



THE CITY OF PALM BEACH GARDENS, FLORIDA

Operating and Capital Improvements Budget

FY 2014/2015



The City of Palm Beach Gardens, FL
Operating and Capital Improvements Budget
Fiscal Year 2014/2015



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, Marcum, LLP
Deputy City Manager, Jack Doughney
City Attorney, Lowman Law Group, 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
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City of Palm Beach Gardens

Florida

For the Fiscal Year Beginning

October 1, 2013

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, 2013. 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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The beautiful cover photograph is of the fountain at the entrance to Frenchman's Reserve on Alternate A1A. The photo was taken by professional photographer Kim Seng, a Florida photographer who specializes in HDR Photography.



TRANSMITTAL LETTER





CITY OF PALM BEACH GARDENS

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

October 1, 2014

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 2015. 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

In addition, the City maintains the following Proprietary Funds for which a budget has been prepared:

- Internal Service Funds
 - Fleet Maintenance
 - Employee Health and Welfare 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 budgeted.

PROPERTY VALUATION AND TAX RATE

The FY 2015 Budget is based upon the Certified Property Valuation received from the Palm Beach County Property Appraiser in the amount of \$8,771,034,643. Including new construction of \$141,526,107, this is an increase of 7.9% from last year's valuation. This is the third consecutive year that the City's property valuation has increased.



The adopted operating millage rate is 5.67 mills, which is down from last year's rate of 5.7404. This rate represents a 4.84% increase over the roll-back rate of 5.4082 mills. The debt service millage rate is .1615 mills, which is down from last year's rate of .1733. The total combined rate is 5.8315 mills, and represents a 1.4% reduction from last year's total combined rate of 5.9137 mills.



Effect of Tax Rate on Typical Homeowner

The effect of the combined millage rate of 5.8315 on three (3) typical homesteaded properties with assessed values of \$250,000, \$350,000 and \$450,000 is illustrated in the table below:

TAXABLE VALUE IN FY 2014 (AFTER \$50K EXEMPTION)	FY 2014 RATE 5.9137	FY 2015 RATE 5.8315	ANNUAL INCREASE
\$200,000	\$1,182.75	\$1,188.17	\$5.42
\$300,000	\$1,774.12	\$1,780.06	\$5.94
\$400,000	\$2,365.50	\$2,371.96	\$6.46

As you can see, the above homesteaded properties would see an annual increase in the City portion of their tax bill ranging from \$5.42 to \$6.46, assuming the assessed values increased by the Consumer Price Index (CPI) for 2013, which was 1.5%. The Save Our Homes Amendment provides that assessed values of homesteaded property may increase by 3% or the previous year's CPI, whichever is less. The previous year's CPI was 1.5%; therefore, this is the maximum that assessed values may increase. However, the ultimate effect of the proposed tax rate would vary depending on the individual property's status under Save Our Homes.

SIGNIFICANT FACTORS AFFECTING BUDGET DEVELOPMENT

While the real estate market and economy have shown steady improvement recently, as evidenced by the 1.19% increase in the City's property valuation in FY 2013, the increase of 3.64% in FY 2014 and the 7.9% increase in FY 2015, 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

Following is a summary of 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

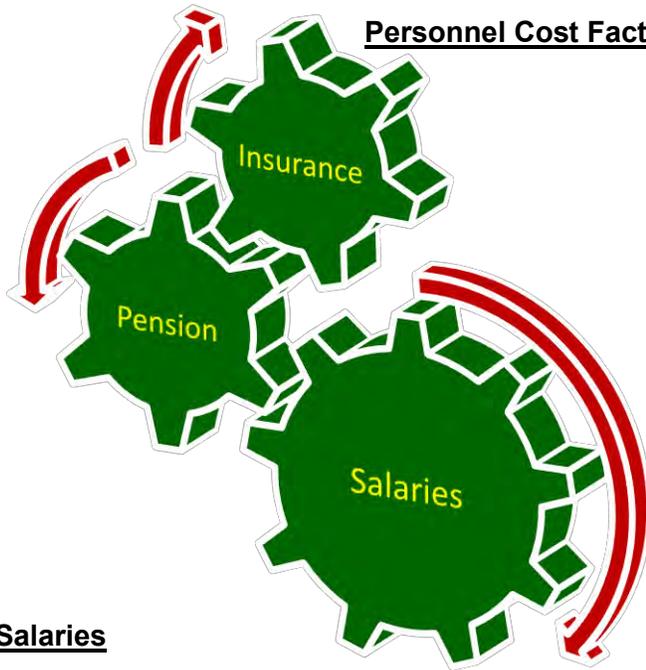
Although the economy has begun to show signs of recovery, it is important to review the impacts the recession and tax reform had on the City's finances, which caused a decline in property taxes from FY 2007 through FY 2012 of almost \$7 million. Even with three (3) years of moderate growth from FY 2013 through FY 2015, the City's total property valuation is down over 11%, from a high of \$9.9 billion in 2008.

Over the last several years, the City dealt with this revenue loss with minor revenue 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 significant modifications to public safety retirement plans in 2012, which resulted in annual savings of approximately \$2.2 million.

While the above actions have allowed the City to maintain a favorable financial position, Council has identified several priorities that need to be addressed in the FY 2015 Budget and future budgets in order to maintain and enhance the level of service that is expected for this City. These areas include repair and maintenance of existing infrastructure and investment in new infrastructure. The strategies to address these focus areas in next year's spending plan are discussed in the "**Strategic Management and Long-Range Plan**" section beginning on page 37.



Personnel Cost Factors Driving the Budget



Personnel costs comprise the majority (approximately 69%) of the City's General Fund operating expenditures, excluding transfers and reserves. 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

International Association of Fire Fighters (IAFF), Police Benevolent Association (PBA), and Service Employees International Union (SEIU)

Under the terms of the current collective bargaining agreement, the members of the IAFF received no salary increases for FY 2012 through 2015; accordingly, no increase is budgeted in FY 2015.

The recently ratified contract between the City and the PBA covering the period from FY 2014 through FY 2016 provides for a 2.5% across-the-board increase, and an additional average salary adjustment of 3.9% based upon a new salary plan negotiated with the union.

The City recently reached an agreement with the SEIU that provides for an across-the-board increase of 2.5% and an additional average salary adjustment of 1% next fiscal year.

General Non-bargaining Employees

An across-the-board increase of 2.5% and an additional average salary adjustment of 1% have been budgeted. This adjustment is based upon the same methodology adopted for members of the SEIU bargaining unit.

Budgeted Positions

The adopted budget contains 460 full-time positions, which is an increase of six (6) from the FY 2014 total of 454. This is a result of reclassifications of three (3) existing part-time employees to full-time, the addition of one (1) new Fire Code Compliance Officer, and two (2) additional dispatchers. These changes are necessary to meet ever increasing demands for services, and to reflect the addition of the Village of North Palm Beach to the Northern Municipal Regional Communication System operated by the City.



Pensions

Police

Contributions for FY 2015 total \$2,406,373. This amount reflects a decrease of \$306,262, or 11.3%, from FY 2014. The reduction is a result of amendments to the plan adopted in FY 2014 that allowed the accumulated Chapter 185 Premium Tax Reserves to be used by the City to reduce its required contribution in FY 2015.

Fire

Contributions for FY 2015 total \$3,358,382. This amount reflects an increase of \$180,000, or 5.7%, from FY 2014.

Florida Retirement System (FRS)

Contributions to the FRS are established by the Legislature. FRS contributions changed July 1, 2014, increasing to 7.37% for regular class, 21.14% for senior management, and 43.24% for elected officials. The total projected FRS contribution for all funds is \$1,253,842, which reflects an increase of \$81,091 from the FY 2014 total of \$1,172,751.

Insurance

Health Insurance

One of the more significant positive factors affecting next year's budget is the fact that total transfers to the Employee Health and Welfare Self-Insurance Fund have been held flat at \$6.9 million, due to continued positive claims trends and reserves estimated to be approximately \$5 million as of September 30, 2014. Recent discussions with the City's actuary indicate that the current level of funding is sufficient to cover expected costs plus an additional 5% margin. This fund is used to accumulate resources to pay for claims, premiums, and the cost of operating the onsite employee health-care clinic.

Workers Compensation and Property/Liability

The final negotiated renewal from the City's insurance provider, the Florida Municipal Investment Trust (FMIT), reflected an overall increase in premiums of 11%. Although the Property/Liability renewal was relatively flat, the Workers' Compensation premium increased approximately 40%, due to the experience rating going up significantly from last year. This increase, however, was mitigated substantially due to the reduction of \$135,000 in Workers' Compensation deductibles. This adjustment was made possible due to the recent change to FMIT from Preferred Government Insurance Trust (PGIT). The FMIT Workers' Compensation coverage carries a zero deductible. Since the City has paid substantially all of the deductibles that could be incurred through the prior PGIT coverage, the estimated budget for deductibles in FY 2015 has been reduced by approximately 90%. The net effect of both of these items equates to an overall increase of only 4%.

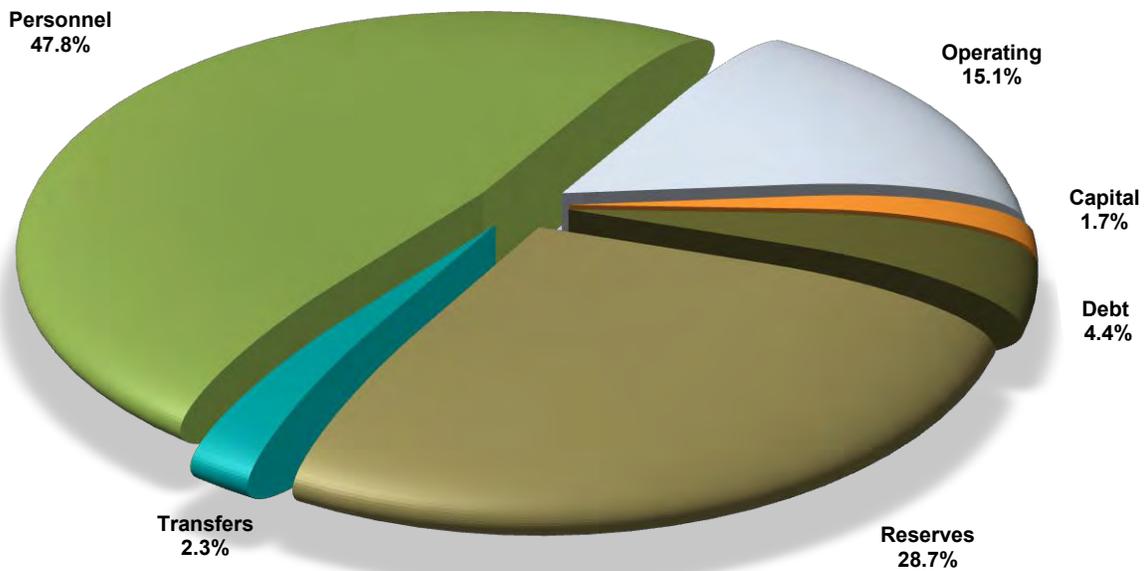


BUDGET SUMMARIES AND HIGHLIGHTS

The following pages of this Transmittal Letter contain brief summaries and highlights of the various funds of the City of Palm Beach Gardens in FY 2015. For more detail regarding all funds, please see the **“Budget Summaries”** section of this budget, beginning on page 83.

GENERAL FUND SUMMARY OF BUDGET

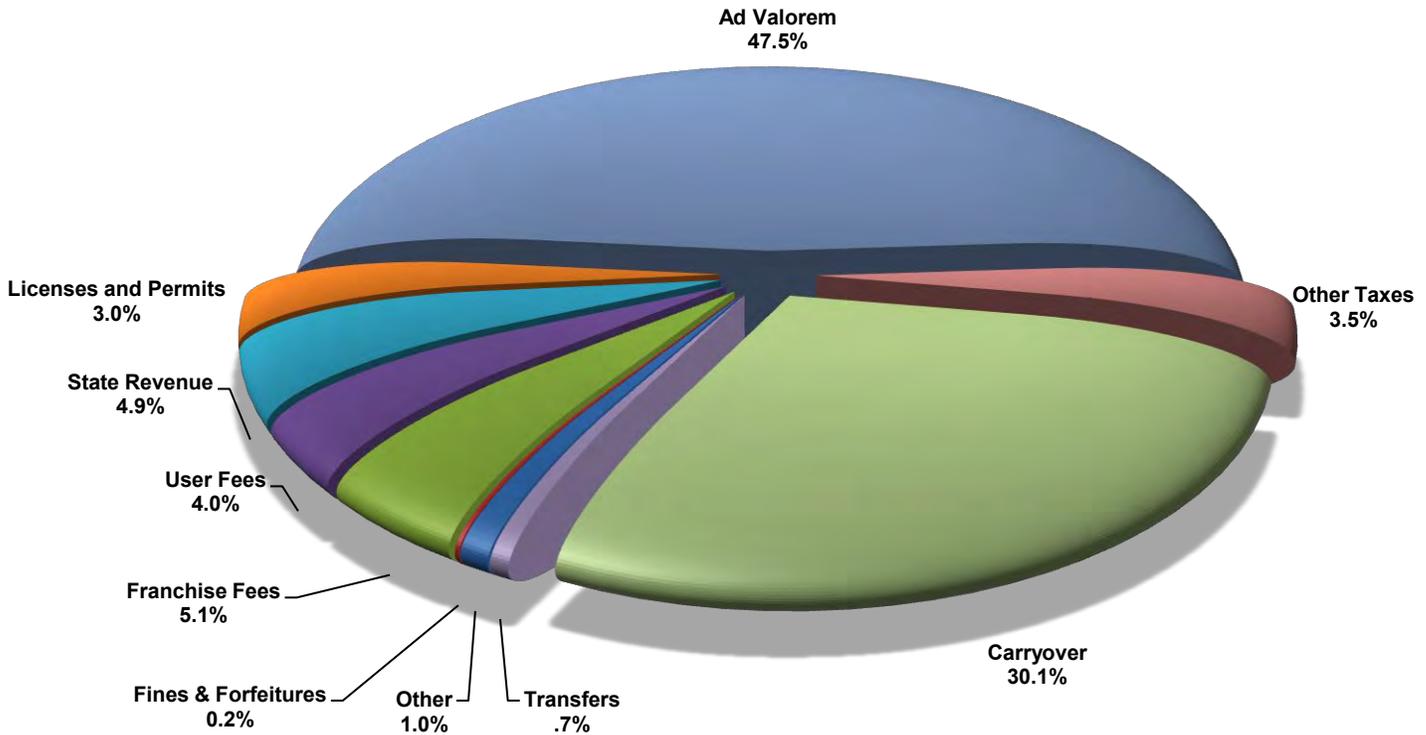
As illustrated in the chart below, the General Fund expenditures and reserves total \$102,287,389, including \$49,085,111 in personnel, \$15,533,408 in operating expenditures, \$1,767,350 in capital outlay expenditures, \$2,321,026 in operating transfers, and \$4,580,625 in debt service. Projected Unassigned Reserves total \$23,070,597, while Reserves for Economic Development and Budget Stabilization total \$2,632,575 and \$2,664,111, respectively.



**Total Expenditures/Reserves – General Fund
\$102,287,389**



As illustrated in the chart below, revenues and non-revenue sources total \$102,287,389. This is inclusive of an estimated beginning balance available of \$30,803,379.



**Total Revenues/Sources – General Fund
\$102,287,389**

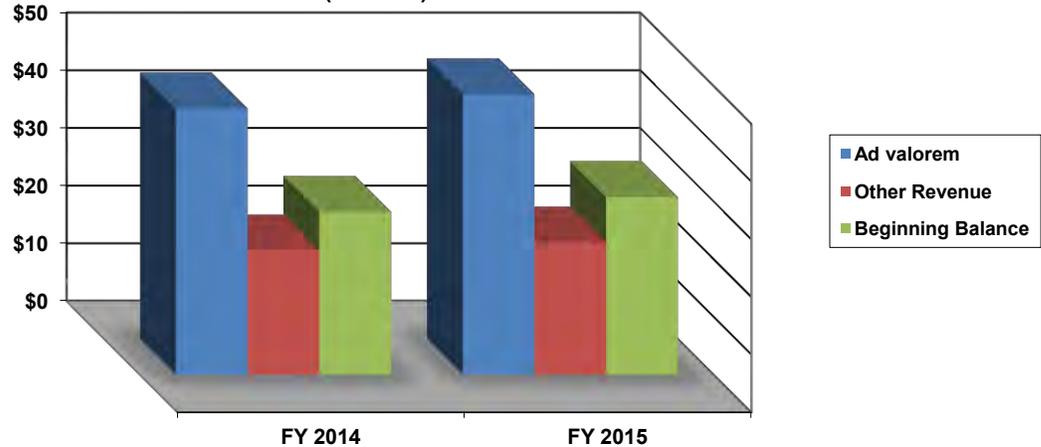
GENERAL FUND BUDGET CHANGES

	Adopted FY 2014	Adopted FY 2015	Variance	Variance %
Revenue/Sources	\$95,948,242	\$102,287,389	\$6,339,147	6.6%
Less: Beginning Balance	(28,217,345)	(30,803,379)	(2,586,034)	9.2%
Transfers	(689,030)	(684,824)	4,206	(.6%)
Total Current Revenues	\$67,041,867	\$70,799,186	\$3,757,319	5.6%
Expenditures/Uses	\$95,948,242	\$102,287,389	\$6,339,147	6.6%
Less: Reserves	(28,217,345)	(28,999,869)	(782,524)	2.7%
Transfers	(200,000)	(2,321,026)	(2,121,026)	1,060.5%
Total Current Expenditures	\$67,530,897	\$70,966,494	\$3,435,597	5.0%

The chart above compares the original adopted budgets for fiscal years 2014 and 2015, 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 \$48,590,772 from \$46,144,661. Other Revenue is projected to increase to \$22,893,238 from \$21,586,236, and Beginning Balance has increased from \$28,217,345 to \$30,803,379. Overall, excluding beginning balances and transfers, revenues have increased by \$3,757,319, or 5.6%, due primarily to the increase in Ad Valorem Taxes of \$2,446,111, and Licenses and Permits of \$661,724.

