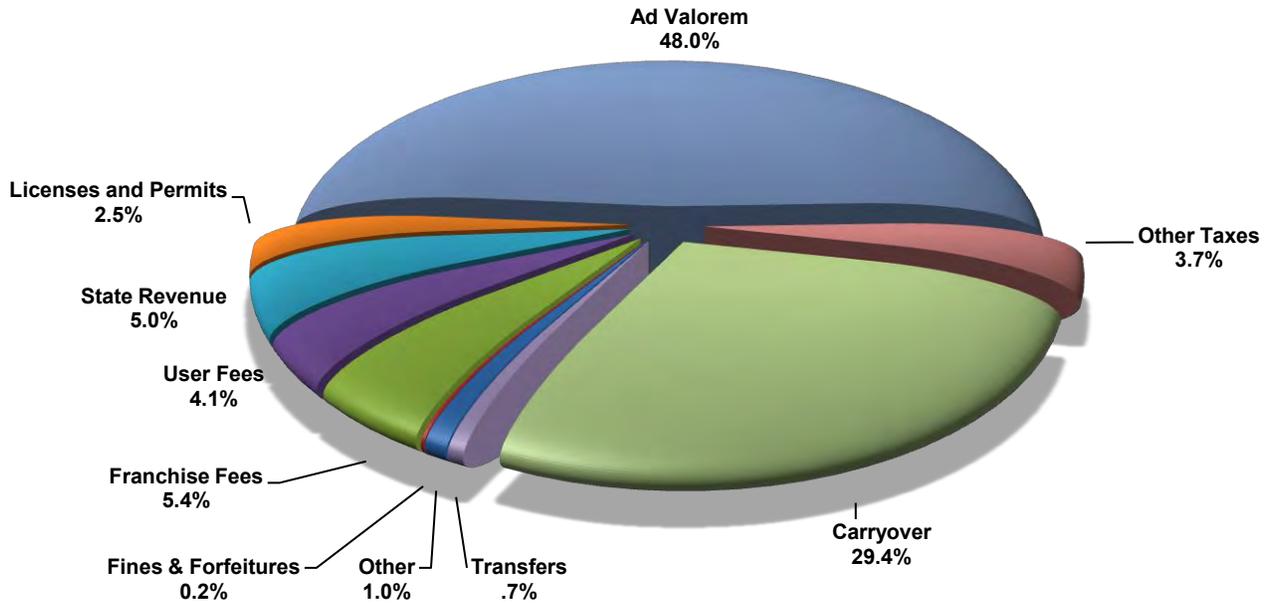
As illustrated in the chart below, the General Fund expenditures and reserves total \$95,948,242, including \$61,716,121 in personnel and operating expenditures, \$1,236,150 in capital outlay expenditures, \$200,000 in operating transfers, and \$4,578,626 in debt service. Projected unassigned reserves total \$23,470,598, while Reserves for Economic Development and Budget Stabilization total \$2,639,400 and \$2,107,347, respectively.

**Total Expenditures/Reserves – General Fund  
\$95,948,242**



As illustrated in the chart below, revenues and non-revenue sources total \$95,948,242. This is inclusive of an estimated beginning balance available of \$28,217,345.

**Total Revenues/Sources – General Fund  
\$95,948,242**

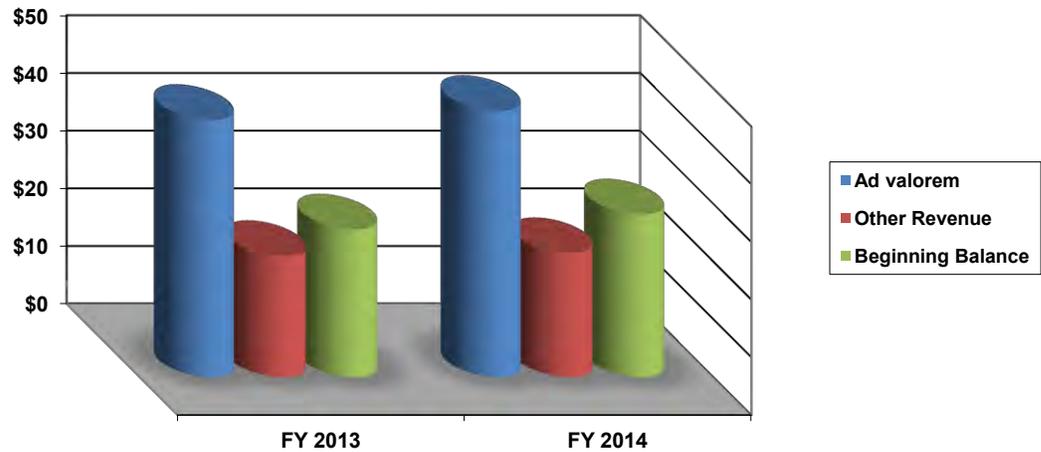


**GENERAL FUND BUDGET CHANGES**

	<b>Adopted FY 2013</b>	<b>Adopted FY 2014</b>	<b>Variance</b>	<b>Variance %</b>
Revenue/Sources	91,278,092	95,948,242	4,670,150	5.1%
Less: Beginning Balance	(25,653,723)	(28,217,345)	(2,563,622)	9.9%
<b>Total Current Revenues</b>	<b>65,624,369</b>	<b>67,730,897</b>	<b>2,106,528</b>	<b>3.2%</b>
Expenditures/Uses	91,278,092	95,948,242	4,670,150	5.1%
Less: Reserves	(25,653,723)	(28,217,345)	(2,563,622)	9.9%
<b>Total Current Expenditures</b>	<b>\$65,624,369</b>	<b>\$67,730,897</b>	<b>\$2,106,528</b>	<b>3.2%</b>

The chart above and the graphs on the following page compare the original adopted budgets for FY 2013 and FY 2014 prior to any carry-forward of expenditure obligations.

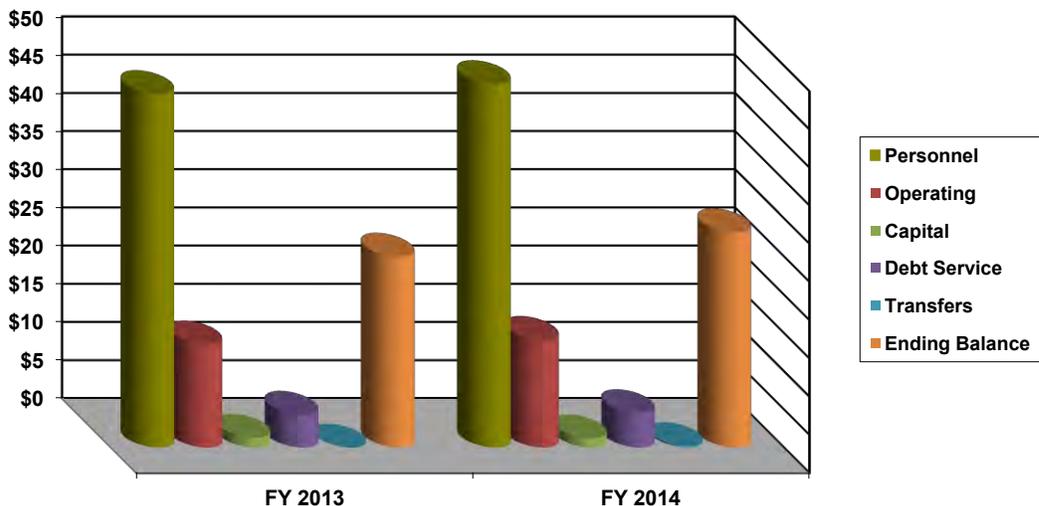
**ANALYSIS OF CHANGES IN GENERAL FUND REVENUES/SOURCES  
(Millions)**



As illustrated in the chart above, Ad valorem tax revenue is up, increasing to \$46,144,661 from \$44,631,449. Other Revenue is projected to increase to \$21,586,236 from \$20,992,920, and Beginning Balance has increased from \$25,653,723 to \$28,217,345. Overall, excluding beginning balances, revenues have increased by \$2,106,528, or 3.2%, due primarily to the increase in ad valorem taxes of \$1,513,213.

The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have increased from \$46,375,715 to \$47,633,734, and operating costs have increased from \$13,472,989 to \$14,082,387. Due to the addition of two notes – one for golf course renovations and one for construction of a fire station - debt service increased by \$241,793, to \$4,578,626. Projected Ending Fund Balance is increased from \$25,653,723 to \$28,217,345. Excluding reserve balances, expenditures have increased by 3.2%.

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



## **BUDGET HIGHLIGHTS – GENERAL FUND**

### **Capital Outlay**

Capital outlay in the General Fund totals \$1,236,150. Significant capital outlay items contained within the General Fund include:



### **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.

### **Storm water 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 2014 is \$746,881. The total projected fund balance carried forward is \$535,104. Total expenditures are \$1,156,588, and include \$472,000 for various street and sidewalk projects, \$250,000 for street lighting, and \$300,000 for capital.

### **Golf Fund Revenues and Expenditures**

This special revenue fund is used to account for the receipt of user fees, which, through the budget adoption ordinance, have been committed by Council for the operation of the Special Revenue Golf Fund. The projected fund balance carried forward is \$16,639, and current year operating revenues total \$1,253,172. Due to the course being closed for renovations the first two months of the year, a transfer of \$200,000 from the General Fund is budgeted. Operating expenditures total \$1,418,111.

## **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 \$3,203,583. The total projected fund balance carried forward is \$501,050. Operating expenditures total \$3,535,023.

## **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 \$2,420,621, and Miscellaneous Revenue totals \$115,000.

Total projected expenditures for the Fleet Maintenance Fund are \$2,616,599, and include \$550,000 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 \$7,747,658, and include Charges for Services of \$7,671,658.

Total projected expenditures for the Self-Insurance Fund are \$7,239,526, 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	\$ 839,619
○ Road	349,894
○ Fire	131,211
○ Police	<u>125,504</u>
○ Total	\$ 1,446,228

- **Expenditures:**

- A transfer of \$689,030 from the Road Impact Fund to the General Fund to pay debt service related to Burns Road improvements and \$600,000 for Johnson Dairy/Military Trail traffic signal and intersection improvements.
- Capital improvements of \$800,000 from the Recreation Impact Fund for expansion of City Park.
- Capital outlay of \$50,000 from the Police Impact Fund for fiber optic network to the Landmark to enhance radio communications throughout the City.
- Capital outlay of \$60,000 from the Fire Impact Fund for new facilities at Station #3.



## **SUMMARY**

As the City enters a second year of economic recovery and growth, the benefits of difficult financial decisions taken the last few years are evident. The City's General Fund unassigned reserve balance in FY 2014 is approximately \$23.5 million, which is 34.7% of operating expenditures. The Five (5) Year Financial Forecast keeps the City's operating millage rate flat, reduces the debt service millage each year, and includes a return of minimal raises for employees starting in FY 2014. Much of the City's sound financial position is due to reductions or eliminations of positions, raises, benefits, programs, and capital items over the last several years. Included in these changes were revisions to the Police and Fire pension plans, which reduced the City's annual contribution by approximately \$2.2 million, and have helped to substantially improve the plans' funded ratios.

In addition to the financial strategies that have been adopted, new construction in the City is beginning to pick up, and there are several significant projects underway or in the planning phase. Sales and prices of existing properties have also stabilized and shown strong growth recently, as the inventory of existing homes has been reduced substantially. The combination of pro-active financial management taken by the City Council, along with this upturn in development and real estate activity, positions the City in an extremely sound financial situation for the next five years and beyond.

The preparation of the FY 2014 budget was a formidable task that would not have been possible without the efforts of all City department heads and staff. It is through their combined efforts that we are able to present this document to the City Council, and we want to express our sincere appreciation for all of their collective efforts.

Sincerely,



Ron Ferris  
City Manager



**STRATEGIC MANAGEMENT AND LONG RANGE PLAN**

# **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.

## **ONGOING ANNEXATION REVIEW**

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. The City's Planning & Zoning staff is continuing to develop, as a part of an ongoing initiative, 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 City has designated a potential future Tri-Rail station location in proximity to PGA Boulevard and the FEC railroad track. Over the years, the City has conducted various transportation plans such as a Transit Needs Assessment Study and a local Transportation Mobility Plan in an effort to strategize the priorities of public transit for future development.

A major transit initiative that is in the construction planning stage is the "All Aboard Florida Project" by Florida East Coast Industries (FECI). The FECI is planning on operating a passenger rail service that will run along the existing Florida East Coast Corridor between Miami and the Space Coast to Orlando in Central Florida. Stations are currently being planned for the downtowns in Miami, Fort Lauderdale, West Palm Beach, and the Orlando International Airport. The Florida East Coast Corridor is the main rail line throughout the center of Palm Beach Gardens. The City continues to monitor the developments of this project in order to work with the FECI officials for the development of possible "quiet zones" within the City.

**Economic Development**

Development increased dramatically in 2011 and 2012. PGA Plaza, located on the southwest corner of Prosperity Farms Road and PGA Boulevard, received a redevelopment approval which included a major upgrade to the shopping center and a principal tenant Trader Joe's. The redevelopment project is expected to be complete in summer of 2014. Also, the City Council approved a site plan along Burns Road for the Palm Beach Orthopedic Institute. The Palm Beach Orthopedic Institute was established as a multi-specialty orthopedic practice. Palm Beach Orthopedic Institute is a recognized leader in orthopedics. The construction is anticipated to be complete within a year. As a part of the project, the City received reciprocal parking easements to allow the use of 200 parking spaces for evenings and weekends, which will help with the parking for the sporting events, the City's Greenmarket and other various events throughout the year.

Much of the City's current construction is occurring along the City's Hood Road/Central Boulevard Corridor. In 2012, the City Council approved the master plan for the North County Mandel Jewish Community Center. The Mandel Jewish Community Center (JCC) received its certificate of occupancy in August 2013. It includes a 59,000 square-foot Community Center and 70,703-square-foot school for elementary and middle school students. The Meyer Academy School is expected to be completed by the summer of 2014. The City has also seen an increase in residential development over the past few years. Current construction includes Trevi at the Gardens which is a gated community located on the southwest corner of Hood Road and I-95. The development is 10.42 acres and includes 75 residential townhomes. Another residential community that is currently under construction and expected to be complete by July 2014 is the Hamptons at Palm Beach Gardens, which is located at the southwest corner of Hood Road and Central Gardens Boulevard; it is 41.75 acres and includes 224 residential and multi-family units. Finally, Hampton Cay is a residential community located at the northeast corner of PGA Boulevard and Central Boulevard. To date, of the 192 townhomes approved 22% are completed and all the commons areas have been installed.

**STRATEGIC PLAN (CONTINUED)**

Florida Power & Light (FPL) 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. They received approval on July 16, 2013, for a Master Plan approval for nearly 1 million square-feet of office and accessory uses on an 86-acre site generally located east of I-95, north of PGA Boulevard and west of Alternate A1A. 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.

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 August 2013, the City Council adopted Ordinance 11, 2013 which included various updates to the City's LDRs to clarify and strengthen existing language and provide for internal consistency. The amendments to the LDRs included updates to the public notice requirements, permanent signage, temporary signage and updates to existing provisions to address the changes in the business environment.

The City continues to work with the business community using its many different economic development tools. On November 6, 2012, pursuant to Chapter 196, *Florida Statutes*, the electorate of the City of Palm Beach Gardens authorized the City Council, through a voter referendum, to grant property tax exemptions to new businesses and expansions of existing businesses that are expected to create new jobs in the City. In February 2013, the City Council approved the criteria, set forth by the *Florida Statutes*, to establish an Ad Valorem Tax Exemption Program for qualifying businesses in the City. The qualifying businesses could receive an exemption to their municipal property taxes of up to 100 percent for up to 10 years. This program remains in effect until November 2022.

**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.

According to the 2013 Scripps-Florida Annual Report, over the last 10 years, Scripps Florida has established deep roots in the Florida community, while fulfilling its mission as a nonprofit organization to advance biomedical research, improve human health and train the next generation of scientists. Some of the highlights include establishing a 350,000-square-foot permanent World-Class Faculty in State-of-the-Art Facilities. Scripps Florida actively collaborates with other local institutions, including Florida Atlantic University, Florida State University, University of Florida, Max Planck Florida and the University of Miami.



**STRATEGIC PLAN (CONTINUED)**

Over the 10 years Scripps Florida's research has resulted in:

- More than 100 foreign and domestic patent applications
- 39 technology licenses
- 3 spin-off companies
- More than \$355 million in grants from the National Institutes of Health, foundations, individuals and other non-state sources

According to Enterprise Florida, before Scripps arrived, the state had 36 biotech companies; today it has more than 200 and according to the 2012 Life Sciences Cluster Report, the biotechnology sector in Florida is expected to expand significantly in the next several years. Currently the existing Scripps-Florida Phase I (located in Jupiter) has more than 511 faculty members, scientific, technical, and administrative staff working at the 350,000-square-foot campus. Of the 511 employees, 201 were residents of Florida and 123 were residents of Palm Beach County.

The City's portion of the Scripps Biocluster, the Briger Tract, is the most significant parcel in the City that will help to provide new jobs in Research and Development and Biotechnology along with new commercial and residential opportunities. In 2013, Kolter, a local developer, entered into a contract to purchase the 600+acre site. Currently, a Planned Unit Development Amendment and Site Plan applications are being reviewed by City staff for the Town Center Parcel C residential parcel. 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.

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 Plank 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**

The goal of the City Council for the next five (5) years is to not only hold the line on the property tax rate, but, if the economy and real estate market continue to improve, actually reduce the property tax rate somewhat. To accomplish this, the financial strategy should continue to be conservative, and should be directed by the following guidelines:

- ❏ Utilize debt financing only for essential capital projects, and only when it can be demonstrated that borrowing is more advantageous than funding capital items on a pay-go basis, e.g., extremely low interest rates; impacts to reserves; accelerating projects to take advantage of low construction costs, etc. 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 57.
- ❏ 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:

- ❏ Growth issues related to development of the Scripps/Briger Site, with construction of residential units to begin in 2014, as well as recent development proposals for large vacant parcels of land in the western fringes of the City, adjacent to protected conservation lands.
- ❏ Closely monitoring the current fragile economic recovery, taking pro-active measures to guard against any downturns in the overall economy. The most difficult of these measures will be to ensure that future collective bargaining agreements are fair, but financially sustainable.
- ❏ Implementing new GASB requirements that will require reporting unfunded liabilities of public safety pensions on the government-wide financial statements, and taking action to ameliorate the impacts of these unfunded liabilities.



**FINANCIAL STRATEGY (CONTINUED)**

**FISCAL YEAR 2014 BUDGET PREPARATION STRATEGY**

In order to meet the challenges describe on the previous page, staff has prepared the FY 2014 budget with a conservative and cautious approach, with an emphasis on the following elements:

- ✚ Continue the focus on improving the public safety pension plans' funded ratios to lessen the impacts of the new GASB Statement 68, when it is implemented in FY 2015.
- ✚ Analyze existing personnel, including vacant positions, and reallocate resources to meet demands brought about by increased development activity.
- ✚ Review available funding sources for capital projects, including financing and use of reserves, and determine the most financially prudent course of action to meet demands from increasing population over the next five (5) years.
- ✚ Begin reinstating modest raises for employees, where contracts allow. Some classes of employees have gone without budgeted salary increases since October, 2008.
- ✚ Prepare a five (5) year financial plan that holds the line on operating tax rates.

A review and discussion of each of the above elements, and how each impacted the formulation of the FY 2014 budget, is as follows:

**\* Public Safety Pension Plan Funding**

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 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 represented an increase of \$6.8 million, or 486%, in an eleven year period.

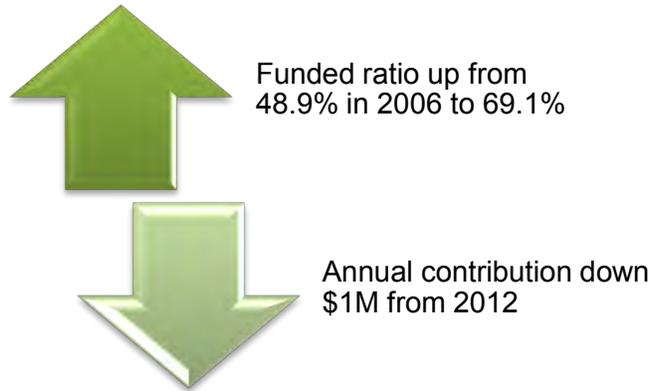
Faced with the obvious need to address these unsustainable costs, the City undertook the task of negotiating changes to these plans with the Police Benevolent Association (PBA), and the International Association of Firefighters (IAFF) in 2011. After many months of negotiation, changes were made to both plans in 2012 which reduced the City's contribution by approximately \$2.2 million dollars. In addition, the unfunded liabilities of the pension plans were reduced by a combined total of almost \$12 million dollars.

**FINANCIAL STRATEGY (CONTINUED)**

The effects of these changes on the City's annual contribution and the plans' funded ratios are illustrated below:

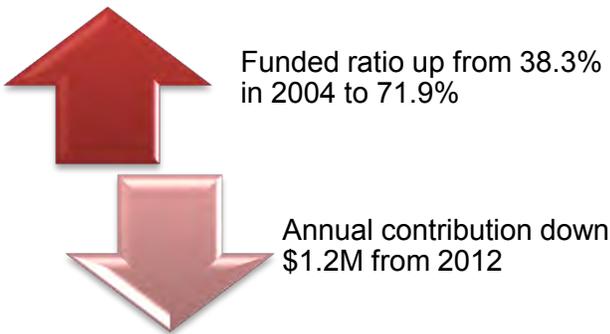
**Police Pension**

As illustrated in the chart to the right, the Police Pension Plan's annual required contribution has been reduced by about \$1 million dollars since changes to the Plan were adopted in 2012. At the same time, the Plan's funded ratio has improved to 69.1% from its lowest point of 48.9% in 2006.



**Fire Pension**

As illustrated to the left, the Fire Pension Plan has improved even more, with the annual required contribution reducing about \$1.2 million dollars since changes to the Plan were adopted in 2012. At the same time, the Plan's funded ratio has improved to 71.9% from its lowest point of 38.3% in 2006.



Although both of the pension plans have improved their funded ratios substantially, there still exists a combined unfunded liability of approximately \$41 million. As of September 30, 2012, the City's total unrestricted net assets were only about \$28.5 million. *Obviously, reporting of this liability will result in negative unrestricted net assets.* Therefore, management will continue to resist pressure from unions to reinstate some of the benefits that were reduced in 2012. This strategy is reflected in the five (5) year financial forecast through FY 2018.



**FINANCIAL STRATEGY (CONTINUED)**

\* **Re-allocation of Resources to Meet Increased Service Level Demands**

As development of the last largest remaining vacant parcel in the eastern portion of the City, the Briger parcel, is anticipated to begin next fiscal year, management reviewed existing staffing and compared to projected future needs, and made certain reclassifications and/or deletions of existing positions. The focus was to align resources in the most efficient and effective posture to respond to anticipated demands.

A summary of the most significant changes is as follows:

- A Civil Plan Reviewer position has been added to the Engineering Department to meet the current and projected workload.
- As development of the Briger parcel begins, which will be the home to Phase II of the Scripps Research Institute, the City will need to increase the level of marketing and communications to the public and to the business world. This will be necessary to attract quality bio-tech and research companies to the area, as well as residential and other commercial development. Accordingly, the FY 2014 budget contains an appropriation for a Public Communications and Marketing division, whose emphasis will be to market the business and personal lifestyle advantages of the City through various types of media. In addition, this division will also work to improve the overall transparency of the City's operations to the public.

\* **Accelerate Capital Improvement Projects to Meet Increased Service Level Demand**

As development activity increases, demands on certain capital facilities increases. Staff reviewed the five (5) year capital improvement plan, and determined there was a need to try to accelerate the construction of a new Fire Station #2 and the renovation of the City's municipal golf course, in order to meet anticipated increased public safety and recreational level of service demand requirements. These projects had been scheduled to be funded over two (2) year periods out of operating reserves. However, both of these facilities were in urgent need of renovation or replacement. Early in 2013, staff reviewed the possibility of financing these projects to take advantage of historically low interest rates and construction costs. The City borrowed a total of \$4.3 million in May of 2013 at an average rate of 1.83%. This allowed the FY 2014 budget, as well as the five (5) year period through FY 2018, to be prepared with no projected reductions in reserves. In addition, it allowed the City to close the golf course only one summer season as opposed to two (2) summers, and to take advantage of current low construction costs.

\* **Employee Salary Adjustments**

During the recent economic downturn the City was forced to eliminate salary increases for employees, subject to collective bargaining agreement obligations. As these agreements ended, the City implemented contracts that provided no increases.

**FINANCIAL STRATEGY (CONTINUED)**

Now that the economy has begun to recover and real estate values have actually increased two (2) consecutive years, management's intent is to begin reinstating budgeted increases for groups of employees as the agreements are renegotiated, based on the length of time they have gone without an increase. The first to receive no increases were the non-bargaining group of employees, which last received a budgeted salary increase in FY 2009. Therefore, the FY 2014 budget provides a 2% increase for the non-bargaining employee class. The next groups to begin receiving a budgeted increase will be the PBA and SEIU in FY 2015, with the IAFF scheduled to receive an increase in FY 2016.

**\* Preparation of Five (5) Year Financial Plan**

The last element of the FY 2014 budget preparation strategy was the formulation of a five (5) year financial plan that holds the line on property taxes. As discussed in more detail in the following section, the five (5) year plan not only holds the line on taxes, it actually projects slight decreases through FY 2018.

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## **LONG-RANGE PLAN**

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

- ❏ The City's current year budget and actual historical data regarding revenues and expenditures.
- ❏ An analysis of the City's General Fund revenues, current taxable valuation and projected valuation from future developments. Available alternative revenue options were also considered when formulating the forecast.
- ❏ The five-year capital improvement program.
- ❏ Constraints imposed by tax reform legislation which placed caps on local governments' future tax revenues. New construction from Scripps beginning in fiscal year 2015 has also been factored into our five-year projections.
- ❏ An analysis of financial policies as they relate to desired unassigned fund balance levels. The 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 an increase in construction activity on existing approved developments. In addition, property values in the City have increased for two (2) consecutive years, increasing by 3.6%. Recent monthly reports indicate this trend may continue.

The assumptions used in formulating the four (4) years beyond FY 2014 in the five (5) year forecast are as follows:

- ❏ Growth from re-evaluations of existing property: 3% per year.
- ❏ New construction is projected per estimates from the City's Planning & Zoning Department for FY 2014 through FY 2018, and reflects new construction from Scripps beginning in FY 2015.
- ❏ Operating millage rates are projected flat through FY 2018, as per Council's directive. Debt service millage rates are projected to decrease slightly, due to projected increases in taxable values.
- ❏ Average growth of other revenues: 2% per year.
- ❏ Inflation rate for operating expenditures: 2% per year.
- ❏ Inflation factor for other services are projected as follows:
  - A 5% average annual increase in health insurance costs has been projected through 2018.
  - A 7.5% average annual increase in workers' compensation and property/liability insurance has been projected through FY 2018.
  - Capital Outlay: as submitted by each department in their five-year Capital projections.

**STRATEGIC MANAGEMENT AND LONG-RANGE PLAN****LONG-RANGE PLAN (CONTINUED)****FIVE (5) 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**

	2014	2015	2016	2017	2018
<b>REVENUES/OTHER FINANCING SOURCES</b>					
Taxes					
Ad Valorem Taxes	46,144,661	47,960,933	49,604,680	51,948,803	53,954,928
Local Business Taxes	1,410,000	1,438,200	1,466,964	1,496,303	1,526,229
Utility Taxes	2,160,000	2,203,200	2,247,264	2,292,209	2,338,053
Special Assessment	-	-	-	-	-
Franchise Fees	5,160,000	5,263,200	5,368,464	5,475,833	5,585,350
Licenses and Permits	2,385,776	3,003,439	2,771,348	2,014,950	1,726,934
Intergovernmental	4,779,500	4,875,090	4,972,592	5,072,044	5,173,485
Charges for Services	3,903,230	3,947,122	3,991,892	4,037,557	4,084,136
Fines and Forfeitures	146,000	148,920	151,898	154,936	158,035
Investment Income	210,000	216,300	222,789	229,473	236,357
Miscellaneous	742,700	757,299	772,445	787,894	803,652
Other Financing Sources	689,030	684,824	690,660	694,320	687,882
<b>Total Revenue and Other Financing Sources</b>	<b>\$ 67,730,897</b>	<b>\$ 70,498,527</b>	<b>\$ 72,260,996</b>	<b>\$ 74,204,323</b>	<b>\$ 76,275,041</b>
<b>EXPENDITURES/OTHER FINANCING USES</b>					
General Government	15,171,829	15,552,505	15,947,185	16,357,248	16,783,466
Public Safety	38,867,224	40,409,890	42,052,147	43,503,108	45,019,076
Physical Environment	7,014,813	7,181,681	7,369,221	7,562,422	7,761,487
Culture/Recreation	637,255	652,170	667,904	684,045	700,604
Capital Outlay	1,261,150	1,240,700	1,383,200	1,917,900	1,868,800
Debt Service	4,578,626	4,580,624	4,457,135	4,176,057	3,905,879
Operating Transfers	200,000	-	-	-	-
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 67,730,897</b>	<b>\$ 69,617,570</b>	<b>\$ 71,876,792</b>	<b>\$ 74,200,780</b>	<b>\$ 76,039,312</b>
Excess Revenues (Expenditures)	(0)	880,957	384,203	3,543	235,729
Unassigned Fund Balance - Beginning	23,470,595	23,470,595	23,470,595	23,470,595	23,470,595
Assigned for Budget Stabilization - Beginning	2,107,347	2,107,346	2,988,304	3,372,507	3,376,050
Unassigned Fund Balance - Ending	23,470,595	23,470,595	23,470,595	23,470,595	23,470,595
Assigned for Budget Stabilization - Ending	2,107,346	2,988,304	3,372,507	3,376,050	3,611,779
<b>Unassigned Fund Balance % of Expenditures</b>	<b>34.65%</b>	<b>33.71%</b>	<b>32.65%</b>	<b>31.63%</b>	<b>30.87%</b>
<b>Projected Operating Millage</b>	<b>5.7404</b>	<b>5.7404</b>	<b>5.7404</b>	<b>5.7404</b>	<b>5.7404</b>
<b>Projected Debt Millage</b>	<b>0.1733</b>	<b>0.1666</b>	<b>0.1467</b>	<b>0.1401</b>	<b>0.1345</b>
<b>Projected Total Millage</b>	<b>5.9137</b>	<b>5.9070</b>	<b>5.8871</b>	<b>5.8805</b>	<b>5.8749</b>



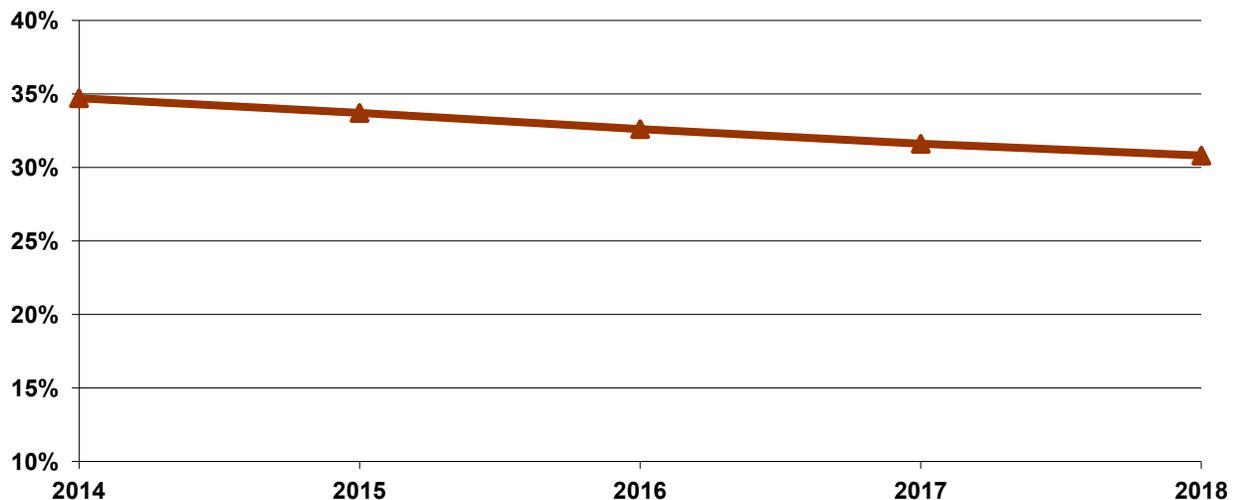
## **GENERAL FUND RESERVES AND HISTORICAL DATA**

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, 2014 of \$23,470,595, or 34.7% 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 recovery, the City Council believes it is prudent financial management to maintain a strong fund balance position going into FY 2014 and beyond.

As illustrated in the Five (5) Year Projection on the previous page, by maintaining our operating tax rate the same at 5.7404 mills through FY 2018, the unassigned fund balance would remain above 30%.

Assuming our General Obligation Debt Service remains level, our Debt Service millage should decrease in FY 2015 to .1666, and decrease to .1345 by FY 2018. When combined, our total projected millage rate of 5.8749 by FY 2018 represents a decrease of .0388 mills, or .66%, from FY 2014. Of course, these projections can and will change, especially in light of the uncertainty regarding the economic recovery 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**

BOB CHAMBERS

## POLICY INITIATIVES

**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

# CITY OF PALM BEACH GARDENS MISSION STATEMENT



## 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>		
Department	Service Level Objective	Cross Reference
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

**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> <li>☒ Provide City Council members with daily correspondence in an efficient and consistent manner</li> <li>☒ 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</li> <li>☒ 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.</li> </ul>	Pages 127 - 128



<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>
City Clerk <i>continued</i>	<ul style="list-style-type: none"> <li>❏ Provide all public information requests within the 5 day standard set by the City Clerk</li> </ul>	Page 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> <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 134 - 136
Human Resources	<ul style="list-style-type: none"> <li>❏ Practice proactive problem solving that fosters effective working relationships with bargaining and non-bargaining teams.</li> <li>❏ Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits</li> <li>❏ Manage employee benefit programs in accordance with existing contract and plan provisions and within budget.</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>❏ 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</li> <li>❏ Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents</li> </ul>	Pages 144 – 146

**City Council Goal #2 *continued***

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

Department	Service Level Objective	Cross Reference
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> <li>✦ 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</li> <li>✦ Increase departmental efficiency through the expanded use of technology</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> <li>✦ To maintain established level of service standards for zoning activities.</li> <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>	Pages 157 – 159



<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>
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 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>✦ Maintain an effective emergency management plan for ensuring disaster preparedness for the City</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> <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>	Pages 182 - 183

**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>
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 188
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, with 98% accuracy</li> <li>✚ Provide timely and efficient inspection services based upon the type of permit requested, with 96% accuracy</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 198
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 184

**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 189
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>	Pages 198 - 199



**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 184
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.

• **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.

**FINANCIAL MANAGEMENT POLICIES (CONTINUED)**

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.

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**

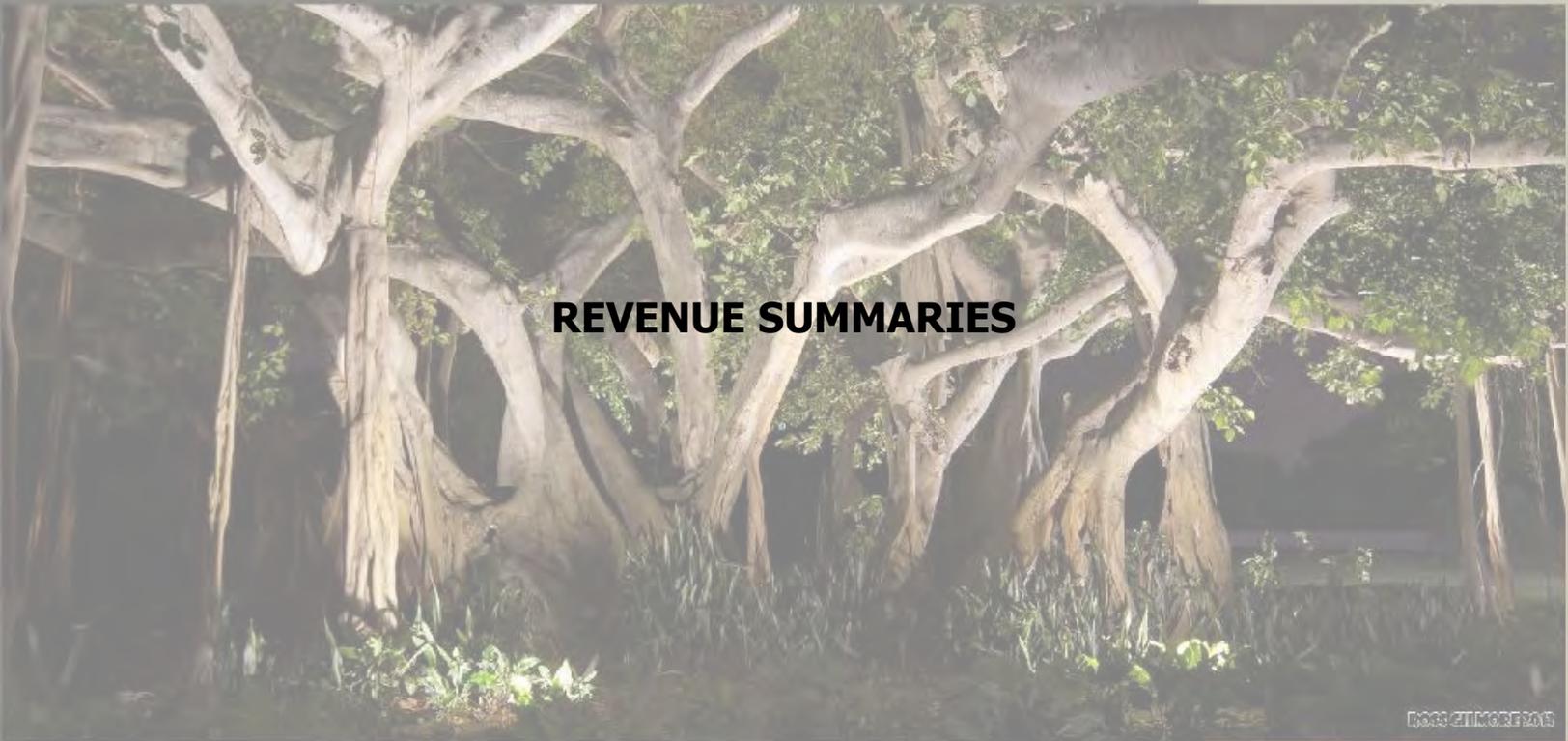
The City Council has authorized the City Manager as the official authorized to assign Fund Balance to a specific purpose as approved by this Fund Balance Policy.

**☒ 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

BOB CHAMBERS

# 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 2013/2014. 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 2013/2014 tax rate is from the rollback rate.

## TRIM (TRUTH-IN-MILLAGE) NOTICE

### FY 2013/2014

Current Year Taxable Real Property	7,813,009,496	
Current Year Taxable Personal Property	357,309,595	
Current Year Centrally Assessed	1,558,916	
Current Year Gross Taxable	<b>8,171,878,007</b>	Adjusted Property Value % Change From Prior Year 3.64%
Net New Taxable	98,344,742	
Current Year Adjusted Tax Value	8,073,533,265	
Prior Year Final Gross Taxable Value	<b>7,884,717,200</b>	
Prior Year Millage	<b>5.7404</b>	Tax Rate % Change From Prior Year 0.00%
Prior Year Ad Valorem	45,261,431	
Current Year Rolled Back	5.6061	
Current Year Proposed	<b>5.7404</b>	
Current Year Aggregate	45,812,766	
Total Ad Valorem	46,909,849	
Current Year Proposed Millage	<b>5.7404</b>	
Percent Change Over Rolled Back	<b>2.395%</b>	
Debt Service Millage Required	0.1733	
Debt Service Required (Budgeted)	1,345,756	
Debt Service Generated	1,416,186	
Total Taxes Levied - Operating	46,909,849	
Amount Budgeted Operating	44,798,905	
Total Operating and Debt Service Taxes Budgeted	46,144,661	



**GENERAL FUND – 001**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Ad Valorem Taxes	45,755,279	44,232,540	44,631,449	44,631,449	46,144,661
Franchise Fee Electric	4,674,054	5,059,328	4,886,523	5,100,000	4,900,000
Franchise Fee Solid Waste	272,810	268,569	258,404	260,000	260,000
Business License Taxes	1,421,834	1,370,720	1,398,843	1,375,000	1,410,000
Communication Services Tax	1,005,079	1,829,028	2,221,220	2,352,000	2,160,000
<b>Taxes</b>	<b>53,129,056</b>	<b>52,760,185</b>	<b>53,396,439</b>	<b>53,718,449</b>	<b>54,874,661</b>
Building Permits	1,833,508	2,195,881	2,541,402	1,958,116	2,160,370
Training Surcharge	35,619	36,731	42,072	32,635	32,406
Alarm Registration Fees	7,008	6,438	6,399	6,000	6,000
Special Event Permits	4,395	10,023	7,120	4,800	7,000
Application Filing Fees	185,991	165,513	180,676	145,000	180,000
<b>Licenses and Permits</b>	<b>2,066,521</b>	<b>2,414,586</b>	<b>2,777,669</b>	<b>2,146,551</b>	<b>2,385,776</b>
Local, State, and Federal Grants	655,376	388,267	200,554	110,000	100,000
Shared Revenues From Other Local Units	188,040	119,452	67,696	132,000	80,000
County Occupational Licenses	107,359	108,584	100,611	105,000	105,000
State Revenue Sharing	1,048,712	1,086,583	1,048,692	1,010,000	1,050,000
Mobile Home Licenses	16,627	17,674	14,199	16,500	16,500
Alcoholic Beverage License	54,697	57,546	56,049	50,000	56,000
Local Govt. Half-cent Sales Tax	3,190,715	3,169,886	3,328,708	3,192,000	3,300,000
Firefighters' supplementary comp	48,044	47,807	48,327	48,000	48,000
Fuel Tax rebate	27,480	26,445	26,122	28,000	24,000
<b>Intergovernmental</b>	<b>5,337,050</b>	<b>5,022,244</b>	<b>4,890,958</b>	<b>4,691,500</b>	<b>4,779,500</b>
Public Safety Fingerprinting	3,650	1,915	1,380	4,500	1,500
Engineering Cost Recovery Fees	142,708	128,039	143,208	75,000	100,000
Inspection Fees	256,594	246,992	271,036	228,000	248,000
EMS Transport	1,747,957	1,990,993	1,866,814	1,600,000	1,825,000
Interim Service Fees	11,325	15,101	24,814	11,000	20,000
Dispatch Service Charges	650,352	1,325,104	1,418,144	1,384,222	1,495,307
Web Site Link Fees	100	325	325	100	100
NMIRCC Administrative Service Fees	84,221	202,131	213,323	202,849	213,323
<b>Charges for Services</b>	<b>2,896,907</b>	<b>3,910,600</b>	<b>3,939,044</b>	<b>3,505,671</b>	<b>3,903,230</b>
Court Fines	104,454	90,820	76,456	96,000	86,000
Parking Fines	11,930	6,815	14,010	5,000	10,000
Code Enforcement Fines	89,042	52,656	49,798	50,000	50,000
\$12.50 Traffic Fines	(35,942)	-	140,131	140,131	-
<b>Fines and Forfeitures</b>	<b>169,484</b>	<b>150,291</b>	<b>280,395</b>	<b>291,131</b>	<b>146,000</b>
Interest Earnings	303,395	247,823	207,904	250,000	200,000
Interest Earnings Tax Collector	5,859	18,633	6,646	10,000	10,000
Realized gain/loss	85,908	96,513	24,594	-	-
Unrealized gain/loss	(55,833)	(65,698)	(54,701)	-	-
<b>Interest</b>	<b>339,329</b>	<b>297,271</b>	<b>184,443</b>	<b>260,000</b>	<b>210,000</b>



**REVENUE SUMMARIES**

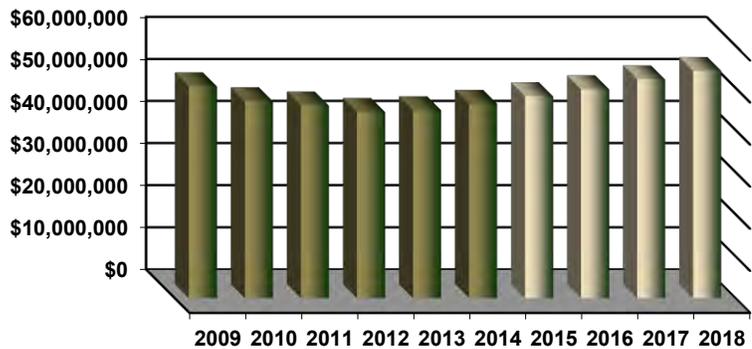
**GENERAL FUND – 001 (CONTINUED)**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Contributions/Donations	14,490	74,444	20,000	35,000	15,000
Other Misc Revenue	461,506	378,229	333,816	150,000	250,000
Reimbursement of City Services	161,093	264,889	270,216	260,000	260,000
Administrative Fees	49,810	50,934	75,265	49,000	65,000
Insurance Proceeds	18,406	75,341	84,300	25,000	35,000
Tax Search	70,800	89,150	110,670	50,000	65,000
Miscellaneous Revenue-Nextel Tower	48,906	49,739	50,483	49,000	49,000
Boat/RV Decals	450	500	425	450	450
Copies	4,624	5,325	6,261	3,000	3,250
<b>Miscellaneous</b>	<b>830,085</b>	<b>988,551</b>	<b>951,436</b>	<b>621,450</b>	<b>742,700</b>
Transfers In	803,348	803,596	559,748	559,748	689,030
Other Sources	4,440,997	16,427,879	1,208,074	-	-
<b>Other Financing Sources</b>	<b>5,244,345</b>	<b>17,231,475</b>	<b>1,767,822</b>	<b>559,748</b>	<b>689,030</b>
<b>TOTAL REVENUES</b>	<b>\$ 70,012,777</b>	<b>\$ 82,775,203</b>	<b>\$ 68,188,206</b>	<b>\$ 65,794,500</b>	<b>\$ 67,730,897</b>
Beginning Fund Balance	27,958,605	28,152,256	28,839,653	28,839,653	28,217,345
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 97,971,382</b>	<b>\$ 110,927,459</b>	<b>\$ 97,027,859</b>	<b>\$ 94,634,153</b>	<b>\$ 95,948,242</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 5.9137 mills, an additional \$1,513,212 will be generated from property taxes in fiscal year 2014.

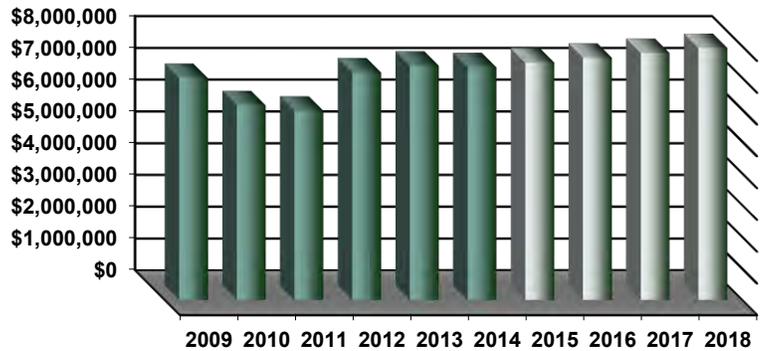


**REVENUE SUMMARIES**

**GENERAL FUND – 001 (CONTINUED)**

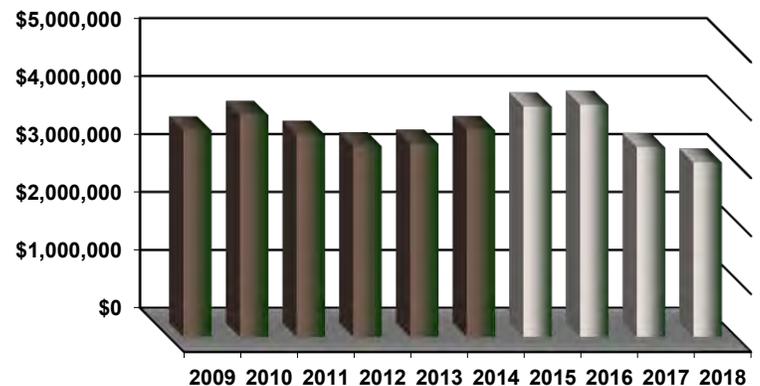
**Other Locally Levied Taxes**

Other locally levied taxes (communication services tax and franchise fees) comprise 11% of the General Fund operating revenue of the City for fiscal year 2014 and are projected at \$7,320,000, which represents a slight decrease of approximately \$46,000 from fiscal year 2013 estimated actual amount. Future years are estimated to increase an average 2% per year, due to projected new development in the five (5) year financial forecast.



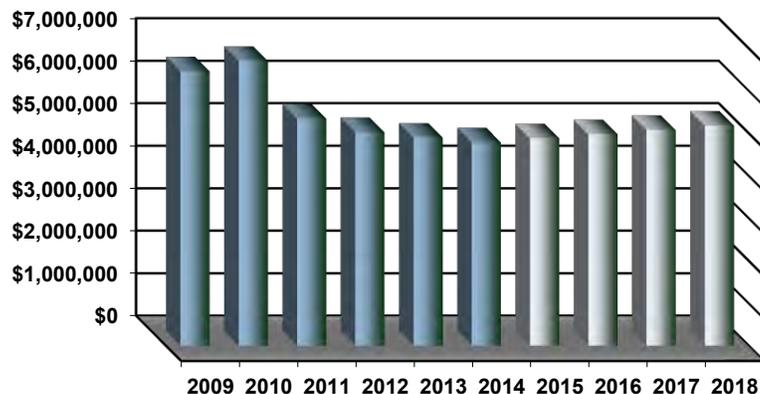
**Business License Taxes and Permits**

This category account for 5% of General Fund revenues, and includes City business license taxes and building permits. The overall trend from Fiscal year 2009 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 7% over 2013. Years 2015 through 2018 are estimated based on planned future development.



**Intergovernmental Revenue**

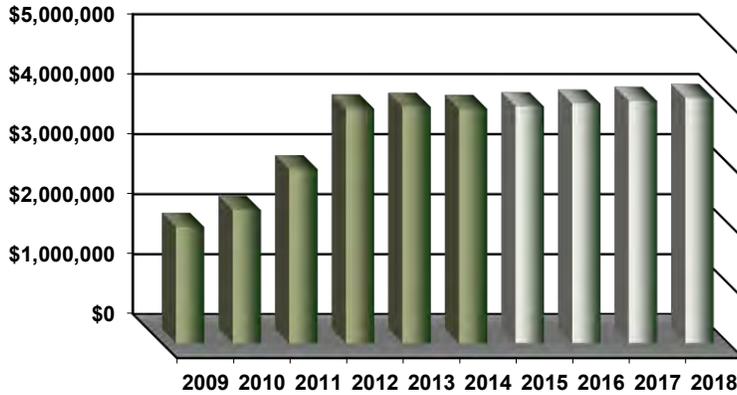
Included in this category are state sales tax, revenue sharing, federal and state grants, mobile home licenses, alcoholic beverage licenses, and county occupational licenses. Fiscal years 2009 and 2010 reflect the receipt of approximately \$2.9 million from FEMA for debris removal costs. As the economy 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 2% annually.

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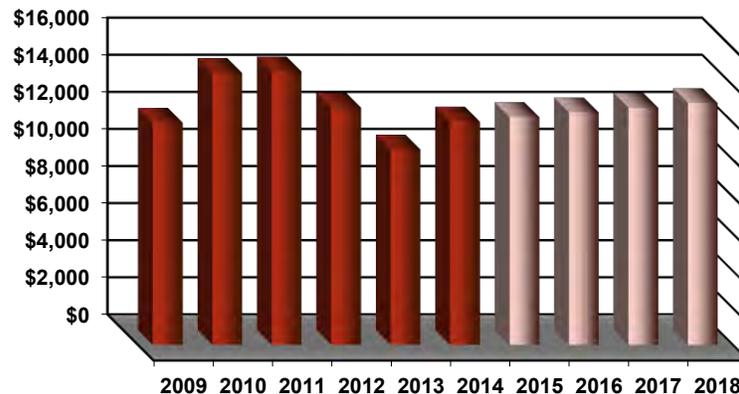
**POLICE TRAINING  
SPECIAL REVENUE FUND – 002**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Court Fines	14,737	12,784	10,533	12,400	12,043
<b>Fines and Forfeitures</b>	<b>14,737</b>	<b>12,784</b>	<b>10,533</b>	<b>12,400</b>	<b>12,043</b>
Interest Earnings	-	-	-	-	-
Interest	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 14,737</b>	<b>\$ 12,784</b>	<b>\$ 10,533</b>	<b>\$ 12,400</b>	<b>\$ 12,043</b>
Beginning Fund Balance	19,620	25,612	24,186	24,186	18,679
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 34,357</b>	<b>\$ 38,396</b>	<b>\$ 34,719</b>	<b>\$ 36,586</b>	<b>\$ 30,722</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, \$12,043 is projected for fiscal year 2014. Future years are forecast to increase 2% annually.



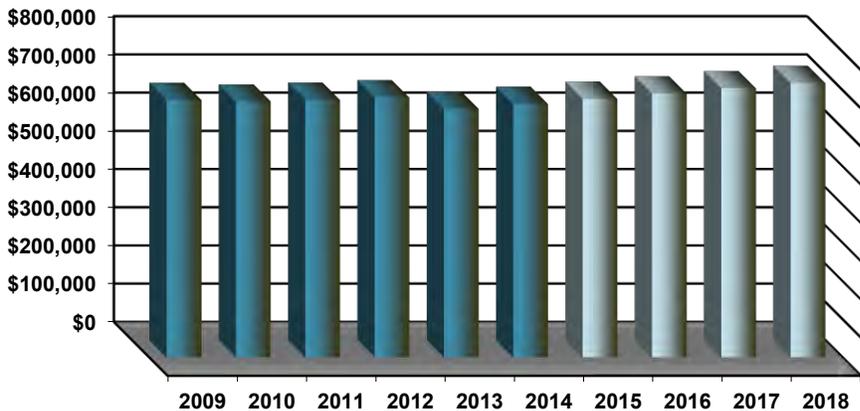
**GAS TAX  
SPECIAL REVENUE FUND - 103**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Local Option Gas Tax	674,136	680,533	650,166	680,000	663,710
<b>Taxes</b>	<b>674,136</b>	<b>680,533</b>	<b>650,166</b>	<b>680,000</b>	<b>663,710</b>
Interest Earnings	733	254	1,159	250	930
<b>Interest</b>	<b>733</b>	<b>254</b>	<b>1,159</b>	<b>250</b>	<b>930</b>
Miscellaneous Revenue	93,753	81,192	82,241	93,750	82,241
<b>Miscellaneous</b>	<b>93,753</b>	<b>81,192</b>	<b>82,241</b>	<b>93,750</b>	<b>82,241</b>
<b>TOTAL REVENUES</b>	<b>\$ 768,622</b>	<b>\$ 761,979</b>	<b>\$ 733,566</b>	<b>\$ 774,000</b>	<b>\$ 746,881</b>
Beginning Fund Balance	1,847,498	1,992,156	2,134,880	2,134,880	535,104
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 2,616,120</b>	<b>\$ 2,754,135</b>	<b>\$ 2,868,446</b>	<b>\$ 2,908,880</b>	<b>\$ 1,281,985</b>

**HISTORICAL & PROJECTED REVENUE**

**Other Locally Levied Taxes**

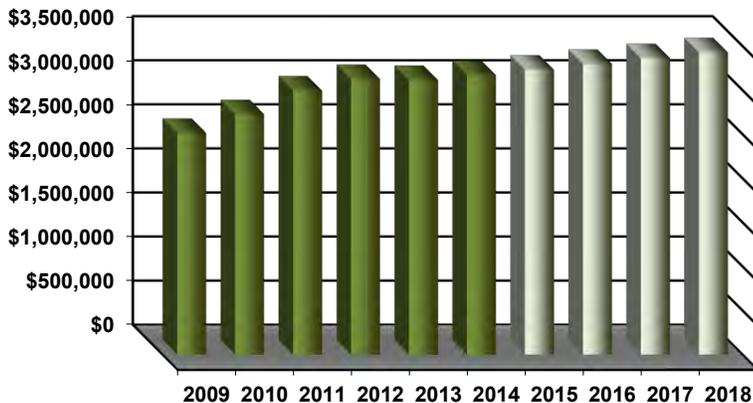
This revenue is administered by the Department of Revenue and distributed to each municipality in accordance with interlocal agreements between counties and municipalities. Currently, Palm Beach County and its municipalities have separate distribution factors for the “new” 5-cent local option tax. Based on State estimates, \$663,710 is forecast for fiscal year 2014. A 2% growth factor has been forecast for fiscal years 2015-2018.



**RECREATION  
SPECIAL REVENUE FUND - 104**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Aquatics	289,690	303,992	288,200	322,745	302,165
Resources	49,560	33,601	53,893	28,500	59,529
Rentals	128,294	122,997	137,106	134,000	139,640
Programs	838,170	837,958	843,958	806,244	843,330
Tennis Programming	417,192	504,301	533,631	493,591	529,179
Tennis Memberships	116,720	120,829	110,227	132,000	115,757
Athletics & Special Facilities	314,958	276,390	243,378	365,000	268,354
Youth Enrichment	838,069	924,048	903,513	863,723	909,743
<b>Charges for Services</b>	<b>2,992,653</b>	<b>3,124,116</b>	<b>3,113,906</b>	<b>3,145,803</b>	<b>3,167,697</b>
Interest Earnings	504	151	686	-	572
<b>Interest</b>	<b>504</b>	<b>151</b>	<b>686</b>	<b>-</b>	<b>572</b>
Other Miscellaneous Revenue	21,413	30,064	35,006	23,000	35,314
Overage/Shortage	37	(71)	-	-	-
<b>Miscellaneous</b>	<b>21,450</b>	<b>29,993</b>	<b>35,006</b>	<b>23,000</b>	<b>35,314</b>
Transfer In			55,063	55,063	-
<b>Other Financing Sources</b>			<b>55,063</b>	<b>55,063</b>	
<b>TOTAL REVENUES</b>	<b>\$ 3,014,607</b>	<b>\$ 3,154,260</b>	<b>\$ 3,204,661</b>	<b>\$ 3,223,866</b>	<b>\$ 3,203,583</b>
Beginning Fund Balance	831,823	832,017	776,365	776,365	501,050
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 3,846,430</b>	<b>\$ 3,986,277</b>	<b>\$ 3,981,026</b>	<b>\$ 4,000,231</b>	<b>\$ 3,704,633</b>

**HISTORICAL & PROJECTED REVENUE**



**User Charges**

Charges for services consist of the following program areas: Aquatics, Resources, Rentals, General Programs, Tennis Programming and Memberships, Athletics and Special Facilities, and Youth Enrichment. Based on estimated levels of participation, \$3,167,697 is projected for fiscal year 2014. Fiscal years 2015-2018 are projected to increase 2% annually.

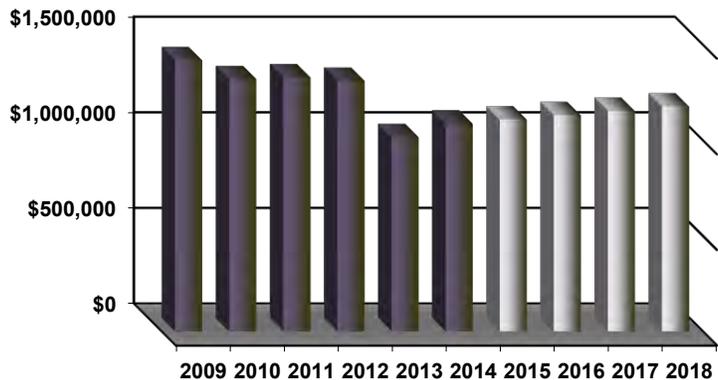
**GOLF COURSE  
SPECIAL REVENUE FUND - 106**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Green Fees	420,247	445,621	368,871	433,000	377,504
Cart Fees	581,524	543,638	405,154	603,000	449,858
Driving Range	73,664	69,222	50,464	75,400	59,455
GPS Fees	100,066	95,111	71,785	104,200	79,416
Pro Shop Sales	75,725	79,524	59,686	90,600	65,259
Prepaid Permits	58,361	58,382	46,009	57,500	38,972
Concessionaire License Fee	17,740	16,762	11,810	17,700	14,835
<b>Charges for Services</b>	<b>1,327,327</b>	<b>1,308,260</b>	<b>1,013,779</b>	<b>1,381,400</b>	<b>1,085,299</b>
Interest Earnings	160	96	88	100	127
<b>Interest</b>	<b>160</b>	<b>96</b>	<b>88</b>	<b>100</b>	<b>127</b>
Communication Tower Lease	74,009	77,757	78,421	77,700	76,909
Disposition of Fixed Assets	1,060	-	-	-	-
Other Misc Revenue	16,370	16,119	13,748	21,000	13,646
Other Misc Revenue - Lessons	89,405	84,595	68,302	94,000	77,189
Overage/Shortage	387	45	-	-	-
<b>Miscellaneous</b>	<b>181,231</b>	<b>178,516</b>	<b>160,471</b>	<b>192,700</b>	<b>167,744</b>
Transfers In	-	-	15,975	15,975	200,000
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>15,975</b>	<b>15,975</b>	<b>200,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,508,718</b>	<b>\$ 1,486,872</b>	<b>\$ 1,190,313</b>	<b>\$ 1,590,175</b>	<b>\$ 1,453,170</b>
Beginning Fund Balance	191,872	228,243	264,036	264,036	16,639
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 1,700,590</b>	<b>\$ 1,715,115</b>	<b>\$ 1,454,349</b>	<b>\$ 1,854,211</b>	<b>\$ 1,469,809</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, \$1,085,299 is projected for fiscal year 2014. This reflects the loss of two (2) months' revenue due to course renovations completed by the beginning of December, 2013. Future years are forecast to increase 2% annually.



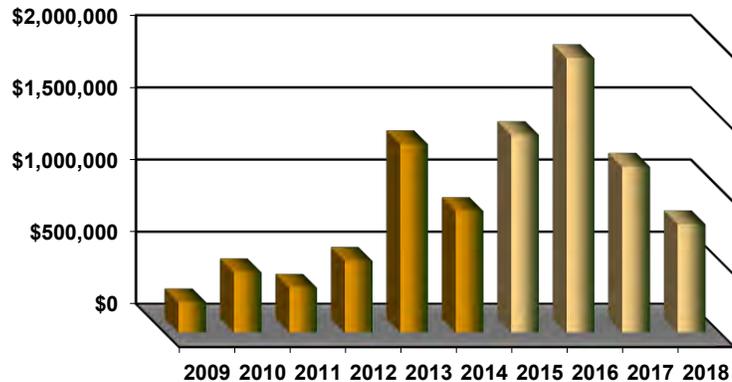
**RECREATION IMPACT  
CAPITAL PROJECT FUND - 301**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Recreation Grants	99,382	-	-	-	-
<b>Intergovernmental</b>	<b>99,382</b>	-	-	-	-
Interest Earnings	515	309	984	300	984
<b>Interest</b>	<b>515</b>	<b>309</b>	<b>984</b>	<b>300</b>	<b>984</b>
Recreation Impact Fees	308,195	494,635	1,303,161	544,935	839,619
<b>Impact Fees</b>	<b>308,195</b>	<b>494,635</b>	<b>1,303,161</b>	<b>544,935</b>	<b>839,619</b>
Other Miscellaneous Revenue	-	-	30,000	30,000	-
<b>Miscellaneous</b>	-	-	<b>30,000</b>	<b>30,000</b>	-
<b>TOTAL REVENUES</b>	<b>\$408,092</b>	<b>\$494,944</b>	<b>\$1,334,145</b>	<b>\$575,235</b>	<b>\$840,603</b>
Beginning Fund Balance	1,930,599	1,611,319	1,827,428	1,827,428	1,367,691
<b>TOTAL REVENUES/SOURCES</b>	<b>\$2,338,691</b>	<b>\$2,106,263</b>	<b>\$3,161,573</b>	<b>\$2,402,663</b>	<b>\$2,208,294</b>

**HISTORICAL & PROJECTED REVENUE**

**Impact Fees**

Based on a review of projected development activity, \$839,619 is projected for fiscal year 2014. 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.



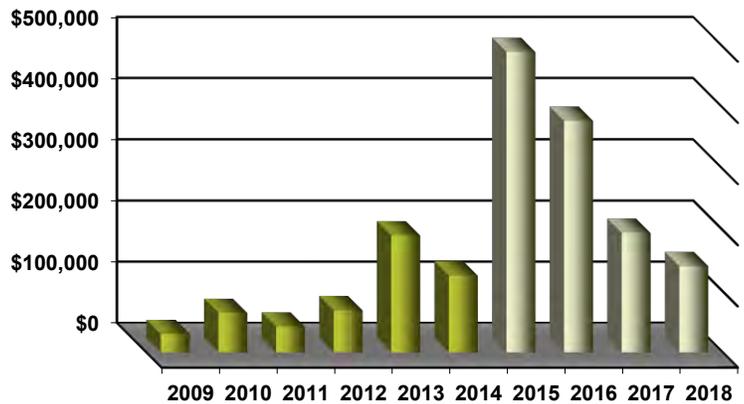
**POLICE IMPACT  
CAPITAL PROJECT FUND - 302**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Interest Earnings	1,082	108	200	90	200
<b>Interest</b>	<b>1,082</b>	<b>108</b>	<b>200</b>	<b>90</b>	<b>200</b>
Police Impact Fees	41,971	68,774	190,832	74,560	125,504
<b>Impact Fees</b>	<b>41,971</b>	<b>68,774</b>	<b>190,832</b>	<b>74,560</b>	<b>125,504</b>
Other Miscellaneous Revenue	30,462	-	-	-	-
<b>Miscellaneous</b>	<b>30,462</b>	-	-	-	-
Transfers In	210,469	-	-	-	-
<b>Other Financing Sources</b>	<b>210,469</b>	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$283,984</b>	<b>\$68,882</b>	<b>\$191,032</b>	<b>\$74,650</b>	<b>\$125,704</b>
Beginning Fund Balance	3,110,766	381,723	383,795	383,795	376,872
<b>TOTAL REVENUES/SOURCES</b>	<b>\$3,394,750</b>	<b>\$450,605</b>	<b>\$574,827</b>	<b>\$458,445</b>	<b>\$502,576</b>

**HISTORICAL & PROJECTED REVENUE**

**Impact Fees**

Based on a review of projected development activity, \$125,504 is projected for fiscal year 2014. 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.



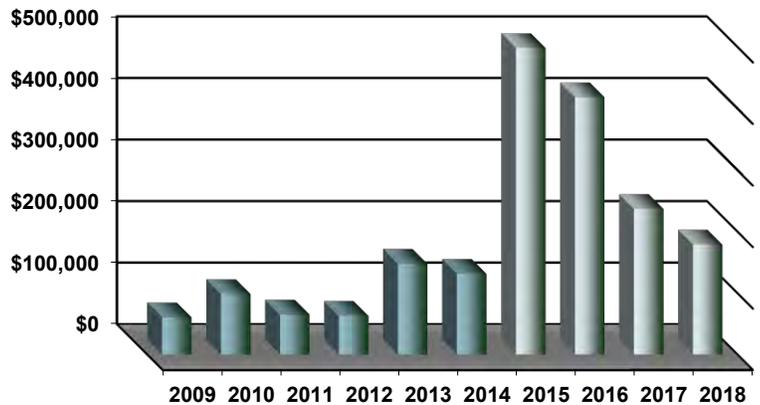
**FIRE IMPACT  
CAPITAL PROJECT FUND - 303**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Interest Earnings	208	34	106	15	106
<b>Interest</b>	<b>208</b>	<b>34</b>	<b>106</b>	<b>15</b>	<b>106</b>
Fire Impact Fees	64,871	62,891	147,422	79,230	131,211
<b>Impact Fees</b>	<b>64,871</b>	<b>62,891</b>	<b>147,422</b>	<b>79,230</b>	<b>131,211</b>
<b>TOTAL REVENUES</b>	<b>\$65,079</b>	<b>\$62,925</b>	<b>\$147,528</b>	<b>\$79,245</b>	<b>\$131,317</b>
Beginning Fund Balance	99,733	82,142	101,020	101,020	191,912
<b>TOTAL REVENUES/SOURCES</b>	<b>\$164,812</b>	<b>\$145,067</b>	<b>\$248,548</b>	<b>\$180,265</b>	<b>\$323,229</b>

**HISTORICAL & PROJECTED REVENUE**

**Impact Fees**

Based on a review of projected development activity, \$131,211 is projected for fiscal year 2014. 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.



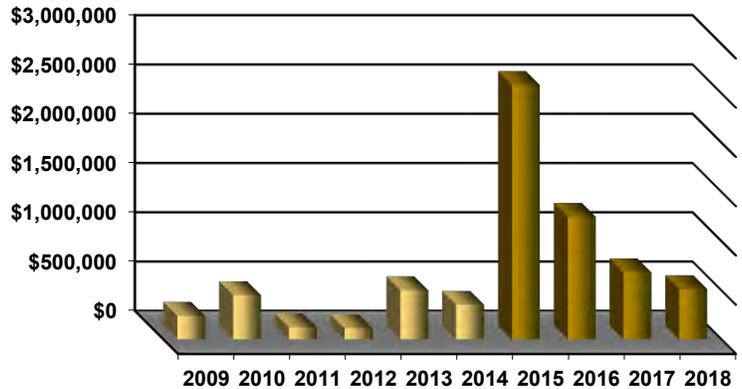
**ROAD IMPACT  
CAPITAL PROJECT FUND - 305**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Interest Earnings	4,835	809	1,552	1,000	1,552
<b>Interest</b>	<b>4,835</b>	<b>809</b>	<b>1,552</b>	<b>1,000</b>	<b>1,552</b>
Road Impact Fees	120,663	109,553	497,607	167,983	349,894
<b>Impact Fees</b>	<b>120,663</b>	<b>109,553</b>	<b>497,607</b>	<b>167,983</b>	<b>349,894</b>
<b>TOTAL REVENUES</b>	<b>\$125,498</b>	<b>\$110,362</b>	<b>\$499,159</b>	<b>\$168,983</b>	<b>\$351,446</b>
Beginning Fund Balance	3,101,196	2,492,603	1,821,853	1,821,853	1,390,135
<b>TOTAL REVENUES/SOURCES</b>	<b>\$3,226,694</b>	<b>\$2,602,965</b>	<b>\$2,321,012</b>	<b>\$1,990,836</b>	<b>\$1,741,581</b>

**HISTORICAL & PROJECTED REVENUE**

**Impact Fees**

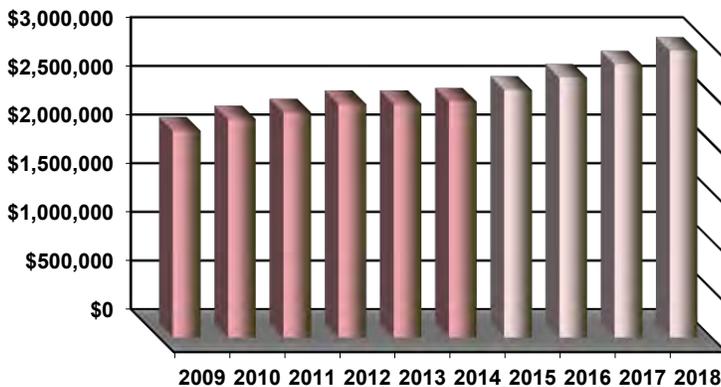
Based on a review of projected development activity, \$349,894 is projected for fiscal year 2014. Future years are based on projected start dates for known projects. The large increase in fiscal year 2015 is predicated on construction beginning on the Briger parcel.



**FLEET MAINTENANCE  
INTERNAL SERVICE FUND - 501**

Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Internal Charges for Services	2,310,660	2,397,685	2,397,685	2,239,763	2,420,621
<b>Charges for Service</b>	<b>2,310,660</b>	<b>2,397,685</b>	<b>2,397,685</b>	<b>2,239,763</b>	<b>2,420,621</b>
Disposition of Fixed Assets	30,850	-	35,000	35,000	35,000
Miscellaneous	-	-	73,202	69,000	69,000
Insurance Proceeds	4,862	10,880	13,226	11,000	11,000
Interest	-	7	-	-	-
<b>Miscellaneous</b>	<b>35,712</b>	<b>10,887</b>	<b>121,428</b>	<b>115,000</b>	<b>115,000</b>
Transfers In	-	-	16,708	16,708	-
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>16,708</b>	<b>16,708</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,346,372</b>	<b>\$ 2,408,572</b>	<b>\$ 2,535,821</b>	<b>\$ 2,371,471</b>	<b>\$ 2,535,621</b>
Beginning Fund Balance	1,923,804	1,710,506	1,501,486	1,501,486	394,652
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 4,270,176</b>	<b>\$ 4,119,078</b>	<b>\$ 4,037,307</b>	<b>\$ 3,872,957</b>	<b>\$ 2,930,273</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 \$2,420,621 for fiscal year 2014. Future years reflect an annual increase of 5%.

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

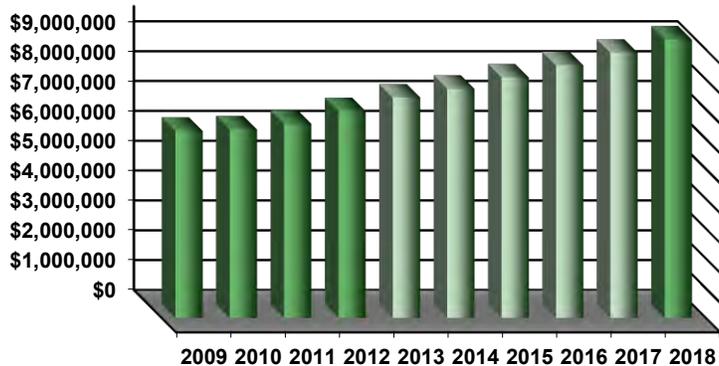
Revenues/Sources Account	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Amended Budget FY 2013	Budget FY 2014
Internal Charges for Services	6,496,047	6,917,179	7,380,833	7,327,000	7,671,658
<b>Charges for Service</b>	<b>6,496,047</b>	<b>6,917,179</b>	<b>7,380,833</b>	<b>7,327,000</b>	<b>7,671,658</b>
Interest Earnings	551	378	1,117	400	1,000
<b>Interest</b>	<b>551</b>	<b>378</b>	<b>1,117</b>	<b>400</b>	<b>1,000</b>
Miscellaneous	111,703	83,002	126,123	124,600	75,000
<b>Miscellaneous</b>	<b>111,703</b>	<b>83,002</b>	<b>126,123</b>	<b>124,600</b>	<b>75,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 6,608,301</b>	<b>\$ 7,000,559</b>	<b>\$ 7,508,073</b>	<b>\$ 7,452,000</b>	<b>\$ 7,747,658</b>
Beginning Fund Balance	1,259,780	1,698,454	2,641,502	2,641,502	4,297,146
<b>TOTAL REVENUES/SOURCES</b>	<b>\$ 7,868,081</b>	<b>\$ 8,699,013</b>	<b>\$10,149,575</b>	<b>\$10,093,502</b>	<b>\$12,044,804</b>

**HISTORICAL & PROJECTED REVENUE**

**Charges for Services**

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

Based on the fixed administrative costs and the maximum estimated exposure for claims liability, \$7,671,658 is budgeted for fiscal year 2014. Revenues in future years are projected to increase at an average annual rate of 5%.







# **BUDGET SUMMARIES**

BOSS CHIMORE PMS

# BUDGET SUMMARIES

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This section consists of summaries of the FY2014 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 FY2011 and 2012, and estimated actual for FY2013, are presented, as well as the amended budget for FY2013, and adopted budget for FY2014. 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.

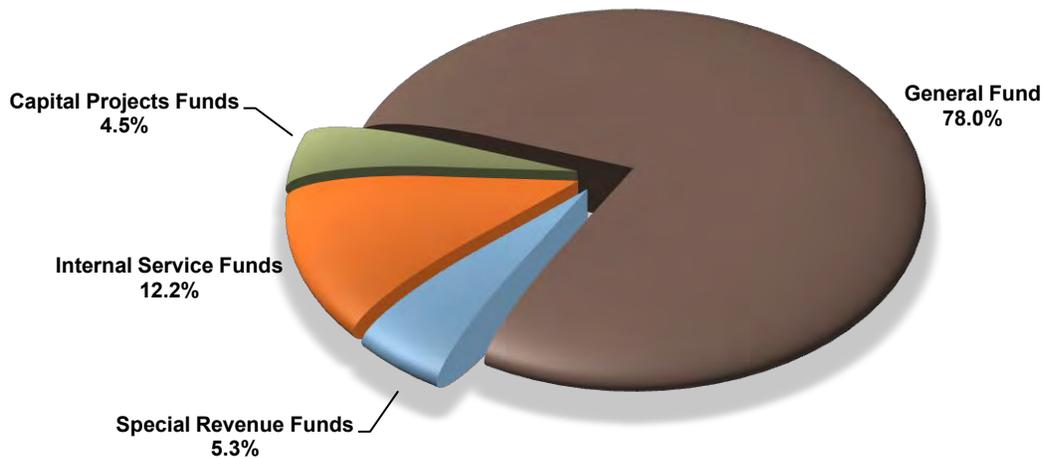
## PIE CHARTS

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>	<u>\$ 28,217,345</u>	<u>\$ 67,730,897</u>	<u>\$ 67,730,897</u>	<u>\$ 28,217,345</u>
<b>SPECIAL REVENUE FUNDS</b>				
Gas Tax	535,104	746,881	1,156,588	125,397
Recreation	501,050	3,203,583	3,535,023	169,610
Golf	16,639	1,453,172	1,418,111	51,700
Police Training	18,679	12,043	14,000	16,722
<b>TOTAL</b>	<u>\$ 1,071,472</u>	<u>\$ 5,415,679</u>	<u>\$ 6,123,722</u>	<u>\$ 363,429</u>
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Maintenance	394,652	2,535,621	2,616,599	313,674
Self-Insurance Fund	4,297,146	7,747,658	7,239,526	4,805,278
<b>TOTAL</b>	<u>\$ 4,691,798</u>	<u>\$ 10,283,279</u>	<u>\$ 9,856,125</u>	<u>\$ 5,118,952</u>
<b>CAPITAL PROJECT FUNDS</b>				
Recreation Impact Fee	1,367,691	840,603	800,000	1,408,294
Police Impact Fee	376,872	125,704	50,000	452,576
Fire Impact Fee	191,912	131,317	60,000	263,229
Art Impact Fee	813,091	-	-	813,091
Road Impact Fee	1,390,135	351,446	1,289,030	452,551
<b>TOTAL</b>	<u>\$ 4,139,701</u>	<u>\$ 1,449,070</u>	<u>\$ 2,199,030</u>	<u>\$ 3,389,741</u>
<b>GRAND TOTAL</b>	<u><b>\$ 38,120,316</b></u>	<u><b>\$ 84,878,925</b></u>	<u><b>\$ 85,909,774</b></u>	<u><b>\$ 37,089,467</b></u>



**All Funds  
Total Revenue/Sources and Expenditures/Uses  
\$122,999,241**

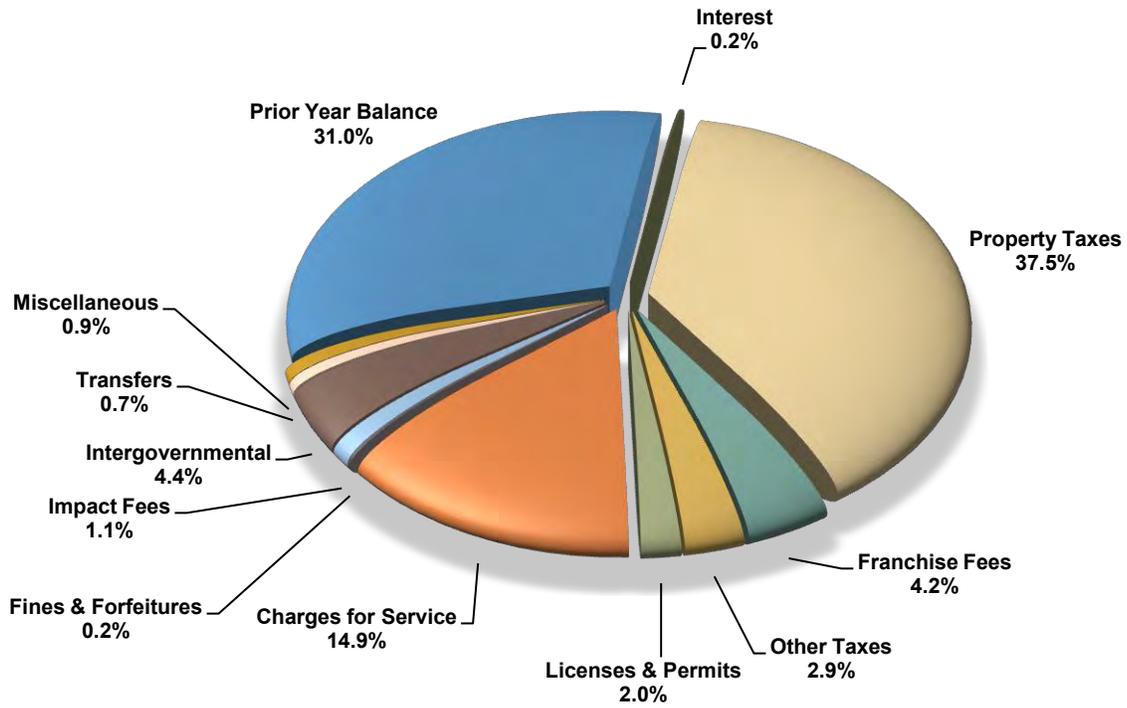
The **General Fund** is the City's largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 78 percent of the City's annual budget.

**Special Revenue Funds** are established to account for revenues that are legally restricted by statute or Council action for a specific purpose. The City operates five Special Revenue Funds. The *Recreation Fund* is used to account for revenues to be used for recreational and athletic programs throughout the City. The *Golf Course Fund* is used to account for revenues and expenditures related to the municipal golf operation provided by the City. The *Gas Tax Fund* is used to account for the receipt and disbursement of Local Option Gas Tax revenue. The *Police Training Fund* is used to account for fees collected from traffic citations to be used for training and education, and the *Police Grants Fund* is used to account for federal block grants. The Special Revenue Funds comprise 5.3 percent of the total operating budget.

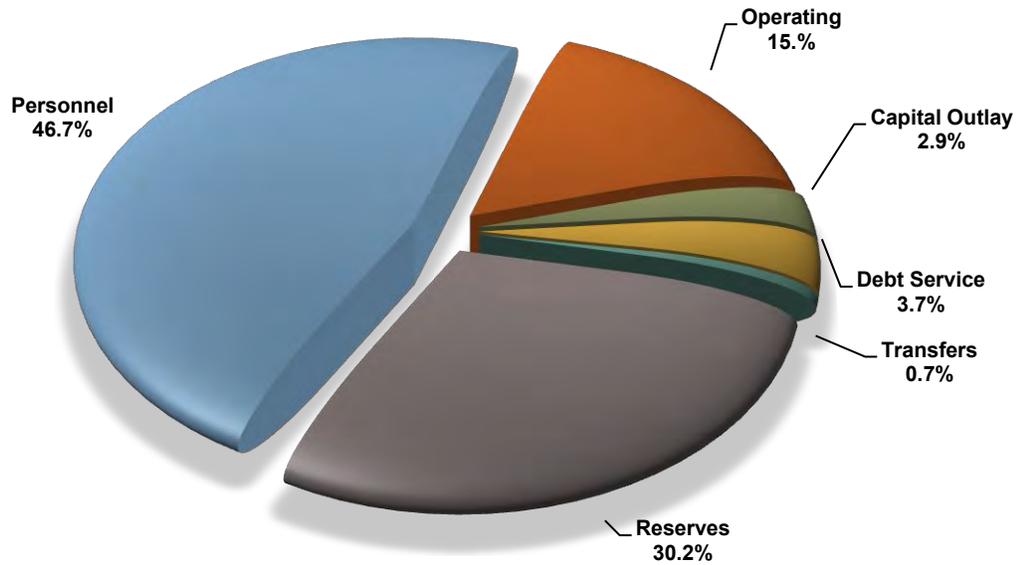
**Capital Project Funds** are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Road Impact Fee*, and *Art in Public Places Fund*. The Capital Project Funds comprise 4.5 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 12.2 percent of the total operating budget.





**Total Revenues/ Sources \$122,999,241**



**Total Expenditures/ Uses \$122,999,241**

**COMBINED FUNDS BUDGET**

**REVENUES**

Property Taxes	\$46,144,661
Utility Taxes	2,160,000
Franchise Fees	5,160,000
Other Taxes	1,410,000
Licenses & Permits	2,385,776
Intergovernmental	5,443,210
Charges for Service	18,325,695
Impact Fees	1,446,228
Fines & Forfeitures	158,043
Interest	264,471
Miscellaneous	1,091,811

**TOTAL REVENUES 83,989,895**

**EXPENDITURES**

Salaries	34,481,460
Retirement	7,231,956
FICA	2,637,717
Health Insurance	6,924,126
Workers Compensation	540,210
Trash Collection	2,560,000
Other Operating Expenditures	22,490,498
Capital Outlay	3,576,150
Debt Service	4,578,626

**TOTAL EXPENDITURES 85,020,743**

**TRANSFERS**

Transfers to other funds	889,030
Transfers from other funds	889,030

**REVENUE OVER (UNDER) EXPENDITURES (1,030,849)**

**BEGINNING FUND BALANCE 38,120,316**

**ENDING FUND BALANCE \$37,089,467**

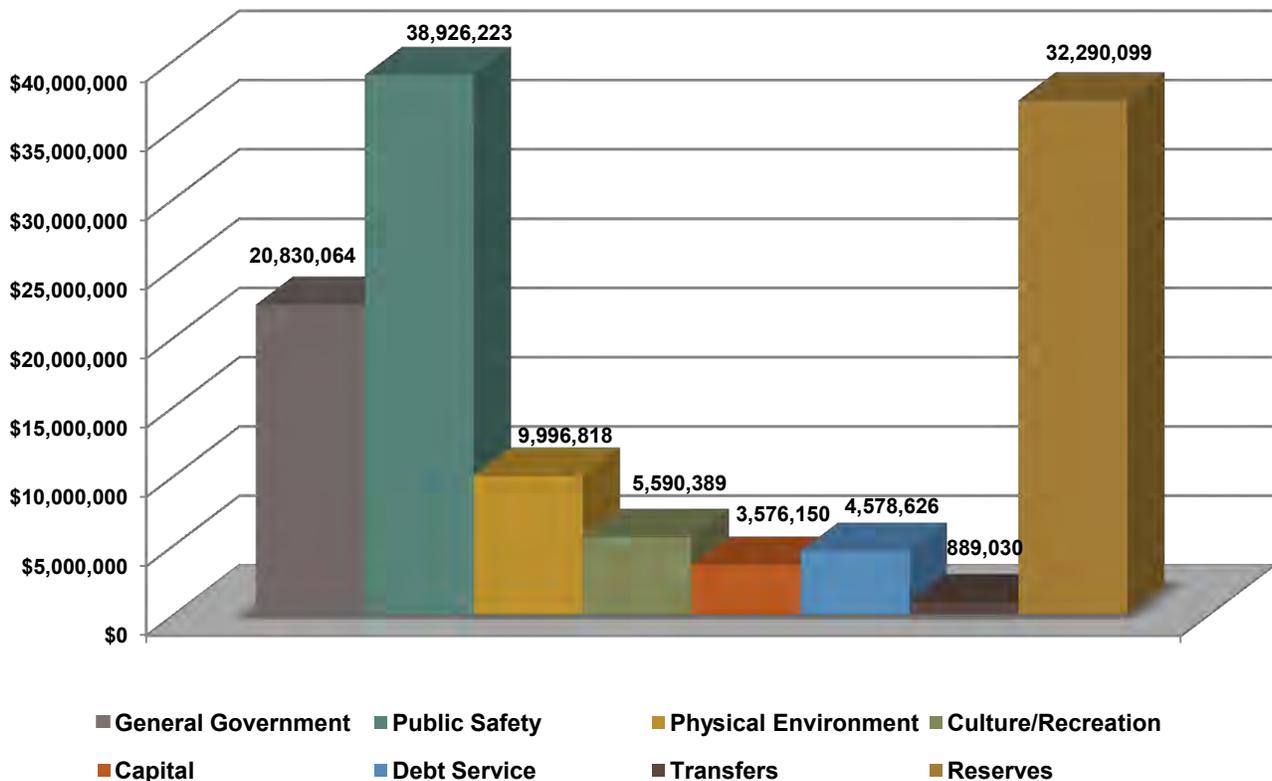


**EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED**

Excluding beginning balances, transfers and loan proceeds, newly generated revenues for all funds increased \$3,100,127 from the 2013 adopted budgeted revenues. The increase is attributed primarily to: an increase of \$1,513,212 in Ad Valorem Taxes due to the 3.64% increase in property valuation; and increases of \$239,225 in Licenses and Permits and \$579,520 in Impact Fees, due to increased development 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 37.5 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 \$38.9 million. Total expenditures for all funds, excluding transfers and reserves, have increased \$2,761,391, or approximately 3.3% from the adopted fiscal year 2013 budget. The increase is due primarily to increased Fleet and Self-Insured Fund costs and increases in salary and insurance costs.