Where Is The Additional General Fund Revenue Going Next Year?

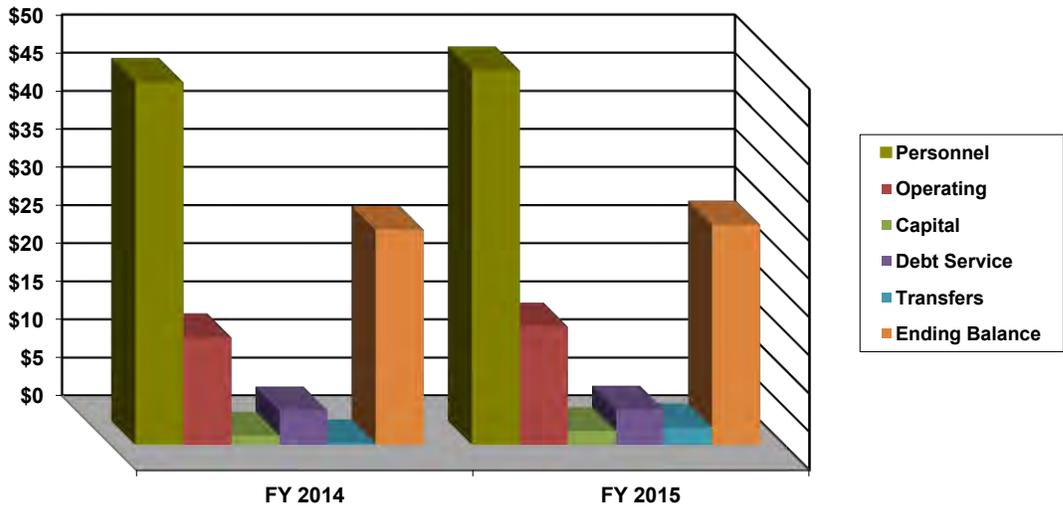
One of the most commonly asked questions any time revenues are increasing is how the additional revenue will be used. The table below illustrates how the additional revenue generated next fiscal year will be allocated for additional expenditures, and how Budget Stabilization Reserves and Unassigned Reserves are being used to balance the increased outlays. For a detailed discussion of strategies developed that affected operating costs, transfers, and use of reserves, both in FY 2015 and beyond, please see the **“Strategic Management and Long Range Plan”** section beginning on page 37.

	Additional Expenditures	Additional Revenues/Sources
Increase in Personnel Costs/Union Contracts	\$1,559,190	
Increase in Operating Costs	1,290,020	
Increase in General Fund Capital and Debt Service	586,387	
Increase Transfers for Capital Projects	\$2,125,232	
Increase in Ad Valorem Revenue		2,446,111
Increase in Other Revenue		1,311,208
Use of Budget Stabilization Reserve		1,403,510
Use of Unassigned Reserves		400,000
Total	\$5,560,829	\$5,560,829



The chart below depicts the changes in General Fund expenditures and uses. Personnel costs have increased from \$47,633,734 to \$49,085,111, and operating costs have increased from \$14,082,387 to \$15,533,408. Due to the transfer of funding for a police training facility, FEC railroad grade crossing improvements to the Burns Road crossing, and Johnson Dairy Road improvements, transfers increased by \$2,121,026, to \$2,321,026. Projected Ending Fund Balance is increased from \$28,217,345 to \$28,999,869. Excluding transfers and reserve balances, expenditures have increased by 5%.

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



BUDGET HIGHLIGHTS – GENERAL FUND

Capital Outlay

Capital outlay in the General Fund totals \$1,767,350. Significant capital outlay items contained within the General Fund include:

- Multi-purpose field drainage improvements \$400,000
- Plaza Amphitheater improvements 325,000
- Radio communications monopole 200,000
- Additional police vehicles 120,500
- Energy efficiency upgrades 50,000
- IP based video camera system 45,000



Trash Collection

The City does not charge for curbside garbage or trash collection. The only fee paid by the 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 2015 is \$752,096. The total projected fund balance carried forward is \$1,430,012. Total expenditures are \$1,484,478, and include \$510,000 for various street and sidewalk projects, \$225,000 for street lighting, and \$170,190 for Burns Road FEC railroad crossing improvements. Also included is \$500,000 for capital - this is the projected first year allocation to address renovations to the storm water system that will be identified in the assessment study being prepared in 2014.

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 \$145,266, and current year operating revenues total \$1,666,455. Revenues are projected to increase, based on current levels of play on the newly renovated golf course. Operating expenditures total \$1,744,468.

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 \$3,438,380. The total projected fund balance carried forward is \$541,707. Operating expenditures total \$3,595,418.



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 \$2,404,544, and Miscellaneous Revenue totals \$110,000.

Total projected expenditures for the Fleet Maintenance Fund are \$2,538,442, and include \$462,500 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 \$7,799,746, and include Charges for Services of \$7,661,746.

Total projected expenditures for the Self-Insurance Fund are \$7,799,746, 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. Based on current development projections, no impact fees are anticipated for the Art Impact Fund. Total estimated impact collections, based on an analysis of current and projected development, are as follows:

○ Recreation	\$ 1,617,879
○ Road	1,229,957
○ Fire	369,436
○ Police	<u>309,258</u>
○ Total	\$ 3,526,530

- **Expenditures:**

- A transfer of \$684,824 from the Road Impact Fund to the General Fund to pay debt service related to Burns Road improvements, \$600,000 for Johnson Dairy/Military Trail traffic signal and intersection improvements, \$600,000 for Campus Drive Improvements, and \$100,000 for Riverside Drive/Burns Road Signal Improvements.
- Capital improvements of \$1,300,000 from the Recreation Impact Fund for expansion of the Golf Course Clubhouse, \$200,000 for City Park Expansion, and \$150,000 for Golf Course Bathrooms.
- Capital outlay of \$1,880,000 from the Police Impact Fund for a Police Tactical Training Facility.



SUMMARY

As the City enters a third year of economic recovery and growth, the positive effects of prudent financial decisions taken the last few years are quite evident. The City maintains an excellent financial position, as evidenced by the General Fund Unassigned Fund Balance Reserve in FY 2015 of approximately \$23.1 million, or 31.5% of operating expenditures. This is almost double the required minimum balance of 17% established by policy. In addition, the City maintains a separate Budget Stabilization Assigned Fund Balance of \$2.6 million, which is approximately the same amount as when the account was established in 2011. ***Lastly, the City of Palm Beach Gardens' underlying General Obligation debt rating was upgraded in 2014 to AAA by Fitch and Standard & Poor's, to match the Aaa rating assigned by Moody's in 2012.***

The City's sound financial position is due to a combination of the following items: the difficult decisions taken over the last several years that were necessitated by the recession; a currently improving economy and real estate market; and pro-active financial management by the City Council. New construction remains strong, with several significant projects either recently completed, underway, or in various stages of planning.

As a result of the above factors, the adopted FY 2015 Budget is able to provide a spending plan that will accomplish the following:

- ❖ Allocate an additional \$833 thousand to establish an enhanced repair and maintenance program that will ensure the City's facilities are maintained at the level of service the residents expect from a "Signature City" such as Palm Beach Gardens.
- ❖ Provide a significant investment in much needed infrastructure, increasing capital expenditures from \$3.6 million in FY 2014 to \$7.6 million in FY 2015
- ❖ Provide funding for all current and recently approved employment collective bargaining agreements

All of the above initiatives have been provided in the FY 2015 Budget with ***a 1.2% reduction in the total combined tax rate.*** In looking at the Five – (5) Year Financial Forecast, the City's financial position continues to look extremely positive - the operating millage rate remains flat, Unassigned Reserves remain at \$23.1 million, and the debt service millage rate is reduced substantially to .0584 in FY 2019. ***With respect to the City's debt service, it is significant to note that all of the outstanding General Obligation Bonds will be paid off in FY 2019; therefore, the debt millage rate will be eliminated beginning in FY 2020.***

The preparation of the FY 2015 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







INTRODUCTION



INTRODUCTION

HOW TO USE THIS DOCUMENT

The fiscal year 2015 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.

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.

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.

STRATEGIC MANAGEMENT AND LONG RANGE PLAN

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

POLICY INITIATIVES

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

REVENUE INFORMATION

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



HOW TO USE THIS DOCUMENT (CONTINUED)

BUDGET SUMMARIES

The Budget Summaries section provides the reader with a quick overview of the City's fiscal year 2014/2015 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 2014 Service Level Accomplishments
- FY 2015 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

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 2015. 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 2015 and a master position list by department and division. It also includes a glossary of terms and acronyms used throughout the document that may assist the reader in better understanding the budget.



COMMUNITY PROFILE



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

Founding of the City

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

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

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

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



COMMUNITY PROFILE (CONTINUED)

The History of the Famous Palm Beach Gardens Banyan Tree



John D. MacArthur, founder of the City of Palm Beach Gardens, took great strides to uphold the "gardens theme" and the beauty of his new community. He envisioned winding streets named after flowers and trees and lush native and transplanted foliage. The story of the 80-year old Banyan Tree is one testament of Mr. MacArthur's commitment to his new "gardens" community. While in the midst of landscaping his new city in late 1960, he heard about a resident in a neighboring town who was being forced to cut down a Banyan tree in her yard. The tree was threatening the foundation of her home and damaging the street in front of her residence. Mr. MacArthur had the idea of moving the tree and planting it at the entrance of his new city at the intersection of Northlake Boulevard and MacArthur Boulevard, formerly Garden Boulevard. The tree weighed 75 tons, was 60 feet high and had a limb spread of 125 feet. Because of its size, the City needed six months to prepare the tree for the move to its new location.

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

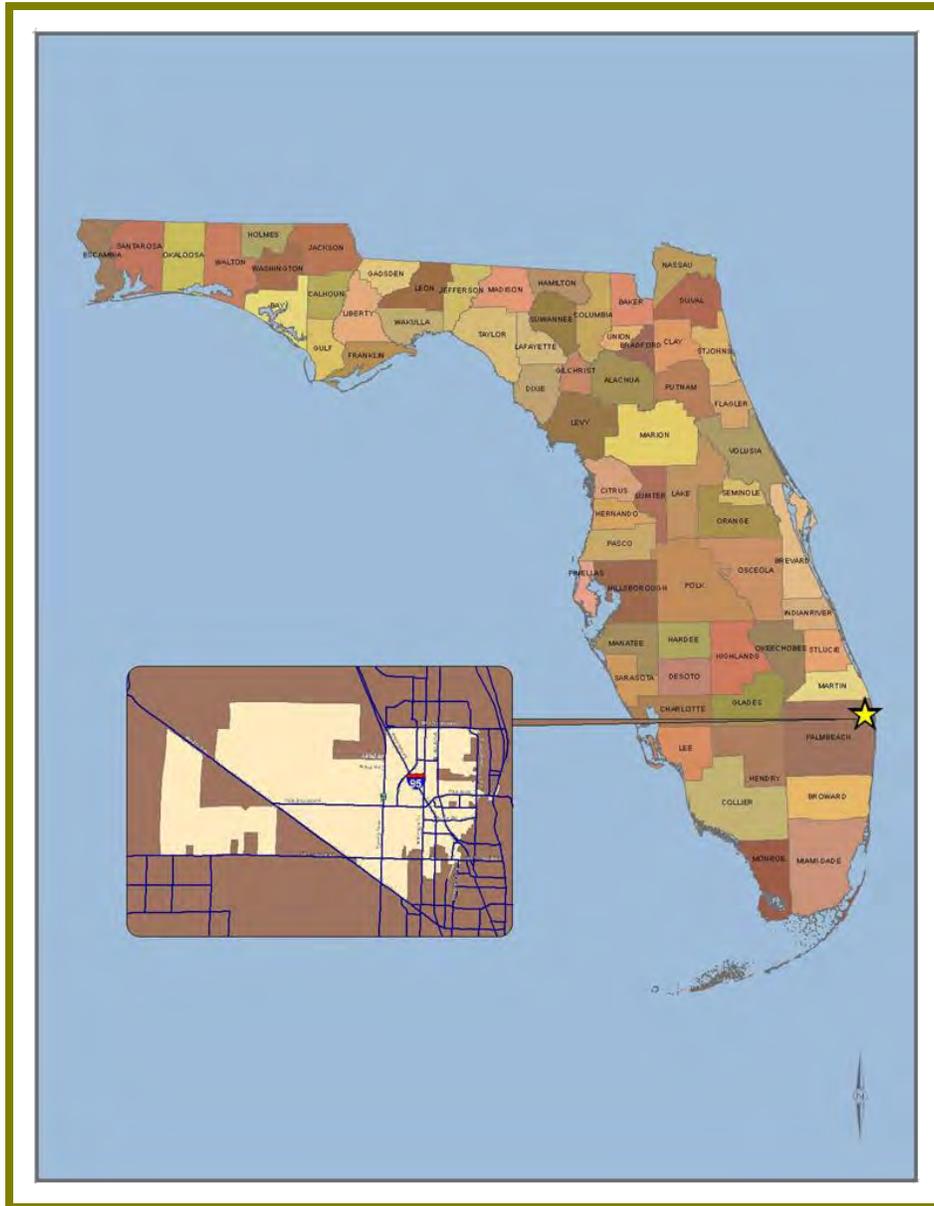
Shortly after 2:00 p.m., the tree was dropped into the large hole that had been prepared. The Rev. A. P. Snyder of St. John's Evangelical Church said a prayer. Mr. MacArthur traveled with the entourage the whole trip and threw the first shovel of dirt over the roots of the tree. The entire process cost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

CITY OVERVIEW (CONTINUED)

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

Demographics

Population

1970	6,102
1980	14,407
1990	22,965
2000 (US Census)	35,058
2010 (US Census)	48,452
2014 (Estimated April 1, 2014 BEBR)	50,067

Race/Ethnic Origin

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

Education

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

General Characteristics

Male	47%
Female	53%
Median Age	48
Total Housing Units (2010)	27,663
Median Value (2008-2012)	\$299,500
Persons per household (2008-2012)	2.19
Homeownership rate (2008-2012)	73.6%

Occupation Composition

Managerial & Professional	47.9%
Service	17.0%
Sales & Office	26.3%
Other	8.3%

Economic Characteristics

Median household income (2008-2012)	\$68,314
Per capita income (2012 dollars)	\$52,191

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

Education

Number of Public Schools:		School Accountability Report	
Elementary	6	2014:	
Middle	2	“A”	7
High School	2	“B”	2
		“C”	1
		Number of Charter Schools	2

Transportation

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



INTRODUCTION

CITY OVERVIEW (CONTINUED)

Service Statistics

Police

Sworn Personnel	111
Civilian employees	49
Number of calls for service	34,061
Average officer emergency response time	4.15 min

Fire Rescue

Fulltime employees	119
Number of fire stations	5
Number of calls for service	9,594
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	7,712
Total construction value	\$232,474,244
<i>For FY ending 9/30/13</i>	

Public Facilities

Miles of City owned roadway	56.58
Miles of roadway overlay	1.79
Linear feet of Street Striping:	
School Crosswalks	3,750
Roadways	145,287

Parks & Recreation

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



INTRODUCTION

CITY OVERVIEW (CONTINUED)

Other Statistics

Unemployment rate (Palm Beach County-Average)	4.4%
Millage Rate	5.8315
Police/Fire	Included above
Stormwater Tax	Included above
Utility Tax	None
State Income Tax	None