**Expenditures by Function**



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

	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 43,173,505	\$ 40,097,413	\$ 41,166,580	\$ 41,166,580	\$ 38,120,316
<b>REVENUES/SOURCES</b>					
Property Taxes	45,755,279	44,232,540	44,631,449	44,631,449	46,144,661
Franchise Fees	4,946,864	5,327,897	5,144,927	5,360,000	5,160,000
Other Taxes	2,426,913	3,199,748	3,620,064	3,727,000	3,570,000
Licenses & Permits	2,066,521	2,414,586	2,777,668	2,146,551	2,385,776
Intergovernmental	6,110,567	5,702,777	5,541,123	5,371,500	5,443,210
Charges for Services	15,563,839	17,742,439	18,561,045	17,693,637	18,325,695
Fines & Forfeitures	184,221	163,075	290,929	303,531	158,043
Impact Fees	535,701	754,852	2,139,022	866,708	1,446,228
Interest	348,551	299,590	190,579	262,305	264,471
Miscellaneous	1,214,990	1,287,539	1,438,404	1,106,500	1,091,811
Transfers In	1,562,909	803,596	-	647,494	889,030
Other Sources	4,440,997	16,427,879	1,208,074	-	-
<b>TOTAL</b>	<b>\$ 85,157,352</b>	<b>\$ 98,356,520</b>	<b>\$ 85,543,284</b>	<b>\$ 82,116,675</b>	<b>\$ 84,878,925</b>
<b>EXPENDITURES/USES</b>					
City Council	239,822	266,989	333,841	388,982	416,980
City Clerk	423,249	360,785	439,290	496,296	524,027
Administration	468,859	511,755	556,446	553,113	875,003
Engineering	262,360	217,231	275,093	277,535	364,753
Purchasing	-	63,146	145,612	168,499	152,070
Information Technology	1,041,605	1,238,753	1,338,911	1,494,422	1,553,679
Legal	330,309	348,781	331,131	339,139	341,526
Human Resources	581,989	612,970	568,929	612,627	640,161
Finance	891,526	872,996	907,138	914,324	965,801
General Services	5,488,008	5,505,065	5,906,079	5,583,006	5,668,823
Police	20,809,803	21,506,035	20,912,035	21,500,017	21,104,881
Fire	18,347,278	18,480,470	17,995,866	17,665,383	17,732,230
Planning and Zoning	1,176,078	1,127,821	1,153,760	1,335,416	1,322,865
Parks/ Grounds	2,792,948	3,012,020	2,899,290	3,168,191	3,152,251
Recreation/Golf	5,669,824	5,473,197	5,305,064	5,812,978	5,590,389
Community Services Admin/ Public Works	6,471,382	6,320,892	7,041,360	6,855,307	6,844,567
Construction Services	1,333,400	1,420,134	1,544,892	1,676,257	1,599,303
Neighborhood Services	583,681	555,177	646,897	675,101	688,021
Self Insurance	6,169,627	6,057,511	5,852,429	6,663,250	7,239,526
Debt Service	3,200,874	4,270,621	4,333,697	4,336,833	4,578,626
Capital Outlay	5,974,920	2,081,097	3,828,416	7,855,281	3,576,150
Other Uses	4,412,997	16,180,308	-	-	89,112
Operating Transfers	1,562,909	803,596	-	647,494	889,030
<b>TOTAL</b>	<b>\$ 88,351,612</b>	<b>\$ 97,287,350</b>	<b>\$ 82,316,176</b>	<b>\$ 89,019,451</b>	<b>\$ 85,909,774</b>
<b>ENDING BALANCES</b>					
Non Spendable Assets	69,244	148,175	90,035	43,002	43,002
Invested in Capital Assets	1,384,946	1,293,982	1,232,432	1,384,946	-
Restricted	10,526,700	7,769,821	5,195,798	3,018,916	3,531,860
Committed	-	-	3,477,800	-	-
Unrestricted	2,024,014	2,849,006	4,691,798	3,468,911	5,118,952
Committed for Budget Stabilization	-	-	2,107,347	2,395,707	2,107,347
Committed for Economic Development	1,253,889	1,253,889	2,639,400	1,253,889	2,639,400
Assigned	1,879,289	1,793,147	1,411,883	608,850	178,308
Unassigned	22,959,331	26,058,560	23,470,598	22,089,583	23,470,598
<b>TOTAL</b>	<b>\$ 40,097,413</b>	<b>\$ 41,166,580</b>	<b>\$ 44,317,091</b>	<b>\$ 34,263,804</b>	<b>\$ 37,089,467</b>



**BUDGET COMPARISON BY FUND FOR  
FISCAL YEARS 2012 – 2014  
(MAJOR FUNDS)**

	GENERAL FUND			ROAD IMPACT		
	ACTUAL FY 11/12	ESTIMATED FY 12/13	BUDGET FY 13/14	ACTUAL FY 11/12	ESTIMATED FY 12/13	BUDGET FY 13/14
<b>Revenues</b>						
Ad Valorem Taxes	44,232,540	44,631,449	46,144,661	-	-	-
Utility Taxes	1,829,028	2,221,220	2,160,000	-	-	-
Franchise Fees	5,327,897	5,144,927	5,160,000	-	-	-
Other Taxes	1,370,720	1,398,843	1,410,000	-	-	-
Licenses and Permits	2,414,586	2,777,668	2,385,776	-	-	-
Intergovernmental Revenue	5,022,244	4,890,958	4,779,500	-	-	-
Charges for Services	3,910,601	3,939,045	3,903,230	-	-	-
Impact Fees	-	-	-	109,553	497,607	349,894
Fines and Forfeitures	150,291	280,396	146,000	-	-	-
Miscellaneous Revenue	988,550	921,437	693,700	-	-	-
Interest	297,271	184,443	259,000	809	1,552	1,552
Transfers In	803,596	559,748	689,030	-	-	-
Other Sources	16,427,880	1,238,074	-	-	-	-
Fund Balances & Reserves	28,152,256	28,839,654	28,217,345	2,492,603	1,821,853	1,390,135
<b>TOTAL</b>	<b>110,927,460</b>	<b>97,027,862</b>	<b>95,948,242</b>	<b>2,602,965</b>	<b>2,321,012</b>	<b>1,741,581</b>
<b>Expenditures</b>						
General Government	13,101,603	14,148,019	15,113,012	-	-	-
Public Safety	39,935,492	38,891,861	38,803,111	-	-	-
Physical Environment	6,151,650	6,636,445	7,073,631	-	-	-
Transportation	-	-	-	4,382	559,748	-
Culture and Recreation	832,609	430,378	637,255	-	-	-
Capital Outlay	1,615,525	2,690,056	1,236,150	76,240	324,581	600,000
Debt Service	4,388,564	4,333,697	4,578,626	-	-	-
Transfers Out	-	-	200,000	700,490	-	689,030
Other Uses	16,062,364	-	89,112	-	-	-
Fund Balances & Reserves	28,839,653	29,897,406	28,217,345	1,821,853	1,436,683	452,551
<b>TOTAL</b>	<b>110,927,460</b>	<b>97,027,862</b>	<b>95,948,242</b>	<b>2,602,965</b>	<b>2,321,012</b>	<b>1,741,581</b>



**BUDGET COMPARISON BY FUND FOR  
FISCAL YEARS 2012 – 2014  
(NON-MAJOR FUNDS)**

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 11/12	ESTIMATED FY 12/13	BUDGET FY 13/14	ACTUAL FY 11/12	ESTIMATED FY 12/13	BUDGET FY 13/14	(1) ACTUAL FY 11/12	(1) ESTIMATED FY 12/13	(1) BUDGET FY 13/14
<b>Revenues</b>									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	680,533	650,166	663,710	-	-	-	-	-	-
Charges for Services	4,516,973	4,127,686	4,252,996	-	-	-	9,314,864	9,795,226	10,092,279
Impact Fees	-	-	-	645,300	1,641,415	1,096,334	-	-	-
Fines and Forfeitures	12,785	10,533	12,043	-	-	-	-	-	-
Miscellaneous Revenue	632,936	277,719	285,300	-	30,000	-	93,882	247,551	190,000
Interest	501	1,933	1,629	623	1,535	1,290	385	1,117	1,000
Transfers In	-	71,038	200,000	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	3,252,971	3,199,467	1,071,473	2,965,566	3,162,619	2,749,566	3,408,960	4,142,988	4,691,798
<b>TOTAL</b>	<b>9,096,699</b>	<b>8,338,542</b>	<b>6,487,151</b>	<b>3,611,489</b>	<b>4,835,569</b>	<b>3,847,190</b>	<b>12,818,091</b>	<b>14,186,882</b>	<b>14,975,077</b>
<b>Expenditures</b>									
General Government	-	-	-	-	-	-	6,057,511	5,852,429	7,239,526
Public Safety	452,125	16,040	14,000	36,804	-	20,000	-	-	-
Physical Environment	-	-	-	-	-	-	2,617,591	1,992,223	2,066,599
Transportation	586,707	714,704	856,588	-	-	-	-	-	-
Culture and Recreation	4,640,588	4,874,686	4,953,134	32,718	37,530	-	-	-	-
Capital Outlay	52,953	-	300,000	336,379	395,779	890,000	-	418,000	550,000
Debt Service	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	42,970	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	3,364,326	2,733,112	363,429	3,162,618	4,402,260	2,937,190	4,142,989	5,924,230	5,118,952
<b>TOTAL</b>	<b>9,096,699</b>	<b>8,338,542</b>	<b>6,487,151</b>	<b>3,611,489</b>	<b>4,835,569</b>	<b>3,847,190</b>	<b>12,818,091</b>	<b>14,186,882</b>	<b>14,975,077</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 2012 includes Depreciation and the Interest Expense component only of Debt Service.



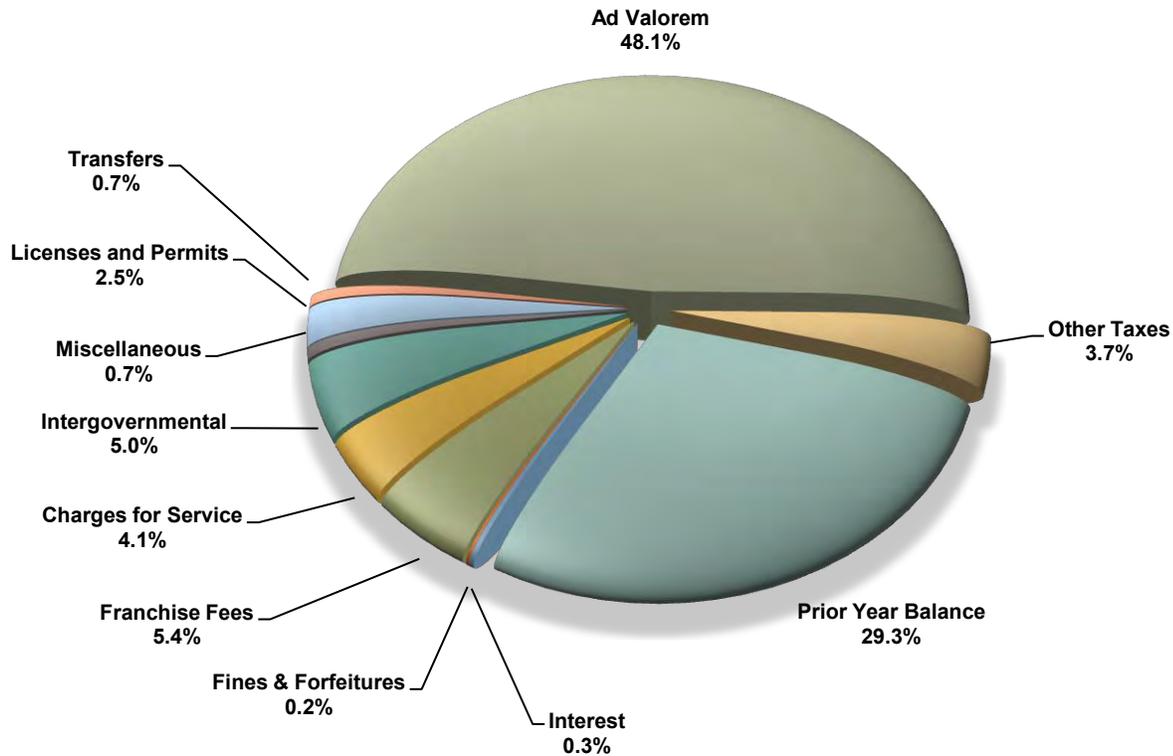
**RELATIONSHIP BETWEEN THE CITY'S BUDGETING UNITS & FUND STRUCTURE FOR FINANCIAL REPORTING**

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	♦			
Storm water/ 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 transfers, newly generated revenues are projected to increase 4% from the fiscal year 2013 adopted budget. The increase is attributed primarily to: an increase of \$1,513,212 in Ad Valorem Taxes due to the 3.64% increase in property valuation; an increase of \$397,559 in Charges for Services and \$239,225 in Building Permit Fees due to increased development related reviews and inspections; and an increase of \$98,000 in Intergovernmental Revenue, which is a result of the improving economy. For a more detailed discussion of General Fund revenue sources, please see the separate section beginning on page 62.



**Total Revenues/ Sources \$95,948,242**



**BUDGET SUMMARIES**

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**GENERAL FUND (CONTINUED)**

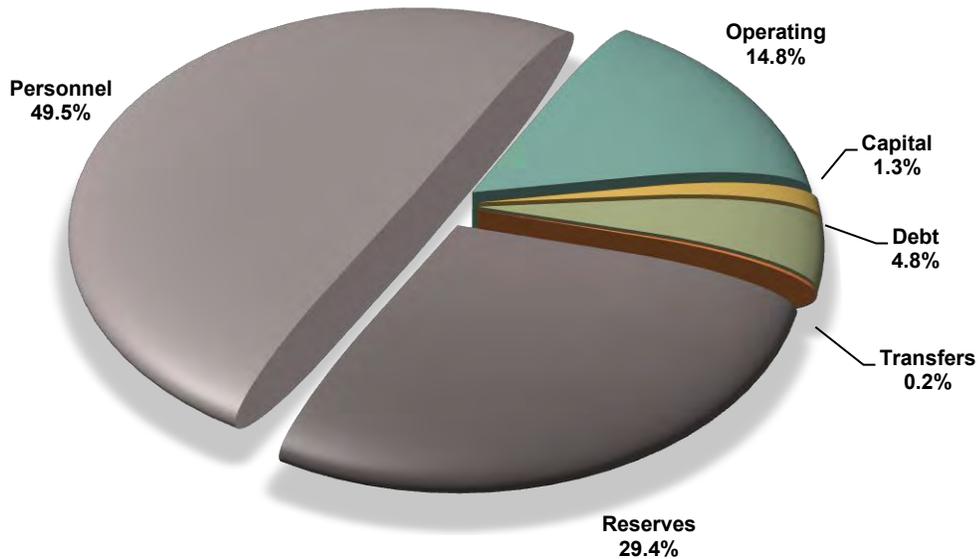
The graph below depicts the General Fund expenditures by category. Excluding transfers and reserves, expenditures have increased 2.9% over the fiscal year 2013 adopted budget. Expenditure levels have been impacted by the following factors relating to personnel, operating and capital costs:

- Salary increase of 2% has been budgeted for non-union employees
- Increases of 10% and 5% have been budgeted for Property/Casualty Insurance and Health Insurance, respectively
- Funding has been provided for five (5) new positions: two (2) Public Communications Positions; one (1) Civil Plans Reviewer; one (1) Crime Scene Investigator III; and the upgrade one (1) Administrative Specialist II position from part-time to full-time

Significant capital outlay items contained within the General Fund include:

• Mirasol Park playground replacement	\$250,000
• Energy efficiency equipment upgrade	75,000
• Police console workstation	55,000
• Forensic tracer and battery	50,000
• Phone switch	50,000
• IP based video camera system	45,000

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



**Total Expenditures/ Uses \$95,948,242**

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

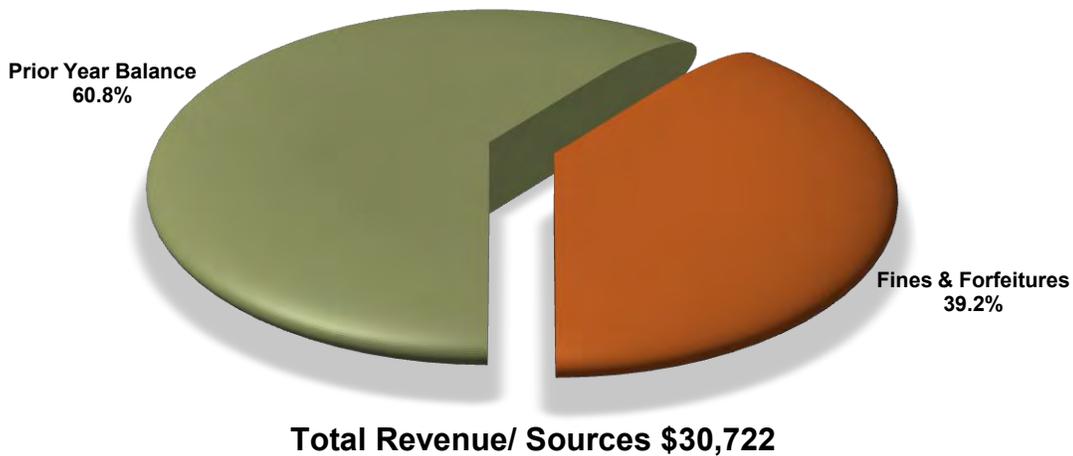
	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 27,958,601	\$ 28,152,256	\$ 28,839,653	\$ 28,839,653	\$ 28,217,345
<b>REVENUES/SOURCES</b>					
Property Taxes	45,755,279	44,232,540	44,631,449	44,631,449	46,144,661
Franchise Fees	4,946,864	5,327,897	5,144,927	5,360,000	5,160,000
Other Taxes	2,426,913	3,199,748	3,620,064	3,727,000	3,570,000
Licenses & Permits	2,066,521	2,414,586	2,777,668	2,146,551	2,385,776
Intergovernmental	5,337,049	5,022,244	4,890,958	4,691,500	4,779,500
Charges for Services	2,896,908	3,910,601	3,939,045	3,505,671	3,903,230
Fines & Forfeitures	169,484	150,291	280,396	291,131	146,000
Interest	339,329	297,271	184,443	260,000	259,000
Miscellaneous	830,085	988,551	951,437	621,450	693,700
Transfers In	803,348	803,596	559,748	559,748	689,030
Loan Proceeds	4,440,997	16,427,879	1,208,074	-	-
<b>TOTAL</b>	\$ 70,012,777	\$ 82,775,204	\$ 68,188,209	\$ 65,794,500	\$ 67,730,897
<b>EXPENDITURES/USES</b>					
City Council	239,822	266,989	333,841	388,982	416,980
City Clerk	423,249	360,785	439,290	496,296	524,027
Administration	468,859	511,755	556,446	553,113	875,003
Engineering	262,360	217,231	275,093	277,535	364,753
Purchasing	-	63,146	145,612	168,499	152,070
Information Technology	1,041,605	1,238,753	1,338,911	1,494,422	1,553,679
Legal	330,309	348,781	331,131	339,139	341,526
Human Resources	581,989	612,970	568,929	612,627	640,161
Finance	891,526	872,996	907,138	914,324	965,801
General Services	5,488,008	5,505,065	5,906,079	5,583,006	5,668,823
Police	20,798,354	21,489,074	20,895,995	21,488,017	21,090,881
Fire	18,335,787	18,446,417	17,995,866	17,665,383	17,712,230
Planning and Zoning	1,176,078	1,127,821	1,153,760	1,335,416	1,322,865
Parks	2,774,415	2,979,302	2,861,760	3,049,327	3,152,251
Recreation	1,295,934	832,609	430,378	630,388	637,255
Community Services Admin/ Public Works	3,307,236	3,172,347	3,774,685	3,897,699	3,921,380
Construction Services	1,333,400	1,420,134	1,544,892	1,676,257	1,599,303
Neighborhood Services	583,681	555,177	646,897	675,101	688,021
Debt Service	3,200,874	4,270,621	4,333,697	4,336,833	4,578,626
Capital Outlay	2,009,172	1,615,525	2,690,056	2,569,808	1,236,150
Operating Transfers	863,469	-	-	87,746	200,000
Other Uses	4,412,997	16,180,308	-	-	89,112
Payment to Defined Benefit Plan	-	-	-	-	-
<b>TOTAL</b>	\$ 69,819,122	\$ 82,087,807	\$ 67,130,456	\$ 68,239,918	\$ 67,730,897
<b>ENDING BALANCES</b>					
Nonspendable	47,033	114,228	47,033	-	-
Restricted	3,050,763	626,283	502,314	655,056	-
Committed	-	-	236,520	-	-
Committed for Budget Stabilization	-	-	2,107,347	2,395,707	2,107,347
Committed for Economic Development	1,253,889	1,253,889	2,639,400	1,253,889	2,639,400
Assigned	841,240	786,693	894,194	-	-
Unassigned	22,959,331	26,058,560	23,470,598	22,089,583	23,470,598
<b>TOTAL</b>	\$ 28,152,256	\$ 28,839,653	\$ 29,897,406	\$ 26,394,235	\$ 28,217,345



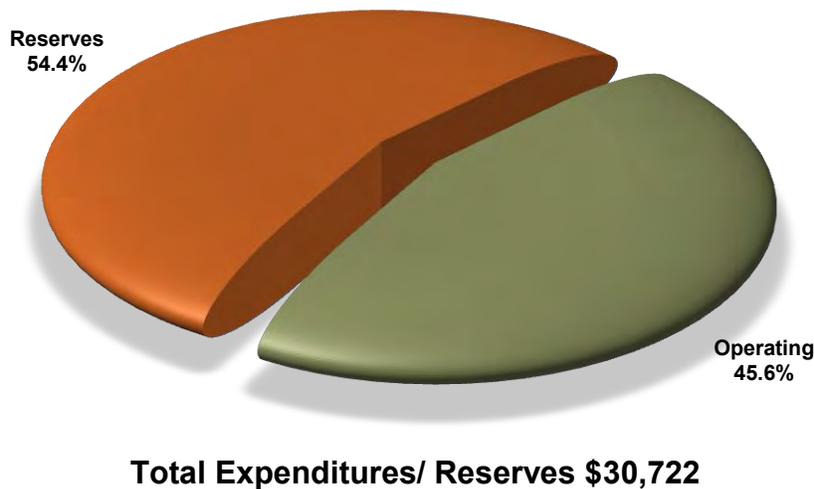
## **POLICE TRAINING SPECIAL REVENUE FUND**

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 \$12,043 for FY 2014. 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 2014. Expenditures/reserves are projected to be \$30,722 for FY 2014, a decrease of \$7,018 from the FY 2013 budget.



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

**FUND NUMBER 002**

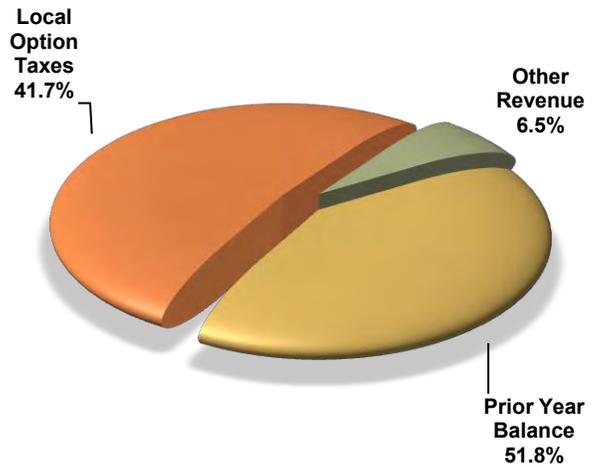
	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 19,620	\$ 25,612	\$ 24,186	\$ 24,186	\$ 18,679
<b>REVENUES/SOURCES</b>					
Fines & Forfeitures	14,737	12,784	10,533	12,400	12,043
Interest	-	-	-	-	-
<b>TOTAL</b>	\$ 14,737	\$ 12,784	\$ 10,533	\$ 12,400	\$ 12,043
<b>EXPENDITURES/USES</b>					
Police Operating	8,745	14,210	16,040	12,000	14,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 8,745	\$ 14,210	\$ 16,040	\$ 12,000	\$ 14,000
<b>ENDING BALANCES</b>					
Restricted	25,612	24,186	18,679	24,586	16,722
<b>TOTAL</b>	25,612	\$ 24,186	\$ 18,679	\$ 24,586	\$ 16,722



## 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:

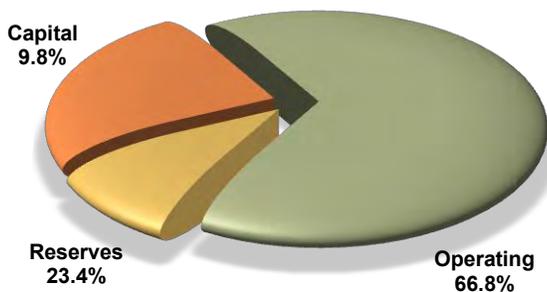
- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Street lighting
- Traffic signs, traffic engineering, signalization and pavement markings
- Bridge maintenance and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



**Total Revenues/ Sources \$1,281,985**

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$663,710 for fiscal year 2014. Other revenue consists of Miscellaneous Revenue of \$82,241 and Interest Income of \$930, while Prior Year Balance carried forward is estimated at \$535,104. 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 2014. 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 |
| • Storm Water Master Plan and NPDES requirements | \$300,000 |

**Total Expenditures/Reserves \$1,281,985**

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

**FUND NUMBER 103**

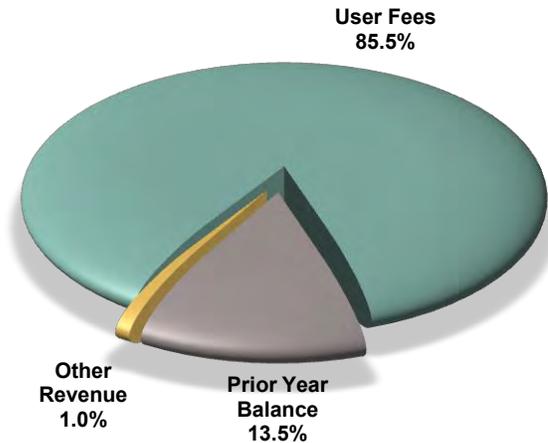
	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 1,847,498	\$ 1,992,156	\$ 2,134,880	\$ 2,134,880	\$ 535,104
<b>REVENUES/SOURCES</b>					
Intergovernmental	674,136	680,533	650,166	680,000	663,710
Interest	733	254	1,159	250	930
Miscellaneous	93,753	81,192	82,241	93,750	82,241
<b>TOTAL</b>	\$ 768,622	\$ 761,979	\$ 733,566	\$ 774,000	\$ 746,881
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	599,649	586,707	714,704	953,256	856,588
Capital Outlay	24,315	32,548	-	1,581,137	300,000
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 623,964	\$ 619,255	\$ 714,704	\$ 2,534,393	\$ 1,156,588
<b>ENDING BALANCES</b>					
Committed for Encumbrances	-	-	76,600	-	-
Reserved for Projects					
Committed for Projects	-	-	1,542,038	-	-
Restricted	1,992,156	2,134,880	535,104	374,487	125,397
<b>TOTAL</b>	\$ 1,992,156	\$ 2,134,880	\$ 2,153,742	\$ 374,487	\$ 125,397



## 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 \$3,167,697 for FY 2014, other revenues are estimated at \$35,886, and Prior Year Balance carried forward is projected at \$501,050. For a more detailed discussion of Recreation revenue sources, please see the Revenue Information section beginning on page 68.

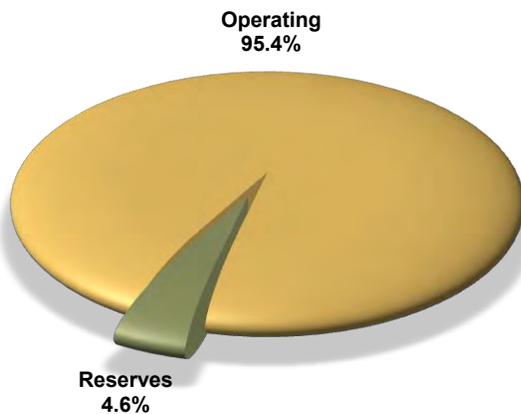


Some of the more significant user fees are as follows:

- Youth Enrichment \$909,743
- General Programs \$843,330
- Tennis \$644,936
- Aquatics \$302,165
- Athletics & Special Facilities \$268,354

**Total Revenues/Sources \$3,704,633**

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2014. Excluding reserves, operating expenditures are anticipated to be \$3,535,023, a decrease of 4% from the FY 2013 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$862,592
- Programs \$790,715
- Resources \$571,000
- Tennis \$531,403
- Athletics \$405,666
- Aquatics \$373,647

**Total Expenditures/Reserves \$3,704,633**

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

**FUND NUMBER 104**

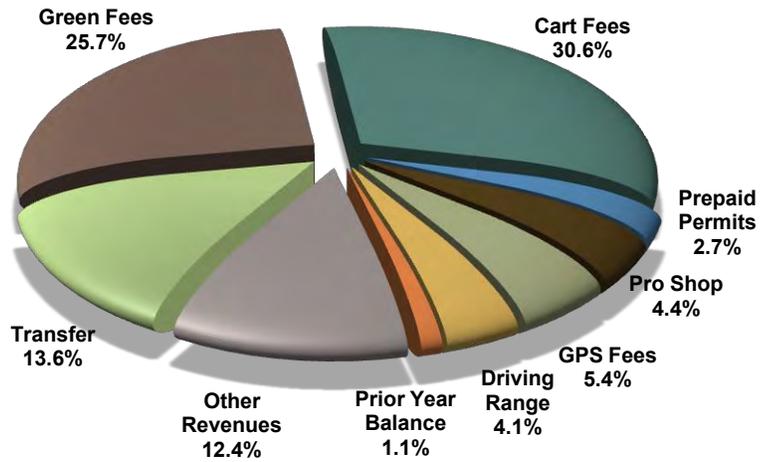
	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 831,823	\$ 832,017	\$ 776,365	\$ 776,365	\$ 501,050
<b>REVENUES/SOURCES</b>					
Charges for Services	2,992,652	3,124,116	3,113,907	3,145,803	3,167,697
Interest	504	151	686	-	572
Miscellaneous	21,450	29,993	35,006	23,000	35,314
Transfer In	-	-	55,063	55,063	-
<b>TOTAL</b>	\$ 3,014,608	\$ 3,154,260	\$ 3,204,662	\$ 3,223,866	\$ 3,203,583
<b>EXPENDITURES/USES</b>					
Recreation Operating	2,904,335	3,209,912	3,479,977	3,753,264	3,535,023
Capital Outlay	110,079	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 3,014,414	\$ 3,209,912	\$ 3,479,977	\$ 3,753,264	\$ 3,535,023
<b>ENDING BALANCES</b>					
Non-Spendable Fund Balance	-	-	-	-	-
Reserved for Projects	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	832,017	776,365	501,050	246,967	169,610
<b>TOTAL</b>	\$ 832,017	\$ 776,365	\$ 501,050	\$ 246,967	\$ 169,610



## GOLF COURSE SPECIAL REVENUE FUND

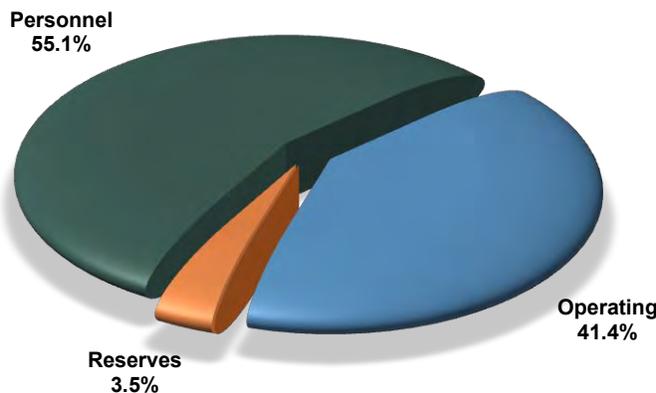
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2014 Golf Course revenues by category. Overall, excluding beginning balance and transfers, revenues are projected to decrease by 20% from the fiscal year 2013 adopted budget amount. This is due to renovations that require the course to be closed the first two (2) months of the fiscal year, necessitating a \$200,000 transfer from the General Fund. For a more detailed summary of Golf Course revenue sources, please see the Revenue Information section on page 69.



**Total Revenue/ Sources \$1,469,811**

The graph below depicts the fiscal year 2014 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have remained flat compared to the fiscal year 2013 adopted budget, and total \$1,418,111.



Included within the Golf Course operation are the divisions of Pro Shop, \$482,871, Administration, \$197,995, Maintenance, \$737,245, and a projected Reserve Balance of \$51,700, for a total of \$1,469,811.

**Total Expenditures/ Reserves \$1,469,811**

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

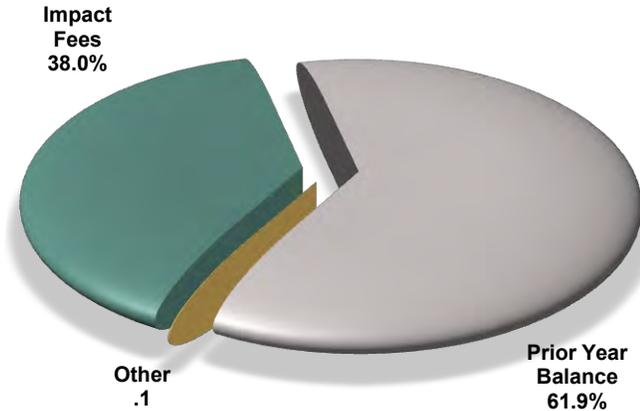
**FUND NUMBER 106**

	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 191,872	\$ 228,243	\$ 264,036	\$ 264,036	\$ 16,639
<b>REVENUES/SOURCES</b>					
Charges for Services	1,416,730	1,392,857	1,082,082	1,475,400	1,162,489
Interest	160	96	88	100	127
Miscellaneous	91,826	93,921	92,169	98,700	90,556
Transfers In	-	-	15,975	15,975	200,000
Other Financing Sources	-	-	-	-	-
<b>TOTAL</b>	\$ 1,508,716	\$ 1,486,874	\$ 1,190,314	\$ 1,590,175	\$ 1,453,172
<b>EXPENDITURES/USES</b>					
Golf Operating	1,469,555	1,430,676	1,394,709	1,429,326	1,418,111
Capital Outlay	2,790	20,405	-	20,000	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 1,472,345	\$ 1,451,081	\$ 1,394,709	\$ 1,449,326	\$ 1,418,111
<b>ENDING BALANCES</b>					
Non-Spendable Fund Balance	22,211	33,947	43,002	43,002	43,002
Reserved for Projects	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	206,032	230,089	16,639	361,883	8,698
<b>TOTAL</b>	\$ 228,243	\$ 264,036	\$ 59,641	\$ 404,885	\$ 51,700



## **RECREATION IMPACT CAPITAL PROJECT FUND**

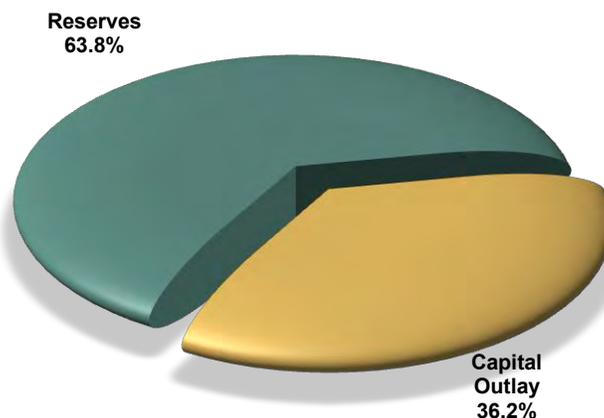
The Recreation Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing recreational opportunities and services in the City. By law, these funds may only be used for specific items related to the 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 \$839,619 for fiscal year 2014. Other revenue consists of estimated Interest Income in the amount of \$984. For a more detailed discussion of Recreation Impact revenue sources, please see the Revenue Information section beginning on page 70.

**Total Revenues/ Sources \$2,208,294**

The graph below depicts the total Recreation Impact Fund expenditures for fiscal year 2014. Expenditures/Uses consist of \$800,000 for City Park Tennis expansion, and \$1,408,294 in reserves.



**Total Expenditures/ Reserves \$2,208,294**

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

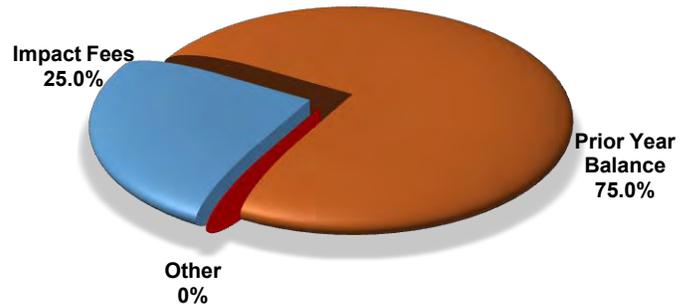
	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 1,930,599	\$ 1,611,319	\$ 1,827,428	\$ 1,827,428	\$ 1,367,691
<b>REVENUES/SOURCES</b>					
Intergovernmental	99,382	-	-	-	-
Interest	515	309	984	300	984
Impact Fees	308,195	494,635	1,303,161	544,935	839,619
Miscellaneous	-	-	30,000	30,000	-
Transfers In	-	-	-	-	-
<b>TOTAL</b>	\$ 408,092	\$ 494,944	\$ 1,334,145	\$ 575,235	\$ 840,603
<b>EXPENDITURES/USES</b>					
Recreation Operating	12,328	19,785	-	-	-
Capital Outlay	715,044	259,050	259,743	1,793,254	800,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 727,372	\$ 278,835	\$ 259,743	\$ 1,793,254	\$ 800,000
<b>ENDING BALANCES</b>					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects			1,534,139		
Designated for Projects			-	-	-
Restricted	1,611,319	1,827,428	1,367,691	609,409	1,408,294
<b>TOTAL</b>	\$ 1,611,319	\$ 1,827,428	\$ 2,901,830	\$ 609,409	\$ 1,408,294



## **POLICE IMPACT CAPITAL PROJECT FUND**

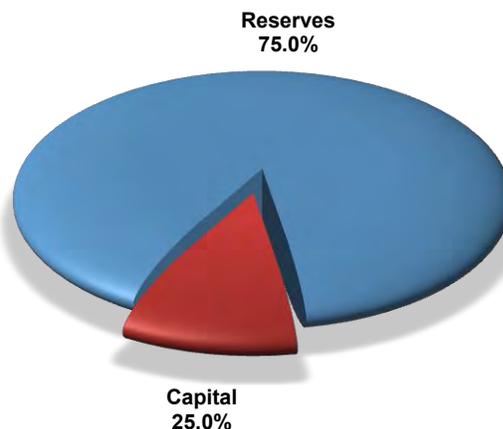
The Police Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of law enforcement services in the City. By law, these funds may only be used for specific items related to the impact 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 \$125,504 for fiscal year 2014. The total estimated balance carried forward is \$376,872. For a more detailed discussion of Police Impact revenue sources, please see the Revenue Information section beginning on page 71.



**Total Revenues/ Sources \$502,576**

The graph below depicts the total Police Impact Fund expenditures/reserves for fiscal year 2014. Expenditures/uses consist of \$50,000 for a fiber optic network and \$452,576 in reserves.



**Total Expenditures/ Reserves \$502,576**

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

**FUND NUMBER 302**

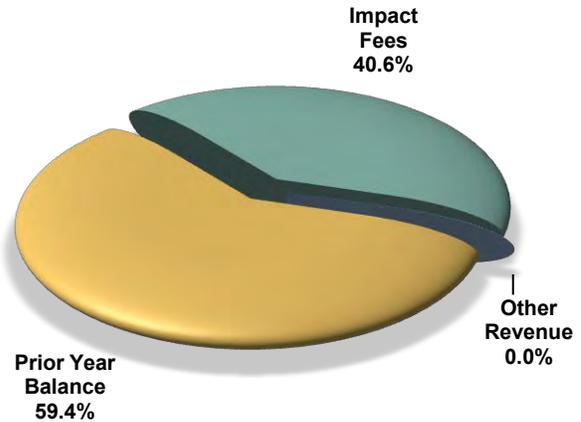
	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 3,110,766	\$ 381,723	\$ 383,795	\$ 383,795	\$ 376,872
<b>REVENUES/SOURCES</b>					
Intergovernmental	-	-	-	-	-
Interest	1,082	108	200	90	200
Impact Fees	41,971	68,774	190,832	74,560	125,504
Miscellaneous	30,462	-	-	-	-
Transfer In	210,469	-	-	-	-
<b>TOTAL</b>	\$ 283,984	\$ 68,882	\$ 191,032	\$ 74,650	\$ 125,704
<b>EXPENDITURES/USES</b>					
Police Operating	2,704	2,751	-	-	-
Capital Outlay	3,010,323	64,059	79,400	325,291	50,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 3,013,027	\$ 66,810	\$ 79,400	\$ 325,291	\$ 50,000
<b>ENDING BALANCES</b>					
Committed for Encumbrances					
Committed for Projects			118,555		
Restricted	381,723	383,795	376,872	133,154	452,576
<b>TOTAL</b>	\$ 381,723	\$ 383,795	\$ 495,427	\$ 133,154	\$ 452,576



## FIRE IMPACT CAPITAL PROJECT FUND

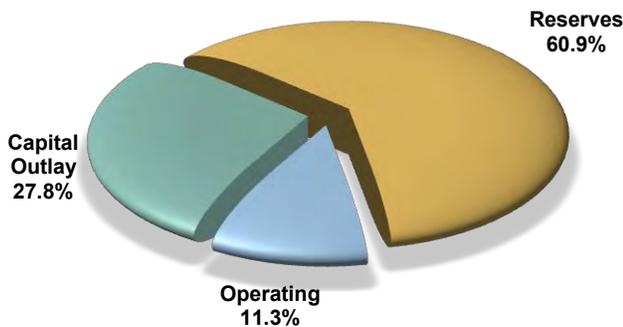
The Fire Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of fire/rescue services in the City. By law, these funds may only be used for specific items related to the impact of 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 \$131,211 for fiscal year 2014. The projected balance carried forward is \$191,912. For a more detailed discussion of Fire Impact revenue sources, please see the Revenue Information section beginning on page 72.



**Total Revenue/ Sources \$323,229**

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:

- Master Plan design for Training Center \$20,000
- Drafting pit for pump testing at Station #3 40,000

**Total Expenditures/ Reserves \$323,229**

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

**FUND NUMBER 303**

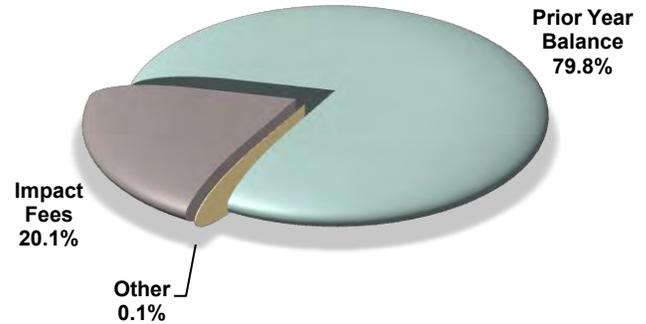
	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 99,733	\$ 82,142	\$ 101,020	\$ 101,020	\$ 191,912
<b>REVENUES/SOURCES</b>					
Interest	208	34	106	15	106
Impact Fees	64,871	62,891	147,422	79,230	131,211
Loan Proceeds	-	-	-	-	-
<b>TOTAL</b>	\$ 65,079	\$ 62,925	\$ 147,528	\$ 79,245	\$ 131,317
<b>EXPENDITURES/USES</b>					
Fire Operating	11,491	34,053	-	-	20,000
Capital Outlay	71,179	9,994	56,636	51,562	40,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 82,670	\$ 44,047	\$ 56,636	\$ 51,562	\$ 60,000
<b>ENDING BALANCES</b>					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	-	-	-
Restricted	82,142	101,020	191,912	128,703	263,229
<b>TOTAL</b>	\$ 82,142	\$ 101,020	\$ 191,912	\$ 128,703	\$ 263,229



## **ROAD IMPACT CAPITAL PROJECT FUND**

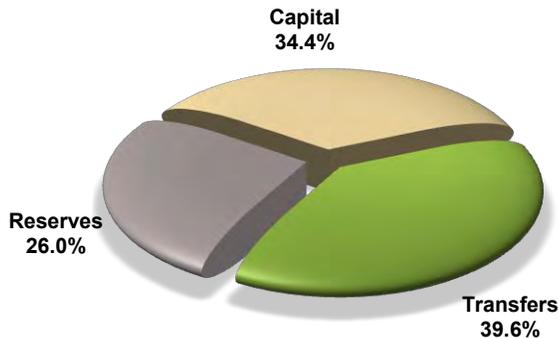
The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development 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 \$349,894 for fiscal year 2014. Other Revenue/sources consists of Interest Income in the amount of \$1,552, and an estimated balance carried forward of \$1,390,135. For a more detailed discussion of Road Impact revenue sources, please see the Revenue Information section beginning on page 73.



**Total Revenues/Sources \$1,741,581**

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2014. The projected total expenditures are \$1,289,030, which consists of \$600,000 for intersection improvements and a transfer of \$689,030 to cover the Series 2011B debt service. Also included is \$452,551 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 \$1,741,581**

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

**FUND NUMBER 305**

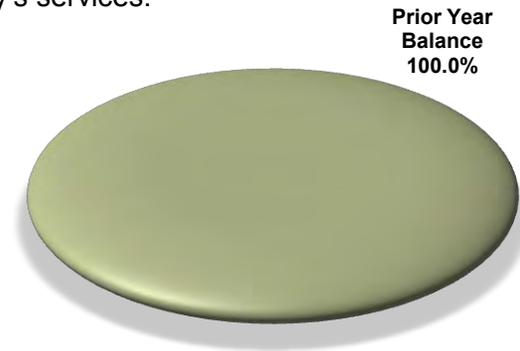
	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 3,101,196	\$ 2,492,603	\$ 1,821,853	\$ 1,821,853	\$ 1,390,135
<b>REVENUES/SOURCES</b>					
Interest	4,835	809	1,552	1,000	1,552
Impact Fees	120,663	109,553	497,607	167,983	349,894
Miscellaneous	-	-	-	-	-
<b>TOTAL</b>	\$ 125,498	\$ 110,362	\$ 499,159	\$ 168,983	\$ 351,446
<b>EXPENDITURES/USES</b>					
Public Facilities Operating	4,827	4,382	559,748	-	-
Capital Outlay	29,824	76,240	324,581	1,069,229	600,000
Debt Service	-	-	-	-	-
Operating Transfers	699,440	700,490	-	559,748	689,030
<b>TOTAL</b>	\$ 734,091	\$ 781,112	\$ 884,329	\$ 1,628,977	\$ 1,289,030
<b>ENDING BALANCES</b>					
Committed for Encumbrances					
Committed for Projects			46,548		
Designated for Projects				-	-
Restricted	2,492,603	1,821,853	1,390,135	361,859	452,551
<b>TOTAL</b>	\$ 2,492,603	\$ 1,821,853	\$ 1,436,683	\$ 361,859	\$ 452,551



## **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 or other revenues are projected for fiscal year 2014. The estimated Prior Year Balance carried forward is \$813,091.



**Total Revenues/Sources \$813,091**

The graph below depicts the total Art in Public Places Fund expenditures and uses for fiscal year 2014.



As of the date of preparation of the fiscal year 2014 budget, no specific projects had been identified for appropriation; therefore, the balance of \$813,091 held in reserves is available for art projects at the Council's discretion.

**Total Expenditures/Reserves \$813,091**

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

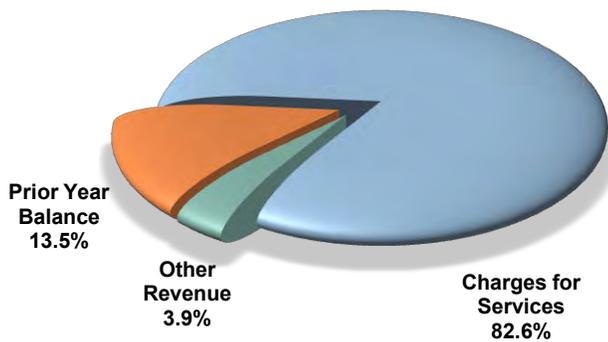
**FUND NUMBER 304**

	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 898,213	\$ 890,382	\$ 850,376	\$ 850,376	\$ 813,091
<b>REVENUES/SOURCES</b>					
Interest	568	173	245	150	-
Impact Fees	-	19,000	-	-	-
Miscellaneous	-	-	-	-	-
<b>TOTAL</b>	\$ 568	\$ 19,173	\$ 245	\$ 150	\$ -
<b>EXPENDITURES/USES</b>					
Art Operating	6,205	12,933	37,530	118,864	-
Capital Outlay	2,194	3,276	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	42,970	-	-	-
<b>TOTAL</b>	\$ 8,399	\$ 59,179	\$ 37,530	\$ 118,864	\$ -
<b>ENDING BALANCES</b>					
Restricted	890,382	850,376	813,091	731,662	813,091
<b>TOTAL</b>	\$ 890,382	\$ 850,376	\$ 813,091	\$ 731,662	\$ 813,091



## **FLEET MAINTENANCE INTERNAL SERVICE FUND**

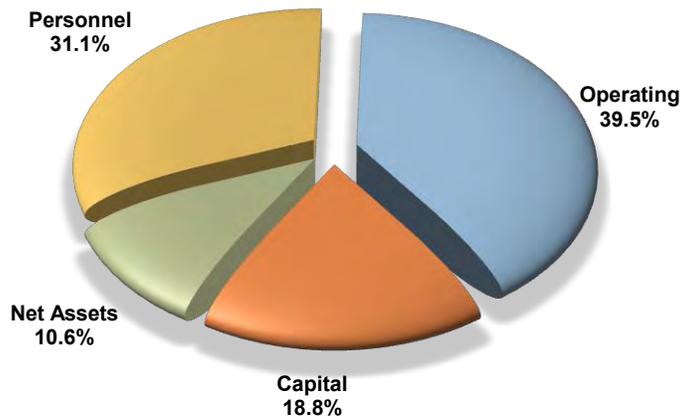
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City's central garage facility. This fund is totally self-supported by charges levied upon all City departments. For budgeting purposes, capital purchases and principal debt service payments 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 2014 are projected to increase from the fiscal year 2013 adopted budget by 7 percent. Charges for Services consist of the amounts charged to each using department, for a total of \$2,420,621, which is an increase of 8 percent from the FY 2013 adopted budget. This is due to an overall increase in fuel, parts, and outside maintenance costs, plus amortization for additional vehicles. For a more detailed discussion of the Fleet Maintenance revenue sources, please see the Revenue Information section beginning on page 74.

### **Total Revenues/ Sources \$2,930,273**

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2014 by category. Expenditures, excluding capital, are projected to increase from the fiscal year 2013 adopted budget by 4 percent due to increased fuel, parts, and outside maintenance costs.



### **Total Expenditures/ Reserves \$2,930,273**

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

**FUND NUMBER 501**

	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 1,923,804	\$ 1,710,506	\$ 1,501,486	\$ 1,501,486	\$ 394,652
<b>REVENUES/SOURCES</b>					
Charges for Services	2,310,660	2,397,685	2,414,393	2,256,471	2,420,621
Interest	-	7	-	-	-
Miscellaneous	4,862	10,880	86,428	80,000	80,000
Disposition of Fixed Assets	30,850	-	35,000	35,000	35,000
<b>TOTAL</b>	<b>\$ 2,346,372</b>	<b>\$ 2,408,572</b>	<b>\$ 2,535,821</b>	<b>\$ 2,371,471</b>	<b>\$ 2,535,621</b>
<b>EXPENDITURES/USES<sup>(1)</sup></b>					
Public Facilities Operating	2,559,670	2,557,456	1,992,223	2,004,352	2,066,599
Capital Outlay	-	-	418,000	445,000	550,000
Debt Service	-	-	-	-	-
Operating Transfers	-	60,136	-	-	-
<b>TOTAL</b>	<b>\$ 2,559,670</b>	<b>\$ 2,617,592</b>	<b>\$ 2,410,223</b>	<b>\$ 2,449,352</b>	<b>\$ 2,616,599</b>
<b>ENDING BALANCES<sup>(2)</sup></b>					
Invested in Capital Assets	1,339,432	1,251,589	1,232,432	1,339,432	-
Unrestricted	371,074	249,897	394,652	84,173	313,674
<b>TOTAL</b>	<b>\$ 1,710,506</b>	<b>\$ 1,501,486</b>	<b>\$ 1,627,084</b>	<b>\$ 1,423,605</b>	<b>\$ 313,674</b>

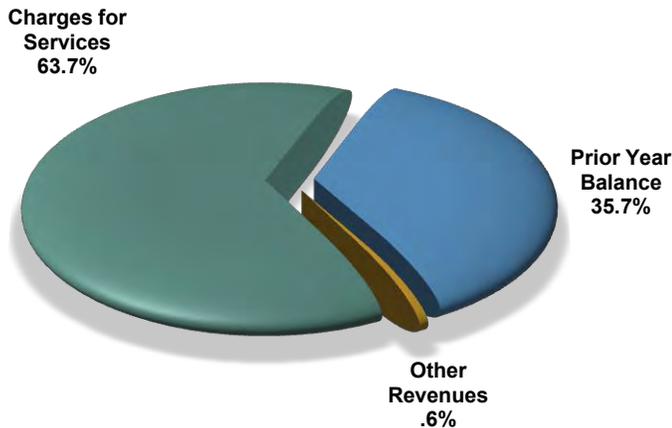
(1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 11 and FY 12 include Depreciation and the Interest Expense component only of Debt Service.

(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**

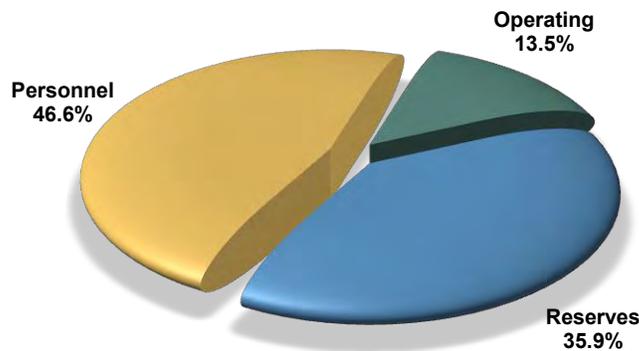
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City's health benefit program. This fund is totally self-supported by charges levied upon all City departments. Through this fund, the City provides medical, dental, life, and 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 2014 consist of employer and employee contributions for a total of \$7,671,658. Other revenues consist of excess claims and pharmacy rebates of \$75,000, and Interest Income of \$1,000. Other sources consist of an estimated Prior Year Balance of \$4,297,146. For a more detailed discussion of the Self-Insurance revenue sources, please see the Revenue Information section beginning on page 75.

**Total Revenues/ Sources \$12,044,804**

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2014 by category. Expenditures, excluding reserves, total \$7,239,526, and consist of medical and dental claims, administrative fees, and premium payments.



**Total Expenditures/ Uses \$12,044,804**

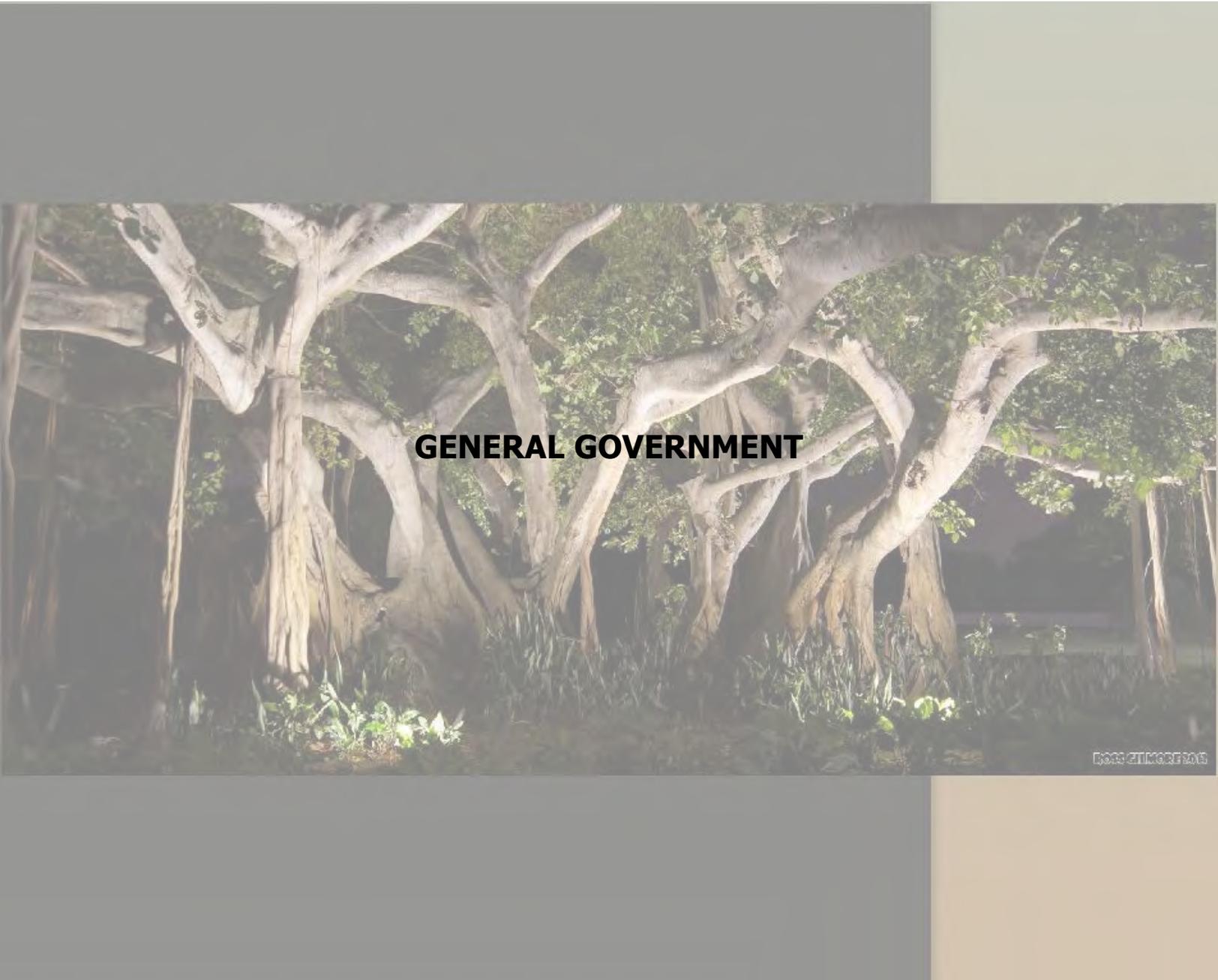
**ANALYSIS OF REVENUES/ SOURCES AND EXPENDITURES/ USES  
SELF-INSURANCE FUND**

**FUND NUMBER 505**

	<b>Actual FY 2011</b>	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Amended Budget FY 2013</b>	<b>Budget FY 2014</b>
<b>BEGINNING BALANCE</b>	\$ 1,259,780	\$ 1,698,454	\$ 2,641,502	\$ 2,641,502	\$ 4,297,146
<b>REVENUES/SOURCES</b>					
Charges for Services	6,496,047	6,917,179	7,380,833	7,327,000	7,671,658
Interest	551	378	<b>1,117</b>	<b>400</b>	<b>1,000</b>
Miscellaneous	111,703	83,002	126,123	124,600	75,000
Transfers In	-	-	-	-	-
<b>TOTAL</b>	\$ 6,608,301	\$ 7,000,559	\$ 7,508,073	\$ 7,452,000	\$ 7,747,658
<b>EXPENDITURES/USES</b>					
Operating	6,168,559	6,057,511	5,852,429	6,663,250	7,239,526
Capital Outlay	1,068	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
<b>TOTAL</b>	\$ 6,169,627	\$ 6,057,511	\$ 5,852,429	\$ 6,663,250	\$ 7,239,526
<b>ENDING BALANCES</b>					
Invested in Capital Assets	45,514	42,393	-	45,514	-
Unrestricted	1,652,940	2,599,109	4,297,146	3,384,738	4,805,278
<b>TOTAL</b>	\$ 1,698,454	\$ 2,641,502	\$ 4,297,146	\$ 3,430,252	\$ 4,805,278







**GENERAL GOVERNMENT**

BOB CHAMBERS

# GENERAL GOVERNMENT

## DEPARTMENTAL HIGHLIGHTS FOR FY 2014

Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$416,980	
Administration and Public Communications	5	868,038	
Information Technology	7	1,707,279	
City Clerk	4	524,027	
Legal	1	341,526	
Purchasing and Contracts Management	1	152,070	
Engineering	3	364,753	
Human Resources	4	640,161	
Finance	9	965,801	
General Services	-	10,050,692	
Self Insurance	-	-	\$7,239,526
<b>Planning and Zoning</b>			
Administration	2	344,265	
Development Compliance and Zoning	5	466,770	
Planning	4	347,376	
GIS	2	164,454	
<b>TOTAL</b>	<b>52</b>	<b>\$17,354,192</b>	<b>\$7,239,526</b>

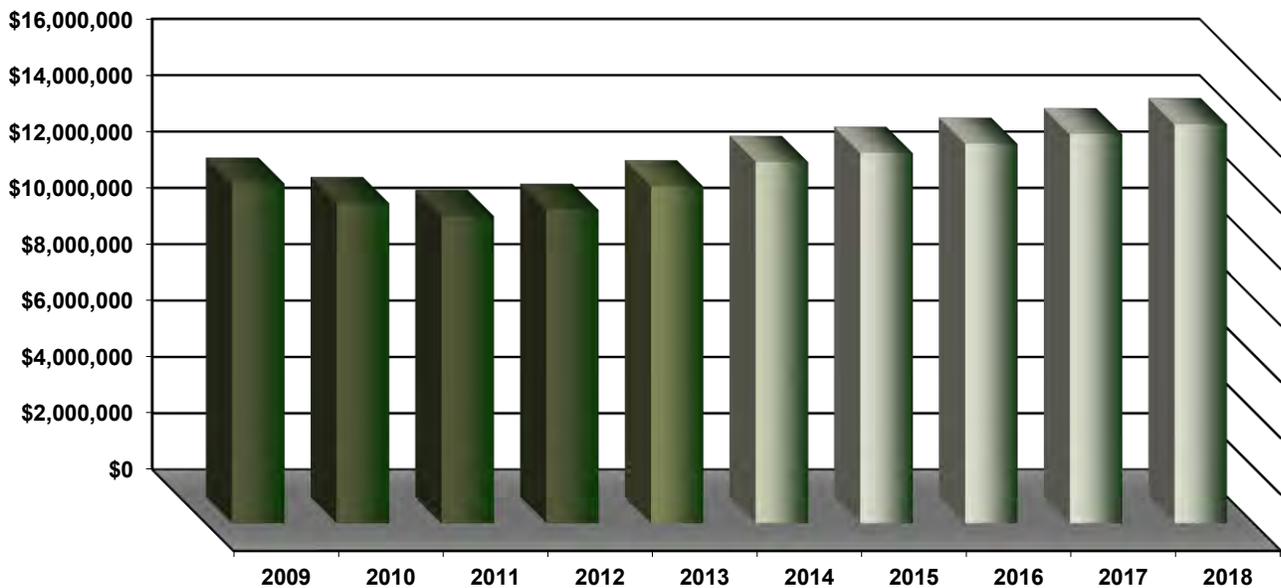


## **HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES**

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 2014 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.

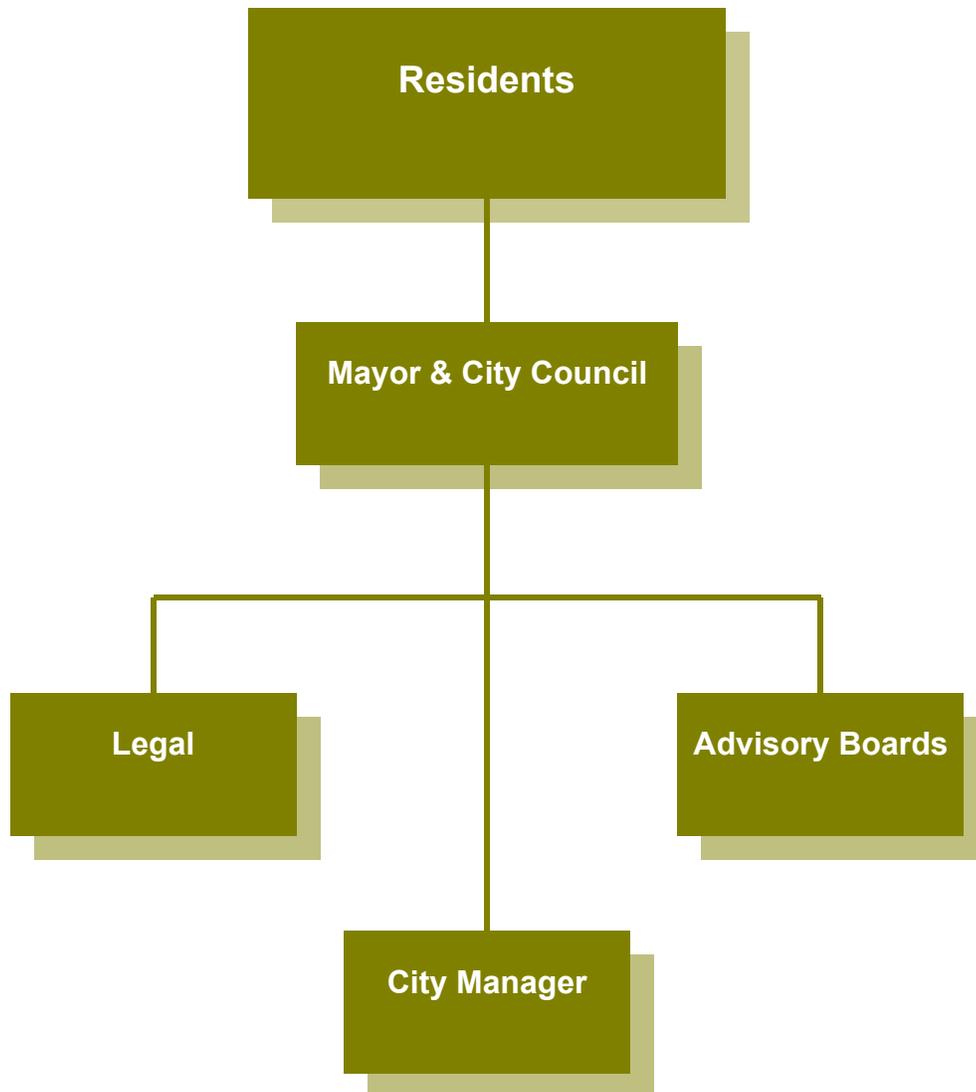
The following graph illustrates actual expenditures for years 2009 through 2012, estimated actual amounts for fiscal year 2013, adopted budget for fiscal year 2014, and projected amounts for years 2014 through 2018 for the General Government Operations in the General Fund.

To achieve a meaningful analysis of historical expenditure trends, the following graph compares operating costs only; capital expenditures, transfers, 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 and Public Communications, Information Technology, City Clerk, Legal, Purchasing and Contracts Management, Engineering, Human Resources, Finance, General Services, and Planning and Zoning. Fiscal years 2009-2011 reflect cost cutting measures necessitated by the economic downturn.

## **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 Thursday 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 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	214,847	241,833	146,204	258,311	288,118
Other Operating	24,975	25,156	187,637	130,671	128,862
Subtotal Operating	\$ 239,822	\$ 266,989	\$ 333,841	\$ 388,982	\$ 416,980
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 239,822</b>	<b>\$ 266,989</b>	<b>\$ 333,841</b>	<b>\$ 388,982</b>	<b>\$ 416,980</b>

**BUDGET HIGHLIGHTS**

The City Council budget of \$416,980 reflects an 8.25% increase over the fiscal year 2013 adopted budget of \$385,207. The majority of the increase is due to higher State mandated contributions to the Florida Retirement System.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
5	5	0	0	0	0	5



**CITY COUNCIL (CONTINUED)**

**CITY COUNCIL POLICY AGENDA**

**Goal #1**

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**

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

**Goal #3**

Preserve land use patterns and types that currently characterize the City.

**Goal #4**

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**

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

**Goal #6**

Protect the natural environment through sustainable methods and practices

**Goal #7**

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

**Goal #8**

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

**Goal #9**

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

**Goal #10**

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



## **ADMINISTRATION AND PUBLIC COMMUNICATIONS**



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.

**ADMINISTRATION AND PUBLIC COMMUNICATIONS (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	465,786	423,003	300,587	437,927	507,783
Other Operating	3,073	88,751	255,859	115,186	360,255
Subtotal Operating	\$ 468,859	\$ 511,755	\$ 556,446	\$ 553,113	\$ 868,038
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 468,859</b>	<b>\$ 511,755</b>	<b>\$ 556,446</b>	<b>\$ 553,113</b>	<b>\$ 868,038</b>

**BUDGET HIGHLIGHTS**

The Administration budget of \$868,038 reflects an increase of 59.2% from the fiscal year 2013 adopted budget of \$545,144. This increase reflects the addition of the Public Communications division added for FY 2014.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
2	3	0	1	0	2	5



**ADMINISTRATION AND PUBLIC COMMUNICATIONS (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Instituted the monthly City Manager Report in an effort to better inform residents and City Council of City upcoming events, as well as recent accolades, general information, and project updates
- ✓ Launched the Gardens Wellness Team, comprised of City employees, dedicated to establishing and maintaining a worksite environment that promotes and supports employees wishing to maintain a healthy lifestyle by encouraging well being and providing activities, services and information
- ✓ Established policies and procedures to implement the Neighborhood Improvement Assessment Program (NIAP) for the construction and installation of paving and drainage, water and/or sanitary sewer improvements City-wide, in order to promote public health, safety, and welfare
- ✓ Worked in coordination with the City Lobbyist to pass a \$50M economic development grant during the 2013 Legislative Session
- ✓ Instituted a property tax exemption program to provide the City with another tool to attract target industries for the purpose of economic development
- ✓ Participated in a regional, multi-agency committee to ensure the protection of City interests with regard to the physical and fiscal impacts associated with the proposed Florida East Coast Railway Passenger Rail expansion

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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:** To inform the City’s residents of the City Council and Departments’ ongoing initiatives and activities

**Outputs:**

☒ Town Hall meetings	2	1	3
☒ Number of social network informational postings	71	65	75

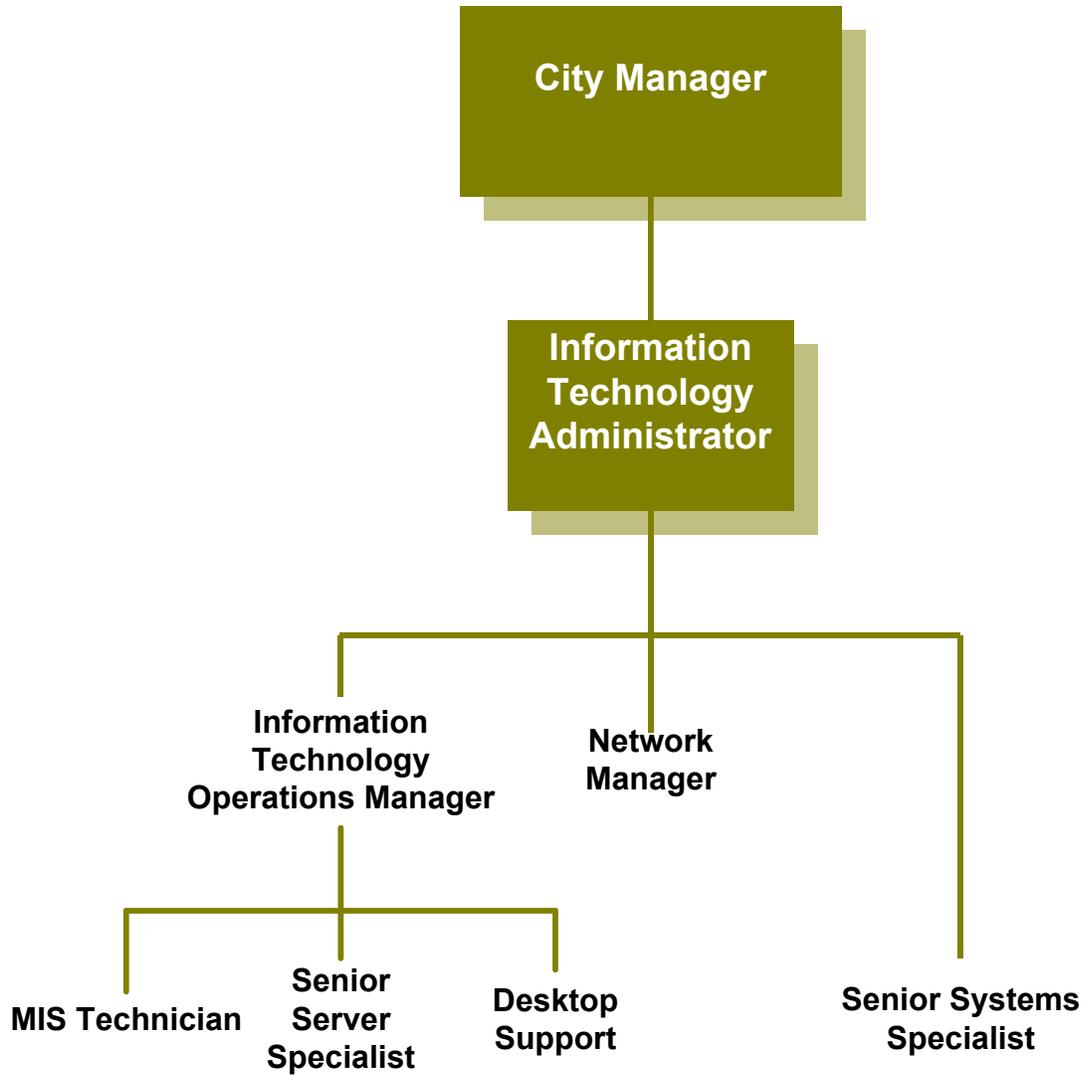
**Service Level Objective:** To increase communication with the City Council and partnerships with Intergovernmental agencies

**Outputs:**

☒ Council-Manager workshops	1	0	1
☒ Intergovernmental meetings	8	5	9

For a complete list of the City Council’s Goals, please refer to pages 46 – 54.

## **INFORMATION TECHNOLOGY**



The Information Technology (IT) department's mission is to procure, test 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 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	582,416	716,566	565,874	748,105	777,768
Other Operating	459,190	522,187	773,037	746,317	775,911
Subtotal Operating	\$ 1,041,605	\$ 1,238,753	\$ 1,338,911	\$ 1,494,422	\$ 1,553,679
Capital	182,907	123,270	210,450	190,500	153,600
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,224,512</b>	<b>\$ 1,362,024</b>	<b>\$ 1,549,361</b>	<b>\$ 1,684,922</b>	<b>\$ 1,707,279</b>

**BUDGET HIGHLIGHTS**

The Information Technology budget of \$1,707,279 reflects a 4.29% increase over the prior year's adopted budget of \$1,637,066.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
7	7	0	0	0	0	7

**INFORMATION TECHNOLOGY (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Deployed Electronic Content Management System reducing the consumption of paper
- ✓ Implemented WiMAX data communication solution at Municipal Golf Course, significantly improving data services
- ✓ Extended City's computer network to include the City of Atlantis in order to provide dispatching service
- ✓ Consolidated datacenter storage reducing equipment replacement costs and improving efficiency

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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	824	1,116	1,200
✚ Number of online activity registrations	2,767	2,770	2,800
✚ Number of online inspections scheduled	7,720	9,800	10,500
✚ Number of online business license renewals	140	145	150
✚ Number of new online services offered	1	2	2

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

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

**Outputs:**

✚ Network users supported	508	515	520
✚ Number of physical/virtual servers supported	15/53	12/65	9/70
✚ Number of workstations supported	268	294	300
✚ Number of laptops supported	173	184	190
✚ Number of copiers supported	16	16	17
✚ Number of printers supported (network)	31	25	22
✚ Number of completed work orders	4,718	3,700	3,850



**GENERAL GOVERNMENT**

**INFORMATION TECHNOLOGY (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>
☒ Average amount of email received per month	314,000	320,000	325,000
☒ Size of data storage	15 TB	21 TB	24 TB

**Efficiency Measures:**

☒ Percentage of work orders completed within one (1) day	22	18	20
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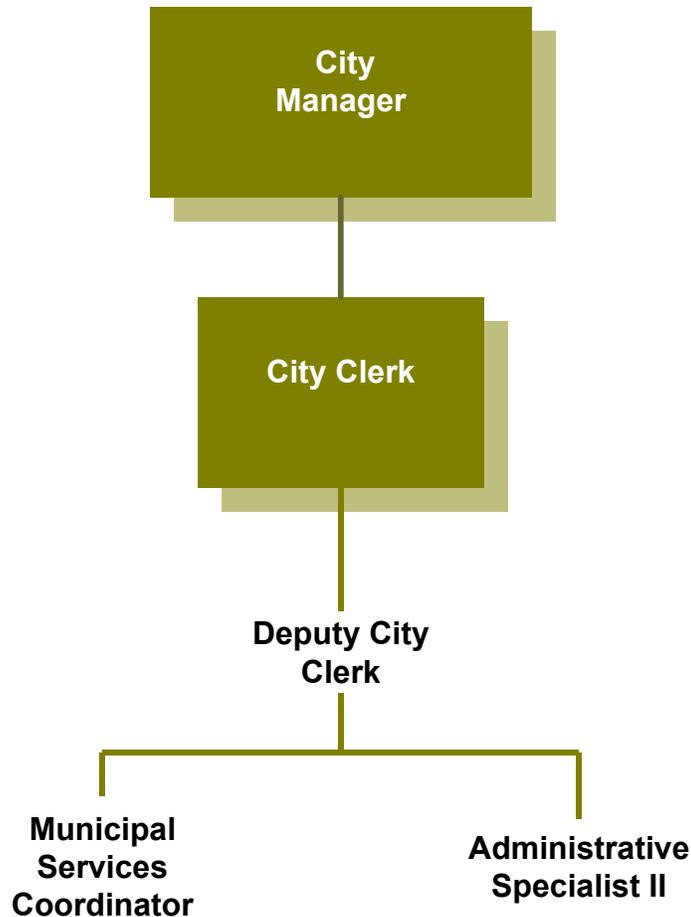
**Service Level Objective:** Maintain a highly trained, motivated, and professional work force in order to provide quality service to residents, businesses, and co-workers

**Efficiency Measures:**

☒ Number of CCIO employees (Certified Chief Information Officer)	2	2	2
☒ Number of MCITP SA employees (Microsoft Certified Software Administrator)	4	5	5
☒ Number of MCITP DBA employees (Microsoft Certified Database Administrator)	1	1	1
☒ Number of CCNA employees (Cisco Certified Network Associate)	2	2	2
☒ 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 46 - 54.

## **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.



**CITY CLERK (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	358,435	346,504	272,170	373,870	414,662
Other Operating	64,814	14,281	167,120	122,426	109,365
Subtotal Operating	\$ 423,249	\$ 360,785	\$ 439,290	\$ 496,296	\$ 524,027
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 423,249</b>	<b>\$ 360,785</b>	<b>\$ 439,290</b>	<b>\$ 496,296</b>	<b>\$ 524,027</b>

**BUDGET HIGHLIGHTS**

The City Clerk budget of \$524,027 reflects a 7.04% increase over the prior year adopted budget of \$489,576.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
4	4	0	0	0	0	4



**CITY CLERK (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Responded to 95% of all Public Records Request within five (5) days
- ✓ Conducted Municipal Election in accordance with Florida Statue, Florida Election Laws and the Municipal Charter
- ✓ Implemented an online application for residents interested in serving on a Board and/or Committee.

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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	66	70	70
 Number of all other publicly noticed meetings	74	89	90

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

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

**Outputs:**

 Secure Precincts for availability for election day	38	49	49
 Hire Poll workers.	115	116	140



**GENERAL GOVERNMENT**

**CITY CLERK (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

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

**Outputs:**

☒ Daily correspondence (documents, e-mails, faxes, voice mails) provided to Council.	20,000	20,000	22,000
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**Service Level Objective:** Prepare, organize and review all items for the City Council agenda in a timely manner for approval and review by the City Manager. Prepare and transmit legal advertisements for City Council agenda items, bids and elections.

**Outputs:**

☒ Number of agenda items reviewed	230	235	235
☒ Number of legal and display ads prepared and advertised	89	162	170

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

**Outputs:**

☒ Cubic feet of records disposed	220.77	105.00	105.00
☒ Number of pages imaged	76,216	87,339	90,000

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

**Outputs:**

☒ Number of public records requests	95	119	125
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**Efficiency Measures:**

☒ Average number of days to fill public records requests	5	5	5
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For a complete list of the City Council's Goals, please refer to pages 46 - 54.

## **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 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	80,298	85,671	71,856	87,839	90,226
Other Operating	250,011	263,110	259,275	251,300	251,300
Subtotal Operating	\$ 330,309	\$ 348,781	\$ 331,131	\$ 339,139	\$ 341,526
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 330,309</b>	<b>\$ 348,781</b>	<b>\$ 331,131</b>	<b>\$ 339,139</b>	<b>\$ 341,526</b>

**BUDGET HIGHLIGHTS**

The Legal Department budget of \$341,526 reflects a 1.25% increase over the fiscal year 2013 adopted budget of \$337,317.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
1	1	0	0	0	0	1

**LEGAL (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Prepared draft documents for City Attorney in order to reduce billable time thus saving taxpayer dollars
- ✓ Received all Independent Contractor Agreements, Community Partnership Agreements and Art Loan Agreements from the Recreation department in order to centralize the review and approval of all documents

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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.

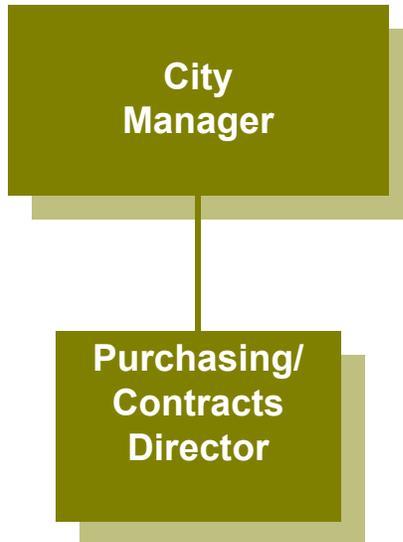
**Outputs:**

■ Ordinances prepared/reviewed	18	20	20
■ Resolutions prepared/reviewed	64	60	60
■ Contracts prepared and/or reviewed	175	160	160
■ Litigation/Claims/Notice of Intent	15	10	10
■ Parking Violation Hearings	5	6	6

For a complete list of the City Council's Goals, please refer to pages 46 - 54.



## **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 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	-	56,571	108,627	148,399	131,970
Other Operating	-	6,575	36,985	20,100	20,100
Subtotal Operating	\$ -	\$ 63,146	\$ 145,612	\$ 168,499	\$ 152,070
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 63,146</b>	<b>\$ 145,612</b>	<b>\$ 168,499</b>	<b>\$ 152,070</b>

**BUDGET HIGHLIGHTS**

The budget of \$152,070 reflects an 8.0% decrease from the fiscal year 2013 adopted budget of \$165,348. The reduction is due to the shared funding for an Administrative III position in fiscal year 2013 that was transferred to the Administration Department in fiscal year 2014.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
0	1	0	0	0	0	1



**PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Received an Outstanding Agency Accreditation Achievement Award from NIGP – The Institute for Public Procurement, for having demonstrated excellence in public procurement through the accomplishment of rigorous standards and best practices
- ✓ Established a Vision Statement for the Purchasing Department
- ✓ Proclaimed March as National Purchasing Month City wide
- ✓ Established Vendor Code of Conduct
- ✓ Improved relationship with the Office of the Inspector General (OIG) by meeting one-on-one with investigators and auditors to establish a professional contact

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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:**

<ul style="list-style-type: none"> <li>☒ Update City wide Purchasing Standard Operating Procedures, as necessary</li> </ul>	0	1	1
<ul style="list-style-type: none"> <li>☒ Improve purchasing and contracting efficiency by proper monitoring of contracts and management by exception for contract administration</li> </ul>	*	*	*

**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>☒ Comparative fiscal year savings from purchasing strategies</li> </ul>	\$760,000	\$200,000	\$500,000
<ul style="list-style-type: none"> <li>☒ Number of unauthorized purchases</li> </ul>	20	15	10
<ul style="list-style-type: none"> <li>☒ Number of lapsed or terminated contracts</li> </ul>	10	2	1

**GENERAL GOVERNMENT**

**PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

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

**Effectiveness Measures:**

☒ Formal and informal comments from OIG	3	1	1
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**Service Level Objective:** Monitor, review and audit the secondary purchasing functions of City departments

**Effectiveness Measures:**

☒ Number of errors detected in purchasing requisitions	10	5	3
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**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:**

☒ Number of contracts solicited and awarded	73	80	50
☒ Number of agreements drafted and awarded	83	100	65

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

**Efficiency Measures:**

☒ Improve content and relevance of information on Purchasing webpage on City's website by regular updating of City contract listing	On-going	On-going	On-going
☒ Improve internal Purchasing intranet page with regular updates to Contracts Matrix	On-going	On-going	On-going



**GENERAL GOVERNMENT**

**PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

<b>Service Level Objective:</b> Provide regular and periodic training for City staff that perform a purchasing function
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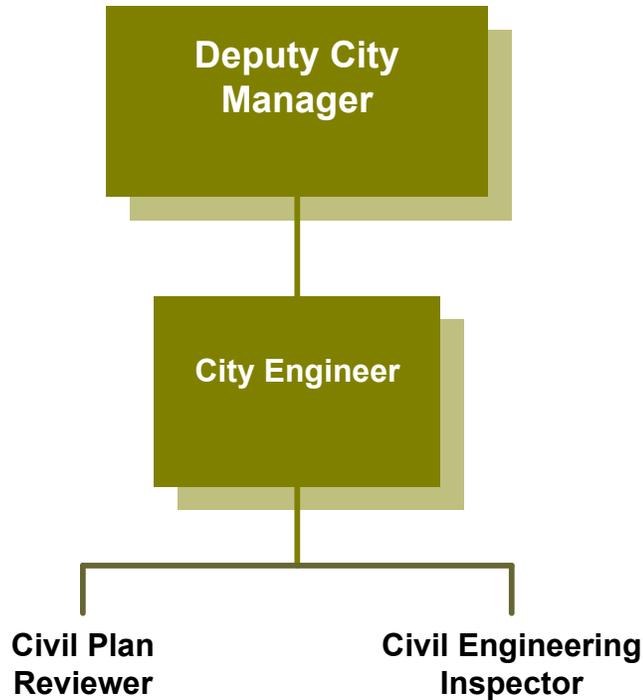
**Outputs:**

■ Annual Purchasing and Finance Workshop	*	1	1
■ Periodic reminders to departments on purchasing timelines	*	1	2
■ Outreach to potential vendors through trade show or NIGP sub-chapter	*	0	1

\* Information not available

For a complete list of the City Council's Goals, please refer to pages 46 - 54.