Top Employers in the City of Palm Beach Gardens

Company	# of Employees	Product
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	460	City Government
Belcan Engineering Group	329	Aerospace Engineering
Anspach Companies	256	Surgical Equipment
LRP Publications (Headquarters)	250	Multimedia Publishing
Cross Match Technologies	150	Biometric Identity Systems

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

Top Ten Principal Taxpayers in the City of Palm Beach Gardens

Taxpayer	Taxable Value	Total Tax
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

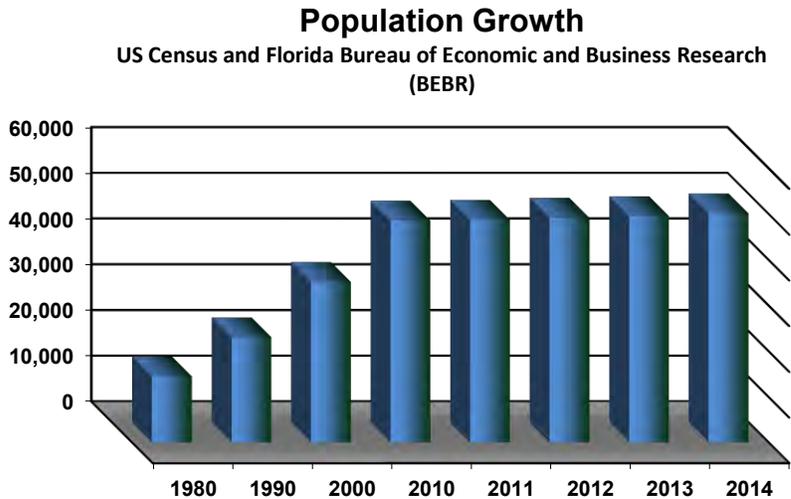
Source: 2013 Certified Tax Roll-Palm Beach County Property Appraiser



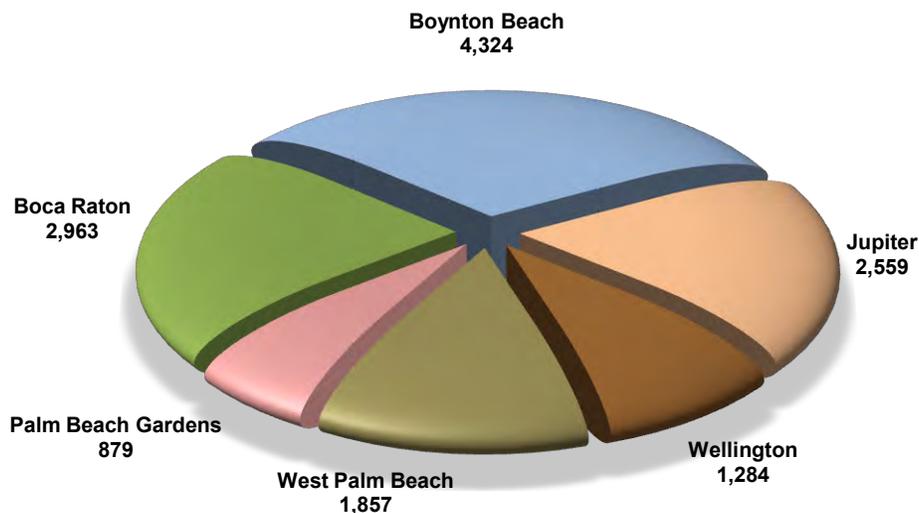
CITY OVERVIEW (CONTINUED)

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 2014 represent estimates provided by the Florida Bureau of Economic and Business Research April 1st of each year between census periods.



Population per Square Mile ⁽¹⁾



⁽¹⁾ Palm Beach County

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



ECONOMIC OUTLOOK

The founder of the City of Palm Beach Gardens, John D. MacArthur, envisioned in 1959 a “garden city” that embraced environmental conservation and provided an exceptional standard of living where residents could live, 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.

Located just seven (7) miles north of West Palm Beach in southeastern Florida, the City serves an estimated 51,000 residents. Due to the City’s location, residents benefit from access to the broad and diverse Miami-Fort Lauderdale-Miami metropolitan statistical area (MSA) economy.

The City enjoys a fairly diverse economic base including healthcare (meeting the needs of the high concentration of retirees), tourism and leisure, engineering, and education (including Nova Southeastern University, Barry University, Phoenix University, and Palm Beach State College). The regional economy also benefits from the established presence of The Scripps Research Institute Phase I and the Max Planck Society, both of which are in the neighboring Town of Jupiter, which attract high-quality jobs and younger professionals to the region.

The City’s economy generally is very strong with per capita income approximately 200% of the national level. The City’s unemployment rate has consistently been below the State and national average – as of May 2014, the City’s unemployment rate of 4.4% compared favorably to the 6.1% unemployment rate of both the State and the nation.

Market value is roughly \$160,000 per capita. Following sharp decreases between FY 2009 and FY 2012, taxable assessed value stabilized in FY 2013 and increased again in FY 2014 and FY 2015. In the next few years, the City expects development of Phase II of The Scripps Research Institute and related commercial and residential projects on the Briger Parcel to bolster the local employment base when they are constructed. In addition, Florida Power & Light purchased a vacant parcel of land recently and plans on constructing a new corporate research and development center that will create additional jobs.

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.



In furtherance of the Economic Development Element in the Comprehensive Plan, the City has actively worked with companies interested in coming to the City. Following is a summary of recent economic development activity:

- In 2009, the City approved a loan for Sancilio and Company, Inc. in the amount of \$350,000 (Resolution 60, 2009) as an economic stimulus package for the expansion of Sancilio & Company, Inc. ("SCI"), a locally owned Pharmaceutical and Product Development Company. The loan term was short (i.e. 36 months), and the City earned interest at a rate of 4.5%. On May 2, 2011, Sancillio & Company, Inc. pre-paid the entire amount of their outstanding loan, including \$25,921 in interest, which was returned back to the City's Reserve for the Economic Development Fund.
- In 2011, Chromalloy Gas Turbine LLC was interested in expanding in Palm Beach Gardens. The City worked with the company and an Economic Development Grant was approved by the Council on February 3, 2011 (Resolution 7, 2011). Chromalloy is currently leasing a 30,000 square-foot facility in Palm Beach Gardens for its technology center which includes labs, office space and a 10,000 square-foot warehouse. In addition, Chromalloy relocated its Corporate Headquarters from Orangeburg, New York to the facility in Palm Beach Gardens. Chromalloy will create 70 new jobs in Palm Beach County with average salaries of at least 200% of the County average wage. Out of the 70 total jobs that Chromalloy will create, 52 will be new jobs from outside of Florida, while the remaining 18 will come from other locations within Florida.
- In 2012, TBC Corporation acquired Midas Inc. and was interested in expanding their headquarters in Palm Beach Gardens. The City worked with the company and an Economic Development Incentives Agreement was approved by the City Council on October 11, 2012 (Resolution 84, 2012). The City Council approved the local required match of \$105,000 for the Qualified Target Industry Tax Refund and \$398,000 as local support for the Governor's Quick Action Closing Fund. The approved incentive funds from the City assisted in retaining 120 existing local jobs with an average wage of \$87,000. The company has also committed to \$12 million in capital investment in the City and the creation of at least 175 new jobs with an average salary of \$81,110. This was the second expansion in Palm Beach Gardens within the last three years.



INTRODUCTION

ECONOMIC OUTLOOK (CONTINUED)

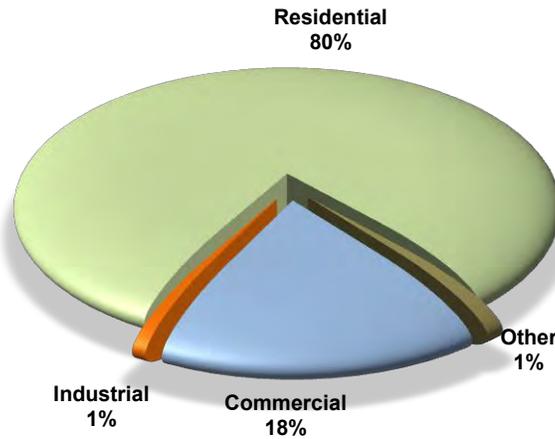
Defining the Biosciences

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

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

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.

2014 Ad Valorem Tax Percentages



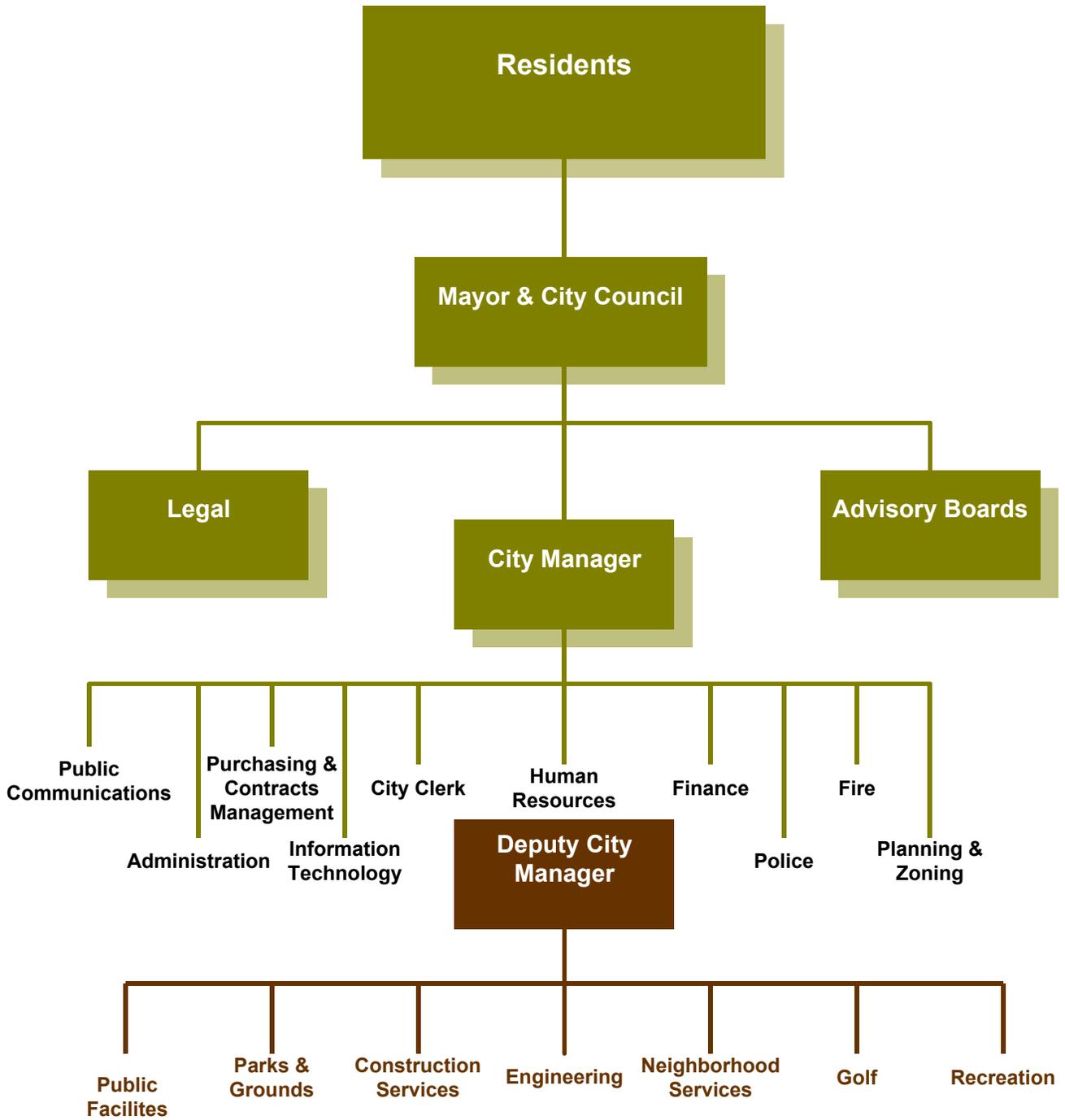
Data Compiled from 2013 Final Tax Roll - City of Palm Beach Gardens, Palm Beach County Property Appraiser's Office. The residential component generates the bulk of tax revenues in the City of Palm Beach Gardens.

Category	Taxable Value (\$)	# of Parcels
Residential	6,666,267,680	24,524
Commercial	1,521,740,655	497
Industrial	69,550,865	318
Other	96,365,755	1045
Total	* \$8,353,924,955	26,393

* Not including Personal Property and Centrally Assessed Property

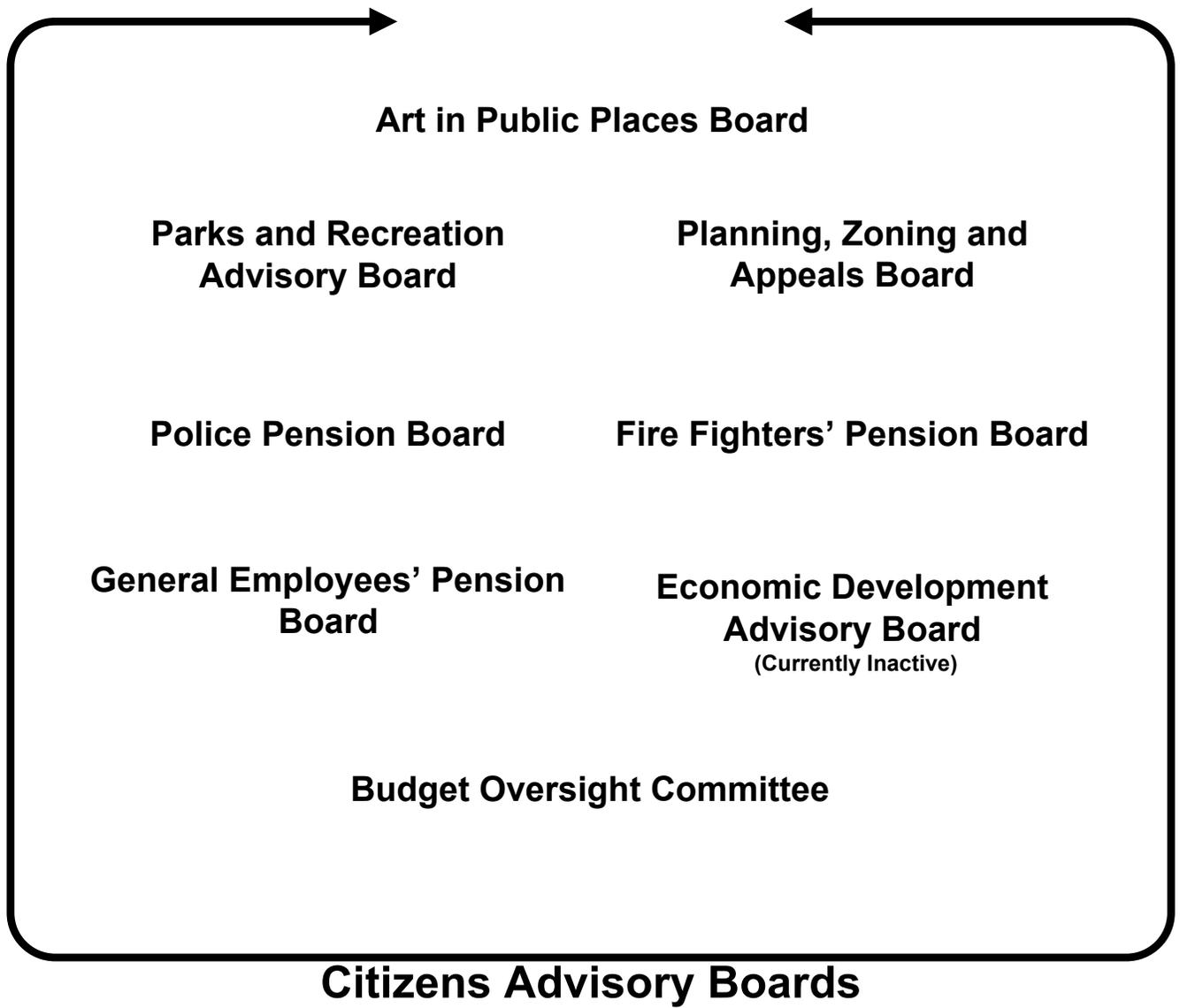


CITY ORGANIZATION CHART



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 2013	Budget FY 2014	Adopted Budget FY 2015	Inc/ (Decr)
GENERAL GOVERNMENT				
Council	5	5	5	
Administration	3	3	3	
Public Communications	0	2	1	(1)
City Clerk	4	4	4	
Purchasing	1	1	1	
Finance	9	9	9	
Human Resources	4	4	5	1
Information Technology	7	7	8	1
Legal	1	1	1	
Engineering	2	3	3	
Planning and Zoning	13	13	14	1
PUBLIC SAFETY				
Fire Rescue	118	119	120	1
Police	163	159	160	1
COMMUNITY SERVICES				
Administration and Public Facilities	40	43	45	2
Parks and Grounds	24	24	22	(2)
Construction Services	15	14	13	(1)
Neighborhood Services	7	7	8	1
Recreation	28	27	27	
Golf	11	9	11	2
Total	455	454	460	6