## **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.



**ENGINEERING (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	256,742	212,682	192,605	253,435	344,153
Other Operating	5,618	4,549	82,488	24,100	20,600
Subtotal Operating	\$ 262,360	\$ 217,231	\$ 275,093	\$ 277,535	\$ 364,753
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 262,360</b>	<b>\$ 217,231</b>	<b>\$ 275,093</b>	<b>\$ 277,535</b>	<b>\$ 364,753</b>

**BUDGET HIGHLIGHTS**

The Engineering Department budget of \$364,753 reflects a 33.77% increase over the fiscal year 2013 adopted budget of \$272,666. The increase is due to the addition of one (1) Civil Plan Reviewer position in fiscal year 2014.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
2	2	0	0	0	1	3

**ENGINEERING (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Decrease permitting review time by being more interactive with customers, thereby increasing efficiency during the review process with petitions and permit applications while adhering to current codes and specifications
- ✓ Coordinated with FDOT, NPBCID and PBC on projects within the City, without incurring additional costs from consultants, including review, oversight and meetings
- ✓ Completed construction improvements at Plant Drive Park and Gardens Park
- ✓ Completed construction of new traffic signal at Kew Gardens Ave and Gardens Parkway
- ✓ Completed construction of new ramps at the Skate Park

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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	14	12	15
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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	14	12	15
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**GENERAL GOVERNMENT**

**ENGINEERING (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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> <span style="display: inline-block; width: 1em; height: 1em; border: 1px solid black; background-color: #e0e0e0; margin-right: 0.5em;"></span>                     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> <span style="display: inline-block; width: 1em; height: 1em; border: 1px solid black; background-color: #e0e0e0; margin-right: 0.5em;"></span>                     Percent of development projects reviewed within 10 days (current level of service is 14 days)                 </li> </ul>	90%	90%	95%
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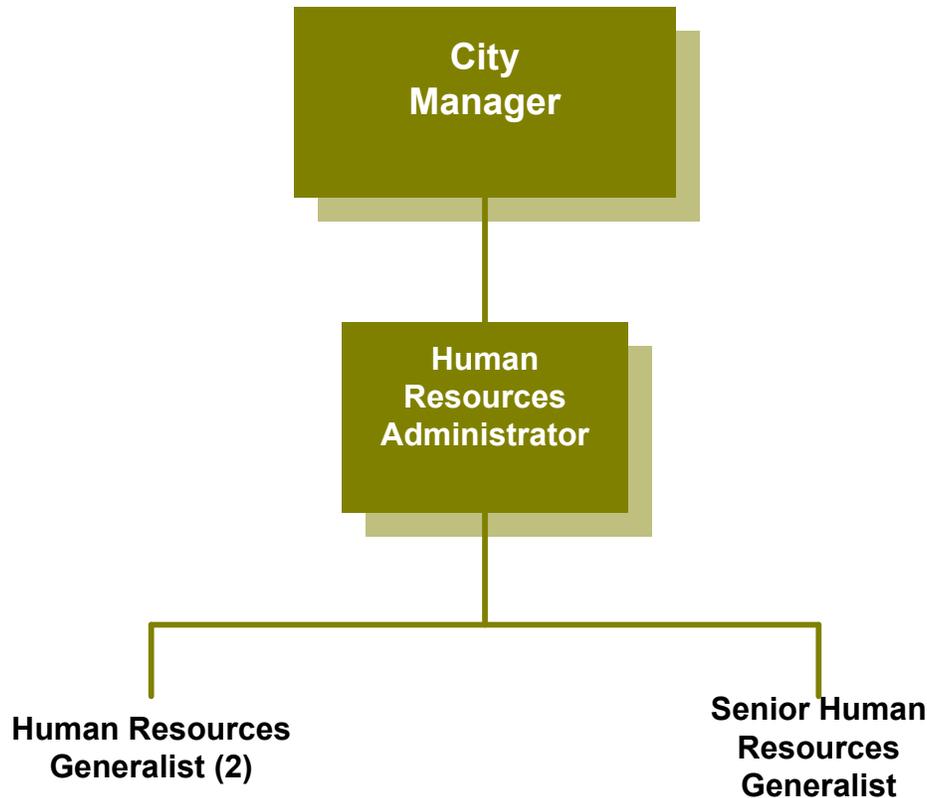
**Service Level Objective:** To provide review and inspection supervision to new infrastructure developments

**Effectiveness Measure:**

<ul style="list-style-type: none"> <li> <span style="display: inline-block; width: 1em; height: 1em; border: 1px solid black; background-color: #e0e0e0; margin-right: 0.5em;"></span>                     Total new development review                 </li> <li> <span style="display: inline-block; width: 1em; height: 1em; border: 1px solid black; background-color: #e0e0e0; margin-right: 0.5em;"></span>                     Total number of applications/requests reviewed                 </li> </ul>	35 52	49 82	30 75
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For a complete list of the City Council's Goals, please refer to pages 46 - 54.

## **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 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	414,897	411,767	340,017	445,502	474,211
Other Operating	167,092	201,203	228,912	167,125	165,950
Subtotal Operating	\$ 581,989	\$ 612,970	\$ 568,929	\$ 612,627	\$ 640,161
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 581,989</b>	<b>\$ 612,970</b>	<b>\$ 568,929</b>	<b>\$ 612,627</b>	<b>\$ 640,161</b>

**BUDGET HIGHLIGHTS**

The Human Resources budget of \$640,161 reflects an increase of 6.0% from the 2013 fiscal year adopted budget of \$603,927.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
4	4	0	0	0	0	4

**HUMAN RESOURCES (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Negotiated a reduction in the increase to the stop-loss reinsurance rate from 14.3% to 9.4% resulting in \$4,556 in savings for FY 2013-14
- ✓ Created a new employee worksite wellness program initiative utilizing wellness funds provided by Florida Blue, which included the establishment of an interdepartmental steering committee, enhanced health expo event, and a new walking/fitness challenge
- ✓ Based on improved medical claims experience, discontinued Aggregate Stop Loss Insurance resulting in \$52,800 savings for FY2013-14
- ✓ Realized a 4.5% reduction in health insurance claims and a cost savings of \$701,050 since the inception of the Employee Health and Wellness Center in 2011
- ✓ Experienced a 20% decrease in the inpatient and outpatient admissions through the City's health insurance plan
- ✓ Presented pre-retirees with health insurance alternatives as an additional measure to reduce City health insurance premiums and medical claims
- ✓ Revised the City's new-hire policy orientation, improving the level of employee satisfaction and engagement in the on-boarding process
- ✓ Organized and implemented an Employee Benefits Expo, attended by approximately 50% of the City's employees
- ✓ Conducted a Health Risk Assessment (HRA) Wellness Initiative with over 230 HRA's performed
- ✓ Provided Family Medical Leave (FMLA) training for Community Services and Police supervisory personnel
- ✓ Participated on the selection committee for the City's 457 Deferred Compensation Plan RFP
- ✓ Conducted a Benefits Outreach Training Program for various departments
- ✓ Flat-fee based arrangement for benefits consultant services has resulted in an approximate annual cost savings of \$78,000
- ✓ Developed and conducted a comprehensive Supervisory Training Program, for front and mid level supervisors citywide, focused on effective supervisory skills and practices
- ✓ Planned a Customer Service Training Program for all City employees
- ✓ Designed and implemented an electronic employment and centralized volunteer application system via NEOGOV
- ✓ Created a new background tracking system which improved the timeliness and efficiency of the City's recruitment and hiring process
- ✓ Implemented policies and procedures to extend domestic partner health insurance benefits
- ✓ Assisted with strategy development to support and implement key City department reorganizations and initiatives, through personnel and structural changes which improved service delivery
- ✓ Completed contract negotiations with the Fire IAFF union for a new three (3) year contract, effective October 1, 2012 through September 30, 2015, under which the City will realize savings of approximately \$1.9 million annually from pension and other personnel cost reductions
- ✓ Completed contract negotiations in three (3) collective bargaining sessions with the Police PBA union for a one (1) year contract for FY 2013, which has resolved several non-financial issues and has allowed the City and PBA negotiating teams to focus resources on a new three(3) year contract



**HUMAN RESOURCES (CONTINUED)**

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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>	21	3	8
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**Effectiveness Measures:**

■ Total number of complaints investigated	4	3	3
■ Total number of grievances filed after step 1	3	3	3
■ Total number of grievances resolved by MOU	2	1	1
■ Total number of arbitrations	1	1	1
■ Total number of EEOC complaints resolved	1	1	1
■ Total number of Employee Disciplinary actions	41	31	30
■ Total number of Performance Improvement Plans	1	2	1

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

**Outputs:**

■ Advertised positions	67	90	100
■ Applications reviewed	1,073	1,752	2,000
■ Job interviews conducted	188	301	375
■ Personnel action forms	640	562	650
■ # of approved full time and part time employees	626	679	680
■ # of full time and part time new hires	122	134	150

**Efficiency Measures:**

■ HR Operating Cost as a % of City payroll	2.0%	2.0%	2.0%
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**GENERAL GOVERNMENT**

**HUMAN RESOURCES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

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

**Outputs:**

☒ Open Enrollment Meetings	3	5	9
☒ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	40	30	50
☒ % of employees attending Benefits Fair	*	50%	50%
☒ Benefits orientations conducted	9	8	10
☒ FMLA requests processed	77	97	90

**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)	14%	14%	15%

**Service Level Objective:** Develop and manage a departmental records management system to ensure the delivery of quality and cost effective HR services and policy compliance.

**Outputs:**

☒ Number of public records requests processed	17	17	20
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**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	5	6
--	---	---	---

**Effectiveness Measures:**

☒ Maintain a Citywide annual turnover rate less than 10% for full time employees	5.75%	5%	5%
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\* Information not available



**GENERAL GOVERNMENT**

**HUMAN RESOURCES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

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

**Outputs:**

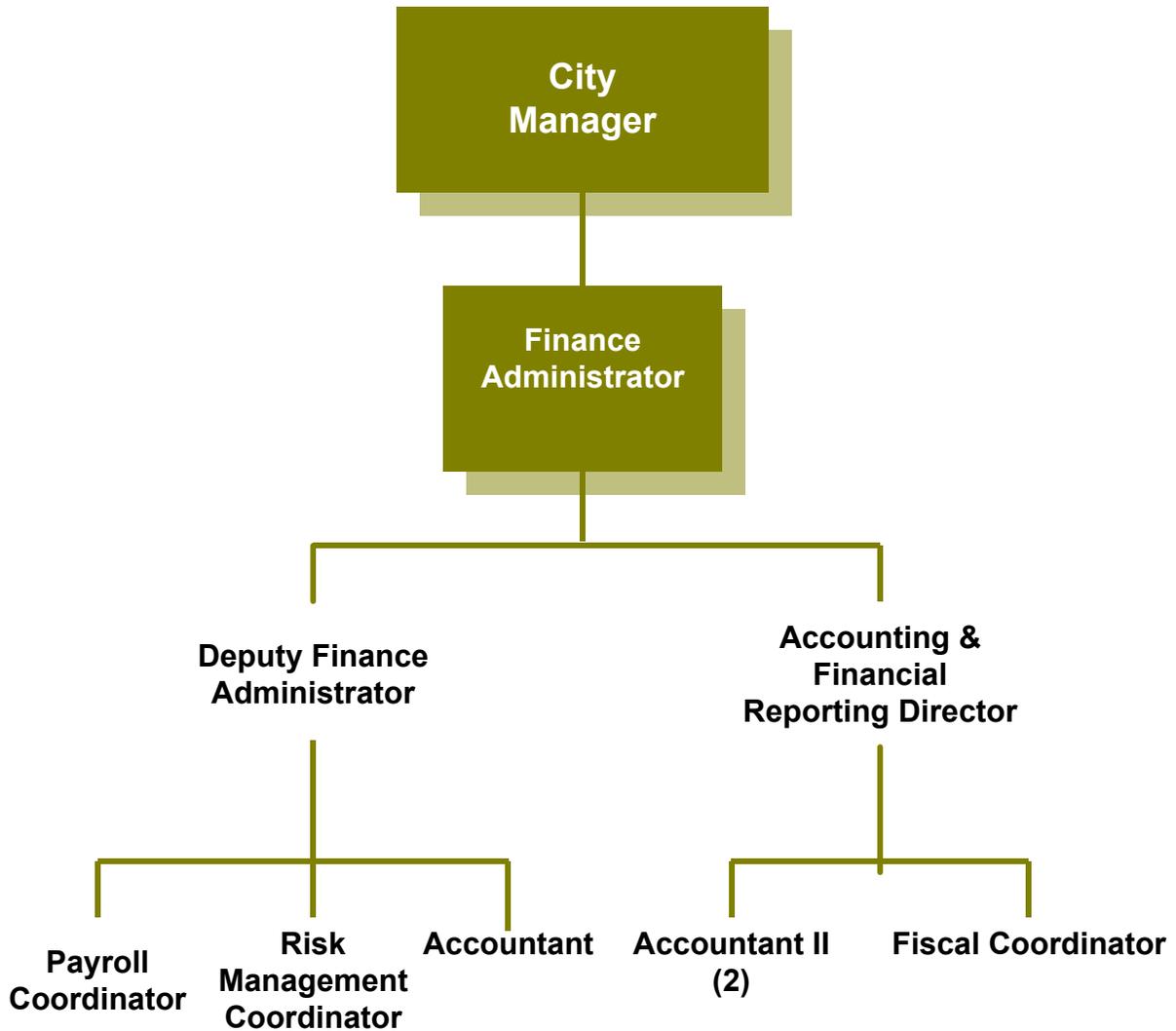
☒ % of employees attending training	88%	95%	99%
☒ Number of training programs developed and implemented	4	4	4
☒ Number of supervisory training programs developed and implemented	3	8	4

**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 46 – 54.

## **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 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	878,600	861,483	702,453	899,675	951,015
Other Operating	12,926	11,513	204,685	14,649	14,786
Subtotal Operating	\$ 891,526	\$ 872,996	\$ 907,138	\$ 914,324	\$ 965,801
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 891,526</b>	<b>\$ 872,996</b>	<b>\$ 907,138</b>	<b>\$ 914,324</b>	<b>\$ 965,801</b>

**BUDGET HIGHLIGHTS**

The Finance budget of \$965,801 reflects a 7.76% increase in expenditures from the 2013 fiscal year adopted budget of \$896,220.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
9	9	0	2	0	0	9



**FINANCE (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Awarded the Distinguished Budget Presentation Award from the Government Finance Officers' Association of the United States and Canada (GFOA) for the 17<sup>th</sup> year
- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the 19<sup>th</sup> consecutive year
- ✓ Received only 1 Management Letter Comment in the Audit Report for the fiscal year 2012 audit (only 2 comments have been noted in the last 4 years)
- ✓ The Deputy Finance Administrator served as President of the Florida Government Finance Officers' Association
- ✓ Worked with the Purchasing Department to solicit proposals for a new 457 Deferred Compensation provider to replace 1 of the previous providers, Hartford Insurance, after they sold their business to Mass Mutual. Served on the multi-departmental selection committee to review 457 proposals, ultimately selecting ICMA-RC, the City's other provider. Consolidation of 457 assets into 1 provider allowed the City to offer this benefit at a greatly reduced cost to participating employees.
- ✓ Made presentation to Fitch Ratings, providing updated information regarding the City's finances and status of pension reforms. This enabled the City's non-ad valorem rating to be upgraded from AA+ "stable" to AA+ "positive" outlook
- ✓ Discussed impacts of new GASB Statements 67 and 68 with the City Council and Budget Oversight Committee
- ✓ Worked with the IT Department to create an electronic workflow process for processing travel authorization and expense reimbursement requests, and processing of accounts payable invoices and check requests
- ✓ Worked with the City's investment advisor to prepare a new investment policy that allows for a more diverse, yet safe and conservative investment portfolio; presented the required ordinance and resolution to the City Council
- ✓ Prepared response to Department of Homeland Security Office of Inspector General FEMA audit
- ✓ Coordinated issuance of 2 bank loans, Series 2013A and 2013B, for golf course renovations and construction of a new Fire Station #2
- ✓ Worked with Administration Department analyzing multiple scenarios related to possible relocation of 2 Major League Baseball organizations' spring training operations to the City



**FINANCE (CONTINUED)**

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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:** 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> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Annual audit and single audit opinions are unqualified with an opinion date of 3/31 or prior                 </li> </ul>	3/31/2013	3/31/2014	3/31/2015
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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>                     Number of years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA                 </li> </ul>	18	19	20
<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 Management Comments in the audit                 </li> </ul>	0	1	0

**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> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     % available funds invested                 </li> </ul>	100%	100%	100%
---	------	------	------

**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>                     Investment benchmark – Merrill Lynch 1-3 year U.S. Treasury Note Index at 9/30/09                 </li> </ul>	.56%	.37%	*
<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>                     Weighted average yield on investments                 </li> </ul>	.87%	.33%	*

**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> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Number of years awarded the “Distinguished Budget Award” by GFOA                 </li> </ul>	16	17	18
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**GENERAL GOVERNMENT**

**FINANCE (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

**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	1,614	1,676	1,200
☒ Number of direct deposits processed	12,913	13,270	13,500
☒ Percentage of employees utilizing direct deposit	85%	92%	95%
☒ Number of A/P checks issued	3,863	3,239	3,000
☒ Number of purchase orders processed	342	1,104	1,532
☒ Number of A/P ACH/EFT processed	1,071	1,567	1,700
☒ Number of purchasing card transactions	3,843	4,039	4,200

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

**Efficiency Measures:**

☒ Review various budget preparation software packages	*	*	50%
☒ Implement electronic workflow process for invoice processing, including notification to vendors regarding electronic submission of invoices	*	10%	90%
☒ Collaborate with Public Works department to review Fleet Maintenance inventory controls and reporting capabilities to improve efficiencies and safeguard of assets	*	20%	80%
☒ Analyze cost savings from new banking, Purchasing Card, and merchant card agreements	*	*	100%
☒ Implement Core Cashiering License	*	*	100%
☒ Implement electronic workflow for processing of Certificates of Insurance	*	*	100%

\* Information not available

For a complete list of the City Council's Goals, please refer to pages 46 - 54.



## GENERAL SERVICES

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

### BUDGET SUMMARY

Expenditure Category	Actual FY 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	597,303	588,532	101,028	668,886	681,806
Other Operating	4,890,705	4,916,532	5,805,051	4,914,120	4,947,621
Subtotal Operating	\$ 5,488,008	\$ 5,505,065	\$ 5,906,079	\$ 5,583,006	\$ 5,629,427
Capital	-	-	-	-	65,000
Debt Service	2,349,310	4,132,163	4,023,250	4,023,250	4,156,265
Transfers	863,469	-	-	87,746	200,000
Other Uses	4,412,997	16,180,308	-	-	-
<b>Total</b>	<b>\$ 13,113,784</b>	<b>\$ 25,817,536</b>	<b>\$ 9,929,329</b>	<b>\$ 9,694,002</b>	<b>\$ 10,050,692</b>

### BUDGET HIGHLIGHTS

The General Services budget of \$10,050,692 reflects an increase of 5.7% from the fiscal year 2013 adopted budget of \$9,505,756. The 2014 budget allows for the increase in debt service payments with the issuance of Series 2013A and 2013B Bonds and an anticipated transfer to the Golf Fund to cover lost revenues during the period the course was closed for renovations.



## SELF-INSURED FUND

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

### BUDGET SUMMARY

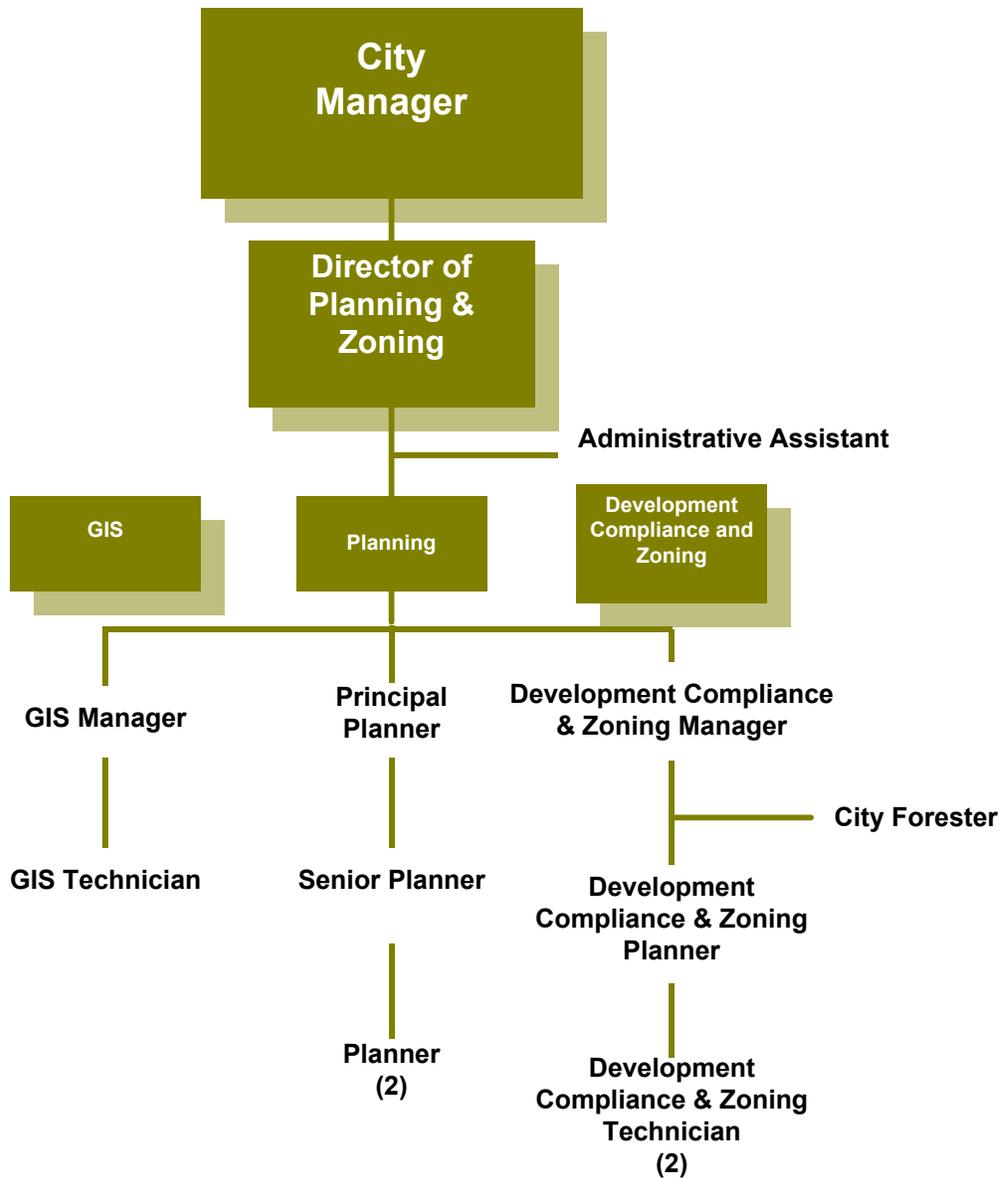
Expenditure Category	Actual FY 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	5,302,439	5,267,834	-	5,836,160	6,405,522
Other Operating	866,121	789,677	5,852,429	827,090	834,004
Subtotal Operating	\$ 6,168,559	\$ 6,057,511	\$ 5,852,429	\$ 6,663,250	\$ 7,239,526
Capital	1,068	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 6,169,627</b>	<b>\$ 6,057,511</b>	<b>\$ 5,852,429</b>	<b>\$ 6,663,250</b>	<b>\$ 7,239,526</b>

### BUDGET HIGHLIGHTS

The Self Insurance Fund budget of \$7,239,526 reflects a 9.47% increase from the fiscal year 2013 adopted budget of \$6,613,250. 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)**

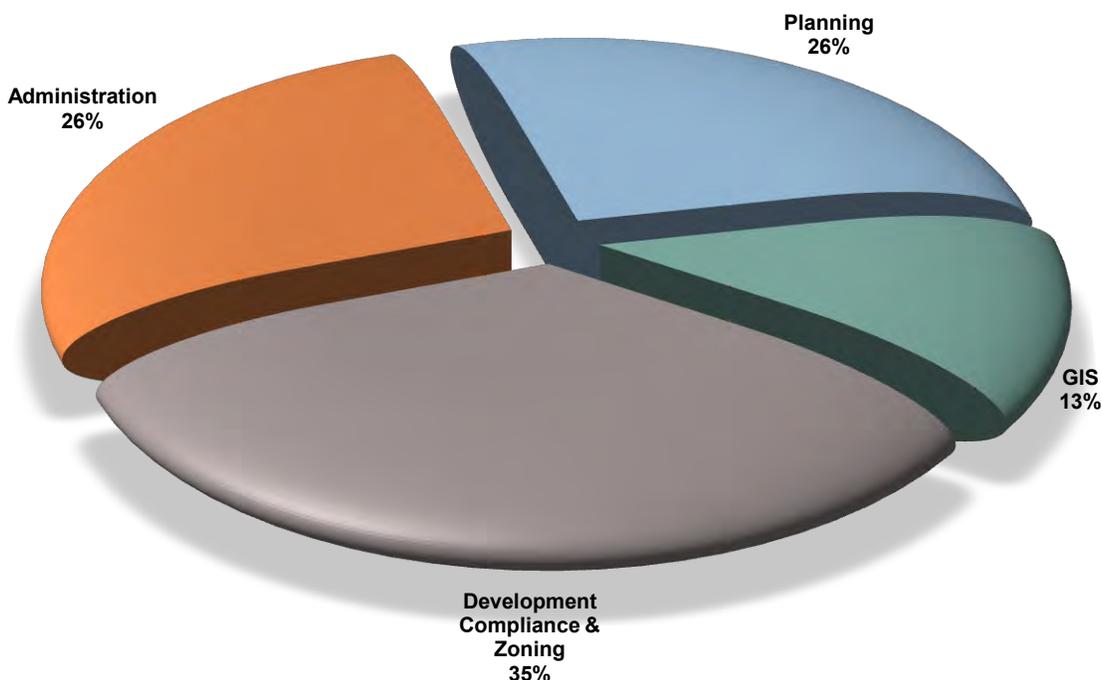
The Administration Division oversees the department and promotes quality development and preferred growth while protecting the health, safety and welfare of all residents through the enforcement of applicable City codes.

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.

<b>Division</b>	<b>Approved Budget FY 2014</b>
Administration	\$344,265
Development Compliance & Zoning	466,770
Planning	347,376
GIS	164,454
<b>Total</b>	<b>\$1,322,865</b>



**PLANNING AND ZONING (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	1,084,300	1,060,388	859,784	1,111,898	1,149,492
Other Operating	97,983	80,366	331,506	342,382	173,373
Subtotal Operating	\$ 1,182,283	\$ 1,140,754	\$ 1,191,290	\$ 1,454,280	\$ 1,322,865
Capital	2,194	3,276	-	6,964	-
Debt Service	-	-	-	-	-
Transfers	-	42,970	-	-	-
<b>Total</b>	<b>\$ 1,184,477</b>	<b>\$ 1,187,000</b>	<b>\$ 1,191,290</b>	<b>\$ 1,461,244</b>	<b>\$ 1,322,865</b>

**BUDGET HIGHLIGHTS**

The total Planning and Zoning budget of \$1,322,865 reflects a 4.17% increase over the fiscal year 2013 adopted budget of \$1,269,856.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
13	13	0	0	0	0	13



**PLANNING AND ZONING (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Updated the Land Development Regulations (LDR) by amending the Mixed Use regulations and restructuring various sections in the Code for clarification purposes as well as internal consistency
- ✓ Created an Economic Development Tax Exemption Program with assistance from other departments
- ✓ Received the “Tree City USA” re-certification for the 25<sup>th</sup> year
- ✓ Assisted in finalizing the economic development incentives for TBC Corporation in an effort to retain 120 IT positions and create 175 new jobs in Palm Beach Gardens
- ✓ Organized and categorized the filing system for easier access to the project files for more efficient customer service
- ✓ GIS updated the Sexual Predators KMZ file for the Police Department to keep residents aware of sexual offenders/predators in the area
- ✓ 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

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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	2,975	3,000	3,100
☒ Total number of building permits reviewed	1,776	1,657	1,900
☒ Maintain a sign-off process of the City’s major development projects for close out of project	8	9	10



**GENERAL GOVERNMENT**

**PLANNING AND ZONING (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

**Effectiveness Measures:**

☒ Monitor compliance of time sensitive development order conditions for major projects to provide a two week notice	100%	100%	100%
☒ Begin plan review within ten (10) days from routing date for all permit requests	94%	94%	95%
☒ Maintain sign-off process of the City's major development projects for close out of project	100%	100%	100%

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

**Outputs:**

☒ Total number of Public Record Requests	164	185	190
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**Efficiency Measures:**

☒ Average number of days to fill requests	1.62	2.49	2.0
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**Service Level Objective:** To maintain established level of service standards for zoning activities.

**Outputs:**

☒ Occupational Licenses Reviewed	375	420	425
☒ Sign Permits Processed	100	93	110
☒ Liquor Licenses Processed	18	18	20
☒ Zoning Confirmation Letters Processed	25	34	35
☒ Special Event Applications Processed	75	69	70

**Efficiency Measures:**

☒ % of occupational licenses reviewed within three (3) days of receipt	81%	82%	85%
☒ % of sign permits reviewed within ten (10) days of receipt	91%	95%	95%
☒ % of liquor licenses reviewed within three (3) days of receipt	100%	99%	100%
☒ % of zoning confirmation letters reviewed within seven (7) days of receipt	70%	71%	75%
☒ % of special events processed within three (3) days of receipt of sufficient application	88%	89%	90%

**GENERAL GOVERNMENT**

**PLANNING AND ZONING (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Update the EDEN project management system to track all historical development projects                 </li> </ul>	45%	50%	55%
---	-----	-----	-----

**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>                     % of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days                 </li> </ul>	65%	70%	75%
--	-----	-----	-----

**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> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Total number of approved development projects integrated into the City's GIS database                 </li> </ul>	107	112	117
--	-----	-----	-----

**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 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> <span style="display: inline-block; width: 1em; height: 1em; background-color: #ccc; border: 1px solid #000; margin-right: 0.5em;"></span>                     Process all GIS service requests within five (5) working days                 </li> </ul>	96%	96%	96%



**GENERAL GOVERNMENT**

**PLANNING AND ZONING (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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>	5	5	5
<ul style="list-style-type: none"> <li>■ Address non-conformities and Code Violations related to older projects</li> </ul>	22	22	22
<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	3	4
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For a complete list of the City Council's Goals, please refer to pages 46 - 54.



**PUBLIC SAFETY**

BOB CHAMBERS

# PUBLIC SAFETY

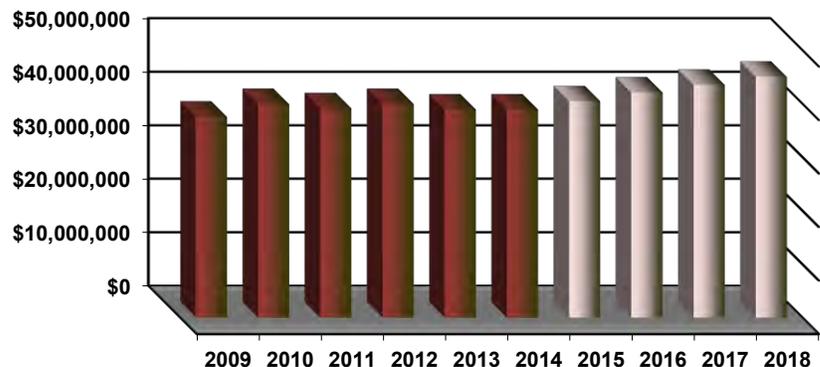
## DEPARTMENTAL HIGHLIGHTS FOR FY 2014

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
<b>Police</b>				
Administration/ Investigations	39	5,428,431	-	-
Dispatch Services	30	2,746,690	-	-
Field Operations	90	13,424,772	-	-
Training	-	-	14,000	-
Police Impact	-	-	-	50,000
<b>Fire Rescue</b>				
Administration	7	1,908,080	-	-
Life Safety	5	667,471	-	-
Emergency Services	107	15,647,085	-	-
Fire Impact	-	-	-	60,000
<b>TOTAL</b>	<b>278</b>	<b>\$39,822,529</b>	<b>\$14,000</b>	<b>\$110,000</b>

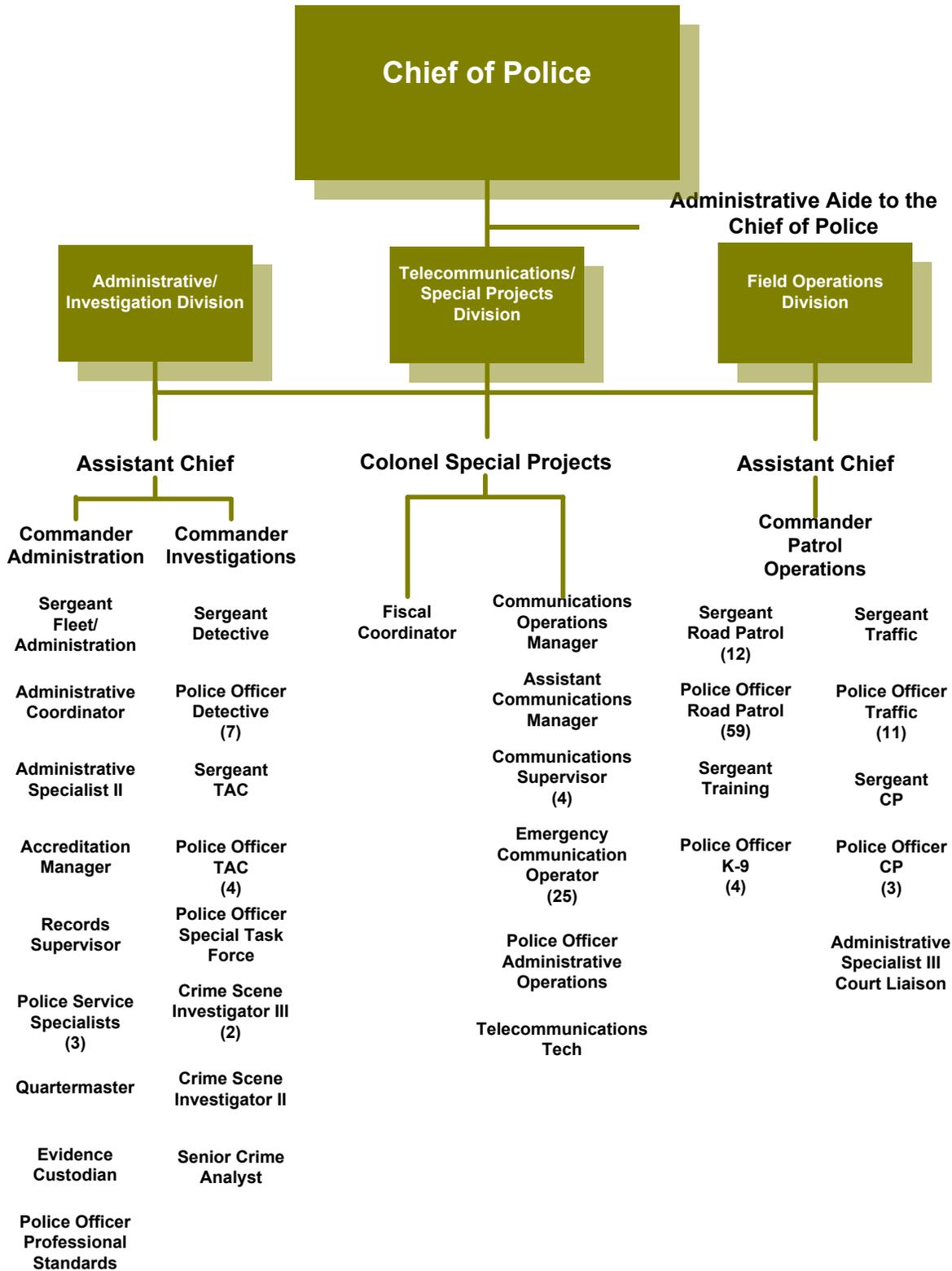
## HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

The graph below shows expenditure analysis over a 10 year period for Public Safety operating expenditures in the General Fund. The first four years (2009 – 2012) show actual expenditures. Year five (2013) is an estimated actual amount. Year six (2014) reflects the current budgeted amount and years seven through ten (2015 – 2018) are projected figures.

Increased expenditures through fiscal year 2012 were driven primarily by contractual obligations per collective bargaining agreements and actuarially determined pension contributions. Fiscal year 2013 reflects savings realized from changes to the Police and Fire pension plans, along with other collectively bargained adjustments to salaries and benefits.



**POLICE**



**PUBLIC SAFETY**

**POLICE (CONTINUED)**

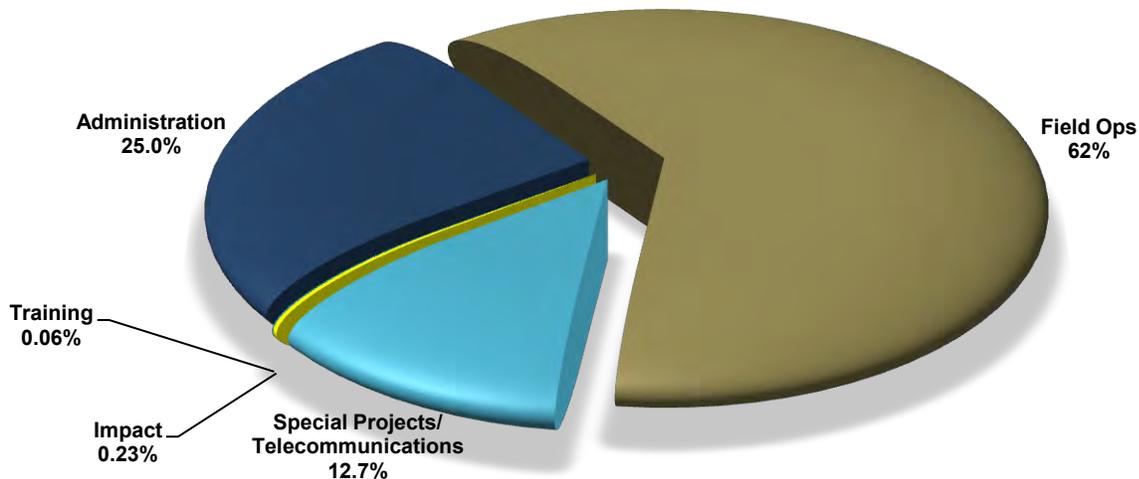
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three Divisions: Administrative/Investigation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

Division/Fund	Approved Budget FY 2014
Administration/ Investigations	\$5,428,431
Special Projects/ Telecommunications	2,746,690
Field Operations	13,424,772
<b>Subtotal General Fund</b>	<b>\$21,599,893</b>
Police Impact	50,000
Police Training	14,000
<b>Total</b>	<b>\$21,663,893</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 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	18,498,734	19,132,373	18,941,645	18,858,857	18,716,464
Other Operating	2,268,034	2,277,768	8,455,567	2,328,755	2,388,417
Subtotal Operating	\$ 20,766,767	\$ 21,410,141	\$ 27,397,212	\$ 21,187,612	\$ 21,104,881
Capital	3,430,766	413,882	271,180	635,151	469,900
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Other Uses	43,035	95,894	-	312,405	89,112
<b>Total</b>	<b>\$ 24,240,568</b>	<b>\$ 21,919,917</b>	<b>\$ 27,668,392</b>	<b>\$ 22,135,168</b>	<b>\$ 21,663,893</b>

**BUDGET HIGHLIGHTS**

The Police Department's operating budget of \$21,104,881 reflects a 1.2% increase from the 2013 fiscal year adopted operating budget of \$20,855,154. This amount excludes capital of \$469,900 and \$89,112 set aside for aid to government agencies for the radio consortium.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
160	163	0	0	5	1	159

**POLICE (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ The City experienced the lowest level of reported crime in more than 25 years.
- ✓ Successfully cleared 26% of crimes reported to the Police Department, exceeding the average of 21% for all law enforcement agencies in Palm Beach County.
- ✓ Upgraded the security system including: City Hall complex, Burns Road Recreation Center, and Riverside Youth Enrichment Center.
- ✓ Changed/upgraded City telephone services, saving over \$20,000 per year.
- ✓ Obtained fifth consecutive state law enforcement accreditation from the Commission of Florida Law Enforcement Accreditation (CFA).
- ✓ Completed the installation of NexGen 911 whereby caller location can more accurately be determined and will allow for future implementation of text messaging to 911.
- ✓ Provided increased directed patrol and conducted site surveys and target hardening to critical infrastructure and locations that could be possible crime/terrorism targets.
- ✓ Conducted active shooter training and familiarization drills at local schools, youth centers, and churches for potential responses to critical incidents.
- ✓ NorthCom completed integration of Jupiter Inlet Colony and provided a backup solution for the City of Atlantis for E911 dispatch and radio communications.
- ✓ Received approval and certification of our emergency communications operator training program by the Department of Health to meet new state certification requirements.
- ✓ Obtained state-of-the-art facial recognition and analysis software which allows for “hot spot” density mapping.
- ✓ Our senior crime analyst participates in the Law Enforcement Exchange county-wide Criminal Intelligence Sharing Network Interface to enhance our ability to work closely with other law enforcement agencies in solving multi-jurisdictional criminal activity.
- ✓ A detective received the 2012 Investigator of the Year Award for the South Florida Region from the American Society of Industrial Security.
- ✓ Implemented Department presence on the networking website Twitter to work along with the Department’s Facebook page to improve communication with the community and to assist in getting important information out to the community.
- ✓ After a spike in burglaries, the department partnered with and educated the community, resulting in multiple arrests and a drastic reduction in residential burglaries.
- ✓ Conducted training with security personnel from many of our gated communities to increase their skills and enhance our partnership.
- ✓ Installed a prescription drug drop box in the lobby of the police station. Unwanted, unused or expired prescription drugs have been determined to present substantial risks to our community.
- ✓ Our Explorer Post Advisor was awarded the prestigious William Sturgeon Award, the highest honor given in Police Exploring.



**POLICE (CONTINUED)**

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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	78,680	67,026	80,000
☒ Total number of foot patrols	9,028	8,412	9,000
☒ Attend community meetings	23	23	25
☒ Conduct child passenger safety seat installations	175	167	170

**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	95	100	90
☒ Homeland Security checks conducted	7,693	7,347	7,600
☒ Problem oriented projects to address criminal activity within patrol beats	12	11	12
☒ Total number of people accessing police reports and other neighborhood information provided via Internet (P2C)	7,758	10,500	9,000

**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.)	53%	60%	55%
☒ Person crimes clearance rate	46%	65%	50%
☒ Property crimes clearance rate	25%	24%	25%
☒ Crime Prevention Through Environmental Design (CPTED) reviews conducted	71	96	75
☒ Number of arrests	884	1,345	850

**PUBLIC SAFETY**

**POLICE (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

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

**Outputs:**

☒ Number of incidents	146,202	132,928	138,114
☒ Number of calls for service	33,655	33,540	34,309
☒ Property and evidence items collected	5,062	3,600	4,000

**Efficiency Measures:**

☒ Average response to emergency calls (shown in min. and seconds)			
⦿ Time call received, until it is dispatched	1:39	1:42	1:40
⦿ Time officer is en route, until officer arrives at scene	3:39	3:23	3:20
⦿ Total response time	5:18	5:05	5:00

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

**Outputs:**

☒ Items processed in crime lab	319	210	250
☒ Latent fingerprints entered into Automated Fingerprint Information System (AFIS)	265	275	250
☒ Number of telecommunications work orders completed including, telephone, cellular phone, air-cards, and access control repairs and/or maintenance	1,874	1,480	1,600

**Effectiveness Measures:**

☒ Crime analysis strategy meetings	49	40	45
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**Efficiency Measures:**

☒ 911 calls answered within ten (10) seconds (Palm Beach County's criteria for this measurement is 90%)	95%	97%	98%
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**PUBLIC SAFETY**

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**POLICE (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

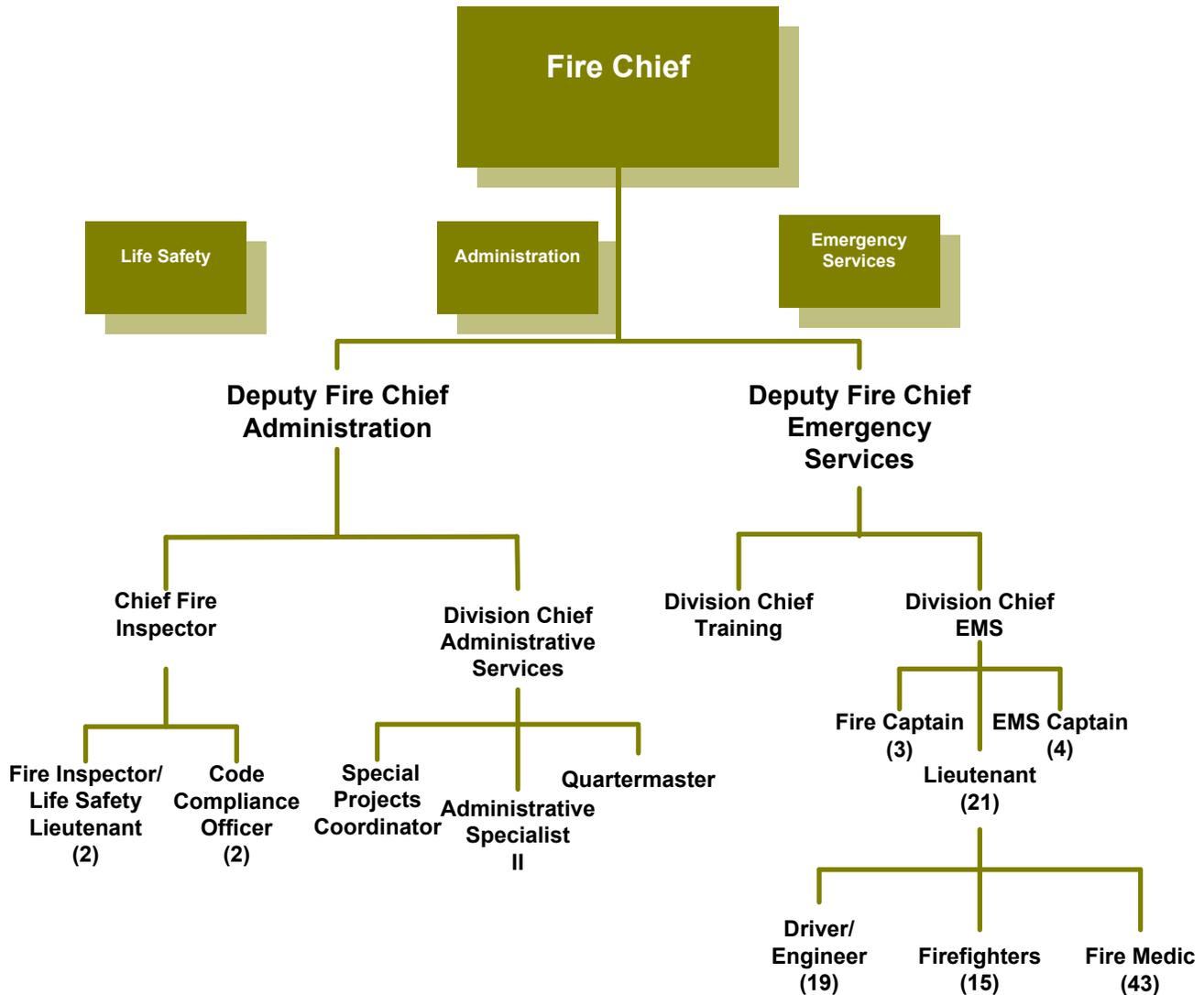
**Service Level Objective:** Enhance traffic safety measures and programs

**Outputs:**

<ul style="list-style-type: none"> <li>☒ Traffic safety events conducted</li> <li>☒ Traffic-Oriented Policing (TOP) projects conducted</li> </ul>	<p>19</p> <p>77</p>	<p>20</p> <p>80</p>	<p>20</p> <p>80</p>
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For a complete list of the City Council's goals, please refer to pages 46 - 54.

# FIRE RESCUE



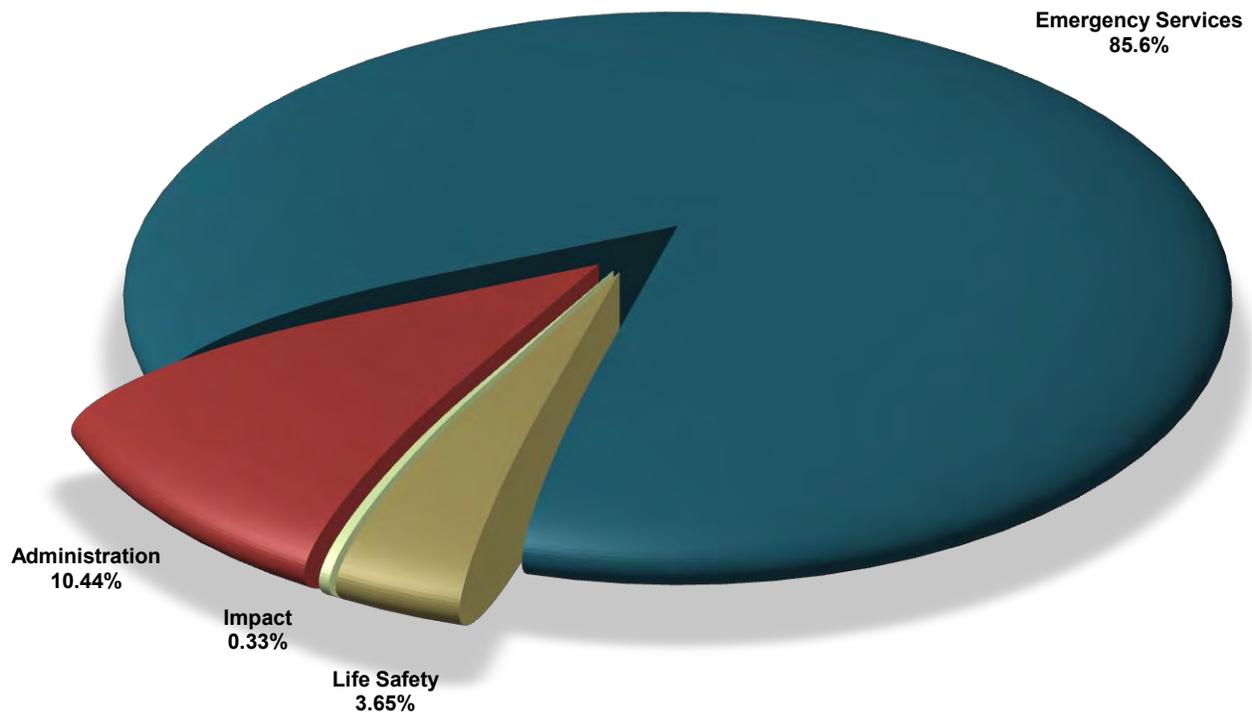
The Palm Beach Gardens Fire Rescue Department is committed to life safety through the delivery of quality, professional emergency services and community education. The department is an intended combination type of department using the talents of career professionals and highly trained volunteers. Palm 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 2014</b>
Administration	\$1,908,080
Life Safety	667,471
Emergency Services.	15,647,085
<b>Subtotal General Fund</b>	<b>\$18,222,636</b>
Fire Impact	60,000
<b>Total</b>	<b>\$18,282,636</b>



**FIRE RESCUE (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	17,029,751	17,065,132	10,360,500	16,238,317	16,103,615
Other Operating	1,317,527	1,415,339	1,711,821	1,427,066	1,628,615
Subtotal Operating	\$ 18,347,278	\$ 18,480,471	\$ 12,072,321	\$ 17,665,383	\$ 17,732,230
Capital	514,915	322,977	1,760,866	549,430	165,650
Debt Service	354,507	125,672	275,976	275,976	384,755
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 19,216,700</b>	<b>\$ 18,929,119</b>	<b>\$ 14,109,163</b>	<b>\$ 18,490,789</b>	<b>\$ 18,282,635</b>

**BUDGET HIGHLIGHTS**

The Fire Department's operating budget of \$17,732,230 reflects a 2.08% increase from the 2013 fiscal year adopted operating budget of \$17,370,583. This amount excludes capital of \$165,650 and \$384,755 for debt service.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
118	118	0	0	0	1	119



**FIRE RESCUE (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Maintained accreditation through the Center for Public Safety Excellence.
- ✓ New Engine 3 and two rescue units placed into service.
- ✓ Participated in the County-wide 911 ceremonies.
- ✓ Officer development training instituted.
- ✓ NFIRS5-Alive software for fire reporting statistics functional.
- ✓ Added 2 new firefighters and a fire code compliance officer to fill vacancies.
- ✓ The Fire Explorers competed and placed in the annual Firematics competition
- ✓ The Volunteer Firefighters competed and placed in the 1<sup>st</sup> Annual RIT competition.
- ✓ Received a grant from Frenchman’s Creek and purchased a LUCAS II CPR Assist Device
- ✓ Received a grant from BallenIsles Charities and purchased a Stryker Power Loads and KingVision Laryngoscopes.

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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	0	145
	50	0	145

**PUBLIC SAFETY**

**FIRE RESCUE (CONTINUED)**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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%	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>	100%	100%	100%

**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>	98%	99%	99%
<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>	616	845	845
<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 number of plan reviews completed within two (2) days                 </li> </ul>	98%	100%	100%



**PUBLIC SAFETY**

**FIRE RESCUE (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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> <li>■ Number of fire hydrants flow tested in conjunction with Seacoast Utilities to ensure emergency water supply<sup>1</sup>.</li> <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>	<p>Under revision</p> <p>See footnote</p> <p>2,731</p> <p>3*</p>	<p>Implementing new software</p> <p>See footnote</p> <p>3,400</p> <p>5</p>	<p>50%</p> <p>80</p> <p>3,900</p> <p>5</p>
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**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>	<p>90.6%</p> <p>89.96%</p> <p>96.8%</p>	<p>93%</p> <p>90%</p> <p>96%</p>	<p>93%</p> <p>90%</p> <p>96%</p>
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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>	<p>24</p>	<p>24</p>	<p>26</p>
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<sup>1</sup>Flow testing of fire hydrants has reduced in 2012 due to water restrictions. Seacoast has 18 month inspection process of all owned hydrants. This meets National Standard.

\*Average inspectors for year 2012, was reduced due to retirement and medical leave.

For a complete list of the City Council's goals, please refer to pages 46 - 54.



**COMMUNITY SERVICES**

BOSS CHIMORE M&E

# COMMUNITY SERVICES

## DEPARTMENTAL HIGHLIGHTS FOR FY 2014

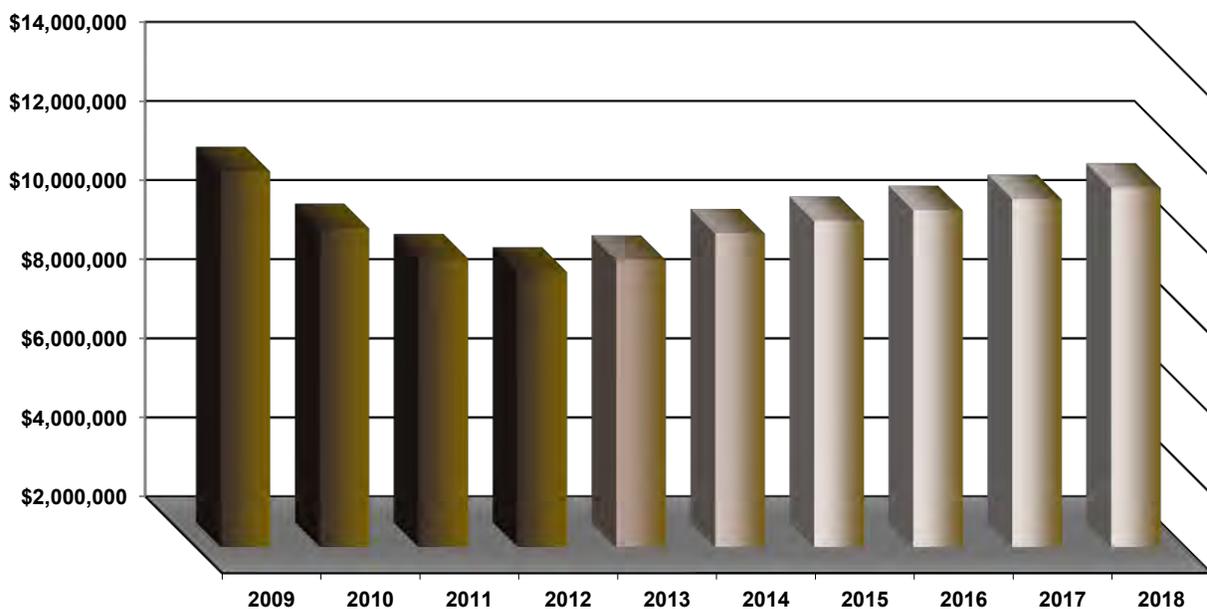
Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
<b>Public Works</b>					
Administration	3	870,814			
Facilities					
Maintenance	20	2,353,751			
Stormwater/Streets	8	1,155,175			
Road Impact					1,289,030
Gas Tax			1,156,588		
Fleet Maintenance	12			2,616,599	
<b>Parks and Grounds</b>	24	3,189,857			
<b>Construction Services</b>	14	1,599,303			
<b>Neighborhood Services</b>	7	688,021			
<b>Golf</b>					
Administration	2		197,995		
Pro Shop			482,871		
Maintenance	7		737,245		
<b>Recreation</b>					
Administration	6	179,556	571,000		
Athletics	3		405,666		
Seniors		57,019			
General Programs	3	95,363	790,715		
Aquatics	3	231,170	373,647		
Tennis	4	134,147	531,403		
Youth Enrichment	8		862,592		
Recreation Impact					800,000
<b>TOTAL</b>	<b>124</b>	<b>\$10,554,176</b>	<b>\$6,109,722</b>	<b>\$2,616,599</b>	<b>\$2,089,030</b>



## **HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES**

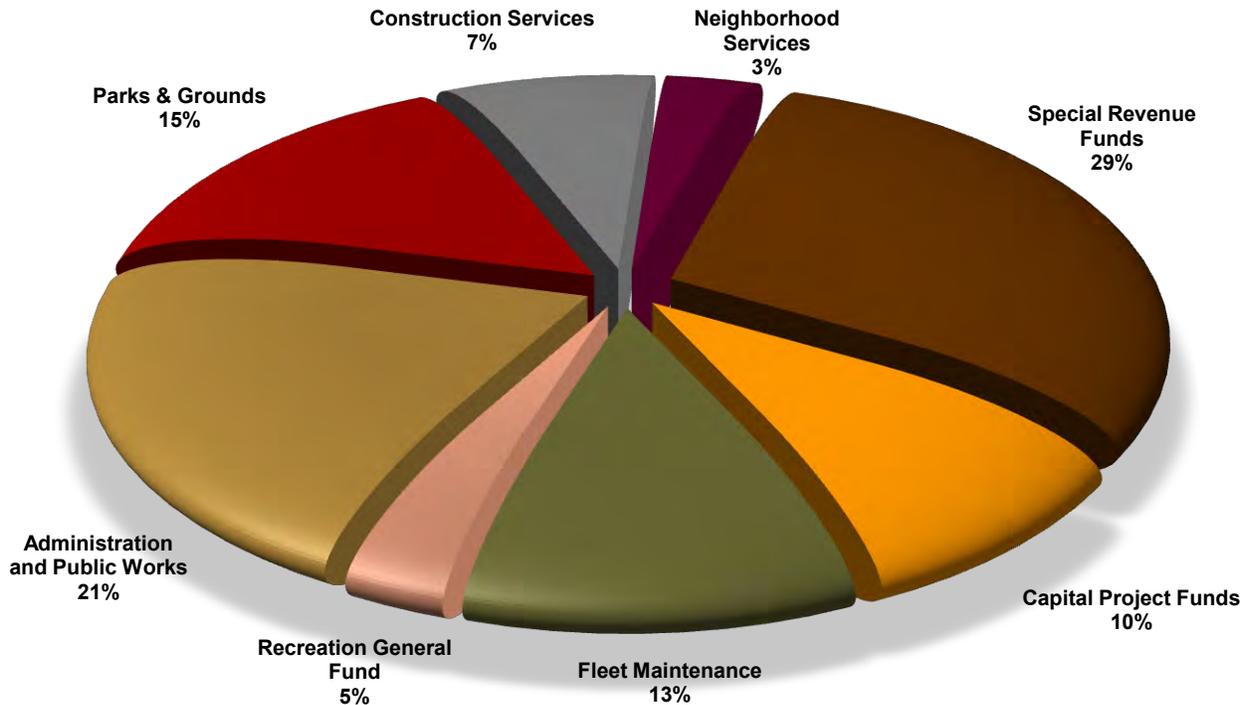
Community Services consists of the following divisions: Administration and Public Works, Parks and Grounds, Construction Services, Neighborhood Services, Recreation, and Golf.

For purposes of analyzing trends which affect the City's ad valorem property tax rate, the graph below illustrates the General Fund component only of Community Services, i.e., Special Revenue, Internal Service, and Capital Project Funds are excluded. Actual expenditures are shown for years 2009 through 2012, estimated actual amounts for 2013, adopted budget for 2014, and projected amounts for years 2015 through 2018 for the General Fund.



Operating costs from fiscal years 2009-2012 decreased significantly due to the elimination of positions and/or transfer of positions to Special Revenue funds, and reductions in operating costs. These cost containment measures were necessitated by the economic downturn. The increases in fiscal years 2013 and 2014 are due to several large City-wide public facility maintenance projects, plus two (2) new positions in fiscal year 2014. Other contributors to the increase in costs in fiscal year 2014 are Florida Retirement System contribution cost increases mandated by the State Legislature, along with normal increases in health and workers' compensation insurance.

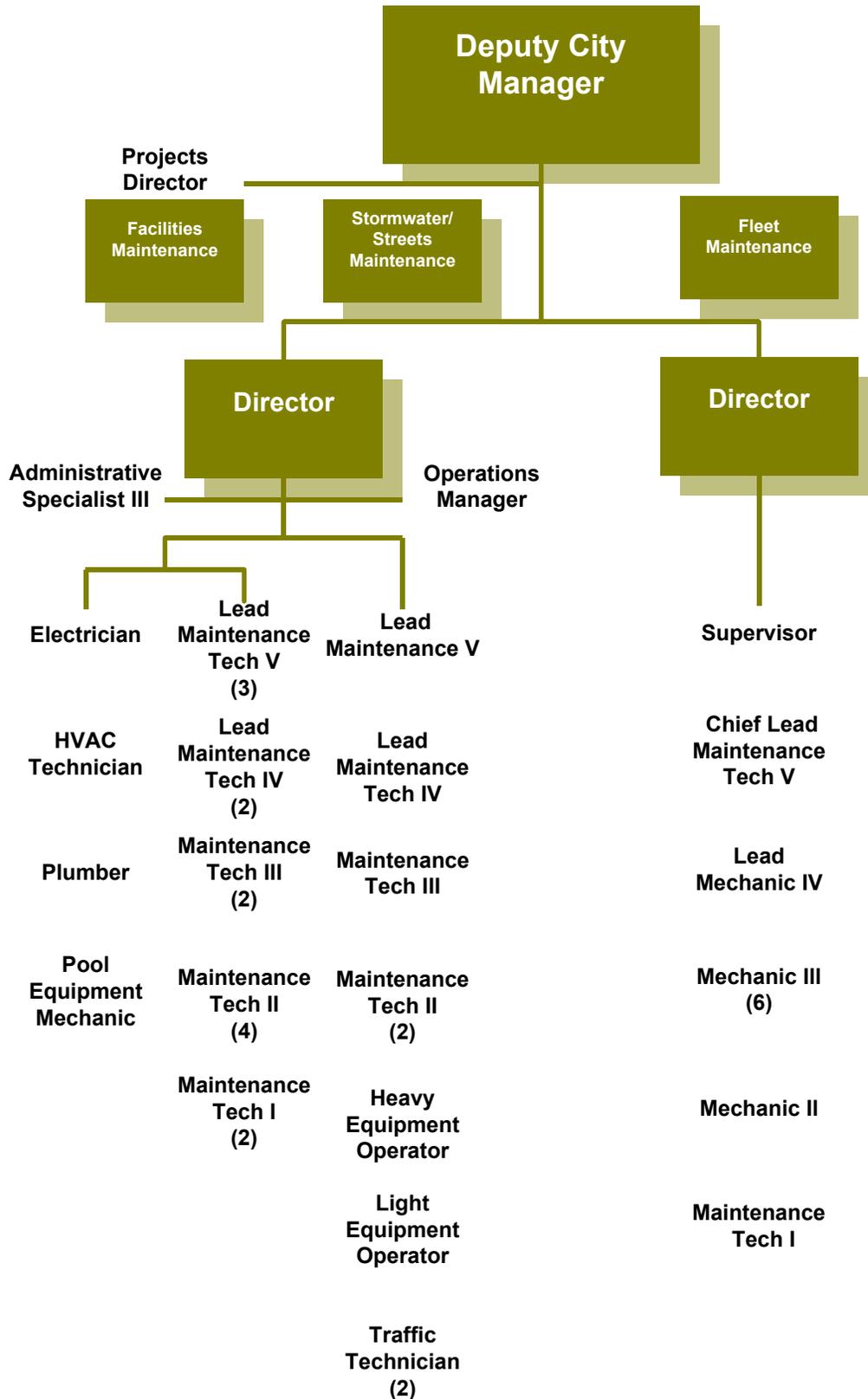
**COMMUNITY SERVICES**



Department/Fund	Approved Budget FY 2014
Administration and Public Works	\$4,379,740
Parks & Grounds	3,189,857
Construction Services	1,599,303
Neighborhood Services	688,021
Recreation	697,255
<b>Subtotal General Fund</b>	<b>\$10,554,176</b>
Gas Tax	1,156,588
Golf Fund	1,418,111
Recreation Special Revenue Fund	3,535,023
<b>Subtotal Special Revenue Funds</b>	<b>\$6,109,722</b>
Road Impact	1,289,030
Recreation Impact	800,000
<b>Subtotal Capital Project Funds</b>	<b>\$2,089,030</b>
Fleet Maintenance	2,616,599
<b>Subtotal Internal Service Fund</b>	<b>\$2,616,599</b>
<b>Total All Funds</b>	<b>\$21,369,527</b>



**ADMINISTRATION AND PUBLIC WORKS**



**COMMUNITY SERVICES**

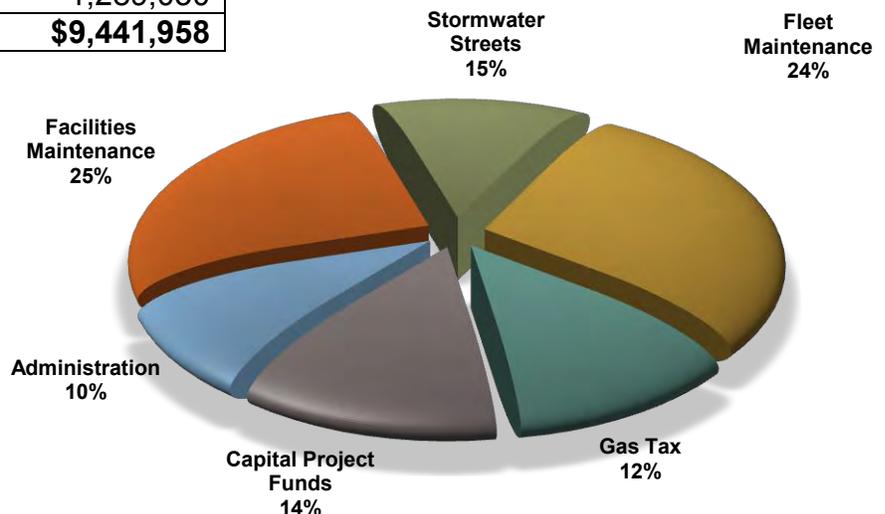
**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

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 2014</b>
Administration	\$870,814
Facilities Maintenance	2,353,751
Stormwater/Streets	1,155,175
<b>Subtotal General Fund</b>	<b>\$4,379,740</b>
Fleet Maintenance	2,616,599
Gas Tax	1,156,588
Road Impact	1,289,030
<b>Total All Funds</b>	<b>\$9,441,958</b>



**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	3,231,086	3,130,620	2,401,386	3,388,775	3,563,881
Other Operating	3,462,886	3,190,272	4,639,974	3,466,532	3,327,047
Subtotal Operating	\$ 6,693,972	\$ 6,320,892	\$ 7,041,360	\$ 6,855,307	\$ 6,890,928
Capital	284,961	665,021	1,294,822	4,452,886	1,862,000
Debt Service	1,347,450	-	-	-	-
Transfers	1,502,788	760,626	-	559,748	689,030
<b>Total</b>	<b>\$ 9,829,170</b>	<b>\$ 7,746,540</b>	<b>\$ 8,336,182</b>	<b>\$ 11,867,941</b>	<b>\$ 9,441,958</b>

**BUDGET HIGHLIGHTS**

The Administration and Public Works budget of \$9,441,958 reflects an increase of 11.8% from the fiscal year 2013 adopted budget of \$8,445,104. This is due primarily to an increase of approximately \$600,000 in capital expenditures in the Road Impact Fee Fund.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
41	40	3	0	0	0	43

**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Implemented online auction services with GovDeals.com for all Citywide surplus
- ✓ Online auction services from January – August 2013 generated \$129,000 with 1,673 bids, 65,000 hits, and 40,500 visitors to the auction site
- ✓ Achieved ASE Blue Seal of Excellence sponsored by the National Institute for Automotive Service Excellence for the eighth year. This achievement recognizes the City and its Fleet Maintenance Division for having a majority of ASE certified automotive technicians compared to others in the automotive industry. The City is one of sixteen government fleet organizations to earn this designation
- ✓ Raised \$82,300 from the sale of certain recyclable materials through revenue sharing with the Solid Waste Authority of Palm Beach County via an interlocal government
- ✓ Continued Energy Improvement Program for all City facilities
- ✓ Continued Citywide Street Resurfacing program to maintain existing pavement conditions
- ✓ Established scrap metal purchase program through vendor agreement for all Citywide generated scrap metal
- ✓ Made application to Top 100 Best Fleets in North America highlighting the objectives and achievements of the Fleet Maintenance division
- ✓ Assisted Human Resources in the development and curriculum of supervisory training for Community Services Department staff
- ✓ Assisted Finance with the Palm Beach County Inspector General request for purchasing card and fuel usage information
- ✓ Implemented a five- (5) year maintenance/replacement plan for City-owned building roofing systems
- ✓ Conducted an energy evaluation of all sports field and street lighting systems throughout the City, which identified several locations that qualified for participation in FP&L's Seasonal Time-of-Use rate. Total annual savings is projected to be \$56,192 per year
- ✓ Upgraded the energy management system at the Police Department
- ✓ Installed synthetic turf as a fall zone safety surface at two (2) playgrounds within Gardens Park
- ✓ Replaced three (3) skate ramps at Lilac Skate Park with a modernized design, as well as added 2,270 sf. of skate area to help increase patronage and ensure user safety
- ✓ Completed the construction of a generator housing facility located on the west side of the fire training tower at the Municipal Complex to service Fire Station No. 1. The addition also provides for storage of equipment used for the green market, as well as a restroom for green market patrons
- ✓ Replaced carpet at City Hall and Fire Station No. 1
- ✓ Staff attended a series of supervisor trainings sessions



**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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:** Minimize roadway hazards by quickly responding to street repair issues

**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>☒ Number of work orders completed annually for street/canal repairs</li> </ul>	166	175	165
<ul style="list-style-type: none"> <li>☒ Maintain street signs for traffic safety and way-finding annually</li> </ul>	N/A	480	300

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

**Outputs:**

<ul style="list-style-type: none"> <li>☒ Paving plan for fiscal year in linear miles</li> </ul>	2.5	2.8	2.8
<ul style="list-style-type: none"> <li>☒ Number of roadway inspections completed annually</li> </ul>	12	12	12

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

**Outputs:**

<ul style="list-style-type: none"> <li>☒ Prepare and manage mock disaster situation prior to each hurricane season in conjunction with the Fire Department</li> </ul>	1	1	1
<ul style="list-style-type: none"> <li>☒ Prepare and submit FEMA NIMCAST update in conjunction with the Fire Department</li> </ul>	Completed	Completed	Completed
<ul style="list-style-type: none"> <li>☒ Revise Comprehensive Emergency Management Plan to ensure NIMS Compliance in conjunction with the Fire Department</li> </ul>	Review	Review	Revise

**COMMUNITY SERVICES**

**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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	27,800	27,925	28,100
----------------------------	--------	--------	--------

**Effectiveness Measures:**

☒ Garbage service requests at less than 3% annually (Total # of calls)	60	60	60
☒ Recycling service requests at less than 1% annually (Total # of calls)	53	60	60
☒ Vegetative service requests at less than 2% annually (Total # of calls)	122	130	130

**Efficiency Measures:**

☒ Recycle bin monitoring with SWA for delivery from vendor within five (5) days	66	70	70
---	----	----	----

**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	1,537	1,265	1,200
----------------------------------	-------	-------	-------

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

**Outputs:**

☒ Number of square miles sprayed for treatment of mosquitoes	165	165	165
--	-----	-----	-----

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

**Outputs:**

☒ Graffiti eradication requests	26	23	20
---------------------------------	----	----	----



**COMMUNITY SERVICES**

**ADMINISTRATION AND PUBLIC WORKS (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

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

**Efficiency Measures:**

☒ Vehicle down less than 1 day	297	300	300
☒ Vehicle down 1-2 days	17	20	20
☒ Vehicle down 2-3 days	48	50	50
☒ Vehicle down over 3 days	2	2	2

**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.**

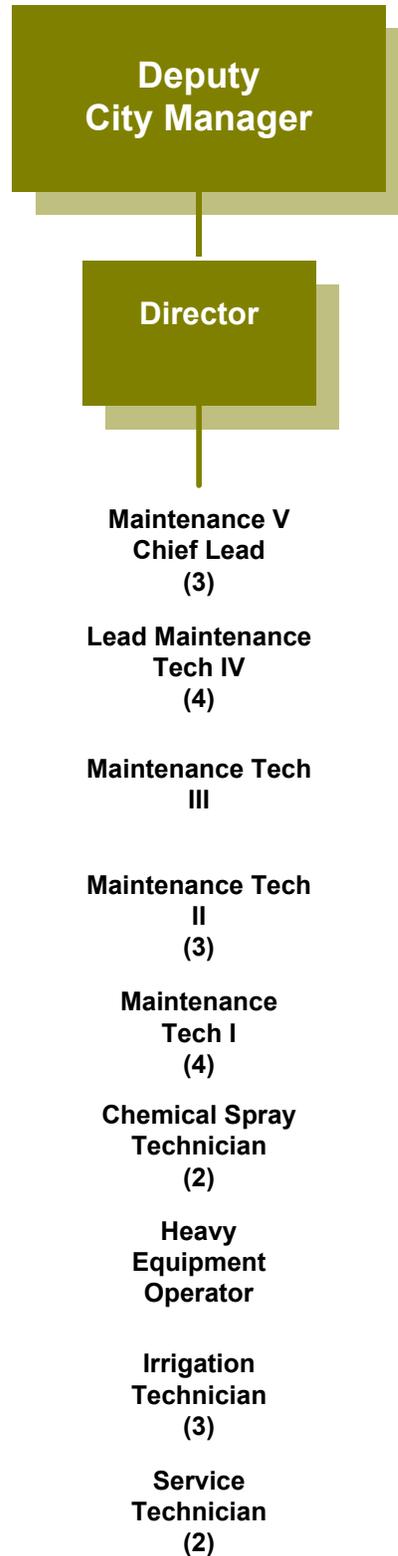
**Service Level Objective:** Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City

**Outputs:**

☒ Total miles swept:	2,972	2,648	2,900
Curbed	1,927	1,614	1,800
Non-curbed	1,045	1,034	1,100
☒ Linear feet of storm drains cleaned	0	140	150
☒ Catch basins cleaned	0	58	70

For a complete list of the City Council's Goals, please refer to pages 46 – 54.

## **PARKS AND GROUNDS**



**PARKS AND GROUNDS (CONTINUED)**

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

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

**COMMUNITY SERVICES**

**PARKS AND GROUNDS (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	1,798,995	1,751,663	1,243,186	1,723,020	1,827,124
Other Operating	975,420	1,227,639	1,618,574	1,326,307	1,325,127
Subtotal Operating	\$ 2,774,415	\$ 2,979,302	\$ 2,861,760	\$ 3,049,327	\$ 3,152,251
Capital	494,805	187,125	-	-	-
Debt Service	128,652	12,785	34,471	37,607	37,606
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 3,397,873</b>	<b>\$ 3,179,213</b>	<b>\$ 2,896,231</b>	<b>\$ 3,086,934</b>	<b>\$ 3,189,857</b>

**BUDGET HIGHLIGHTS**

The Parks and Grounds budget of \$3,189,857 reflects an increase of 3.65% from the fiscal year 2013 adopted budget of \$3,077,588.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
24	24	0	0	0	0	24



**PARKS AND GROUNDS (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Successfully completed renovations at Gardens Park Baseball Complex
- ✓ Implemented facility closure and healthy turf rejuvenation program in order to provide annual maintenance on fields and facilities
- ✓ Completed court resurfacing projects at PGA National and City parks
- ✓ Maintained fields hosting six (6) major soccer, baseball and softball tournaments, including regional and state level events
- ✓ Developed a baseball warning track renovation program

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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:**

<span style="font-size: 1.2em;">✚</span> Service requests completed	156	182	195
---	-----	-----	-----

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

**Effectiveness Measures:**

<span style="font-size: 1.2em;">✚</span> Number of electronic system courses conducted annually	3	4	4
---	---	---	---

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

**Outputs:**

<span style="font-size: 1.2em;">✚</span> Number of park permits maintenance support was provided	9,000	9,000	9,150
--	-------	-------	-------

**COMMUNITY SERVICES**

**PARKS AND GROUNDS (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

**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 container)	60	65	69
☒ Number of residents participating in the City's "Plant-a-Tree" Program	112	120	132

**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	200	210	225
☒ Number of irrigation system inspections annually	480	520	560

**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	265	265	275
☒ Number of acres of City park land maintained annually	305	325	325

**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

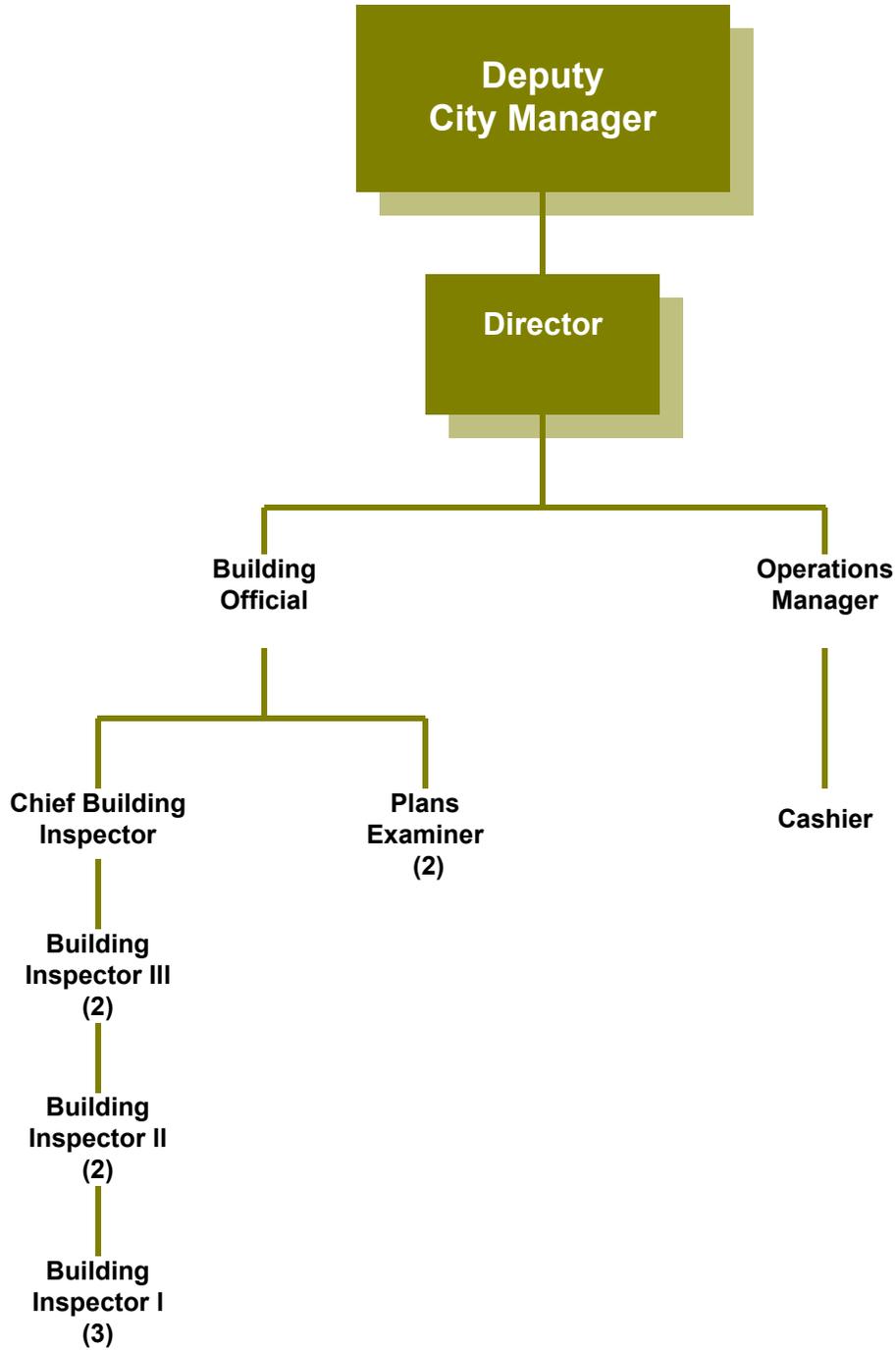
**Outputs**

☒ Number of playground and facility inspections conducted	90	92	96
☒ Number of Sports turf mowing conducted	130	130	130
☒ Estimated number of field preparations done on an annual basis	6,250	6,310	6,355

For a complete list of the City Council's Goals, please refer to pages 46 – 54.



# 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 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	1,245,877	1,339,666	1,138,563	1,542,243	1,457,993
Other Operating	87,524	80,468	406,329	134,014	141,310
Subtotal Operating	\$ 1,333,400	\$ 1,420,134	\$ 1,544,892	\$ 1,676,257	\$ 1,599,303
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,333,400</b>	<b>\$ 1,420,134</b>	<b>\$ 1,544,892</b>	<b>\$ 1,676,257</b>	<b>\$ 1,599,303</b>

**BUDGET HIGHLIGHTS**

The Construction Services budget of \$1,599,303 represents a 2.92% decrease from the 2013 adopted budget of \$1,647,386.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
15	15	(1)	0	0	0	14



**CONSTRUCTION SERVICES (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Implemented use of the Universal County-wide/Municipal Building Permit Application Form
- ✓ Improved turnaround time to four (4) business days for pools, screen enclosures and similar permits
- ✓ Improved pro-active program for identifying and processing permits never obtained by the applicant from a weekly to a daily activity
- ✓ Improved established program to warn applicants on a daily basis of expiring permits and applications prior to actual expiration date
- ✓ Indexed all issued permits into database for quick retrieval
- ✓ Scanned permit applications and cards into document imaging software for quick reference and retrieval
- ✓ Scanned residential house plans and commercial build-out and new construction plans into document imaging software for quick reference and retrieval
- ✓ Updated and added two (2) new informational checklists and brochures for customers

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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:**

<span style="color: #808080;">■</span> Total informational documents for the public	20	22	22
---	----	----	----

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

**Outputs:**

<span style="color: #808080;">■</span> Number of Building Permits issued	8,263	8,850	8,900
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**COMMUNITY SERVICES**

**CONSTRUCTION SERVICES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

**Efficiency Measures:**

❑ Percentage of permits issued online	*	*	5%
❑ Percentage of permits issued over the counter	28%	30%	30%
❑ Percentage of permits issued in two (2) business days	30%	30%	30%
❑ Percentage of permits issued in five (5) business days	20%	20%	20%
❑ Percentage of permits issued in 10 business days	12%	14%	10%
❑ Percentage of permits issued in 20 business days	8%	5%	5%
❑ Percentage of permits issued > 20 business days	2%	1%	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	18,605	22,100	23,000
❑ Total number of next day inspections requested	18,152	21,700	21,850
❑ Total number of inspections scheduled online	12,094	14,800	15,900

**Efficiency Measures:**

❑ Average number of inspections per inspector per day	10-14	13-18	12-15
---	-------	-------	-------

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

**Efficiency Measures:**

❑ Continuing education hours attended by personnel	212	350	300
❑ Avg. number of certifications per personnel (max 5)	4.8	4.5	4.5



**COMMUNITY SERVICES**

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**CONSTRUCTION SERVICES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

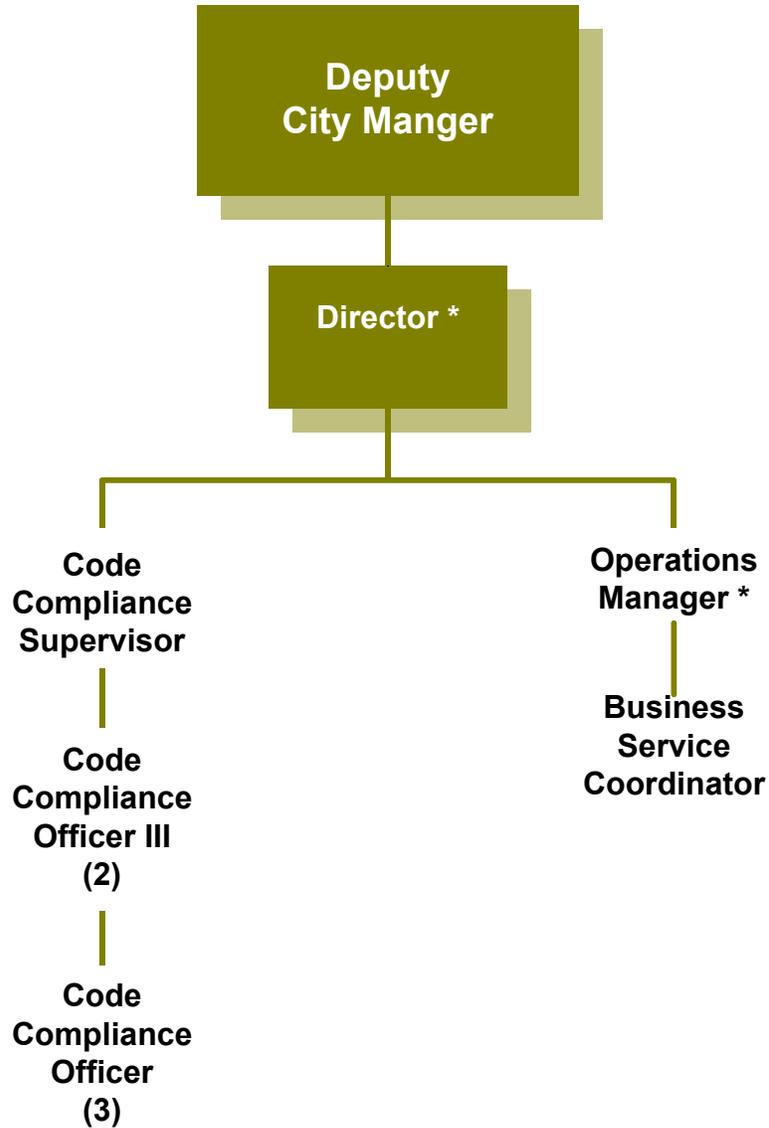
<b>Service Level Objective:</b> Index residential files into database for quick retrieval of public records requests
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**Outputs:**

 Percent indexed	100%	100%	100%
 Total number of public records requests	845	850	800

For a complete list of the City Council's Goals, please refer to pages 46 – 54.