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 263. 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, and 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:

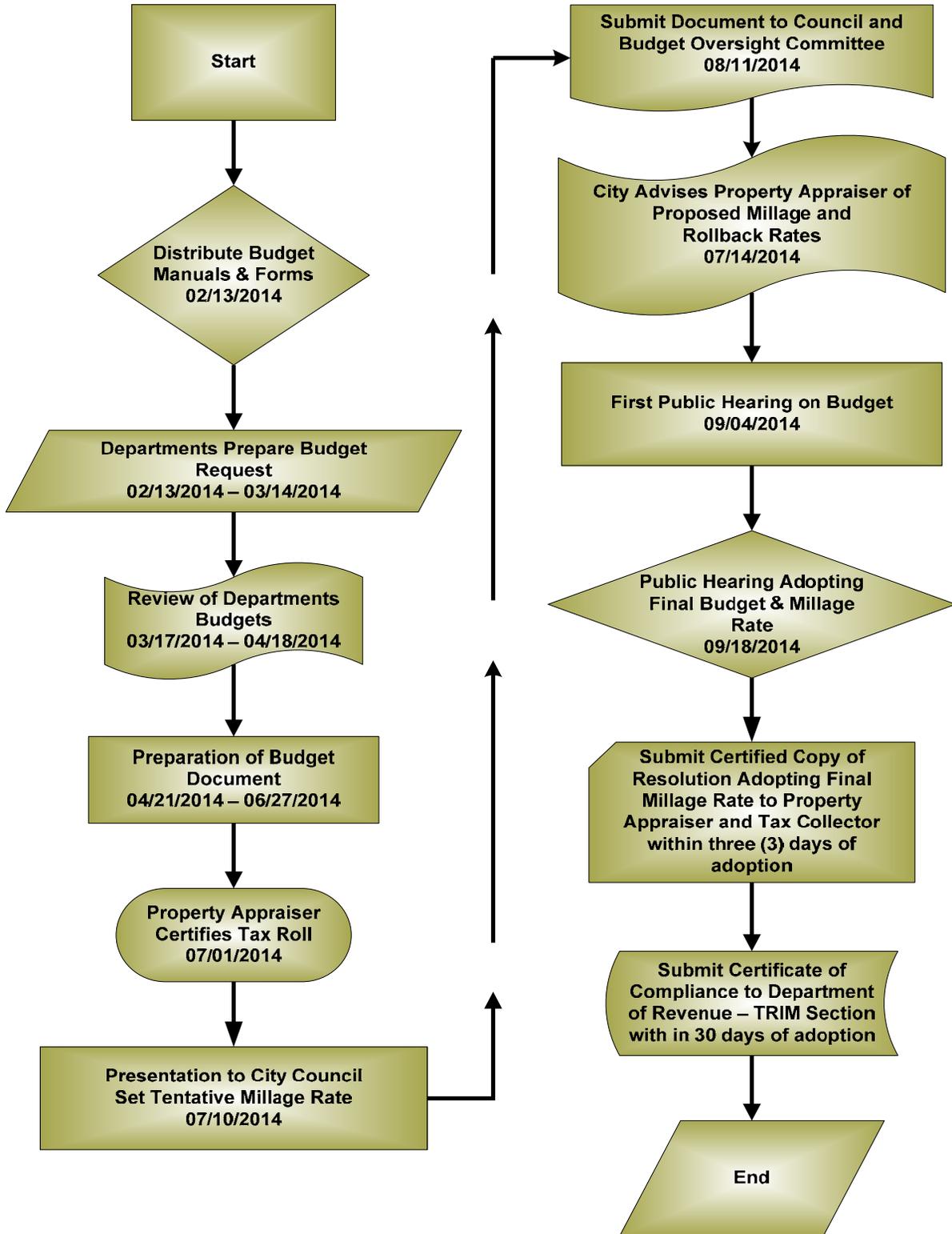
- Within 35 days the City Manager must have submitted the proposed budget to Council and delivered the DR-420 to the Property Appraiser.
- Between 65 - 80 days from date of certification (September 3-18) the City must hold a tentative budget and millage hearing. This hearing cannot be held sooner than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

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 30th unless a higher level of restriction is imposed.

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A photograph of a fountain with a central tower and palm trees at sunset. The sky is a mix of pink, orange, and purple. The fountain has a central tower with a clock face and a smaller tower on top. There are several palm trees around the fountain, and the water is spraying upwards.

STRATEGIC MANAGEMENT AND LONG RANGE PLAN



STRATEGIC MANAGEMENT AND LONG-RANGE PLAN

STRATEGIC PLAN

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

City of Palm Beach Gardens' Strategic Planning Process



The following pages discuss the development of the City Council's priorities for the Five- (5) Year Planning period and how these objectives factored into the development of the financial strategies to achieve them.



STRATEGIC PLAN (CONTINUED)

As the City embarked on its budget process for FY 2015 and planning for the next five (5) years, Council highlighted the following three (3) City Council Goals:

City Council Goal #2

- Increase levels of service for City provided services and facilities while maintaining fiscal responsibility

City Council Goal #3

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

City Council Goal #5

- Promote economic development in the City through expansion of existing business and attraction of new industry

On the following pages is a detailed discussion of the areas of annexation, transit, and economic development, which align with City Council Goals #3 and #5 enumerated above. Following that discussion is an in-depth review of the Council's strategies in furtherance of City Council Goal #2. These strategies can be found in the Financial Strategy discussion beginning on page 43, and relate to repairs of existing facilities, investment in new infrastructure, personnel cost factors; and use of reserves.

ONGOING ANNEXATION REVIEW

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.

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:



STRATEGIC PLAN (CONTINUED)

- 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.

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, and adequately plan for any potential budgetary impacts.

Economic Development

Development continues to increase in the City and many of the projects have been built and Certified for Occupancy. 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 received its Certificate of Occupancy in the fall 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 and is a recognized leader in orthopedics. The Institute received its Certificate of Occupancy in the late summer of 2014. 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.



Palm Beach Orthopaedic Institute



STRATEGIC PLAN (CONTINUED)



Mandel Jewish Community Center

Two (2) new schools opened for the 2014-2015 academic school year. 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 included a 59,000 square-foot Community Center and 70,703-square-foot school (Meyer Academy) for elementary and middle school students. The Meyer Academy School is a 500-student Private K-8 school.

The Franklin Academy, located along Hood Road just ¼ mile east of the Florida's Turnpike, also opened in 2014 as a K-8 Public Charter School. Lastly, the St. Mark's Episcopal Church received approval for its expansion in 2012 to increase its church and school by 44,593 square feet. The expansion is ongoing but they were able to open for the school year.

The City has also seen an increase in residential development over the past few years. Current projects include 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 which all received their Certificate of Occupancy in the summer of 2014. Another residential community that was completed in 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. Hampton Cay is a residential community located at the northeast corner of PGA Boulevard and Central Boulevard. By early 2015, all of the 192 townhomes approved are expected to be built. Gardenia Isles, located off Military Trail at the NW corner of Gardenia Drive was approved in 2014 for 21 Single Family lots and the construction has begun. Lastly, Paloma, which was approved by the City Council in 2004, is a residential community located at the SW corner of Military Trail and Hood Road. Its 199 single-family dwelling units and 196 multi-family townhomes received the final Certificate of Occupancy in July 2014.

In the past year, several other projects have been approved and are in the initial stages of construction. In 2014, the City Council approved a CVS Pharmacy with drive-thru at the corner of Northlake Boulevard and Military Trail. This redevelopment project includes converting a few various parcels into one project that will enhance the intersection. Also, approved in 2014 was Discovery Village Assisted Living Facility (ALF). This project is located off Northlake Boulevard and Jog Road and will include 120 units and 136-beds for the Assisted Living Facility.

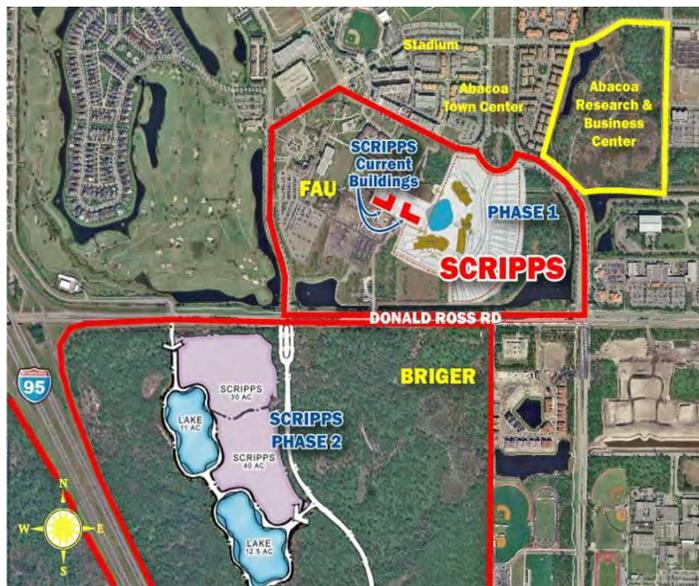


STRATEGIC PLAN (CONTINUED)

The City also approved the Targeted Expedited Permitting Process for the Jewish Federation of Palm Beach County to move its Corporate Headquarters into the City. The Company intends to move its 72 current employees that have an average wage of \$67,000. The City has also seen an increase in Corporate Headquarters. In 2012, Chromalloy Center for Excellence and TBC Corporation, Inc. opened their National Headquarters in the City of Palm Beach Gardens. PGA of America, Eyetech, Inc., LRP Publications and Aurora Diagnostics have had their Headquarters in Palm Beach Gardens for some time. Recently, Evershore Financial Group consolidated its offices for its Headquarters to be located off PGA Boulevard. Also, the Biometric Companies Cross Match Holdings and California-based DigitalPersona merged, and the resulting 300-employee company will be headquartered in Palm Beach Gardens.

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.



Scripps Phase I and Phase II

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.

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



STRATEGIC PLAN (CONTINUED)

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.



Rendering of Neighborhood One in the Alton Development

The City's portion of the Scripps Biocluster, Alton, (FKA 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 June 2014, the City Council approved Neighborhood One which is a 58-acre residential community in the southern portion of the Town Center District. The Council approved a Planned Unit Development Amendment and Site Plan which included 360-townhome and single-family dwelling units.

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 Planck Florida Institute has committed to directly create a minimum of 135 new jobs in Palm Beach County. The Institute is expected to support the creation of more than 1,800 jobs, both directly and indirectly, in Palm Beach County over the next 20 years and generate more than \$2 billion in economic activity.



FINANCIAL STRATEGY

The goal of the City Council for the next five (5) years is to accomplish the priorities previously discussed, while at the same time maintaining the operating tax rate, and, as property values rise, reduce the debt service tax rate, thereby lowering the overall combined tax rate. 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.
- ✚ Maintain a strong financial position by ensuring compliance with the City's Fund Balance Policy regarding use of reserves, as set forth on page 63.
- ✚ Ensure future collective bargaining and public safety retirement agreements are financially sustainable.
- ✚ Examine alternative delivery of service methods.
- ✚ 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 affect 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 2015, 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 reduce the impacts of these unfunded liabilities.



FINANCIAL STRATEGY (CONTINUED)

FISCAL YEAR 2015 BUDGET PREPARATION STRATEGY

In order to meet the challenges described on the previous page, the FY 2015 Budget was prepared with a conservative and cautious approach in mind, with an emphasis on the following elements:

- ✚ Analyze the impacts of increased demand and normal wear and tear on all City facilities in order to develop a plan to address major repairs and renovations.
- ✚ 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.
- ✚ Continue reinstating modest raises for employees, as contracts are renegotiated. In FY 2015, the general employees and members of the PBA and SEIU bargaining groups will receive raises.
- ✚ Use the Budget Stabilization Reserve to augment funding for needed capital improvements.
- ✚ Prepare a five (5) year financial plan that maintains a balance of \$23.1 million in Unassigned Reserves, while gradually reducing the debt service millage rate each year.

A review and discussion of each of the above elements, and how each impacted the formulation of the FY 2015 Budget, is as follows:

*** Enhanced Repair and Renovation Program**

In spite of the operating expenditure cutbacks necessitated by the economic downturn, normal routine maintenance of City infrastructure has still been performed – albeit it at a minimum required level. At the same time, the demand for, and usage of, certain facilities has actually increased over the last few years, e.g., the level of participation in youth sports on the City's fields has almost doubled since 2009. This has led to increased wear and tear on fields and facilities. In addition to park facilities, normal wear of other City facilities due to aging has begun to have an effect, requiring action above and beyond normal routine maintenance.

In order to formulate a plan to address these issues, an analysis of all City property was prepared to identify, prioritize and calculate estimated costs of items that needed to be addressed. Using the results of this analysis, a funding plan to implement these repair and maintenance items over the next five (5) years was developed. The areas identified included major programs such as roof repair and maintenance of all City buildings, interior and exterior painting of buildings, median maintenance and parking lot resurfacing. Other areas identified included items such as replacement of carpeting/flooring, turf replacement, irrigation repairs, playground equipment repairs, plumbing and bathroom repairs. To address these issues, the FY 2015 Budget includes additional funding of \$833,000. Similar levels of funding have been estimated and allocated in subsequent years in the Five- (5) Year Financial Plan through FY 2019.



FINANCIAL STRATEGY (CONTINUED)

In addition to the above items, staff began the process of developing a storm water renovation program in FY 2014. Staff has identified areas of deterioration in several storm water pipes and anticipates that more deterioration will occur as the system ages. A consultant was hired in FY 2014 that will conduct a complete mapping and inspection of the City's storm water system, and prepare a report that will prioritize and calculate estimated costs to make needed renovations and repairs to the system. The Gas Tax Special Revenue Fund's Five- (5) Year Capital Improvement Program contains an annual allocation of \$500,000 to address items identified in the report. This program is currently accounted for in the capital improvement program as opposed to operating, inasmuch as the full extent of the problems remain to be identified, and may necessitate replacement of infrastructure, as opposed to normal repair and maintenance.

*** Public Safety Pension Plan Funding**

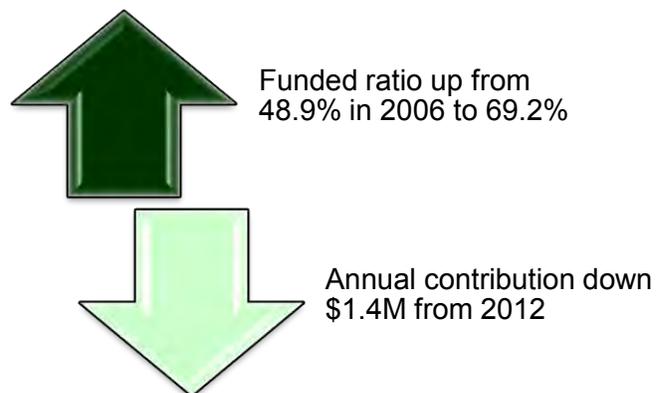
The single largest expenditure in the budget, after salaries, is the City's contribution to public safety pensions. In FY 2002, the total required contribution was approximately \$1.4 million. According to actuarial valuations, the City's required contribution to the Police and Fire pension plans in FY 2013, if no changes were made to the plans, would have been approximately \$8.2 million dollars, and represented 50.82% and 39.62% of Police and Fire payroll, respectively. This equated to 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 PBA and the IAFF in 2011. After many months of negotiation, changes were made to both plans in 2012. These changes have reduced the City's contribution in FY 2015 to \$5.8 million, for a savings of approximately \$2.4 million dollars. In addition, the unfunded liabilities of the pension plans were reduced by a combined total of almost \$12 million dollars.

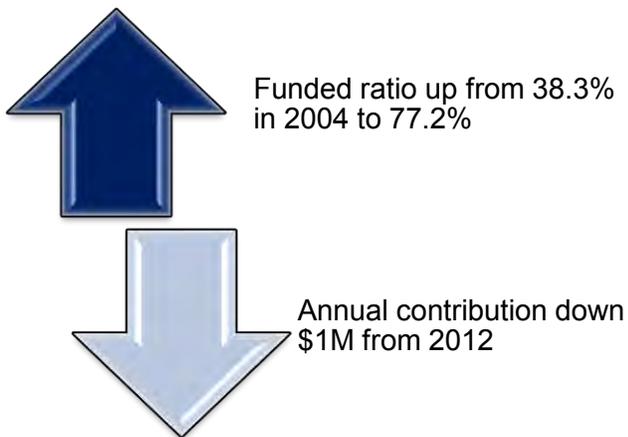
The effects of these changes on the City's annual contribution and the plans' funded ratios as of the most recent actuarial valuation reports are illustrated below:

Police Pension

As illustrated in the chart to the right, the Police Pension Plan's annual required contribution has been reduced by about \$1.4 million dollars since changes to the Plan were adopted in 2012. At the same time, the Plan's funded ratio has improved to 69.2% from its lowest point of 48.9% in 2006.