## 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 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	507,021	475,691	370,653	559,787	574,693
Other Operating	76,660	79,486	276,244	115,314	113,328
Subtotal Operating	\$ 583,681	\$ 555,177	\$ 646,897	\$ 675,101	\$ 688,021
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 583,681</b>	<b>\$ 555,177</b>	<b>\$ 646,897</b>	<b>\$ 675,101</b>	<b>\$ 688,021</b>

**BUDGET HIGHLIGHTS**

The Neighborhood Services budget of \$688,021 reflects an increase of 3.4% from the fiscal year 2013 adopted budget of \$665,095.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
7	7	0	0	0	0	7

**NEIGHBORHOOD SERVICES (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Streamlined Code Enforcement Special Magistrate agenda preparation and hearing processes
- ✓ Restructured Code Compliance Officer assigned work zones to provide caseload balance and increase productivity among staff
- ✓ Developed seven (7) new standard operating procedures
- ✓ Digitized all case file documentation to improve case file maintenance and review
- ✓ Procured additional property maintenance vendor to minimize waiting period for Code Enforcement Special Magistrate ordered maintenance activities

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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:**

Number of Commercial cases generated	166	107	100
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**Service Level Objective:** Encourage City employees to participate in the W.O.W. (Workers on Watch) Program by initiating pro-active complaints

**Efficiency Measures:**

Number of complaints received by City employees	60	80	70
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**COMMUNITY SERVICES**

**NEIGHBORHOOD SERVICES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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:** Ensure compliance of all licensing requirements per the City Code of Ordinances

**Outputs:**

☒ Late notices mailed no later than October 20th	435	368	350
☒ Occupational License Violation notices issued	12	10	50
☒ Register Out-of-Town Businesses (Non-Contractors)	20	10	20

**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	15	12	15
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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	399	260	300
---	-----	-----	-----

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

**Efficiency Measures:**

☒ Number of complaints received	251	650	600
☒ Number of complaints resolved	248	595	575

**COMMUNITY SERVICES**

**NEIGHBORHOOD SERVICES (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

**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	0	0	As needed
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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:** Increase the levels of service by Maintaining 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

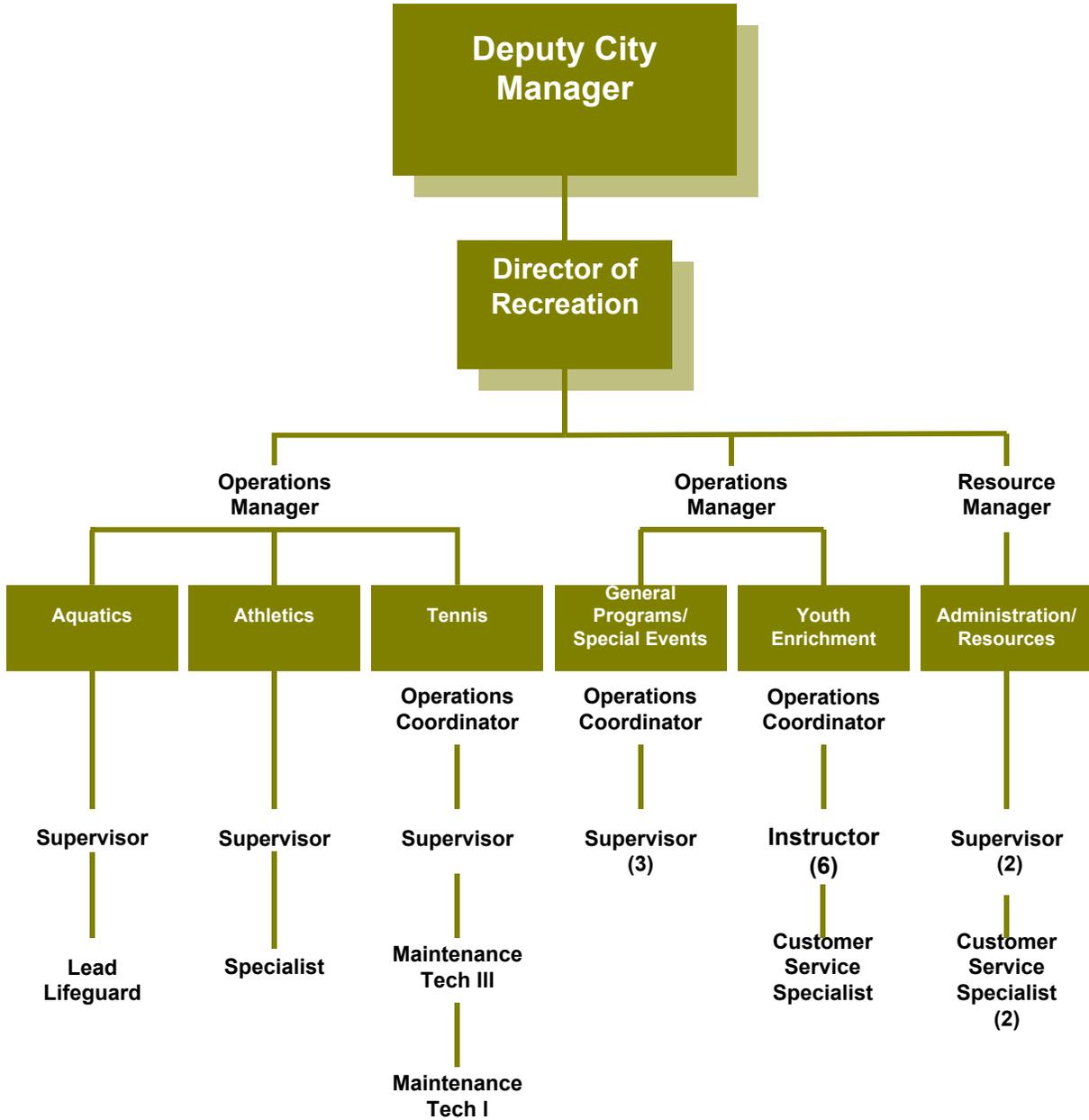
**Outputs:**

 Number of cases generated	0	0	0
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For a complete list of the City Council's Goals, please refer to pages 46 – 54.



# 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.

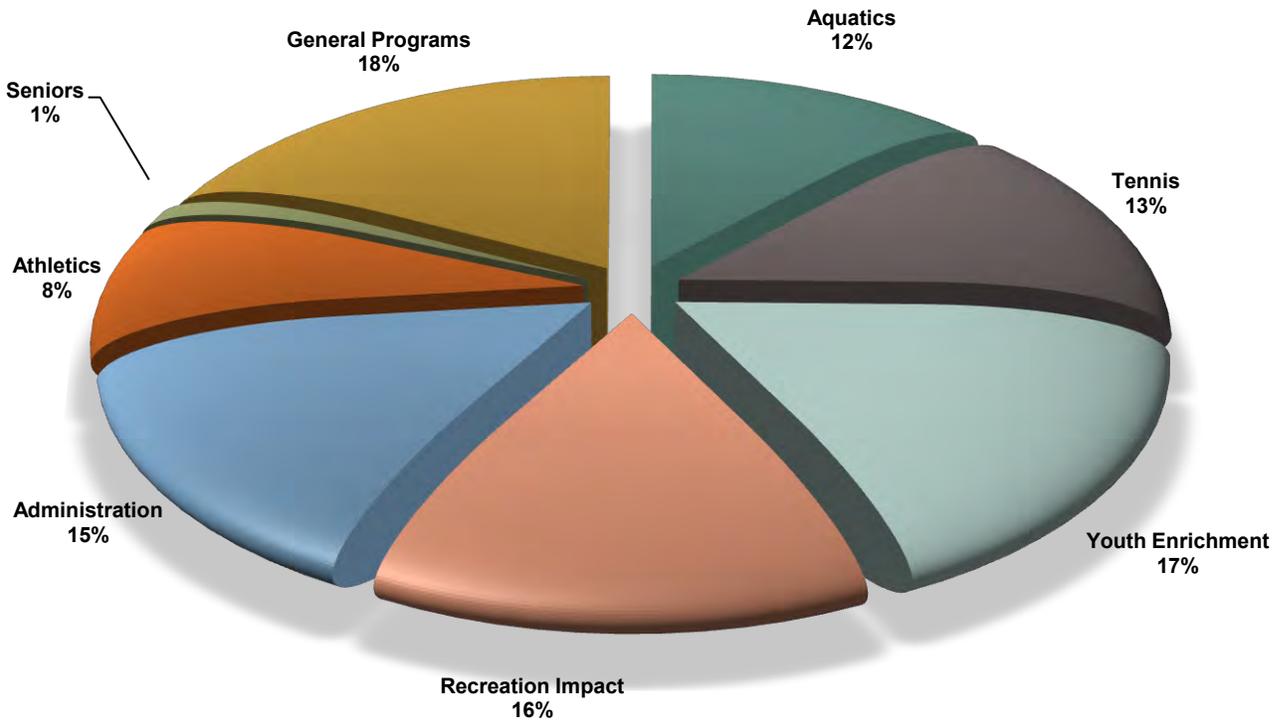
The Tennis Center is a premier community public facility with thirteen hydro-grid clay courts. Year-round programming is offered for all ages and abilities. The Center hosts many programs, leagues and tournaments in addition to private lessons and clinics. Open to the public seven days per week and twelve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



**COMMUNITY SERVICES**

**RECREATION (CONTINUED)**



Division/Fund	Approved Budget FY 2014
Administration	\$179,556
Seniors	57,019
General Programs	95,363
Aquatics	231,170
Tennis	134,147
<b>Subtotal General Fund</b>	<b>\$697,255</b>
Administration	571,000
Athletics	405,666
General Programs	790,715
Aquatics	373,647
Tennis	531,403
Youth Enrichment	862,592
<b>Subtotal Special Revenue Fund</b>	<b>\$3,535,022</b>
Recreation Impact	800,000
<b>Total All Funds</b>	<b>\$5,032,277</b>

**RECREATION (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	2,921,563	2,900,973	2,277,750	3,085,251	2,951,130
Other Operating	1,291,034	1,161,333	1,632,605	1,298,401	1,221,147
Subtotal Operating	\$ 4,212,597	\$ 4,062,306	\$ 3,910,355	\$ 4,383,652	\$ 4,172,277
Capital	1,061,581	345,142	347,734	2,000,350	860,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 5,274,178</b>	<b>\$ 4,407,448</b>	<b>\$ 4,258,089</b>	<b>\$ 6,384,002</b>	<b>\$ 5,032,277</b>

**BUDGET HIGHLIGHTS**

The Recreation budget of \$5,032,277 reflects an overall decrease of 7.16% from the fiscal year 2013 adopted budget of \$5,420,199.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
27	28	(1)	0	0	0	27



**RECREATION (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Applied and received grant funding in the amount of \$10,500 from BallenIsles Charities Foundation Inc. to host cultural events in 2014
- ✓ Applied and received grant funding in the amount of \$5,000 from Frenchman's Creek Charities Foundation, Inc. for scholarships allowing children to attend swim lessons at the Palm Beach Gardens Aquatic Complex
- ✓ Secured sponsorship, both cash and in-kind, in excess of \$52,000
- ✓ Completed the 11<sup>th</sup> successful season of The Gardens GreenMarket with an attendance of more than 80,000
- ✓ Held the Summer Market for 17 weeks by partnering with STORE Self Storage & Wine storage at their location with an approximate attendance of 20,000
- ✓ Partnered with the Police Department to host National Night Out at the Gardens Skate Park event on August 9
- ✓ Partnered with the Happy Camper Foundation to send six (6) children to camp for two (2) weeks each for a total of 12 weeks
- ✓ Produced the 7<sup>th</sup> Annual Dancing Under the Stars event with an approximate attendance of 500
- ✓ Hosted six (6) sanctioned USTA tennis tournament events for youth and adult participants with 437 tennis enthusiasts competing
- ✓ Participated in the Palm Beach County Drowning Prevention Coalition program to teach children to swim
- ✓ Provided an economic impact of over \$1M from youth tournament events hosted at City facilities
- ✓ Generated over 2,000 room nights in Palm Beach Gardens hotels from youth sporting events
- ✓ Developed a tennis sponsorship program which secured \$3,985 to be used for equipment and supplies
- ✓ Increased facility rentals by 25%
- ✓ Held the first Duffy's Family Night-Riverside Youth Enrichment Center fundraiser earning a profit of \$150
- ✓ Relocated the Riverside Youth Enrichment Center Thanksgiving Celebration and Preschool Graduation to the Eissey Campus Theatre which enabled more parents and guests to attend
- ✓ Added three (3) new women's soccer leagues
- ✓ Added a new coed soccer program
- ✓ Added a new men's basketball program
- ✓ Hosted three (3) youth recreational swim meets
- ✓ Hosted Gardens Games Senior Swim competition
- ✓ Hosted two (2) college swim programs during the winter
- ✓ Hosted the Florida Flag Football State Tournament with 35 teams participating
- ✓ Scanned more than 42,000 documents in order to improve record management
- ✓ Partnered with Dwyer High School to provide five (5) Early Childhood Education students working 2 - 3 times per week at Riverside Youth Enrichment Center



**RECREATION (CONTINUED)**

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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>	3,988	4,072	4,075
<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>	1,200	1,596	1,600
<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>	120	180	200

**Effectiveness Measures:**

<ul style="list-style-type: none"> <li>✚ Expand program hours for activities that target adults aged 55+</li> </ul>	725	800	900
<ul style="list-style-type: none"> <li>✚ Increase partnerships with local business and community groups</li> </ul>	20	27	30

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

**Outputs:**

Attend Advisory Board Meetings	4	4	4
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**COMMUNITY SERVICES**

**RECREATION (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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	125	135	135
☒ Number of opportunities to perform community services hours	18	20	40

**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”	0	2	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:**

☒ Increase core level of services for the Aquatic Facility (hours of operation)	1,500	1,525	1,550
☒ 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	60	70	80

**COMMUNITY SERVICES**

**RECREATION (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</b>

**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>                     Increase the utilization rate of the Mirasol Recreation Building (# of programs/activities)                 </li> </ul>	103	95	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>                     Increase the utilization rate of the Lakeside Facility (# of programs/activities)                 </li> </ul>	394	410	500
<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 the utilization rate of the Burns Road Recreation Center (# of programs/activities)                 </li> </ul>	2,938	4,107	4,120

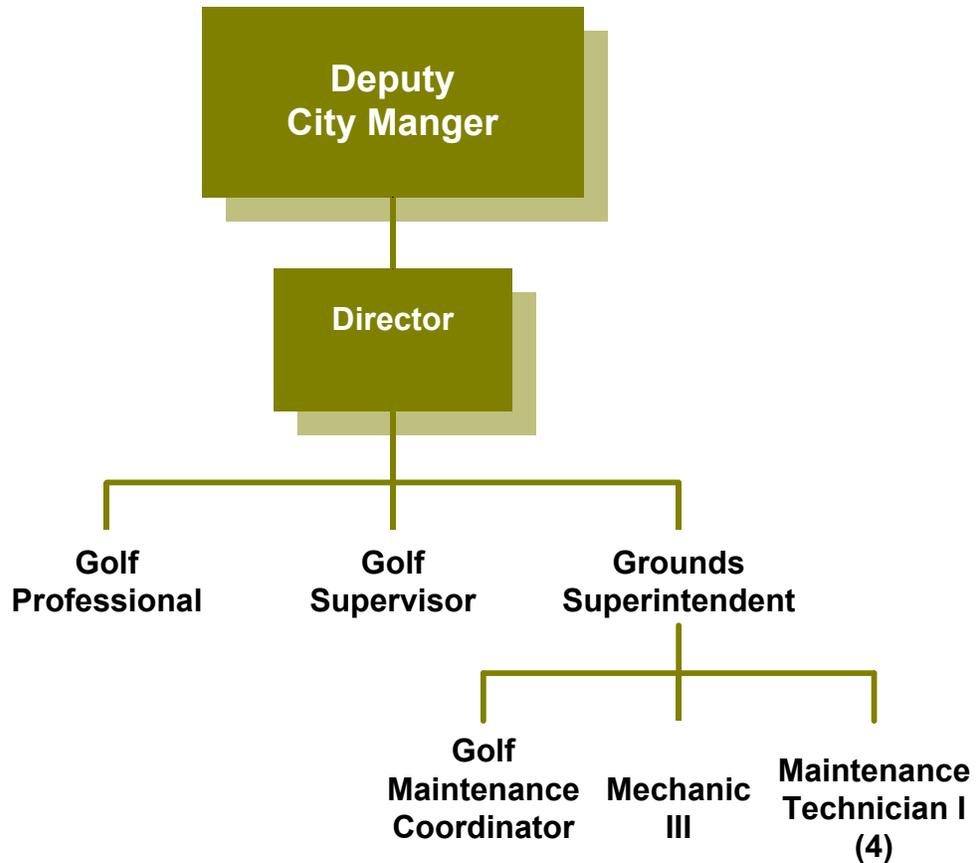
**Efficiency Measures:**

<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>                     Restructure allocated maintenance resources to increase coverage at the Burns Road Recreation Campus through cross training of staff                 </li> </ul>	90%	100%	100%
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For a complete list of the City Council's Goals, please refer to pages 46 – 54.



## **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:

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

**COMMUNITY SERVICES**

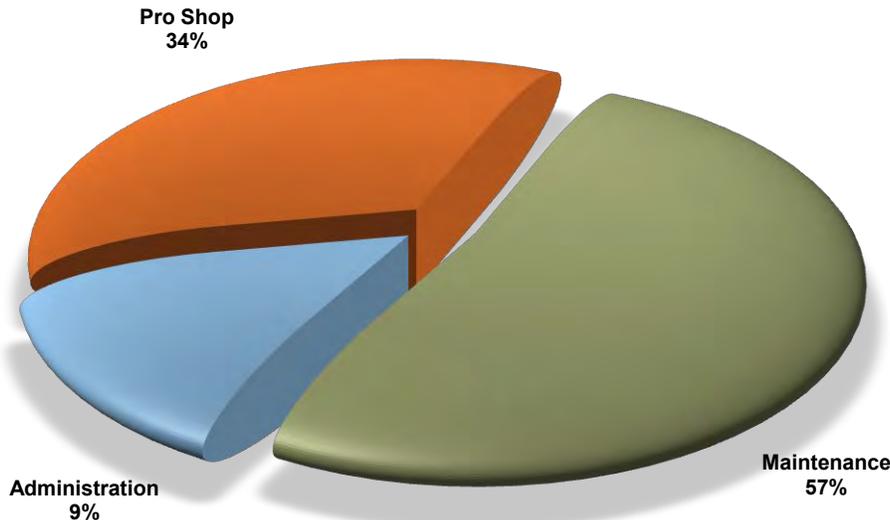
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**GOLF (CONTINUED)**

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 department consists of three (3) 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 2014
Administration	\$197,995
Pro Shop	482,871
Maintenance	737,245
<b>Total</b>	<b>\$1,418,111</b>



**GOLF (CONTINUED)**

**BUDGET SUMMARY**

Expenditure Category	Actual FY 2011	Actual FY 2012	Estimated Actual FY 2013	Amended Budget FY 2013	Adopted Budget FY 2014
Personnel	861,229	854,896	600,991	832,706	809,365
Other Operating	608,325	575,780	793,718	596,620	608,746
Subtotal Operating	\$ 1,469,555	\$ 1,430,676	\$ 1,394,709	\$ 1,429,326	\$ 1,418,111
Capital	2,790	20,405	-	20,000	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
<b>Total</b>	<b>\$ 1,472,345</b>	<b>\$ 1,451,081</b>	<b>\$ 1,394,709</b>	<b>\$ 1,449,326</b>	<b>\$ 1,418,111</b>

**BUDGET HIGHLIGHTS**

The Golf budget of \$1,418,111 reflects a decrease of 1.06% over the fiscal year 2013 adopted budget of \$1,433,351.

**PERSONNEL SUMMARY**

FY 2012	FY 2013	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2014
11	11	(1)	0	(1)	0	9



**GOLF (CONTINUED)**

**FISCAL YEAR 2013 SERVICE LEVEL ACCOMPLISHMENTS**

- ✓ Hosted Workshop for the public to give input on the Summer/Fall golf renovations
- ✓ During the Summer/Fall of 2013, the Golf Course underwent a major renovation project totaling \$2.5 million. The new and improved course has Celebration Grass throughout the course and TifEagle on the greens. Improved irrigation, drainage, bunkers, and play features will benefit golfers of all abilities. We are very excited to see our golfers again at the Palm Beach Gardens Golf Course
- ✓ Secured record amount, \$25,698, to the VA Hospital through annual Mayors Golf Tournament
- ✓ Completed Food and Beverage Invitation to Bid for Golf Course concession services
- ✓ Improved product and cost efficiency of the golf fleet GPS systems
- ✓ Acquired new Golf Cart Fleet for enjoyment of our patrons
- ✓ Active member of the Florida Municipal Golf Association
- ✓ Revised Handicap system instituted at Golf Course due to renovations
- ✓ Continued to build goodwill with community by hosting three (3) tournaments benefitting local charities
- ✓ Increased exposure to Golf Course through social media
- ✓ Hosted extensive Junior Golf Programs to continue to grow the game and expose our course
- ✓ Re-located a successful summer camp to Plant Drive Park due to Golf Course renovations
- ✓ Instituted customer service training for all staff and volunteers at the Golf Course

**FISCAL YEAR 2014 GOALS, OBJECTIVES AND OUTCOME INDICATORS**

Performance Measures			
	Actual FY 2012	Estimated FY 2013	Projected FY 2014

**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	3	3	3
☒ Total green top dressing	10	10	20
☒ Total green verticutting	5	6	12
☒ Total fairway aerations	1	2	2
☒ Total fairway fertilization	2	2	6



**COMMUNITY SERVICES**

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**GOLF (CONTINUED)**

<b>Performance Measures</b>			
	<b>Actual FY 2012</b>	<b>Estimated FY 2013</b>	<b>Projected FY 2014</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	60	70	80
☒ Total youth clinics offered	65	90	100
☒ Total tournaments held	55	50	60

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

**Effectiveness Measures:**

☒ Total participants in clinics	375	300	500
☒ Total monthly newsletter participants	600	700	1,000
☒ Total Teams Summer League	18	N/A	22

For a complete list of the City Council's Goals, please refer to pages 46 - 54.



## **CAPITAL IMPROVEMENT PROGRAM**

BOSS CHIMORE PHOTO

# **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 2014 is **\$3,576,150**. This consists of \$1,236,150 in General Fund capital, \$1,490,000 in Capital Projects capital, \$300,000 in Special Revenue capital, and \$550,000 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 231.*)

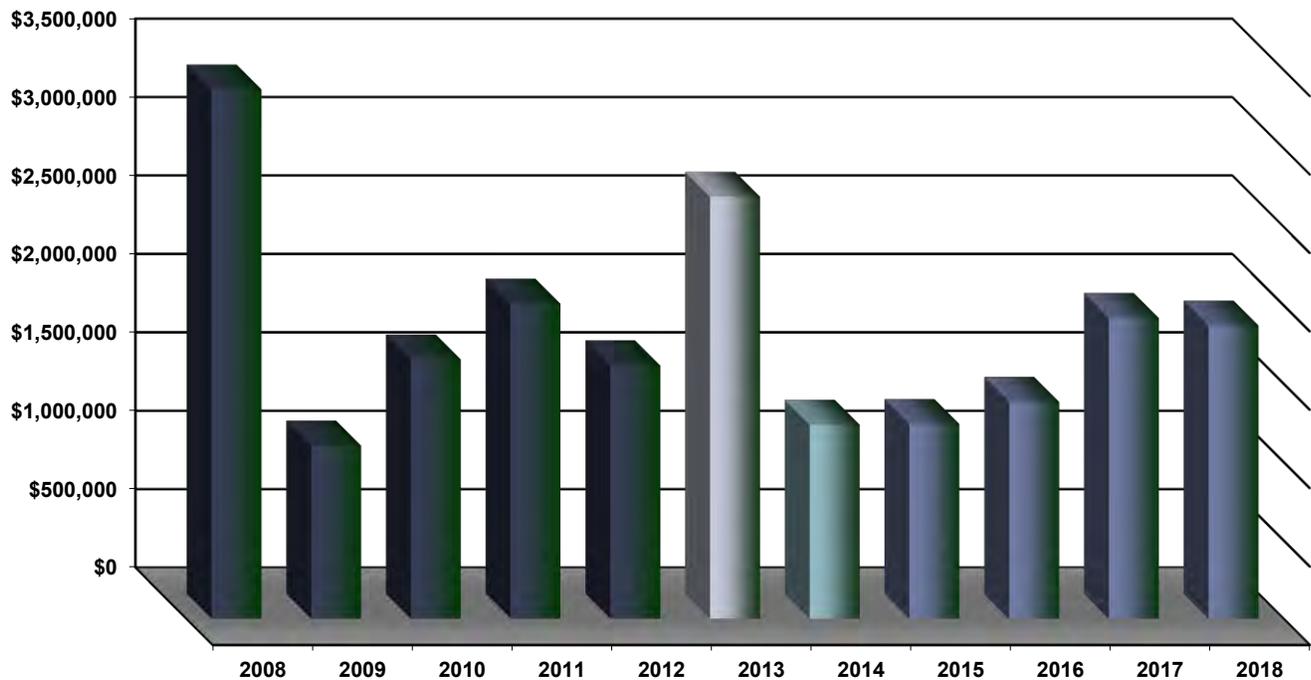
The purpose of the Capital Budget is to promote advanced planning by department heads and serves as a fiscal planning tool to forecast the demands on revenues and future borrowing needs. The Capital Improvements Program is reviewed and updated annually. During the budget preparation process, departments 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 2008 through 2012, reflect actual expenditures. Fiscal year 2013 shows an estimated actual amount. Fiscal year 2014, is the amount budgeted for capital outlay from the General Fund. Fiscal years 2015 through 2018, are projected amounts as per the Five-Year Capital Improvement Plan.



Estimated fiscal year 2013 expenditures reflect renovations that began in June, 2013, that were funded with a mid-year budget transfer of approximately \$800,000 from General Fund reserves, and a bank-qualified loan of \$1,700,000. The amount budgeted from the General Fund for fiscal year 2014 is \$1,236,150.

## **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.

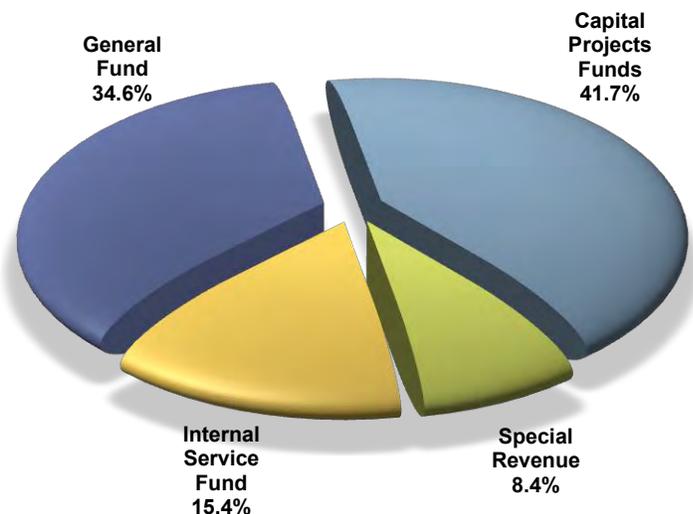
**Special Revenue Funds**

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 2014 Capital Budget
General Fund	\$1,236,150
Capital Project Funds	1,490,000
Special Revenue	300,000
Internal Service Funds	550,000
Grant(s)	-
<b>Total All Funding Sources</b>	<b>\$3,576,150</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, Physical Environment, and Transportation.

**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 2014 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.

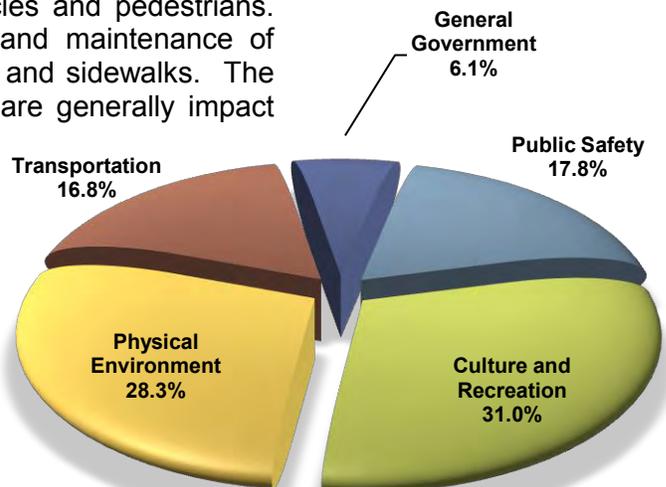
**Public Safety**

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.

**Transportation**

Capital budget designated for use by Transportation provides for the safe and adequate flow of vehicles and pedestrians. This service includes the construction and maintenance of roads, bridges, traffic signals, pathways, and sidewalks. The sources of budget for this service type are generally impact fees and gas tax special revenue.

Service Types	FY 2014 Capital Budget
General Government	\$218,600
Culture & Recreation	1,110,000
Physical Environment	1,012,000
Public Safety	635,550
Transportation	600,000
<b>Total All Service Types</b>	<b>\$3,576,150</b>



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

<b>Funding Sources</b>	<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>
General Fund	\$ 1,236,150	\$ 1,238,300	\$ 1,383,200	\$ 1,917,900	\$ 1,868,800
Capital Project Funds	1,490,000	2,530,000	4,800,000	2,700,000	1,200,000
Special Revenue	300,000	545,000	630,000	500,000	500,000
Internal Service Funds	550,000	595,000	500,000	500,000	500,000
Grant(s)	-	-	-	-	-
<b>Total All Funding Sources</b>	<b>\$ 3,576,150</b>	<b>\$ 4,908,300</b>	<b>\$ 7,313,200</b>	<b>\$ 5,617,900</b>	<b>\$ 4,068,800</b>

<b>Service Types</b>	<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>
General Government	\$ 218,600	\$ 236,300	\$ 241,300	\$ 235,800	\$ 636,300
Culture & Recreation	1,110,000	2,295,000	3,480,000	3,230,000	1,592,500
Physical Environment	1,012,000	1,170,000	1,075,000	1,415,000	1,515,000
Public Safety	635,550	1,207,000	716,900	837,100	325,000
Transportation	600,000	-	1,800,000	900,000	-
<b>Total All Service Types</b>	<b>\$ 3,576,150</b>	<b>\$ 4,908,300</b>	<b>\$ 7,313,200</b>	<b>\$ 5,617,900</b>	<b>\$ 4,068,800</b>



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**GENERAL GOVERNMENT  
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
<b>Information Technology</b>					
Printer Replacement	12,000	14,000	14,000	14,000	14,000
ID Card Printer Replacement	3,000	3,200	3,200	3,200	3,200
Network Switching Equipment Replacement	10,000	12,000	12,000	12,000	12,000
Kodak Scanner Replacement	3,000	5,000	5,000	5,000	5,000
Video Projector Replacement	3,000	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
Storage Area Network (SAN)Component Replacement	27,000	20,000	7,000	25,000	20,000
Kronos Time and Attendance Software	-	-	35,000	-	-
Cisco NAS Backup Storage Replacement	-	-	3,000	15,000	-
Dell NAS FileServer Storage Replacement	11,000	-	-	15,000	-
DIMS Electronic Evidence Storage Upgrade	-	20,000	-	-	-
Microsoft Enterprise License Agreement	-	120,000	120,000	120,000	60,000
LaserFiche Upgrade (Rio)	35,000	20,000	20,000	-	-
Electronic Plan Review	-	-	-	-	-
Eden end of Life-Migration to Tyler Munis	-	-	-	-	500,000
Celebrite Fingerprint Reader Replacement	4,500	-	-	4,500	-
Bar Code Scanner Replacement	21,600	3,600	3,600	3,600	3,600
Core Cashiering License Finance Department	8,000	-	-	-	-
CSI Workstation	2,500	-	-	-	-
<b>Subtotal Information Technology</b>	<b>\$153,600</b>	<b>\$236,300</b>	<b>\$241,300</b>	<b>\$235,800</b>	<b>\$636,000</b>



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**GENERAL GOVERNMENT (CONTINUED)**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
<b>General Services</b>					
City Hall Lobby Renovations	65,000	-	-	-	-
<b>Subtotal General Services</b>	<b>\$65,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total General Government</b>	<b>\$218,600</b>	<b>\$236,300</b>	<b>\$241,300</b>	<b>\$235,800</b>	<b>\$636,300</b>

<b>FUNDING SOURCE</b>					
General Fund	\$218,600	\$236,300	\$241,300	\$235,800	\$636,300
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>\$218,600</b>	<b>\$236,300</b>	<b>\$241,300</b>	<b>\$235,800</b>	<b>\$636,300</b>



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**CULTURE & RECREATION  
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
<b><u>Community Services/Recreation</u></b>					
Competition Pool Liner	60,000	-	-	-	-
Burns Road Community Center Modernization	-	100,000	-	-	-
Replace Spray Playground	-	-	-	150,000	-
Aquatic Complex Improvements	-	200,000	-	-	50,000
BRCC Fitness Trail	-	-	-	-	200,000
RYEC South Side Playground Improvements	-	-	-	-	70,000
BRCC Dance Room Improvements	-	-	-	-	10,000
BRCC Auditorium Stage Lighting and Sound Improvements	-	-	-	-	50,000
Recreation Utility Vehicle	-	-	-	-	12,500
Tennis Center Clubhouse Expansion	-	-	-	700,000 <sup>(1)</sup>	-
Aquatics Splash Pad Shade Structure	-	-	-	800,000 <sup>(1)</sup>	-
Tennis Center Complex Wellness Center	-	-	-	-	1,000,000 <sup>(1)</sup>
Tennis Center Improvements	-	-	200,000	-	-
<b>Total Recreation</b>	<b>\$60,000</b>	<b>\$300,000</b>	<b>\$200,000</b>	<b>\$1,650,000</b>	<b>\$1,392,500</b>
<b><u>Community Services/Parks</u></b>					
Mirasol Park Playground Replacement	250,000	-	-	-	-
PGA National Park Softball Improvements	-	-	-	100,000	-
Plant Drive Parking Lot Expansion and Repurposing Of Roller Hockey Rinks	-	-	100,000	-	-
Plant Drive and Lilac Parks Improvements	-	-	900,000 <sup>(1)</sup>	-	-
City Park Expansion	800,000 <sup>(1)</sup>	500,000 <sup>(1)</sup>	500,000 <sup>(1)</sup>	-	-
Gardens Park Parking Lot Expansion	-	-	-	-	200,000 <sup>(1)</sup>
<b>Total Parks</b>	<b>\$1,050,000</b>	<b>\$500,000</b>	<b>\$1,500,000</b>	<b>\$100,000</b>	<b>\$200,000</b>
<b><u>Community Services/Golf Course</u></b>					
Golf Cart Barn Replacement	-	-	-	305,000	-
Golf Sewer Connection	-	-	-	175,000	-



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**CULTURE AND RECREATION (CONTINUED)**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
<b>Community Services/Golf Course (continued)</b>					
Golf Course Maintenance					
Building Replacement	-	-	350,000	-	-
Golf Course Clubhouse					
Expansion	-	1,300,000 <sup>(1)</sup>	1,300,000 <sup>(1)</sup>	-	-
Golf Course On Course					
Restrooms	-	150,000 <sup>(1)</sup>	-	-	-
Spray Rig	-	-	30,000 <sup>(2)</sup>	-	-
Shade Structure Driving Range	-	-	50,000 <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>	-	-
<b>Total Golf Course</b>	<b>\$-</b>	<b>\$1,495,000</b>	<b>\$1,780,000</b>	<b>\$480,000</b>	<b>\$ -</b>
<b>Total Culture and Recreation</b>	<b>\$1,110,000</b>	<b>2,295,000\$</b>	<b>\$3,480,000</b>	<b>\$2,230,000</b>	<b>\$1,592,500</b>

<b>FUNDING SOURCE</b>					
General Fund	\$310,000	\$300,000	\$650,000	\$730,000	\$392,500
Capital Projects (Impact Fees)	800,000 <sup>(1)</sup>	1,950,000 <sup>(1)</sup>	2,700,000 <sup>(1)</sup>	1,500,000 <sup>(1)</sup>	1,200,000 <sup>(1)</sup>
Special Revenue	- <sup>(2)</sup>	45,000 <sup>(2)</sup>	130,000 <sup>(2)</sup>	- <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>\$1,110,000</b>	<b>\$2,295,000</b>	<b>\$3,480,000</b>	<b>\$2,230,000</b>	<b>\$1,592,500</b>



**PHYSICAL ENVIRONMENT  
FIVE YEAR CAPITAL PLAN**

<b>DEPARTMENT/DIVISION PROJECT/ DESCRIPTION</b>	<b>2013/2014</b>	<b>2014/2015</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>
<b><u>Community Services/Public Facilities</u></b>					
Equipment Upgrades for Energy Efficiency Plan	75,000	75,000	75,000	-	-
Wire Tugger	10,000	-	-	-	-
Storage Loft	10,000	-	-	-	-
Two (2) Storage Sheds	6,000	-	-	-	-
Public Facilities Site Improvements	-	-	-	-	200,000
<b>Total Public Facilities</b>	<b>\$101,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$ -</b>	<b>\$200,000</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	315,000
<b>Total Grounds</b>	<b>\$15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$250,000</b>	<b>\$315,000</b>
<b><u>Community Services/Stormwater &amp; Streets</u></b>					
Allamanda Operable Gate	-	-	-	165,000	-
Gardens Park Drainage Improvements	41,000	-	-	-	-
Equipment Trailer	5,000	-	-	-	-
Stormwater/NPDES Program National Pollutant Discharge Elimination System	300,000 <sup>(2)</sup>	500,000 <sup>(2)</sup>	500,000 <sup>(2)</sup>	500,000 <sup>(2)</sup>	500,000 <sup>(2)</sup>
<b>Total Stormwater and Streets</b>	<b>\$346,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$665,000</b>	<b>\$500,000</b>

**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**PHYSICAL ENVIRONMENT (CONTINUED)**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
<b>Community Services/Fleet Maintenance</b>					
Replacement Vehicles < \$50,000	450,000 (3)	445,000 (3)	400,000 (3)	400,000 (3)	400,000 (3)
Fleet and EVT Exhaust Extraction System	-	75,000 (3)	-	-	-
Fleet and EVT HVAC System	-	75,000 (3)	-	-	-
Electronic Fuel Dispensing Upgrades	100,000 (3)	-	-	-	-
Replacement Vehicles Green Technology	-	-	100,000 (3)	100,000 (3)	100,000 (3)
<b>Total Fleet Maintenance</b>	<b>\$550,000</b>	<b>\$595,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>Total Physical Environment</b>	<b>\$1,012,000</b>	<b>\$1,170,000</b>	<b>\$1,075,000</b>	<b>\$1,415,000</b>	<b>\$1,515,000</b>

<b>FUNDING SOURCE</b>					
General Fund	\$162,000	\$75,000	\$75,000	\$415,000	\$515,000
Capital Projects (Impact Fees)	- (1)	- (1)	- (1)	- (1)	- (1)
Special Revenue	300,000 (2)	500,000 (2)	500,000 (2)	500,000 (2)	500,000 (2)
Internal Service	550,000 (3)	595,000 (3)	500,000 (3)	500,000 (3)	500,000 (3)
Grant(s)	- (4)	- (4)	- (4)	(4)	- (4)
<b>Total All Funding Sources</b>	<b>\$1,012,000</b>	<b>\$1,170,000</b>	<b>\$1,075,000</b>	<b>\$1,415,000</b>	<b>\$1,515,000</b>



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**PUBLIC SAFETY  
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
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**Police/Administration/Investigations**

Digital Video Recorder for Security	12,500	-	-	-	-
Light Bars for Vehicles	2,400	2,400	2,400	3,600	3,600
New Console Workstation	55,000	-	55,000	-	55,000
Sony 7000 Camera Kit	3,000	-	-	-	3,000
FARO Laser Crime Scene and Traffic Reconstruction	40,000	-	-	-	-
Coherent Forensic Tracer and Battery	50,000	-	-	-	-
Monopole at Hilltop Mobile Home Park	-	200,000	-	-	-
Phone Switch Replacement	50,000	-	-	200,000	-
LRAD (Vehicle Mounted)	-	30,000	-	-	-
High Speed Document Scanner	-	-	-	1,500	-
Gate Operators	15,000	-	15,000	-	-
Evidence Refrigerator	2,500	-	-	-	-
Alternative Light Source	6,500	-	-	-	-
DIMS Video Interrogation Equipment and Software	10,000	-	-	-	-
Video Camera	1,500	-	-	-	-
Shredder	-	-	-	-	3,400
AFIS Upgrade	-	-	-	-	45,000
<b>Total Police Administration/Investigations</b>	<b>\$248,400</b>	<b>\$232,400</b>	<b>\$72,400</b>	<b>\$205,100</b>	<b>\$110,000</b>

**Police/Dispatch**

Noise Reduction Panels	7,500	-	-	-	-
<b>Total Police Dispatch</b>	<b>\$7,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Police/Field Operations**

Speed Monitoring Devices (Laser/Radar)	7,000	8,000	9,000	9,000	9,000
In-Car DUI Video Camera	18,000	-	-	-	18,000
K-9 Kennel for New Vehicle	2,000	-	2,000	-	2,000
K-9 Hot-n-Pop	1,500	-	1,500	-	1,500
New (Additions) Vehicles	-	-	50,000	70,000	-
Radar Speed Monitoring Trailer	-	15,000	-	-	-
Digital Camera (Traffic Investigations)	3,000	-	-	-	3,000



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**PUBLIC SAFETY (CONTINUED)**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
<b><u>Police/Field Operations (continued)</u></b>					
Police Mountain Bikes	-	2,400	-	-	-
Traffic Computer/Counter	10,000	-	-	-	10,000
Bite Suit	-	1,500	-	-	1,500
Color Laser Printer	-	3,000	-	-	-
SWAT Ballistic Entry Vests	6,000	30,000	6,000	2,000	6,000
Ballistic Shield	5,000	-	5,000	-	5,000
UVA Arial Drone	-	25,000	-	-	-
Colt M4 A2 Entry Guns	-	-	-	6,000	2,000
Marksman Scopes	4,000	-	-	-	4,000
Sniper Rifles	-	-	6,000	-	-
Hostage Rescue Telephone	-	-	10,000	-	-
iRobot for SWAT/HNT	-	-	10,000	-	-
Range Equipment	-	-	-	200,000	100,000
Building Project Training Facility/Shooting Range	48,000	200,000	200,000	-	-
Building Project Training Facility/Shooting Range	-	500,000 <sup>(1)</sup>	300,000 <sup>(1)</sup>	300,000 <sup>(1)</sup>	-
Trailer for Specialty Vehicles	2,000	-	-	-	-
Holographic Weapon	4,500	-	-	-	-
Ballistic Blanket/Shield	8,000	-	-	-	8,000
IP Based Video Camera System	45,000	45,000	45,000	45,000	45,000
Radio Expansion	-	80,000 <sup>(1)</sup>	-	-	-
Fiber Optic Network to Landmark	50,000 <sup>(1)</sup>	-	-	-	-
<b>Total Police Field Operations</b>	<b>\$214,000</b>	<b>\$909,900</b>	<b>\$644,500</b>	<b>\$632,000</b>	<b>\$215,000</b>

**Fire/Administration**

Drafting Pit – Fire Station #63	40,000 <sup>(1)</sup>	-	-	-	-
<b>Total Fire Administration</b>	<b>\$40,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fire/Emergency Services**

Replacement Generator	48,000	48,000	-	-	-
Thermal Imaging Camera	9,000	9,000	-	-	-
Lucas II (CPR Device)	15,000	-	-	-	-
SCBA Fill Stations	24,000	-	-	-	-
Hose Tester	4,950	-	-	-	-
Hose Cart	2,000	-	-	-	-
Ventilators	15,000	-	-	-	-



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**PUBLIC SAFETY (CONTINUED)**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
Exhaust Fan	1,700	1,700	-	-	-
RAM Monitor	1,800	1,800	-	-	-
Ballistic Blanket	3,000	3,000	-	-	-
Rescue Saw	1,200	1,200	-	-	-
<b>Total Fire Emergency Services</b>	<b>\$125,650</b>	<b>\$64,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Public Safety</b>	<b>\$635,550</b>	<b>\$1,207,000</b>	<b>\$716,900</b>	<b>\$837,100</b>	<b>\$325,000</b>

FUNDING SOURCE						
General Fund	\$545,550	\$627,000	\$416,900	\$537,100	\$325,000	
Capital Projects (Impact Fees)	90,000 (1)	580,000 (1)	300,000 (1)	300,000 (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>\$635,550</b>	<b>\$1,207,000</b>	<b>\$716,900</b>	<b>\$837,100</b>	<b>\$325,000</b>	



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**TRANSPORTATION  
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
<b>Community Services/Roads</b>					
Shady Lakes/117 <sup>th</sup> Court Connector Road	-	-	-	900,000 (1)	-
Johnson Dairy/Military Trail Signal and Intersection Improvements	600,000 (1)	-	-	-	-
Pedestrian Access Bridges	-	-	600,000 (1)	-	-
Briger Connector Road	-	-	1,200,000 (1)	-	-
<b>Total Community Services/Roads</b>	<b>\$600,000</b>	<b>\$ -</b>	<b>\$1,800,000</b>	<b>\$900,000</b>	<b>\$ -</b>

<b>FUNDING SOURCE</b>					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects (Impact Fees)	600,000 (1)	- (1)	1,800,000 (1)	900,000 (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>\$600,000</b>	<b>\$ -</b>	<b>\$1,800,000</b>	<b>\$900,000</b>	<b>\$ -</b>



**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 2014. Amounts represent an addition to or reduction of operating costs.