FINANCIAL STRATEGY (CONTINUED)



Fire Pension

As illustrated to the left, the Fire Pension Plan has also improved, with the annual required contribution reducing 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 77.2% 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 \$40.4 million. As of September 30, 2013, the City's total Unrestricted Net Position was only about \$28.8 million. **Obviously, GASB 68 reporting of this liability will result in negative Unrestricted Net Position.** Therefore, management will continue to fully fund the annual required contributions, and resist attempts to reinstate benefits that were reduced in 2012. This strategy is reflected in the Five (5) Year Financial Forecast through FY 2019.

*** 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.

Now that the economy has continued to recover and real estate values have actually increased three (3) consecutive years, management's intent is to continue 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 increase was the non-bargaining group of employees, which last received a budgeted salary increase in FY 2009. Management's intent is that each group of employees will have gone at least four (4) years with no budgeted salary increase; therefore, the FY 2014 Budget provided a 2% increase for the non-bargaining employee class, while the FY 2015 Budget projects increases averaging 3.5%.

The next groups to begin receiving a budgeted increase will be the PBA and SEIU in FY 2015, whose members last received budgeted salary increases in FY 2010. Under the terms of the recently negotiated contract with the PBA, increases averaging 5.2% are budgeted. Based on the recently adopted contract with the SEIU, increases averaging 3.5% are projected in FY 2015.

The last group to begin receiving a budgeted increase will be the IAFF, whose members last received a budgeted salary increase in FY 2011. The current contract covering the IAFF provides for 0% adjustment for FY 2015, which will be the fourth year with no budgeted salary increase for the members. Negotiations will begin for a new collective bargaining agreement next year for a contract beginning in FY 2016.



FINANCIAL STRATEGY (CONTINUED)

*** Use of Budget Stabilization Reserves for Capital Improvements**

The last major focus area in next year's proposed budget is how to best leverage and optimize the use of the General Fund Budget Stabilization Reserve Account. This account started in 2011 with the transfer of \$2.4 million dollars from the Series 2003 Debt Service Reserve Fund which was eliminated when the Series 2003 Bonds were refinanced in 2011. Current estimates project the balance in the Budget Stabilization Reserve Account will have grown to approximately \$4 million at the end of FY 2014. The growth of this account provides the City with a unique opportunity to augment and accelerate investments in new and existing City infrastructure, without increasing the City's property tax rate.

To accomplish this goal, one-time transfers will be made from the General Fund to the Police and Road Impact Capital Project Funds. These transfers total \$2.15 million dollars, and consist of \$1.2 million to accelerate funding of a Police Training Facility, and \$950,000 to augment funding of Johnson Dairy Road improvements. This plan will address two (2) goals. First, it will provide needed funding to accomplish two (2) critical capital improvement projects next year; and secondly, it achieves the City's goal of identifying the optimal use of the balance in the Budget Stabilization Reserve Account, which, as previously noted, is projected to be about \$4 million at the end of FY 2014.

In addition to the above transfers, \$170,190 is being transferred to the Gas Tax Special Revenue Fund to pay for improvements to the Burns Road railroad crossing, per the existing agreement with Florida Eastcoast Railway (FEC). These improvements will be made by FEC, but, per the terms of the contract, are reimbursable by the City.

After all transfers are made, the Budget Stabilization Reserve Account will have a balance of \$2.6 million in FY 2015. At the same time, the General Fund Unassigned Reserves are projected at \$23.1 million in FY 2015, and are projected to remain the same through FY 2019.

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

The last element of the FY 2015 budget preparation strategy was the formulation of a five (5) year financial plan that gradually reduces the total millage rate, while maintaining Unassigned Reserves at \$23.1 million through FY 2019. The development of the Five- (5) Year Financial Plan is more fully discussed in the following section.

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.



LONG-RANGE PLAN (CONTINUED)

- ❏ 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, as noted earlier, 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 three (3) consecutive years, increasing by 7.3%, including new construction. Recent monthly reports indicate this trend may continue.

The assumptions used in formulating the four (4) years beyond FY 2015 in the Five (5) Year Forecast are as follows:

- ❏ Growth from re-evaluations of existing property: 2.5% per year.
- ❏ New construction is projected per estimates from the City's Planning & Zoning Department for FY 2015 through FY 2019, and reflects new construction on the Briger Site,(Scripps) beginning in FY 2015.
- ❏ Operating millage rates are projected flat through FY 2019, 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: 1% 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 2019.
 - A 7.5% average annual increase in workers' compensation and property/liability insurance has been projected through FY 2019.
 - 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					
	2015	2016	2017	2018	2019
REVENUES/OTHER FINANCING SOURCES					
Taxes					
Ad Valorem Taxes	48,590,772	50,017,899	51,695,009	53,509,737	54,439,678
Local Business Taxes	1,430,000	1,444,300	1,458,743	1,473,330	1,488,064
Utility Taxes	2,184,000	2,205,840	2,227,898	2,250,177	2,272,679
Special Assessment	-	123,976	123,976	123,976	123,976
Franchise Fees	5,240,000	5,292,400	5,345,324	5,398,777	5,452,765
Licenses and Permits	3,047,500	3,123,768	2,213,233	1,953,431	1,884,821
Intergovernmental	4,990,000	5,039,900	5,090,299	5,141,202	5,192,614
Charges for Services	4,116,489	4,140,007	4,163,759	4,187,749	4,211,979
Fines and Forfeitures	155,000	156,550	158,116	159,697	161,294
Investment Income	255,000	255,000	255,000	255,000	255,000
Miscellaneous	790,425	798,329	806,313	814,376	822,519
Other Financing Sources	684,824	690,660	694,320	687,882	688,779
Total Revenue and Other Financing Sources	\$ 71,484,010	\$ 73,288,629	\$ 74,231,989	\$ 75,955,335	\$ 76,994,169
EXPENDITURES/OTHER FINANCING USES					
General Government	15,620,168	15,960,090	16,393,231	16,843,263	17,310,991
Public Safety	39,968,307	41,047,085	42,586,029	44,194,483	45,876,132
Physical Environment	8,386,634	8,617,833	8,856,249	9,102,139	9,355,771
Culture/Recreation	643,410	660,625	678,334	696,552	715,295
Capital Outlay	1,767,350	1,215,750	1,751,650	1,911,550	3,017,550
Debt Service	4,580,625	4,457,135	4,176,057	3,905,879	3,178,464
Operating Transfers	2,321,026	600,000	-	-	-
Total Expenditures and Other Financing Uses	\$ 73,287,520	\$ 72,558,518	\$ 74,441,550	\$ 76,653,866	\$ 79,454,203
Excess Revenues (Expenditures)	(1,803,511)	730,110	(209,561)	(698,531)	(2,460,034)
Unassigned Fund Balance - Beginning	23,470,597	23,070,597	23,070,597	23,070,597	23,070,597
Assigned for Budget Stabilization - Beginning	4,067,621	2,664,110	3,394,221	3,184,660	2,486,129
Unassigned Fund Balance - Ending	23,070,597	23,070,597	23,070,597	23,070,597	23,070,597
Assigned for Budget Stabilization - Ending	2,664,110	3,394,221	3,184,660	2,486,129	26,094
Unassigned Fund Balance % of Expenditures	31.48%	31.80%	30.99%	30.10%	29.04%
Projected Operating Millage	5.6700	5.6700	5.6700	5.6700	5.6700
Projected Debt Millage	0.1615	0.1429	0.1381	0.1333	0.0584
Projected Total Millage	5.8315	5.8129	5.8081	5.8033	5.7284



GENERAL FUND RESERVES AND HISTORICAL DATA

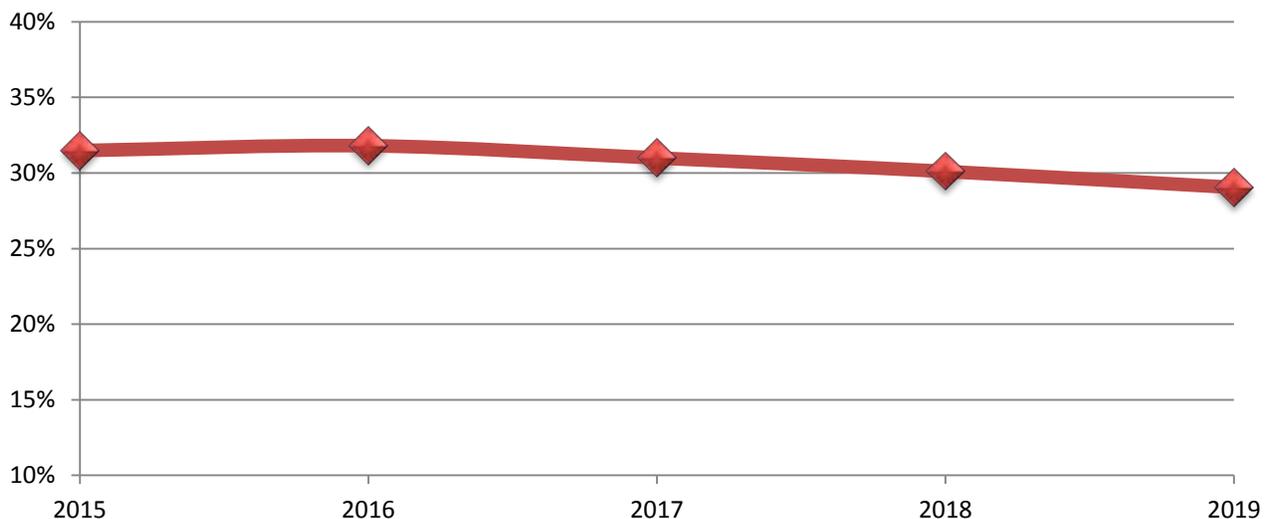
As the City moves forward in planning for the priorities established in its Strategic Planning Process, as well as meeting the timeless goals tied to the Visioning Plan, we are pleased to report that the financial condition of the City remains sound, as evidenced by projected Unassigned Fund Balance as of September 30, 2014 of \$23,070,597, or 31.5% 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 2015 and beyond.

As illustrated in the Five - (5) Year Projection on the previous page, by maintaining the operating tax rate the same at 5.67 mills through FY 2019, Unassigned Fund Balance would remain at or above 29%.

Based on current debt service schedules, the debt service millage should decrease from .1615 in FY 2015 to .0584 by FY 2019. When combined, the total projected millage rate of 5.7284 by FY 2019 represents a decrease of .1031 mills, or 1.8%, from FY 2015. ***It is worthy to note that all of the outstanding General Obligation Bonds will be paid off in FY 2019; therefore, the debt millage rate will be eliminated beginning in FY 2020.***

These projections 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. The City 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



POLICY INITIATIVES

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

Anticipate and creatively respond to changing needs

Retain a well-trained, responsive and courteous city workforce

Develop a sense of community and pride

Elicit resident involvement in decision making, emphasizing open government

Nurture the assets and natural resources entrusted to its care

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

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.***

Through the City Council’s ongoing Strategic Planning Process, a plan was formulated for FY 2015 through FY 2019 that focuses on economic development, transit, and maintenance of and investment in infrastructure. For a complete discussion of these priorities and their effects on the budget process, please see the ***Strategic Management and Long-Range Plan*** section beginning on page 37.



City Council Goal #1		
To create linkages which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.		
Department	Service Level Objective	Cross Reference
Administration	<ul style="list-style-type: none"> ☒ Inform the City’s residents of the City Council and Departments ongoing initiatives and activities ☒ Increase communication with the City Council and partnerships with intergovernmental agencies 	Page 126
Information Technology	<ul style="list-style-type: none"> ☒ Improve City website offering additional online services and ensuring a quality visitor experience 	Page133
City Clerk	<ul style="list-style-type: none"> ☒ Manage all City Boards and Committees. Track memberships, vacancies, appointments and advertisements 	Page 137
Police	<ul style="list-style-type: none"> ☒ Strengthen community programs and foster additional community partnerships 	Page 176



POLICY INITIATIVES

City Council Goal #1 <i>continued</i>		
To create linkages which connect or gather residents and business owners of different neighborhoods and developments into a single community and which provide a sense of community.		
Department	Service Level Objective	Cross Reference
Fire	<ul style="list-style-type: none"> ❏ Improve relationships with citizens, City Council and staff by providing additional meetings, workshops, and departmental functions to facilitate opportunities for communicating 	Page 182
Neighborhood Services	<ul style="list-style-type: none"> ❏ Encourage property owners to maintain the appearance of commercial properties within the City ❏ Encourage City employees to participate in the W.O.W. (Workers on Watch) Program by initiating pro-active complaints 	Page 208
Recreation	<ul style="list-style-type: none"> ❏ Provide individual and group programs that serve a diverse city population and support the sense of community within the City ❏ Provide staff support for the Recreation Advisory Board 	Page 217

City Council Goal #2		
To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Department	Service Level Objective	Cross Reference
Information Technology	<ul style="list-style-type: none"> ❏ Provide highly available technical services empowering City staff to offer first class service to its customers ❏ Maintain a highly trained, motivated, and professional work force in order to provide quality service to residents, businesses, and co-workers 	Pages 133 - 134
City Clerk	<ul style="list-style-type: none"> ❏ Manage municipal elections in accordance with Florida Statutes, Florida Election Laws, and the Municipal Charter ❏ Provide City Council members with daily correspondence in an efficient and consistent manner ❏ 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 	Pages 137 - 138



POLICY INITIATIVES

City Council Goal #2 <i>continued</i>		
To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Department	Service Level Objective	Cross Reference
City Clerk continued	<ul style="list-style-type: none"> ☒ 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. ☒ Provide all public information requests within the 5 day standard set by the City Clerk 	Page 138
Legal	<ul style="list-style-type: none"> ☒ Provide legal advice to City officials and departments in support of their efforts to achieve the goals of the City Council 	Page 141
Purchasing and Contracts Management	<ul style="list-style-type: none"> ☒ 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) ☒ Manage the City's relationship with the Office of Inspector General (OIG) ☒ Monitor, review and audit the secondary purchasing functions of City departments ☒ Ensure purchasing transactions are processed in a timely, efficient, and accurate manner and are in compliance with all federal, state and city regulations ☒ Increase departmental efficiency through the expanded use of technology ☒ Provide regular and periodic training for City staff that perform a purchasing function 	Pages 144 - 146
Human Resources	<ul style="list-style-type: none"> ☒ Practice proactive problem solving that fosters effective working relationships with bargaining and non-bargaining teams. ☒ Attract and retain qualified individuals by providing competitive total compensation for employees, including quality and cost-effective benefits ☒ Manage employee benefit programs in accordance with existing contract and plan provisions and within budget. ☒ Develop and manage a departmental records management system to ensure the delivery of quality and cost-effective HR services and policy compliance 	Pages 154 – 156



POLICY INITIATIVES

City Council Goal #2 <i>continued</i>		
To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility		
Department	Service Level Objective	Cross Reference
Human Resources <i>continued</i>	<ul style="list-style-type: none"> ❑ 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 ❑ Manage comprehensive training programs that support a knowledgeable, well trained productive workforce to serve our residents 	Pages 154 – 156
Finance	<ul style="list-style-type: none"> ❑ Maintain the City's financial system in conformance with all state and federal laws, Generally Accepted Accounting Principles (GAAP), Standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA) ❑ Manage the City's investment portfolio to provide safety, liquidity, and an appropriate rate of return ❑ Prepare a balanced operating and capital budget which effectively addresses the City Council's goals and complies with all applicable federal, state, and local requirements ❑ 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 ❑ Increase departmental efficiency through the expanded use of technology 	Pages 160 – 161
Planning and Zoning	<ul style="list-style-type: none"> ❑ To improve the efficiency of product delivery to the residents of the City and the development community ❑ To maintain established level of service standards for zoning activities ❑ Complete all Public Records Requests within the five (5) day turnaround time standard set by the City Clerk's Office ❑ To maintain established level of service standards for development review as required by the City's Land Development Regulations 	Page 167 - 169



POLICY INITIATIVES

City Council Goal #2 <i>continued</i>		
To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Department	Service Level Objective	Cross Reference
Planning & Zoning <i>continued</i>	<ul style="list-style-type: none"> ❏ Provide an enterprise GIS system for the City, allowing for an increase in efficiency and access by all departments within the City and a centralized location for spatial and geographic information to reside 	Pages 169
Police	<ul style="list-style-type: none"> ❏ Adopt progressive solutions to deter crime and reduce the fear of crime utilizing community oriented policing concepts ❏ Acquire sufficient personnel, training, and equipment to support the growing needs of the City ❏ Increase personnel effectiveness and efficiency through improved use of communications and technology ❏ Enhance traffic safety measures and programs 	Pages 176 - 178
Fire	<ul style="list-style-type: none"> ❏ Increase efficiency and consistency of emergency response services to rural and urban service areas within the City ❏ Provide timely, efficient, and effective inspection services that increase the overall safety of the City's development and re-development projects ❏ Maintain policies, equipment, and resources to ensure the efficient and effective response to all emergency response situations in the City 	Pages 183 - 184
Public Works	<ul style="list-style-type: none"> ❏ Minimize roadway hazards by quickly responding to street repair issues ❏ Ensure all paved streets and sidewalks are properly maintained ❏ Maintain an effective emergency management plan for ensuring disaster preparedness for the City ❏ Provide timely and efficient waste collection services to all residential customers that includes being responsive to inquiries, providing desired levels of performance ❏ Maintain all City buildings and facilities in a safe environment for the general public and City employees, in accordance with all City codes, through preventative maintenance and repairs ❏ Execute a mosquito spraying program in compliance with regulatory standards 	Pages 192 - 193



POLICY INITIATIVES

City Council Goal #2 <i>continued</i>		
To increase the levels of services for City-provided services and facilities within the urban area, while maintaining fiscal responsibility.		
Department	Service Level Objective	Cross Reference
Public Works continued	<ul style="list-style-type: none"> ❑ Implement a graffiti eradication program in cooperation with the Police Department 	Pages 192 - 193
Parks and Grounds	<ul style="list-style-type: none"> ❑ Respond appropriately and responsibly to grounds service requests ❑ Provide staff with the knowledge to utilize resources more efficiently ❑ Fully support the delivery of services to our customers 	Page 199
Construction Services	<ul style="list-style-type: none"> ❑ Provide accurate and educational information to our customers to inform them of the necessary requirements for a permit as well as any changes to the process that may have occurred ❑ Provide timely and efficient plan review services based upon the type of permit requested, with 98% accuracy ❑ Provide timely and efficient inspection services based upon the type of permit requested, with 96% accuracy ❑ Increase levels of service in the ever-changing industry through seminars and training ❑ Continue to be a trusted source for residents and businesses for maintaining their building documentation through the public records requests process 	Pages 203 - 205
Neighborhood Services	<ul style="list-style-type: none"> ❑ Ensure compliance of all licensing requirements per the City Code of Ordinances 	Page 208
Golf	<ul style="list-style-type: none"> ❑ Provide a higher level of service through the enhancement of the golf course amenities 	Page 223

City Council Goal #3		
To preserve land use patterns and types that currently characterizes the City.		
Department	Service Level Objective	Cross Reference
Planning and Zoning	<ul style="list-style-type: none"> ❑ Protect the character of older communities during redevelopment 	Page 170



POLICY INITIATIVES

City Council Goal #4		
To encourage the provision of quality education through world class curriculum to ensure all children are prepared for real world experiences, hold the necessary skills for jobs, and continue to pursue knowledge.		
Department	Service Level Objective	Cross Reference
Fire Rescue	<ul style="list-style-type: none"> ☒ Support community partnership between Palm Beach Gardens Fire Rescue and Palm Beach Gardens High School and Jupiter High School Medical Magnet Programs to deliver first responder training to students who seek a career in medicine 	Page 184
Recreation	<ul style="list-style-type: none"> ☒ Offer students opportunities to complete required community service hours by assisting with events, programs and activities ☒ Support our community partners, through active participation in local high school magnet and/or academy programs 	Page 218

City Council Goal #5		
To promote economic development in the City through the expansion of existing business and the attraction of new industry.		
Department	Service Level Objective	Cross Reference
Planning & Zoning	<ul style="list-style-type: none"> ☒ Promote economic development in the City through the expansion of existing value-added businesses and the attraction of new industry 	Page 170

City Council Goal #6		
To protect the natural environment through sustainable methods and practice.		
Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> ☒ To monitor NPDES (National Pollutant Discharge Elimination System) for all projects greater than one (1) acre. 	Page 149
Public Works	<ul style="list-style-type: none"> ☒ Maintain equipment availability and reduce vehicle down time and continue the program of purchasing or replacing existing vehicles with more fuel efficient models 	Page 194

POLICY INITIATIVES

City Council Goal #6 <i>continued</i>		
To protect the natural environment through sustainable methods and practice.		
Department	Service Level Objective	Cross Reference
Parks and Grounds	<ul style="list-style-type: none"> ❑ Raise public awareness of efforts to engage community involvement ❑ Implement an irrigation pump inspection program for preventative maintenance on all City maintained irrigation pumps ❑ Maintain the landscaping of medians and common grounds in the most efficient manner 	Page 200
Neighborhood Services	<ul style="list-style-type: none"> ❑ Assist Development Compliance with enforcement of the City's landscape code to ensure preservation and proper maintenance of landscape material 	Page 209

City Council Goal #7		
To provide residents opportunities for recreation and leisure activities and other past time interest.		
Department	Service Level Objective	Cross Reference
Parks and Grounds	<ul style="list-style-type: none"> ❑ Develop methods that improve surface safety for our customers 	Page 200
Recreation	<ul style="list-style-type: none"> ❑ Manage indoor and outdoor recreational facilities assigned to the stewardship of the Recreation Division 	Pages 218 - 219
Golf	<ul style="list-style-type: none"> ❑ Increase programs offered in order to increase interest at the Golf Course ❑ Increase participation at the Golf Course 	Page 224

City Council Goal #8		
To protect the City's character of high quality housing and focus on the maintenance of existing affordable housing.		
Department	Service Level Objective	Cross Reference
Neighborhood Services	<ul style="list-style-type: none"> ❑ Provide high levels of service to all residents by ensuring well-maintained properties ❑ Establish an electronic complaint system in order to track and respond to resident requests ❑ Amend City codes, as necessary, to provide more efficient guidelines for the maintenance and enhancement of various properties 	Pages 209



POLICY INITIATIVES

City Council Goal #9		
To promote balanced water resource policies and programs which address water supply needs, flood control, preservation of environmentally sensitive areas and aquifer recharge.		
Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> ☒ Review of new or retrofit stormwater flood control and water quality systems 	Page 149
Public Works	<ul style="list-style-type: none"> ☒ Maintain drainage systems while reducing the volume of street debris that can pollute stormwater entering water bodies in the City 	Page 194
Neighborhood Services	<ul style="list-style-type: none"> ☒ Increase levels of service by increasing the number of NPDES (National Pollutant Discharge Elimination System) Certifications ☒ Provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances 	Page 210

City Council Goal #10		
To promote logical phasing and timing of new development, consistent with capital improvement plans and budgets.		
Department	Service Level Objective	Cross Reference
Engineering	<ul style="list-style-type: none"> ☒ Maintain the established level of services standards for development review as required by the City's Land Development Regulations (LDRs) ☒ Provide review and inspection services to new infrastructure developments 	Page 150



FINANCIAL MANAGEMENT POLICIES

Operating Budget Policies

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

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

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

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

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

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

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

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

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

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

Capital Improvement Program (CIP) Policies

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

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

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

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



FINANCIAL MANAGEMENT POLICIES (CONTINUED)

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

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

Debt Policies

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

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

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

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

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

Revenue Policies

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

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

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

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

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

Investment Policies

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

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



FINANCIAL MANAGEMENT POLICIES (CONTINUED)

Accounting, Auditing and Financial Reporting Policies

The accounting system will maintain records on a basis consistent with Generally Accepted Accounting Principles applicable to local government.

Monthly and annual financial reports will present a summary of financial activity by major types of funds.

In accordance with state law, an independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion thereon.

Purchasing Policies

Purchases will be made in accordance with all federal, state, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the City.

Purchases will be made in an impartial, economical, competitive, and efficient manner.

Purchases will be made from the lowest priced and most responsible vendor. Qualitative factors such as vendor reputation, financial condition, and quality of product and timeliness of delivery will be considered as much as price when making purchasing decisions.

Preference will be given to purchases of like quality to vendors who maintain a place of business within the City of Palm Beach Gardens.

Fund Balance Policies

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

The City hereby establishes and will maintain reservations of Fund Balance, as defined herein, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. 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



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 2014/2015. 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 2014/2015 tax rate is from the rollback rate.

TRIM (TRUTH-IN-MILLAGE) NOTICE

FY 2014/2015

Current Year Taxable Real Property	8,392,478,985	
Current Year Taxable Personal Property	376,713,317	
Current Year Centrally Assessed	1,842,341	
Current Year Gross Taxable	8,771,034,643	Adjusted Property Value % Change From Prior Year 7.88%
Net New Taxable	141,526,107	
Current Year Adjusted Tax Value	8,629,508,536	
Prior Year Final Gross Taxable Value	8,130,149,279	
Prior Year Millage	5.7404	Tax Rate % Change From Prior Year -1.23%
Prior Year Ad Valorem	46,670,309	
Current Year Rolled Back	5.4082	
Current Year Proposed	5.6700	
Current Year Aggregate	47,435,714	
Total Ad Valorem	49,731,766	
Current Year Proposed Millage	5.6700	
Percent Change Over Rolled Back	4.840%	
Debt Service Millage Required	0.1615	
Debt Service Required (Budgeted)	1,345,594	
Debt Service Generated	1,416,522	
Total Taxes Levied - Operating	49,731,766	
Amount Budgeted Operating	47,245,178	
Total Operating and Debt Service Taxes Budgeted	48,590,772	



GENERAL FUND – 001

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Ad Valorem Taxes	44,232,540	44,946,393	46,375,384	46,144,661	48,590,772
Franchise Fee Electric	5,059,328	4,854,693	4,991,293	4,900,000	5,000,000
Franchise Fee Solid Waste	268,569	246,917	244,141	260,000	240,000
Business License Taxes	1,370,720	1,424,382	1,476,941	1,410,000	1,430,000
Communication Services Tax	1,829,028	2,220,036	2,165,047	2,160,000	2,184,000
Taxes	52,760,185	53,692,421	55,252,806	54,874,661	57,444,772
Building Permits	2,195,881	3,285,312	2,804,476	2,160,370	2,800,000
Training Surcharge	36,731	55,750	34,730	32,406	43,500
Alarm Registration Fees	6,438	6,398	6,519	6,000	6,000
Special Event Permits	10,023	7,984	8,080	7,000	8,000
Application Filing Fees	165,513	182,068	194,251	180,000	190,000
Licenses and Permits	2,414,586	3,537,512	3,048,056	2,385,776	3,047,500
Local, State, and Federal Grants	388,267	223,421	243,896	100,000	150,000
Shared Revenues From Other Local Units	119,452	74,589	60,215	80,000	60,000
County Occupational Licenses	108,584	104,081	111,173	105,000	110,000
State Revenue Sharing	1,086,583	1,154,398	1,117,735	1,050,000	1,125,000
Mobile Home Licenses	17,674	16,096	15,159	16,500	15,000
Alcoholic Beverage License	57,546	58,944	59,158	56,000	58,000
Local Govt. Half-cent Sales Tax	3,169,886	3,343,210	3,580,822	3,300,000	3,400,000
Firefighters' supplementary comp	47,807	49,158	48,030	48,000	48,000
Fuel Tax rebate	26,445	26,275	27,288	24,000	24,000
Intergovernmental	5,022,244	5,050,172	5,263,476	4,779,500	4,990,000
Public Safety Fingerprinting	1,915	1,365	1,230	1,500	1,500
Engineering Cost Recovery Fees	128,039	156,382	141,763	100,000	135,000
Inspection Fees	246,992	328,258	330,612	248,000	280,000
EMS Transport	1,990,993	2,064,633	2,054,654	1,825,000	1,900,000
Interim Service Fees	15,101	26,484	45,577	20,000	35,000
Dispatch Service Charges	1,325,104	1,418,144	1,495,308	1,495,307	1,551,416
Web Site Link Fees	325	325	250	100	250
NMIRCC Administrative Service Fees	202,131	213,323	213,324	213,323	213,323
Charges for Services	3,910,600	4,208,914	4,282,718	3,903,230	4,116,489
Court Fines	90,820	79,234	90,793	86,000	90,000
Parking Fines	6,815	13,685	19,135	10,000	15,000
Code Enforcement Fines	52,656	64,258	56,473	50,000	50,000
\$12.50 Traffic Fines	-	140,131	43,565	-	-
Fines and Forfeitures	150,291	297,308	209,966	146,000	155,000
Interest Earnings	247,823	243,339	291,095	200,000	250,000
Interest Earnings Tax Collector	18,633	6,599	-	10,000	5,000
Realized gain/loss	96,513	35,786	14,875	-	-
Unrealized gain/loss	(65,698)	(130,244)	(34,080)	-	-
Interest	297,271	155,480	271,890	210,000	255,000



REVENUE SUMMARIES

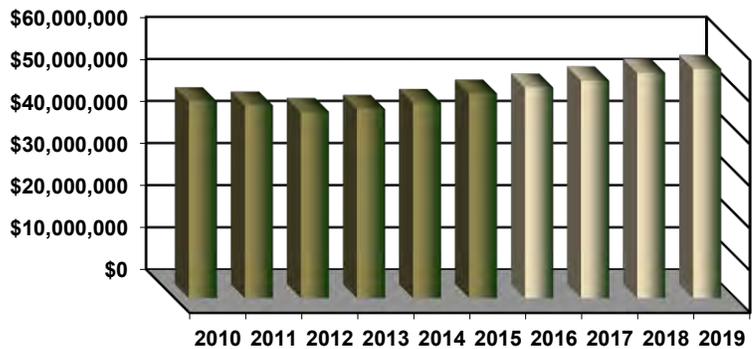
GENERAL FUND – 001 (CONTINUED)

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Contributions/Donations	74,444	62,732	-	15,000	10,000
Other Misc Revenue	378,229	524,207	277,972	250,000	250,000
Reimbursement of City Services	264,889	271,394	222,833	260,000	220,000
Administrative Fees	50,934	86,684	70,257	65,000	70,000
Insurance Proceeds	75,341	77,654	14,606	35,000	35,000
Tax Search	89,150	123,820	161,700	65,000	125,000
Miscellaneous Revenue-Nextel Tower	49,739	60,458	75,091	49,000	75,000
Boat/RV Decals	500	700	425	450	425
Copies	5,325	7,336	7,921	3,250	5,000
Miscellaneous	988,551	1,214,985	830,805	742,700	790,425
Transfers In	803,596	559,748	689,030	689,030	684,824
Other Sources	16,427,879	5,508,074	460,647	-	-
Other Financing Sources	17,231,475	6,067,822	1,149,677	689,030	684,824
TOTAL REVENUES	\$ 82,775,203	\$ 74,224,614	\$ 70,309,394	\$ 67,730,897	\$ 71,484,010
Beginning Fund Balance	28,152,256	28,839,654	34,749,730	34,749,730	30,803,379
TOTAL REVENUES/SOURCES	\$ 110,927,459	\$ 103,064,268	\$ 105,059,124	\$ 102,480,627	\$ 102,287,389

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 5.8315 mills, an additional \$2,446,111 will be generated from property taxes in FY 2015. Years 2016 – 2019 are based on projected new development and no change in the operating millage tax rate.

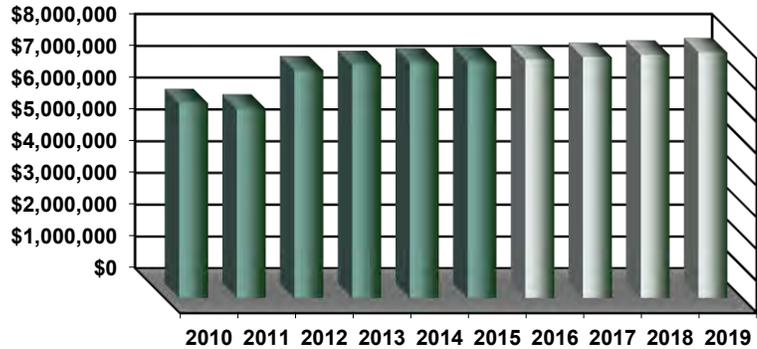


REVENUE SUMMARIES

GENERAL FUND – 001 (CONTINUED)

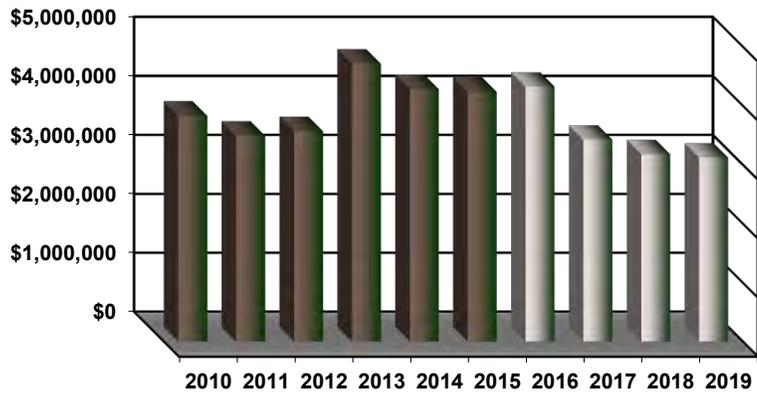
Other Locally Levied Taxes

Other Locally Levied Taxes (Communication Services Tax and Franchise Fees) comprise 10% of the General Fund operating revenue of the City for FY 2015 and are projected at \$7,424,000, which represents a slight increase of \$24,000 from the 2014 estimated actual amount. Future years are conservatively estimated to increase 1%, annually. The increase in revenue from 2011 to 2012 reflects an increase in the Communication Services Tax to 3.5% from 1.5%.