PROJECT/ DESCRIPTION	FY 2014 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Printer Replacement	12,000	-	*	12,000
ID Card Printer Replacement	3,000	-	*	3,000
Network Switching Equipment Replacement	10,000	-	*	10,000
Kodak Scanner Replacement	3,000	-	*	3,000
Video Projector Replacement	3,000	-	*	3,000
BioMetric Timeclock Replacements	3,000	-	*	3,000
Server Replacement	10,000	-	*	10,000
Storage Area Network (SAN) Component Replacement	27,000	-	*	27,000
Dell NAS Fileserver Storage Replacement	11,000	-	*	11,000
LaserFiche Upgrade (Rio)	35,000	-	13,000	48,000
Cellebrite Finger Printer Reader Replacement	4,500	-	-	4,500
Bar Code Scanner Replacement	21,600	-	-	21,600
Eden Core Cashiering Additional License	8,000	-	-	8,000
CSI Computer Workstation	2,500	-	-	2,500
City Hall Lobby Renovations	65,000	-	-	65,000
<b>Total General Government</b>	<b>\$ 218,600</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 231,600</b>
Competition Pool Liner	60,000	-	(1,000)	59,000
City Park Expansion	800,000	13,000	27,000	840,000
Mirasol Park Playground Equipment Replacement	250,000	-	300	250,300
<b>Total Culture and Recreation</b>	<b>\$ 1,110,000</b>	<b>\$ 13,000</b>	<b>\$ 9,300</b>	<b>\$ 1,124,300</b>
Equipment Upgrades for Energy Efficiency Plan	75,000	-	(5,000)	70,000
Gardens Park Drainage Improvements	41,000	-	-	41,000
Lake Catherine Passive Park Irrigation Pump Replacement	15,000	-	(100)	14,900
Stormwater/NPDES Program (National Pollutant Discharge Elimination System)	300,000	-	-	300,000
Replacement Vehicles > \$50,000	450,000	-	(20,000)	430,000
Electronic Fuel Dispensing Upgrades	100,000	-	(10,000)	90,000
Wire Tugger	10,000	-	(1,000)	9,000
Storage Loft	10,000	-	-	10,000
Two (2) Storage Sheds	6,000	-	-	6,000
Equipment Trailer	5,000	-	100	5,100
<b>Total Physical Environment</b>	<b>\$ 1,012,000</b>	<b>\$ -</b>	<b>\$ (35,000)</b>	<b>\$ 977,000</b>



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

PROJECT/ DESCRIPTION	FY 2013 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Digital Video Recorder for Security	12,500	-	-	12,500
Light Bars for Police Vehicles	2,400	-	*	2,400
New Console Workstation	55,000	-	-	55,000
Sony 7000 Camera Kit	3,000	-	-	3,000
FARO Laser Crime Scene & Traffic Reconstruction	40,000	-	4,000	44,000
Coherent Forensic Tracer & Battery	50,000	-	5,000	55,000
Telephone Switch Replacement	50,000	-	-	50,000
Gate Operators	15,000	-	-	15,000
Evidence Refrigerator	2,500	-	-	2,500
Alternative Light Source	6,500	-	-	6,500
DIMS Video Interrogation Equipment & Software	10,000	-	1,000	11,000
Video Camera for Crime Scene	1,500	-	-	1,500
Noise Reduction Panels	7,500	-	-	7,500
Speed Monitoring Devices (Laser/Radar)	7,000	-	*	7,000
In-Car DUI Video Camera	18,000	-	1,800	19,800
K-9 Kennel for New Vehicle	2,000	-	-	2,000
K-9 Hot-n-Pop	1,500	-	-	1,500
Digital Camera (Traffic Investigations)	3,000	-	-	3,000
Traffic Computer/Counter	10,000	-	500	10,500
SWAT Ballistic Entry Vests	6,000	-	-	6,000
Ballistic Shield	5,000	-	-	5,000
Marksman Scopes	4,000	-	-	4,000
IP Based Video Camera System	45,000	-	4,500	49,500
Trailer for Specialty Vehicles	2,000	-	100	2,100
Holographic Weapon Sights	4,500	-	-	4,500
Training Facility/Shooting Range – Building	48,000	-	-	48,000
Ballistic Blanket/Shield	8,000	-	-	8,000
Fiber Optic Network to Landmark	50,000	-	-	50,000
Replacement Generator	48,000	-	-	48,000
Thermal Imaging Camera	9,000	-	-	9,000
Lucas II (CPR Device)	15,000	-	-	15,000
SCBA Fill Stations	24,000	-	-	24,000
Hose Tester	4,950	-	-	4,950
Hose Cart	2,000	-	-	2,000
Ventilators	15,000	-	-	15,000
Exhaust Fan	1,700	-	-	1,700
RAM Monitor	1,800	-	-	1,800



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

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**IMPACT ON OPERATING BUDGET (CONTINUED)**

PROJECT/ DESCRIPTION	FY 2013 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Ballistic Blanket	3,000	-	-	3,000
Rescue Saw	1,200	-	-	1,200
Drafting Pit – Fire Station #63	40,000	-	-	40,000
<b>Total Public Safety</b>	<b>\$ 635,550</b>	<b>\$ -</b>	<b>\$ 16,900</b>	<b>\$ 652,450</b>
Johnson Dairy/Military Trail Signal and Intersection	600,000	-	-	600,000
<b>Total Transportation</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,000</b>
	<b>\$ 3,576,150</b>	<b>\$ 13,000</b>	<b>\$ 4,200</b>	<b>\$ 3,593,350</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.

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**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**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>	Mirasol Park Playground Equipment Replacement	
<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>	Mirasol Park 12385 Jog Road	
<b>Funding Source</b>	General Fund	

	Prior Years	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Five Year Total
<b>Design (Engineering/ Architecture)</b>	-	10,000	-	-	-	-	10,000
<b>Construction</b>	-	-	-	-	-	-	-
<b>Equipment</b>	-	240,000	-	-	-	-	240,000
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>

**Description (Justification and Explanation)**

The playground equipment currently located at Mirasol Park is 12 years old and does not accommodate enough children for the area. The current playground equipment also lacks the play amenities to support a variety of activities at this busy park. This project will include the installation of recreation equipment designed for multiple age groups and is constructed to current standards. The project will also include the installation of safety surfacing and shade structures as well as other elements to enhance the park.

**Impact on Annual Operating Budget**

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



**CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**CAPITAL IMPROVEMENT PROJECTS (CONTINUED)**

<b>Project Name</b>	City Park Expansion	
<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	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Five Year Total
<b>Design (Engineering/Architecture)</b>	100,000	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>\$ 850,000</b>	<b>\$ 800,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$2,650,000</b>

**Description (Justification and Explanation)**

The City of Palm Beach Gardens Tennis Center was built in 1999 and currently consists of 12 har tru courts plus one (1) har tru pro court. This project will include the addition of four (4) standard har tru clay courts and one (1) pro har tru clay court with state-of-the-art sports lighting, sidewalks providing access to all courts and areas of the facility, drainage improvements, additional parking and facility amenities to include; water fountains, benches, participant and spectator shading, and a storage area for maintenance. The addition of the five (5) har tru courts would put the facility at the minimum level of 16 courts needed to hold regional and national level USTA sanctioned events. These events drive tourism and provide a great impact to the community. The additional courts and amenities will increase revenue potential.

**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>	Johnson Dairy Road/Military Trail Traffic Signal & Intersection Improvements	
<b>Priority</b>	High	
<b>Department</b>	Community Services	
<b>Division</b>	Engineering	
<b>Project Manager</b>	City Engineer	
<b>Project Location</b>	Intersection of Johnson Dairy Road & Military Trail	
<b>Funding Source</b>	Road Impact Fee Fund	

	Prior Years	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Five Year Total
<b>Design (Engineering/Architecture)</b>	-	75,000	-	-	-	-	75,000
<b>Construction</b>	-	-	-	-	-	-	-
<b>Equipment</b>	-	525,000	-	-	-	-	525,000
<b>Other</b>	-	-	-	-	-	-	-
<b>Total</b>	\$ -	\$600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000

**Description (Justification and Explanation)**

In anticipation of increased traffic at the intersection of Johnson Dairy Road and Military Trail due to Palm Beach County closing the southern median cut into City Hall, this project will involve the installation of a new traffic signal and associated improvements at the intersection. The signal will be installed to improve traffic circulation for the City Complex (City Hall, Police and Fire stations, and athletic facilities) and the residential area on Johnson Dairy Road.

**Impact on Annual Operating Budget**

<b>Personnel</b>	\$ -	There are no anticipated impacts on the operating budget associated with this project. Palm Beach County will maintain and operate the traffic signal.
<b>Operating</b>	\$ -	
<b>Capital Outlay</b>	\$ -	
<b>Other</b>	\$ -	
<b>Total</b>	\$ -	







**DEBT SERVICE**

BOB CHAMBERS

# 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 2014 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$73,706,616
• Debt service limitation - 20%	\$14,741,323
• Debt service payments for FY 2014	\$ 4,576,626
• Debt payments as % of revenues	5.88%
• Gross taxable value of property	\$8,171,878,007
• Debt limitation – 10%	\$ 817,187,800
• Outstanding Debt as of September 30, 2013	\$ 27,105,221
• Debt as % of taxable value	.33%

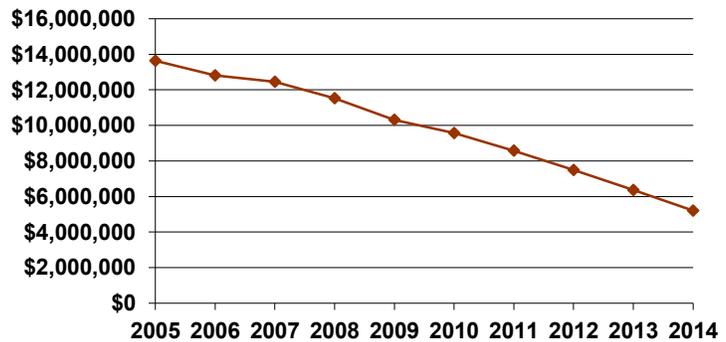
The other debt policies of the City are included with the Financial Management Policies on pages 55 - 59.

Other key debt indicators and ratios are presented in the three (3) graphs on the following page.



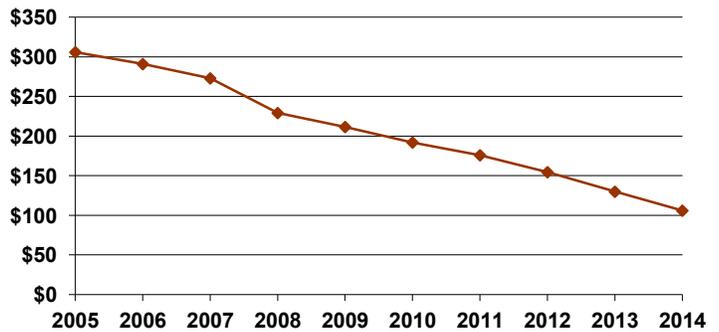
**GENERAL OBLIGATION DEBT ANALYSIS**

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. Subsequently, outstanding general obligation debt has steadily declined as the debt is amortized.

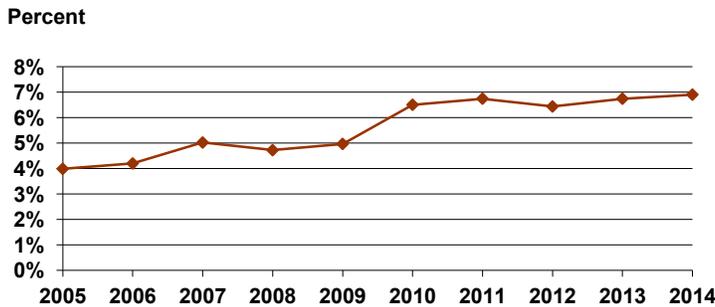


**GENERAL OBLIGATION DEBT PER CAPITA**

The graph to the right represents general obligation debt per City resident. Subsequent to the issuance of bonded debt through fiscal year 2000, per capita debt has steadily declined 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. In FY 2012, City Council approved Resolution 68 authorizing the issuance of Series 2011A & 2011B Public Improvement Refunding Bonds for the purpose of refunding the City’s Public improvement and Refunding Bonds, Series 2003. In FY 2013, City Council approved Resolution 39 authorizing the issuance of \$1.7M Public Improvement Note, Series 2013A, to finance the cost of certain improvements to the golf course and \$2.6M Public Improvement Note, Series 2013B, to finance the construction of a new fire station #2. In addition, two (2) capital leases were approved for a fire truck and two (2) rescue units with debt payments starting in FY 2014.

## **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 six 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 \$6,364,631 as of October 1, 2013, 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 9/30/13: \$ 217,565  
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 9/30/13: \$ 3,107,930  
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 9/30/13: \$ 3,039,136  
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 9/30/13: \$ 391,970  
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 \$ 872,281  
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 \$4,235,000 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 9/30/13 \$ 3,030,000  
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 \$ 9,515,000  
Final payment: May 1, 2023  
Budgeted: General Fund

**DEBT SERVICE**

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**OUTSTANDING DEBT OBLIGATIONS (CONTINUED)**

- *Series 2013A Public Improvement Refunding Bonds* – On June 6, 2013, the City adopted Resolution 39, 2013, authorizing \$1,700,000 of non-ad valorem debt to finance the cost of certain improvements to the City’s golf course. Interest at a rate of 1.77% is payable semi-annually on June 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/13 \$ 1,700,000  
Final payment: December 1, 2022  
Budgeted: General Fund

- *Series 2013B Taxable Public Improvement Refunding Bonds* – On June 6, 2013, the City adopted Resolution 39, 2013, authorizing \$2,600,000 of non-ad valorem debt to finance the construction of a new fire station (#2). Interest at a rate of 1.89% is payable semi-annually on June 1<sup>st</sup> and December 1<sup>st</sup>, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/13 \$ 2,600,000  
Final payment: May 1, 2022  
Budgeted: General Fund

**Capital Leases**

- *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 9/30/13 \$ 411,504  
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 9/30/13 \$ 383,350  
Final payment: January 6, 2019  
Budgeted: General Fund





**DEBT REPAYMENT SCHEDULE**

Fund	Debt Outstanding as of 9/30/13	Principal Portion Due Each Year					
		2014	2015	2016	2017	2018	2019 & Beyond
<b>GENERAL OBLIGATION BONDS</b>							
Series 2000	General Fund	217,565	105,976	111,589	-	-	-
Series 2005	General Fund	3,107,930	581,340	600,800	620,913	641,698	663,179
Series 2010	General Fund	3,039,136	473,751	486,400	499,387	512,721	526,411
		<b>6,364,631</b>	<b>1,161,067</b>	<b>1,198,789</b>	<b>1,120,300</b>	<b>1,154,419</b>	<b>1,189,590</b>
<b>PUBLIC IMPROVEMENT BONDS</b>							
Series 2005	General Fund	391,970	125,840	130,597	135,533	-	-
Series 2006	General Fund	872,281	280,041	290,627	301,613	-	-
Series 2011 A&B	General Fund	12,545,000	1,545,000	1,570,000	1,605,000	1,645,000	1,675,000
Series 2013 A&B	General Fund	4,300,000	419,348	425,777	433,658	441,685	449,860
		<b>18,109,251</b>	<b>2,370,229</b>	<b>2,417,001</b>	<b>2,475,804</b>	<b>2,086,685</b>	<b>2,124,860</b>
<b>CAPITAL LEASES</b>							
Oshkosh Capital	General Fund	411,504	52,805	55,492	58,317	244,891	-
Oshkosh Capital	General Fund	383,350	55,603	57,495	59,451	61,474	63,657
Oshkosh Capital	General Fund	720,266	52,802	54,908	57,099	59,378	61,747
PNC Equipment	General Fund	93,607	33,629	35,377	24,601	-	-
Oshkosh Capital	General Fund	460,647	32,346	33,407	34,503	35,635	36,803
Oshkosh Capital	General Fund	561,964	99,318	101,801	104,346	106,955	109,629
		<b>2,631,339</b>	<b>326,503</b>	<b>338,481</b>	<b>338,317</b>	<b>508,332</b>	<b>271,835</b>
Total All Principal		<b>27,105,221</b>	<b>3,857,799</b>	<b>3,954,271</b>	<b>3,934,421</b>	<b>3,749,435</b>	<b>3,586,286</b>

Fund	Debt Outstanding as of 9/30/13	Interest Portion Due Each Year					
		2014	2015	2016	2017	2018	2019 & Beyond
<b>GENERAL OBLIGATION BONDS</b>							
Series 2000	General Fund	217,565	10,011	4,398	-	-	-
Series 2005	General Fund	3,107,930	93,533	73,910	53,629	32,670	11,009
Series 2010	General Fund	3,039,136	81,145	68,496	55,509	42,175	28,486
		<b>6,364,631</b>	<b>184,689</b>	<b>146,803</b>	<b>109,138</b>	<b>74,845</b>	<b>39,494</b>
<b>PUBLIC IMPROVEMENT BONDS</b>							
Series 2005	General Fund	391,970	12,438	7,591	2,562	-	-
Series 2006	General Fund	872,281	27,679	16,894	5,700	-	-
Series 2011 A&B	General Fund	12,545,000	324,211	301,631	272,134	237,309	195,459
Series 2013 A&B	General Fund	4,300,000	75,981	69,552	61,671	53,644	45,468
		<b>18,109,251</b>	<b>440,310</b>	<b>395,668</b>	<b>342,067</b>	<b>290,953</b>	<b>240,927</b>
<b>CAPITAL LEASES</b>							
Oshkosh Capital	General Fund	411,504	20,944	18,256	15,432	13,258	-
Oshkosh Capital	General Fund	383,350	13,041	11,149	9,193	7,170	5,078
Oshkosh Capital	General Fund	720,266	28,738	26,632	24,441	22,162	19,793
PNC Equipment	General Fund	93,607	3,977	2,230	470	-	-
Oshkosh Capital	General Fund	460,647	15,107	14,047	12,952	11,820	10,651
Oshkosh Capital	General Fund	561,964	14,049	11,566	9,021	6,412	3,739
		<b>2,631,339</b>	<b>95,857</b>	<b>83,880</b>	<b>71,508</b>	<b>60,822</b>	<b>39,261</b>
Total Interest Portion		<b>27,105,221</b>	<b>720,855</b>	<b>626,351</b>	<b>522,712</b>	<b>426,620</b>	<b>319,683</b>



**DEBT SERVICE**

**DEBT REPAYMENT SCHEDULE (CONTINUED)**

		Debt Outstanding as of 9/30/13	Total Principal & Interest/ Lease Payments Due Each Year					2019 & Beyond
			2014	2015	2016	2017	2018	
<b>GENERAL OBLIGATION BONDS</b>								
Series 2000	General Fund	217,565	115,987	115,987	-	-	-	-
Series 2005	General Fund	3,107,930	674,873	674,710	674,542	674,368	674,188	-
Series 2010	General Fund	3,039,136	554,896	554,896	554,896	554,896	554,897	554,896
		<b>6,364,631</b>	<b>1,345,756</b>	<b>1,345,592</b>	<b>1,229,438</b>	<b>1,229,264</b>	<b>1,229,084</b>	<b>554,896</b>
<b>PUBLIC IMPROVEMENT BONDS</b>								
Series 2005	General Fund	391,970	138,278	138,188	138,095	-	-	-
Series 2006	General Fund	872,281	307,720	307,521	307,313	-	-	-
Series 2011 A&B	General Fund	12,545,000	1,869,211	1,871,631	1,877,134	1,882,309	1,870,459	4,821,669
Series 2013 A&B	General Fund	4,300,000	495,329	495,329	495,329	495,329	495,329	2,228,979
		<b>18,109,251</b>	<b>2,810,538</b>	<b>2,812,669</b>	<b>2,817,870</b>	<b>2,377,637</b>	<b>2,365,787</b>	<b>7,050,648</b>
<b>CAPITAL LEASES</b>								
Oshkosh Capital	General Fund	411,504	73,749	73,749	73,749	258,149	-	-
Oshkosh Capital	General Fund	383,350	68,644	68,644	68,644	68,644	68,735	88,644
Oshkosh Capital	General Fund	720,266	81,540	81,540	81,540	81,540	81,540	488,441
PNC Equipment	General Fund	93,607	37,606	37,606	25,071	-	-	-
Oshkosh Capital	General Fund	460,647	47,454	47,455	47,455	47,455	47,455	322,528
Oshkosh Capital	General Fund	561,964	113,367	113,367	113,367	113,367	113,367	40,000
		<b>2,631,339</b>	<b>422,359</b>	<b>422,360</b>	<b>409,825</b>	<b>569,154</b>	<b>311,096</b>	<b>939,613</b>
Total Principal & Interest		<b>27,105,221</b>	<b>4,578,626</b>	<b>4,580,622</b>	<b>4,457,133</b>	<b>4,176,055</b>	<b>3,905,968</b>	<b>8,545,157</b>

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**APPENDIX**

BOSS CHIMORE PMS

# APPENDIX

## STAFFING COMPARISON

Department	Budget FY 2012	Budget FY 2013	Adopted Budget FY 2014	Inc/ (Decr)
<b>GENERAL GOVERNMENT</b>				
Council	5	5	5	
Administration	2	3	3	
Public Communications	0	0	2	2
City Clerk	4	4	4	
Purchasing & Contracts	2	1	1	
Finance	9	9	9	
Human Resources	4	4	4	
Information Technology	7	7	7	
Legal	1	1	1	
Engineering	2	2	3	1
Planning and Zoning	13	13	13	
<b>PUBLIC SAFETY</b>				
Fire Rescue	118	118	119	1
Police	160	163	159	(4)
<b>COMMUNITY SERVICES</b>				
Administration & Public Facilities	41	40	43	3
Parks and Grounds	24	24	24	
Construction Services	15	15	14	(1)
Neighborhood Services	7	7	7	
Recreation	27	28	27	(1)
Golf	11	11	9	(2)
<b>Total</b>	<b>452</b>	<b>455</b>	<b>454</b>	<b>(1)</b>

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 245. The Master Position List includes the prior year adopted positions, current year transfers in/out, reclassifications, positions eliminated in the current year budget, new positions requested and the adopted current year budgeted positions for all full time positions for each department within the City.

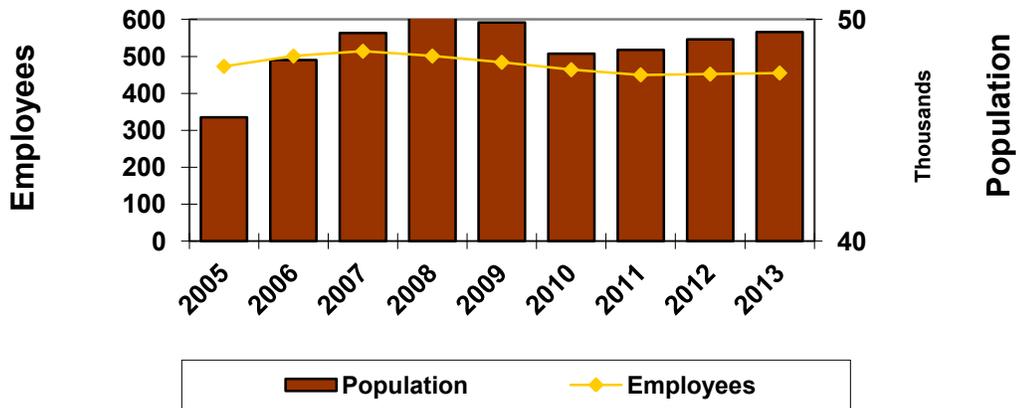


**APPENDIX**

As depicted in the charts below, the City of Palm Beach Gardens has 48,452 residents as reported by the 2010 US Census. Other population figures represent estimates provided by the Florida Bureau of Economic and Business Research (BEBR) as of April 1<sup>st</sup> for each year between census periods. Employees per 1,000 residents has dropped from 2005 through 2012 and remained flat for 2013 due to impacts of tax reform legislation and declining property values and construction activity, stemming from the financial downturn experienced by the City from FY 2007 through FY 2012.

Department	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government	206	224	228	220	212	192	170	174	174	176
Public Safety	267	277	286	281	272	272	280	278	281	278
<b>Total City Staff</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>	<b>454</b>

**Employees Compared To Total Population**



	2005	2006	2007	2008	2009	2010	2011	2012	2013
Population	45,584	48,176	49,387	50,282	49,868	48,452	48,630	49,108	49,434
Employees	473	501	514	501	484	464	450	452	455
Employees per 1,000 population	10.38	10.40	10.41	9.96	9.70	9.58	9.25	9.20	9.20

The population numbers shown above are the most recent numbers reported by the US Census Bureau through 2010. The 2013 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 2013 population is the number reported by BEBR as of April, 2013, while the number of employees is taken from the fiscal year 2013 budget. Therefore, no comparison of population versus employee count will be possible for 2014 until the April 2014 BEBR estimate is published.



**MASTER POSITION LIST**

Adopted FY 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
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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	(1)	0	0
ACM/Pub Comm Director	0	0	0	1	0	1
Administrative Specialist III	1	0	0	0	0	1
<b>Total Administration</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

Note: Assistant to the City Manager was reclassified to Assistant to the City Manager/Public Communications Director

**Public Communications**

Public Media Relations	0	0	0	0	2	2
<b>Total Legal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>

**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>



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

	Adopted FY 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
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**City Clerk**

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

**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
<b>Total Purchasing</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

**Engineering**

City Engineer	1	0	0	0	0	0	1
Civil Engineer Inspector	1	0	0	0	0	0	1
Civil Plan Reviewer	0	0	0	0	0	1	1
<b>Total Engineering</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3</b>

Note: Civil Plan Reviewer is a new position budgeted for 2014

**Human Resources**

Human Resources Administrator	1	0	0	0	0	0	1
Human Resources Generalist	2	0	0	0	0	0	2
Senior HR Generalist	1	0	0	0	0	0	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 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
<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	(1)	0	0	0
Director of Acc & Fin Rpt	0	0	0	1	0	0	1
Senior Accountant	1	0	0	(1)	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	2	0	0	0	0	0	2
Accountant	0	0	0	1	0	0	1
<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: Accounting Manager position reclassified to Director of Accounting and Financial Reporting. Senior Accountant position reclassified to Accountant position

**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
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	(1)	0	0	0
Evidence Custodian	1	0	0	0	0	0	1
Crime Scene Investigator	1	0	0	(1)	0	0	0
Evidence & Forensics Tech	1	0	0	(1)	0	0	0
Police Accreditation Mgr.	1	0	0	0	0	0	1



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

	Adopted FY 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
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**Police Administration/Investigations (continued)**

Records Manager	1	0	0	0	0	0	1
Senior Crime Analyst	1	0	0	0	0	0	1
Maintenance Tech II	1	0	0	0	0	0	1
Administrative Operations Coordinator	0	0	0	1	0	0	1
Crime Scene Investigator III	0	0	0	1	0	1	2
Crime Scene Investigator II	0	0	0	1	0	0	1
<b>Total Police Administration</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>39</b>

Note: Administrative III position reclassified to Administrative Operations Coordinator. Crime Scene Investigator reclassified to Crime Scene Investigator III plus one (1) new Crime Scene Investigator III position added. Evidence and Forensics Tech position reclassified to Crime Scene Investigator II.

**Police Field Operations**

Sergeant	15	0	0	0	0	0	15
Police Officer	77	0	0	0	(5)	0	72
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>(5)</b>	<b>0</b>	<b>90</b>

Note: Five (5) vacant (unfunded) Police Officer positions eliminated.

**Police Dispatch Services**

Emergency Communications Manager	1	0	0	0	0	0	1
Assistant Emergency Communications Manager	1	0	0	0	0	0	1
Communications Supervisor	3	0	0	1	0	0	4
Emergency Communications Operator	25	0	0	(1)	0	0	24
<b>Total Police Dispatch Services</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>

Note: Emergency Communications Operator reclassified to Communications Supervisor.



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

Adopted FY 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
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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
Administrative Specialist II	0	0	0	0	1	1
<b>Total Fire Administration</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>7</b>

Note: New Administrative Specialist II position added

**Fire Life Safety**

Chief Fire Inspector	1	0	0	0	0	1
Fire Inspector/ Life Safety Lieutenant	2	0	0	0	0	2
Code Compliance Officer	2	0	0	0	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>

**Fire Emergency Services**

Division Chief Training – And Professional	1	0	0	0	0	1
Fire Captain	4	0	0	(1)	0	3
EMS Captain	3	0	0	1	0	4
Fire Lieutenant	21	0	0	0	0	21
Driver/ Engineer	19	0	0	0	0	19
Fire Medic	44	0	0	(1)	0	43
Firefighter	14	0	0	1	0	15
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>

Note: Reclassified Fire Medic to Firefighter. Reclassified Fire Captain to EMS Captain.



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

Adopted FY 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
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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
<b>Total Planning and Zoning Administration</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

**Development Compliance and Zoning**

Development Compliance Manager	1	0	0	0	0	1
Development Compliance Technician	2	0	0	0	0	2
Planner	1	0	0	0	0	1
City Forester	1	0	0	0	0	1
<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>

**Planning**

Principal Planner	1	0	0	0	0	1
Senior Planner	1	0	0	0	0	1
Planner	2	0	0	0	0	2
<b>Total Planning</b>	<b>4</b>	<b>0</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 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
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**Neighborhood Services (Code)**

Code Compliance Supervisor	1	0	0	0	0	1
Code Compliance Officer I	3	0	0	0	0	3
Business Services Coordinator	1	0	0	0	0	1
Administrative Specialist III	1	0	(1)	0	0	0
Code Compliance Officer III	1	1	0	0	0	2
<b>Total Neighborhood Services (Code)</b>	<b>7</b>	<b>1</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>7</b>

Note: Administrative Specialist III transferred out to Facilities 001.3030. Code Compliance Officer III transferred in from reclassified Permit Tech position.

**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 III	2	0	0	0	0	2
Building Inspector II	2	0	0	0	0	2
Building Inspector I	3	0	0	0	0	3
Plans Examiner	2	0	0	0	0	2
Permit Technician	1	0	(1)	0	0	0
Cashier	1	0	0	0	0	1
<b>Total Construction Services (Building)</b>	<b>15</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>14</b>

Note: Permit Technician position reclassified to Code Compliance Officer III and transferred out to Neighborhood Services.

**Recreation Administration/Resources**

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



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

Adopted FY 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
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**Recreation Administration/Resources (continued)**

Customer Service Specialist**	2	0	0	0	0	2
<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: \*\* Positions funded out of Recreation Special Revenue Fund.

**Recreation Athletics and Special Facilities**

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

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

**Recreation 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>

Note: \*\* Position funded out of Recreation Special Revenue Fund

**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

Adopted FY 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
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**Recreation General Programs**

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

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

**Recreation Youth Enrichment**

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

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

**Parks and Grounds**

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

Note: Reclass Irrigation Tech to Maintenance Tech IV. Maintenance Tech III transferred out to Facilities. Maintenance Tech I reclassified to Chemical Spray Technician. Heavy Equipment Operator transferred in from Stormwater Division.



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

Adopted FY 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
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**Community Services Administration**

Deputy City Manager	1	0	0	0	0	0	1
Operations Manager	1	0	0	(1)	0	0	0
Projects Director	0	0	0	1	0	0	1
Golf Pro	0	1	0	0	0	0	1
<b>Total Community Services Administration</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>

Note: Operations Manager reclassified to Projects Director. Golf Pro position funded and transferred in from Golf Special Revenue Fund.

**Facilities Maintenance**

Public Services Director	1	0	0	(1)	0	0	0
Electrician	1	0	0	0	0	0	1
Maintenance Tech V/Chief Lead Worker	3	0	0	0	0	0	3
Maintenance Tech IV/Lead Worker	2	0	0	0	0	0	2
Maintenance Tech III	1	1	0	0	0	0	2
Maintenance Tech II	4	0	0	0	0	0	4
Maintenance Tech I	2	0	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
Administrative Specialist III	0	1	0	0	0	0	1
Operations Coordinator	0	1	0	(1)	0	0	0
Operations Manager	0	0	0	1	0	0	1
Director of Public Service & Emerg Mgmt	0	0	0	1	0	0	1
<b>Total Facilities Maintenance</b>	<b>17</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>

Note: Administrative Specialist III transferred in from Neighborhood Services. Operation Coordinator position transferred in from Recreation and reclassified to Operations Manager in Facilities. Public Services Director reclassified to Director of Public Services & Emergency Management



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

	Adopted FY 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
<b>Stormwater/ Streets</b>							
Maintenance Tech V/Chief Lead Worker	1	0	0	0	0	0	1
Maintenance Tech IV/Lead Worker	1	0	0	0	0	0	1
Maintenance Tech III	1	0	0	0	0	0	1
Maintenance Tech II	1	0	0	0	0	0	1
Heavy Equipment Operator	2	0	(1)	0	0	0	1
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>9</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>

Note: Heavy Equipment Operator transferred out to Parks Division

**Golf \*\***

Golf Professional/Manager	1	0	(1)	0	0	0	0
Maintenance Tech I	5	0	0	0	(1)	0	4
Mechanic III	1	0	0	0	0	0	1
Maintenance Tech IV/Lead Worker	1	0	0	(1)	0	0	0
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
Golf Maintenance Coordinator	0	0	0	1	0	0	1
<b>Total Golf</b>	<b>11</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>9</b>

Note: Maintenance Tech I position eliminated. Reclassified Maintenance Tech IV position to Golf Maintenance Coordinator. Golf Pro Transferred out to CS Administration 001.3000.

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



**APPENDIX**

**MASTER POSITION LIST (CONTINUED)**

	Adopted FY 2013	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2014
<b>Fleet Maintenance **</b>							
Fleet Supervisor	1	0	0	0	0	0	1
Lead Mechanic IV	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	0	0	0	0	0	1
Maintenance Tech V/Chief							
Lead Worker	1	0	0	0	0	0	1
Operations Director	1	0	0	0	0	0	1
<b>Total Fleet Maintenance</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>

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

<b>Department Totals</b>	<b>455</b>	<b>6</b>	<b>(6)</b>	<b>0</b>	<b>(6)</b>	<b>5</b>	<b>454</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))

**Amendment 1:**

An amendment to the Florida Constitution approved by the voters in January, 2008, 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 increase in assessed value of non-homesteaded properties to 10%.

**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.



**GLOSSARY (CONTINUED)**

**Assessed Valuation:**

A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

**Asset:**

Resources owned or held by a government which has monetary value.

**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:**

A schedule of key dates which a government follows during 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.

**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.



**GLOSSARY (CONTINUED)**

**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 (CPI):**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

**Contingency:**

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services:**

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Debt Service:**

The cost of paying principal and interest in borrowed money according to a predetermined payment schedule.

**Debt Service Requirements:**

The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

**Deficit:**

An excess of liabilities and reserves of a fund over its assets.

**Department:**

The basic organizational unit of government which is functionally unique in its delivery of service.

**Depreciation:**

(1) Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

(2) The portion of the cost of a fixed asset charge as an expense during a particular period. **Note:** The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in propriety funds and trust funds where expenses, net income, and/or capital maintenance are measured.

**Development of Regional Impact (DRI):**

Any development which, because of its character, magnitude, or location, would have a substantial effect upon the health, safety, or welfare of citizens of more than one county.

**GLOSSARY (CONTINUED)**

**Encumbrances:**

Obligations in the form of purchase orders which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Enterprise Fund:**

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises--which the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes being those for utilities, swimming pools, and airports. Examples of enterprise funds are those for utilities, swimming pools, and airports.

**Entitlements:**

Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

**Expenditures:**

If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid including expenses, provisions for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes. Note: Encumbrances are not considered expenditures.

**Expenses:**

Charges incurred, whether paid or unpaid for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: legal provisions make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which may be used over a period of more than one year and payments for insurance which is to be in force for longer than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extends also to other periods.

**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.



**GLOSSARY (CONTINUED)**

**Fiscal Year:**

A twelve-month period of time to which the annual budget applies and at the end of which entity determines its financial position and results of operations. The City's fiscal year begins October 1 and ends September 30.

**Forecast:**

To estimate or calculate in advance; to serve as advance indication of.

**The Forbearance Agreement:**

A legally binding agreement between the City and certain parties owning land within the City that originated as a result of the sale of the massive MacArthur Foundation landholdings within the City circa 1998. At the time, a temporary building moratorium was contemplated that would have allowed City staff time to address various issues resulting from the anticipated acceleration of development within the City. In an effort to avoid such a moratorium, the Forbearance Agreement was created and adopted establishing a means by which the City could address the anticipated acceleration of development, including but not limited to, forbearing the application to the City for development permits for a specified period of time and limiting the density and intensity of the former MacArthur Foundation land.

**Franchise Fee:**

A fee paid for a special privilege granted by a government permitting the right to use public property, such as city streets and rights of way, for the placing and maintaining of equipment and property.

**Fund:**

An independent fiscal accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Accounts:**

All accounts necessary to set forth the financial operations and financial condition of a fund.

**Fund Balance:**

The excess of a fund's assets over its liabilities.

**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.

**GLOSSARY (CONTINUED)**

**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))

**Income:**

This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

**Intergovernmental Revenues:**

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Internal Service Fund:**

A fund used to account for operations that provide services to other department on a cost-reimbursement basis.

**Inventory:**

A detailed list showing quantities, descriptions, and values of property; also units of measure and unit prices.

Note: The term is often confined to consumable supplies but may also cover fixed assets.



**GLOSSARY (CONTINUED)**

**Levy:**

(Verb) To impose taxes, special assessments or service charges for the support of governmental activities.

(Noun) The total amount of taxes, special assessments or service charges imposed by a government.

**Liabilities:**

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

**Liquidate:**

To pay off a debt, claim, or obligation. To convert assets into cash.

**Long-Term Debt:**

Debt with a maturity of more than one year after the date of issuance.

**Millage:**

A computation in a unit referred to as a mill. A mill is equal to 1/1000 of a US dollar or 1/10 of a cent.

**Modified Accrual Basis:**

The accrual basis of accounting adapted 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.

**GLOSSARY (CONTINUED)**

**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.

**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.



**GLOSSARY (CONTINUED)**

**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.

**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.

**Save Our Homes Amendment:**

Legislation adopted in 1995 by the State of Florida that limits annual increases in assessed values of Homesteaded properties to the lesser of the previous year's Consumer Price Index, or 3%.

**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.

**GLOSSARY (CONTINUED)**

**Taxable Value:**

The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

**Taxes:**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**Tax Rate:**

The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

**Tax Rate Limit:**

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**Tax Roll:**

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**Tipping Fees:**

A charge established by the Solid Waste Authority on each ton of garbage and trash disposed of in the Palm Beach County landfill.

**Transfer:**

Amounts distributed from one fund to finance activities in another fund. Shown as a requirement in the originating fund and a revenue in the receiving fund.

**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.



*GLOSSARY (CONTINUED)*

**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.

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## ACRONYM GLOSSARY

**ACH:**

Acronym for Automated Clearing House, which is the network that processes electronic financial transactions in the United States. ACH is used mainly when money is directly deposited such as from an employer.

**ASE:**

ASE is the symbol for the National Institute for Automotive Service Excellence

**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

**EEOC:**

Acronym for the Equal Employment Opportunity Commission, which enforces Federal laws prohibiting employment discrimination

**EFT:**

EFT is the acronym for Electronic Funds Transfer, and is used when money is withdrawn such as when paying bills or buying items.

**FAU:**

Acronym for Florida Atlantic University ([www.fau.edu](http://www.fau.edu)) which 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))

**FEMA:**

Acronym for Federal Emergency Management Agency

**FLUE:**

Acronym for Future Land Use Element



**ACRONYM GLOSSARY (CONTINUED)**

**FLUM:**

Acronym for Future Land Use Map

**FMLA:**

Acronym for Family Medical Leave Act, a Federal law enacted in 1993 that provides employees with certain rights including medical leave in certain circumstances

**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.

**GASB:**

Acronym for Government Accounting Standards Board

**HOA:**

Acronym for Homeowners Association.

**IAFF:**

Acronym for International Association of Firefighters, a union which serves to assist, guide, and protect the certified firefighter employees

**ICE:**

Acronym for Intergovernmental Coordination Element

**ITB:**

Acronym for Invitation to Bid

**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

**MOU:**

Acronym for Memorandum of Understanding

**NCCI:**

Acronym for National Council on Compensation Insurance ([www.ncci.com](http://www.ncci.com))

**ACRONYM GLOSSARY (CONTINUED)**

**NCDC:**

Acronym for North County Dispatch Center

**PBA:**

Acronym for Police Benevolent Association, a union which serves to assist, guide, and protect the certified police officer employees

**POA:**

Acronym for Property Owners Association

**RFP:**

Acronym for Request for Proposal, which is a formal process for soliciting competitive quotations for services

**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.

**VAB:**

Acronym for Value Adjustment Board – the body that hears petitions and renders decisions on whether to reduce assessed values of taxable properties in the County.

**WNCLUS:**

Acronym for Western Northlake Corridor Land Use Study

**YERC:**

Acronym for Youth Enrichment Center, which is the City owned and operated day care facility