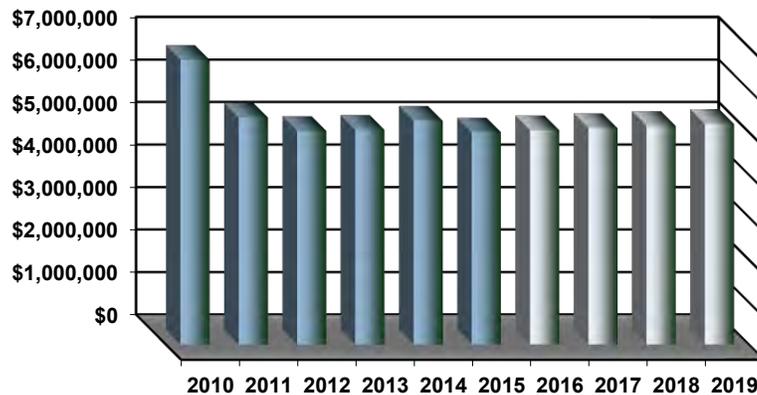
Business License Taxes and Permits

This category accounts for 4% of General Fund revenues, and includes City Business License Taxes and Building Permits. The overall trend from FY 2010 through FY 2012 reflects the slowdown in the real estate market. However, development approvals and permit activity have increased recently, which resulted in a 32% increase in 2013. Years 2015 through 2019 are estimated based on planned future development, with activity anticipated to taper off beginning in 2017.



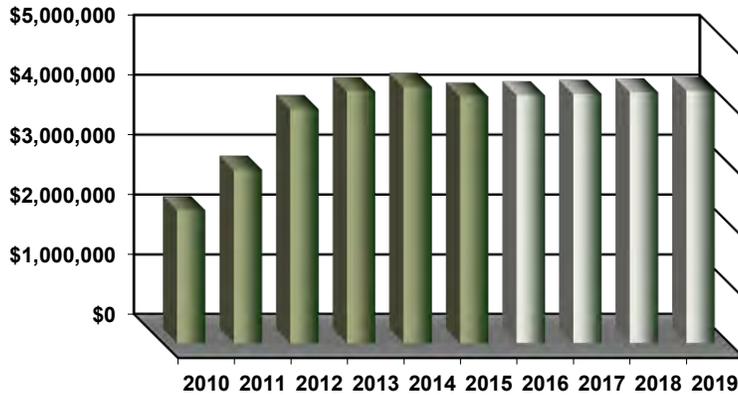
Intergovernmental Revenue

Included in this category are State Sales Tax, State Revenue Sharing, Federal and State Grants, Mobile Home Licenses, Alcoholic Beverage Licenses, and County Business Tax Receipts. FY 2010 reflects the receipt of FEMA reimbursement for debris removal costs. As the economy has improved recently, revenues have stabilized, buoyed by recent positive growth indicators announced by the State. Future years are conservatively estimated to increase 1%, annually.



REVENUE SUMMARIES

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 Transport Fees, Fire Inspection Fees, and Engineering Cost Recovery Fees. In FY 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 five (5) month period beginning May, 2011. These additional revenue sources increased the 2012 revenue by approximately \$1,540,000. Future years are conservatively estimated to increase 1%, annually.

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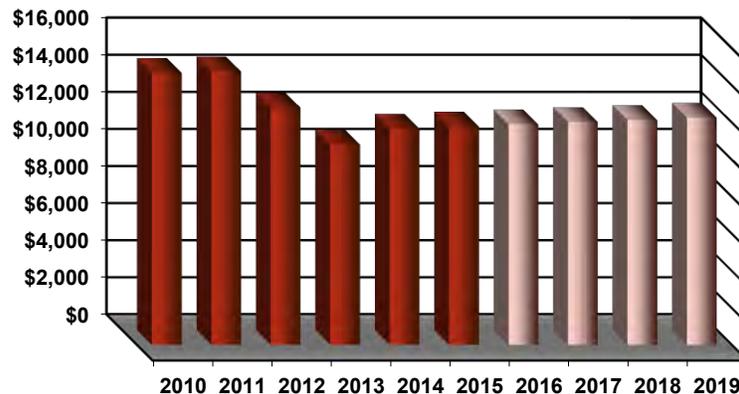
**POLICE TRAINING
SPECIAL REVENUE FUND – 002**

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Court Fines	12,784	10,787	11,650	12,043	11,764
Fines and Forfeitures	12,784	10,787	11,650	12,043	11,764
Interest Earnings	-	-	-	-	-
Interest	-	-	-	-	-
TOTAL REVENUES	\$ 12,784	\$ 10,787	\$ 11,650	\$ 12,043	\$ 11,764
Beginning Fund Balance	25,612	24,187	19,703	19,703	17,353
TOTAL REVENUES/SOURCES	\$ 38,396	\$ 34,974	\$ 31,353	\$ 31,746	\$ 29,117

HISTORICAL & PROJECTED REVENUE

Fines and Forfeitures

Fines and Forfeitures consist of \$2 per ticket collected from the County for each ticket issued. The use of this money is restricted for police officer training expenditures. Based on current levels of activity, \$11,764 is projected for FY 2015. Future years are conservatively forecast to increase 1% annually.



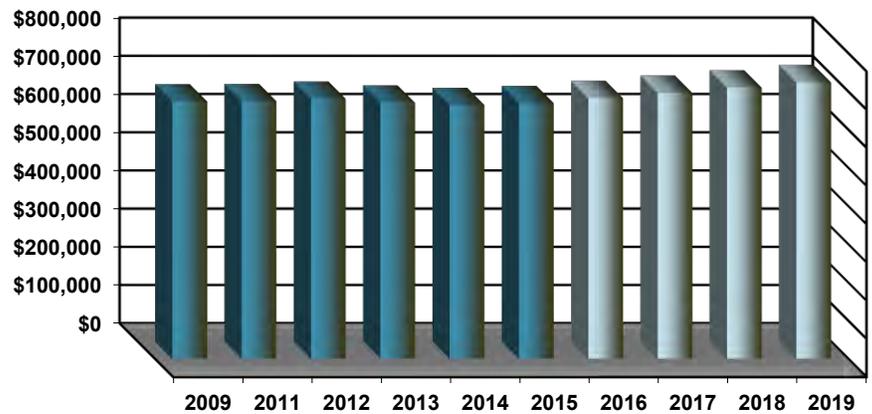
**GAS TAX
SPECIAL REVENUE FUND - 103**

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Local Option Gas Tax	680,533	670,569	664,459	663,710	669,027
Taxes	680,533	670,569	664,459	663,710	669,027
Interest Earnings	254	1,458	608	930	828
Interest	254	1,458	608	930	828
Miscellaneous Revenue	81,192	82,241	82,241	82,241	82,241
Miscellaneous	81,192	82,241	82,241	82,241	82,241
Transfers In	-	-	-	-	170,190
Other Financing Sources	-	-	-	-	170,190
TOTAL REVENUES	\$ 761,979	\$ 754,268	\$ 747,308	\$ 746,881	\$ 922,286
Beginning Fund Balance	1,992,156	2,134,880	1,984,770	1,984,770	1,430,012
TOTAL REVENUES/SOURCES	\$ 2,754,135	\$ 2,889,148	\$ 2,732,078	\$ 2,731,651	\$ 2,352,298

HISTORICAL & PROJECTED REVENUE

Other Locally Levied Taxes

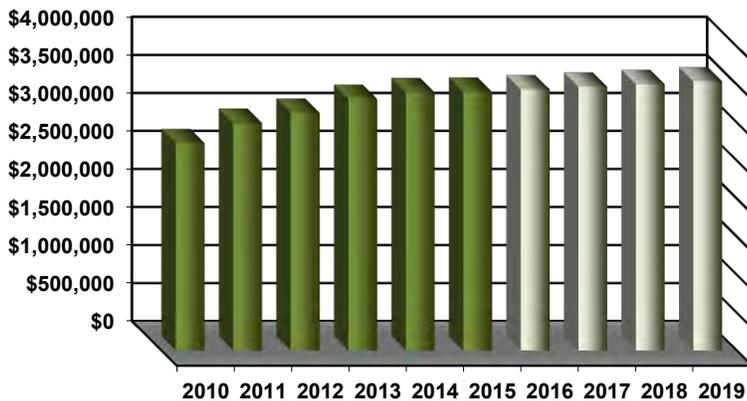
This revenue is administered by the Department of Revenue and distributed to each municipality in accordance with interlocal agreements between counties and municipalities. Currently, Palm Beach County and its municipalities have separate distribution factors for the “new” 5-cent Local Option Gas Tax. Based on State estimates, \$669,027 is forecast for FY 2015. Also included is a transfer from the General Fund for FEC railroad crossing maintenance and repairs. A 1% growth factor has been forecast for years 2016 through 2019.



**RECREATION
SPECIAL REVENUE FUND - 104**

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Aquatics	303,992	299,802	306,243	302,165	312,788
Resources	33,601	76,628	91,418	59,529	86,615
Rentals	122,997	155,198	165,546	139,640	164,329
Programs	837,958	870,127	841,249	843,330	859,270
Tennis Programming	504,301	535,973	586,381	529,179	578,310
Tennis Memberships	120,829	115,744	121,232	115,757	119,197
Athletics & Special Facilities	276,390	323,683	300,062	268,354	305,307
Youth Enrichment	924,048	930,118	982,896	909,743	973,844
Charges for Services	3,124,116	3,307,273	3,395,027	3,167,697	3,399,660
Interest Earnings	151	771	733	572	654
Interest	151	771	733	572	654
Other Miscellaneous Revenue	30,064	34,177	34,891	35,314	38,067
Overage/Shortage	(71)	16	-	-	-
Miscellaneous	29,993	34,193	34,891	35,314	38,067
Transfer In	-	55,063	-	-	-
Other Financing Sources	-	55,063	-	-	-
TOTAL REVENUES	\$ 3,154,260	\$ 3,397,300	\$ 3,430,651	\$ 3,203,583	\$ 3,438,381

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. Growth in revenue from 2010 to 2014 stemmed from the expansion of programs such as the Gardens Green Market, and increased levels of participation in other programs. Based on projected numbers of participants, \$3,399,660 is projected for FY 2015. Fiscal years 2016-2019 are conservatively projected to increase 1% annually.



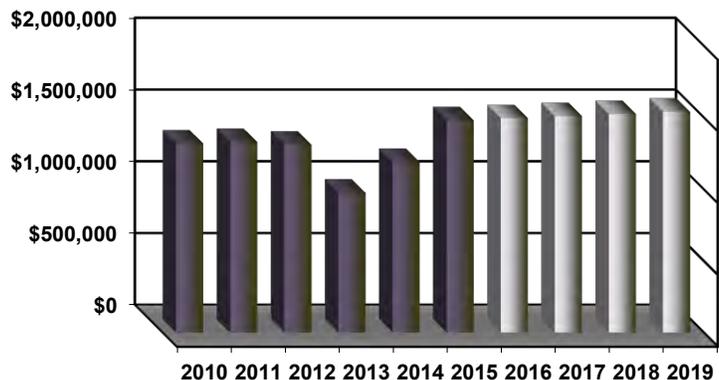
**GOLF COURSE
SPECIAL REVENUE FUND - 106**

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Green Fees	445,621	348,385	443,953	377,504	538,940
Cart Fees	543,638	396,259	446,495	449,858	587,890
Driving Range	69,222	48,617	64,553	59,455	77,000
GPS Fees	95,111	70,238	78,071	79,416	100,625
Pro Shop Sales	79,524	59,419	72,268	65,259	85,000
Prepaid Permits	58,382	39,711	68,340	38,972	70,000
Concessionaire License Fee	16,762	11,789	14,357	14,835	18,900
Charges for Services	1,308,260	974,418	1,188,037	1,085,299	1,478,355
Interest Earnings	96	211	208	127	100
Interest	96	211	208	127	100
Communication Tower Lease	77,757	79,139	83,545	76,909	79,000
Disposition of Fixed Assets	-	-	-	-	-
Other Misc Revenue	16,119	13,467	13,291	13,648	19,000
Other Misc Revenue - Lessons	84,595	78,904	93,443	77,189	90,000
Overage/Shortage	45	6	-	-	-
Miscellaneous	178,516	171,516	190,279	167,746	188,000
Transfers In	-	15,975	200,000	200,000	-
Other Financing Sources	-	15,975	200,000	200,000	-
TOTAL REVENUES	\$ 1,486,872	\$ 1,162,120	\$ 1,578,524	\$ 1,453,172	\$ 1,666,455
Beginning Fund Balance	228,242	264,036	63,495	63,495	145,266
TOTAL REVENUES/SOURCES	\$ 1,715,114	\$ 1,426,156	\$ 1,642,019	\$ 1,516,667	\$ 1,811,721

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 projected rounds of golf, \$1,478,355 is estimated for FY 2015. Major course renovations in 2013 and 2014 caused the substantial drop in revenue those years. Future growth is projected at 1% annually.



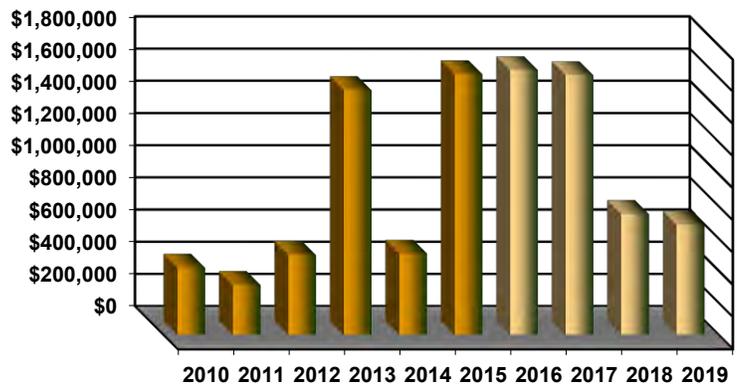
**RECREATION IMPACT
CAPITAL PROJECT FUND - 301**

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Recreation Grants	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Earnings	309	1,749	948	984	948
Interest	309	1,749	948	984	948
Recreation Impact Fees	494,635	1,519,079	502,567	839,619	1,617,879
Impact Fees	494,635	1,519,079	502,567	839,619	1,617,879
Other Miscellaneous Revenue	-	35,000	-	-	-
Miscellaneous	-	35,000	-	-	-
TOTAL REVENUES	\$494,944	\$1,555,828	\$503,515	\$840,603	\$1,618,827
Beginning Fund Balance	1,611,320	1,827,429	2,668,280	2,668,280	1,227,689
TOTAL REVENUES/SOURCES	\$2,106,264	\$3,383,257	\$3,171,795	\$3,508,883	\$2,846,516

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$1,617,879 is projected for FY 2015. Future years are based on projected start dates for known projects. The large increases in years 2015 through 2017 are predicated on construction beginning of the Alton Development Phase I on the Briger parcel.



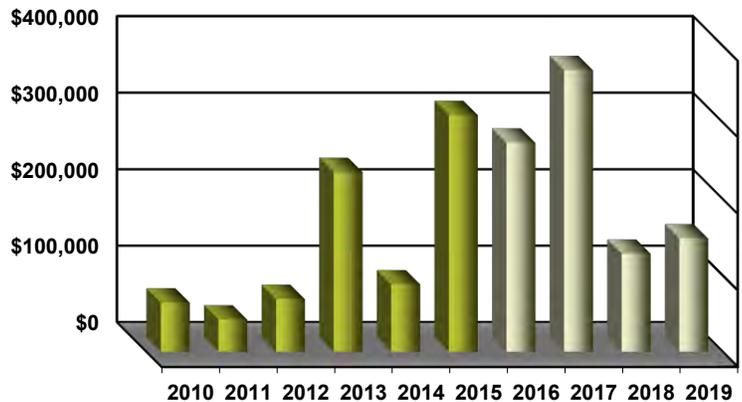
**POLICE IMPACT
CAPITAL PROJECT FUND - 302**

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Interest Earnings	108	314	269	200	269
Interest	108	314	269	200	269
Police Impact Fees	68,774	234,780	87,835	125,504	309,258
Impact Fees	68,774	234,780	87,835	125,504	309,258
Other Miscellaneous Revenue	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers In	-	-	-	-	1,191,220
Other Financing Sources	-	-	-	-	1,191,220
TOTAL REVENUES	\$68,882	\$235,094	\$88,104	\$125,704	\$1,500,747
Beginning Fund Balance	381,723	383,795	507,043	507,043	379,253
TOTAL REVENUES/SOURCES	\$450,605	\$618,889	\$595,147	\$632,747	\$1,880,000

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$309,258 is projected for FY 2015. Future years are based on projected start dates for known projects. The large increases in years 2015 through 2017 are predicated on construction beginning of the Alton Development Phase I on the Briger parcel. In order to accelerate the construction of the Police Tactical Training Facility, a transfer of \$1,191,220 from the General Fund is budgeted in FY 2015.



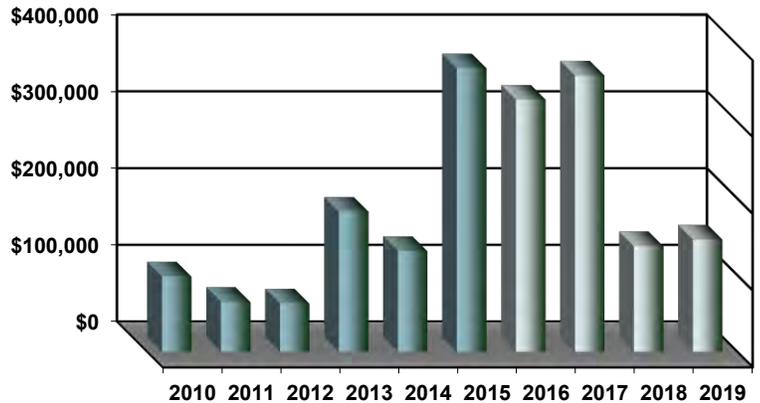
**FIRE IMPACT
CAPITAL PROJECT FUND - 303**

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Interest Earnings	34	160	173	106	173
Interest	34	160	173	106	173
Fire Impact Fees	62,891	182,479	69,063	131,211	369,436
Impact Fees	62,891	182,479	69,063	131,211	369,436
TOTAL REVENUES	\$62,925	\$182,639	\$69,236	\$131,317	\$369,609
Beginning Fund Balance	82,141	101,019	217,341	217,341	226,577
TOTAL REVENUES/SOURCES	\$145,066	\$283,658	\$286,577	\$348,658	\$596,186

HISTORICAL & PROJECTED REVENUE

Impact Fees

Based on a review of projected development activity, \$369,436 is projected for FY 2015. Future years are based on projected start dates for known projects. The large increases in years 2015 through 2017 are predicated on construction beginning of the Alton Development Phase I on the Briger parcel.



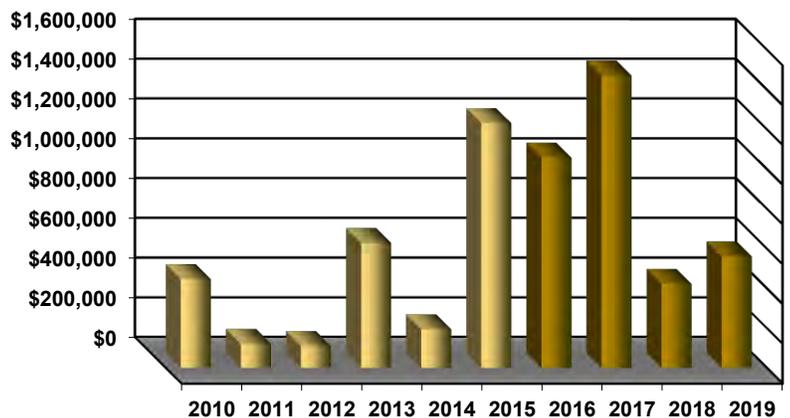
**ROAD IMPACT
CAPITAL PROJECT FUND - 305**

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Interest Earnings	809	2,177	1,316	1,552	1,316
Interest	809	2,177	1,316	1,552	1,316
Road Impact Fees	109,553	627,407	194,161	349,894	1,229,957
Impact Fees	109,553	627,407	194,161	349,894	1,229,957
Miscellaneous	-	-	-	-	-
Transfers In	-	-	-	-	959,616
Other Financing Sources	-	-	-	-	959,616
TOTAL REVENUES	\$110,362	\$629,584	\$195,477	\$351,446	\$2,190,889
Beginning Fund Balance	2,492,603	1,821,853	1,514,818	1,514,818	393,935
TOTAL REVENUES/SOURCES	\$2,602,965	\$2,451,437	\$1,710,295	\$1,866,264	\$2,584,824

HISTORICAL & PROJECTED REVENUE

Impact Fees

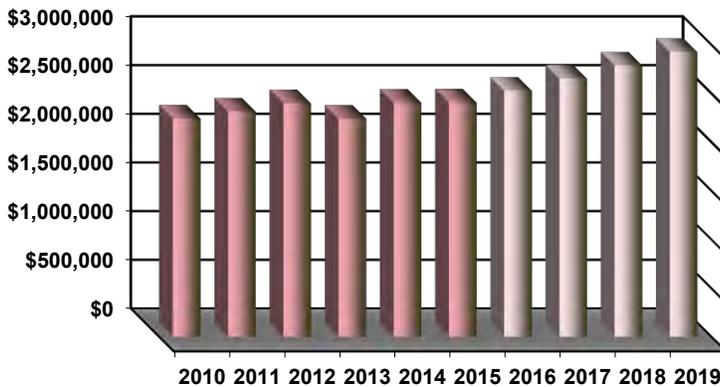
Based on a review of projected development activity, \$1,229,957 is projected for FY 2015. Future years are based on projected start dates for known projects. The large increases in years 2015 through 2017 are predicated on construction beginning of the Alton Development Phase I on the Briger parcel.



**FLEET MAINTENANCE
INTERNAL SERVICE FUND - 501**

Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Internal Charges for Services	2,397,685	2,238,013	2,402,902	2,420,621	2,404,544
Charges for Service	2,397,685	2,238,013	2,402,902	2,420,621	2,404,544
Disposition of Fixed Assets	-	91,679	35,000	35,000	35,000
Miscellaneous	-	93,537	63,725	69,000	75,000
Insurance Proceeds	10,880	15,963	13,226	11,000	-
Interest	7	162	176	-	-
Miscellaneous	10,887	201,341	112,127	115,000	110,000
Transfers In	-	16,708	-	-	-
Other Financing Sources	-	16,708	-	-	-
TOTAL REVENUES	\$ 2,408,572	\$ 2,456,062	\$ 2,515,029	\$ 2,535,621	\$ 2,514,544
Beginning Fund Balance	1,710,506	1,501,487	1,431,477	1,431,477	206,353
TOTAL REVENUES/SOURCES	\$ 4,119,078	\$ 3,957,549	\$ 3,946,506	\$ 3,967,098	\$ 2,720,897

HISTORICAL & PROJECTED REVENUE



Charges for Services

This amount consists of charges 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 \$2,404,544 for FY 2015. Future years reflect an annual increase of 5% to cover personnel and operating cost increases.



**SELF INSURANCE
INTERNAL SERVICE FUND - 505**

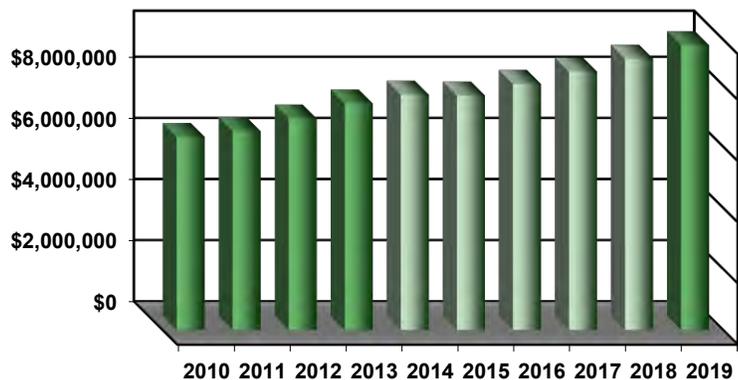
Revenues/Sources Account	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
Internal Charges for Services	6,917,179	7,409,298	7,692,808	7,671,658	7,661,746
Charges for Service	6,917,179	7,409,298	7,692,808	7,671,658	7,661,746
Interest Earnings	378	2,732	3,275	1,000	3,000
Interest	378	2,732	3,275	1,000	3,000
Miscellaneous	83,002	135,604	73,630	75,000	135,000
Miscellaneous	83,002	135,604	73,630	75,000	135,000
TOTAL REVENUES	\$ 7,000,559	\$ 7,547,634	\$ 7,769,713	\$ 7,747,658	\$ 7,799,746
Beginning Fund Balance	1,698,454	2,641,502	3,922,211	3,922,211	5,043,948
TOTAL REVENUES/SOURCES	\$ 8,699,013	\$10,189,136	\$11,691,924	\$11,669,869	\$12,843,694

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, \$7,661,746 is budgeted for FY 2015. Due to the Fund's positive claims history over the last several years, coupled with strong unassigned reserve levels, charges to using departments remained flat from FY 2014 to FY 2015. Revenues in future years are projected to increase at an average annual rate of 5%, which is the projected medical inflation for the City's health costs.







BUDGET SUMMARIES



BUDGET SUMMARIES

This section consists of summaries of the FY2015 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 FY2012 and 2013, and estimated actual for FY2014, are presented, as well as the amended budget for FY2014, and adopted budget for FY2015. The bottom line in this schedule is the ending fund balance for each of the fiscal years. The summaries reflect the carry forward resources from prior year revenues, which are reduced by the estimated amount of prior year expenditure obligations to be carried forward. This change accounts for the variance between ending and beginning fund balance figures.

PIE CHARTS

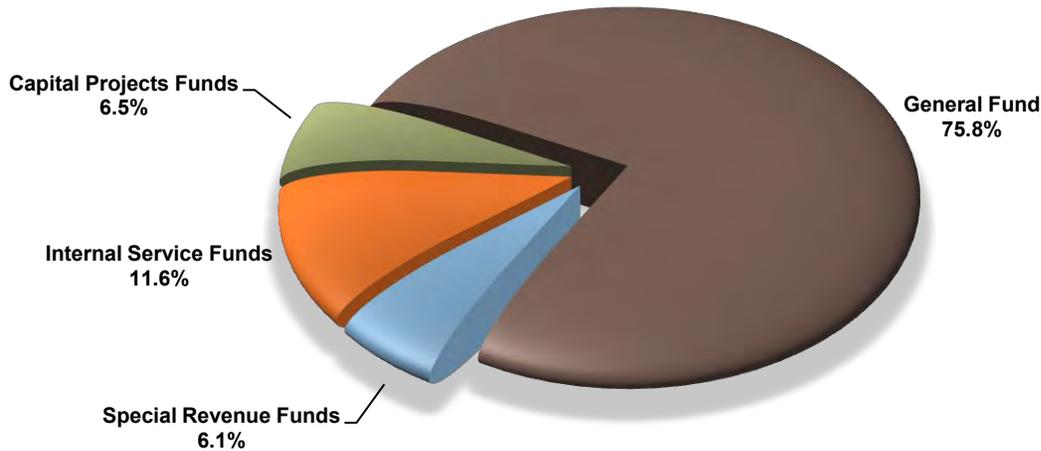
Pie charts are presented for revenues and expenditures in order to demonstrate the proportional relationships of the total budget and each of the funds. Along with the pie charts are comparative explanations of major categories of revenues and expenditures by program.



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

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	ENDING BALANCE
GENERAL FUND	<u>\$ 30,803,379</u>	<u>\$ 71,484,010</u>	<u>\$ 73,287,520</u>	<u>\$ 28,999,869</u>
SPECIAL REVENUE FUNDS				
Gas Tax	1,430,012	922,286	1,484,478	867,820
Recreation	541,707	3,438,380	3,595,418	384,669
Golf	145,266	1,666,455	1,774,468	37,253
Police Training	17,353	11,764	14,000	15,117
TOTAL	<u>\$ 2,134,338</u>	<u>\$ 6,038,885</u>	<u>\$ 6,868,364</u>	<u>\$ 1,304,859</u>
INTERNAL SERVICE FUNDS				
Fleet Maintenance	206,353	2,514,544	2,538,442	182,455
Self-Insurance Fund	5,043,948	7,799,746	7,799,746	5,043,948
TOTAL	<u>\$ 5,250,301</u>	<u>\$ 10,314,290</u>	<u>\$ 10,338,188</u>	<u>\$ 5,226,403</u>
CAPITAL PROJECT FUNDS				
Recreation Impact Fee	1,227,689	1,618,827	1,650,000	1,196,516
Police Impact Fee	379,253	1,500,747	1,880,000	-
Fire Impact Fee	226,577	369,609	-	596,186
Art Impact Fee	810,109	-	-	810,109
Road Impact Fee	393,935	2,190,889	1,984,824	600,000
TOTAL	<u>\$ 3,037,563</u>	<u>\$ 5,680,072</u>	<u>\$ 5,514,824</u>	<u>\$ 3,202,811</u>
GRAND TOTAL	<u>\$ 41,225,581</u>	<u>\$ 93,517,257</u>	<u>\$ 96,008,896</u>	<u>\$ 38,733,942</u>





**All Funds
Total Revenue/Sources and Expenditures/Uses
\$134,742,838**

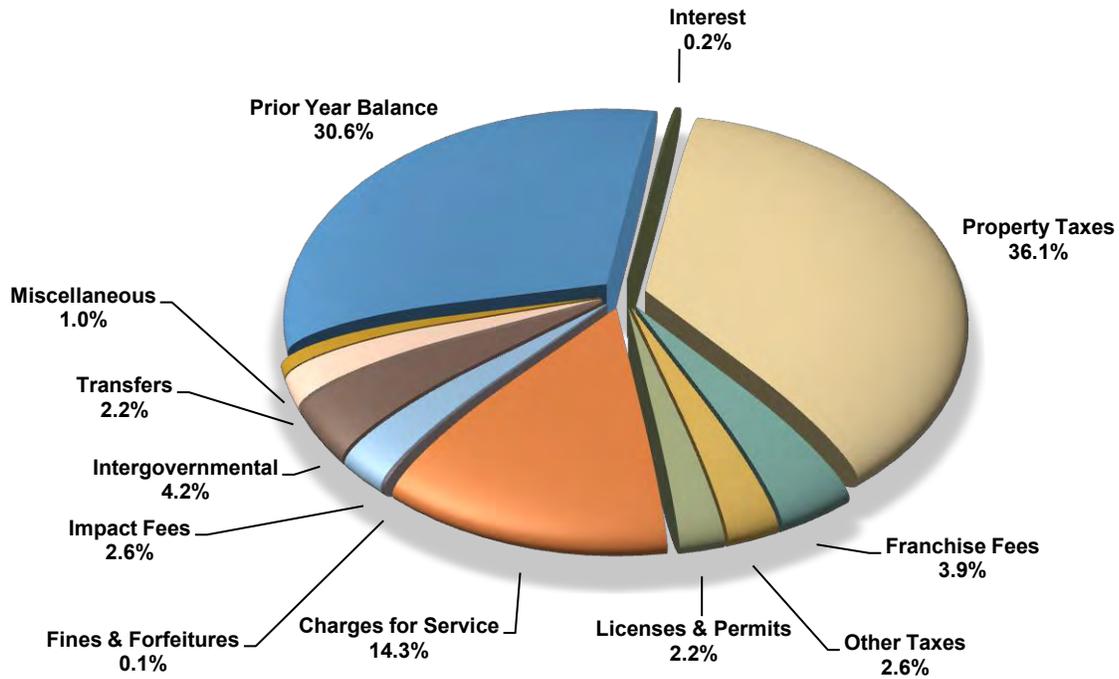
The **General Fund** is the City's largest fund and includes governmental activities such as police, fire/rescue, recreational and other general governmental functions that are primarily funded with property taxes, franchise fees, and certain state shared revenues. The General Fund activities comprise 75.8 percent of the City's annual budget.

Special Revenue Funds are established to account for revenues that are legally restricted by statute or Council action for a specific purpose. The City operates five Special Revenue Funds. The *Recreation Fund* is used to account for revenues to be used for recreational and athletic programs throughout the City. The *Golf Course Fund* is used to account for revenues and expenditures related to the municipal golf operation provided by the City. The *Gas Tax Fund* is used to account for the receipt and disbursement of Local Option Gas Tax revenue. The *Police Training Fund* is used to account for fees collected from traffic citations to be used for training and education, and the *Police Grants Fund* is used to account for federal block grants. The Special Revenue Funds comprise 6.1 percent of the total operating budget.

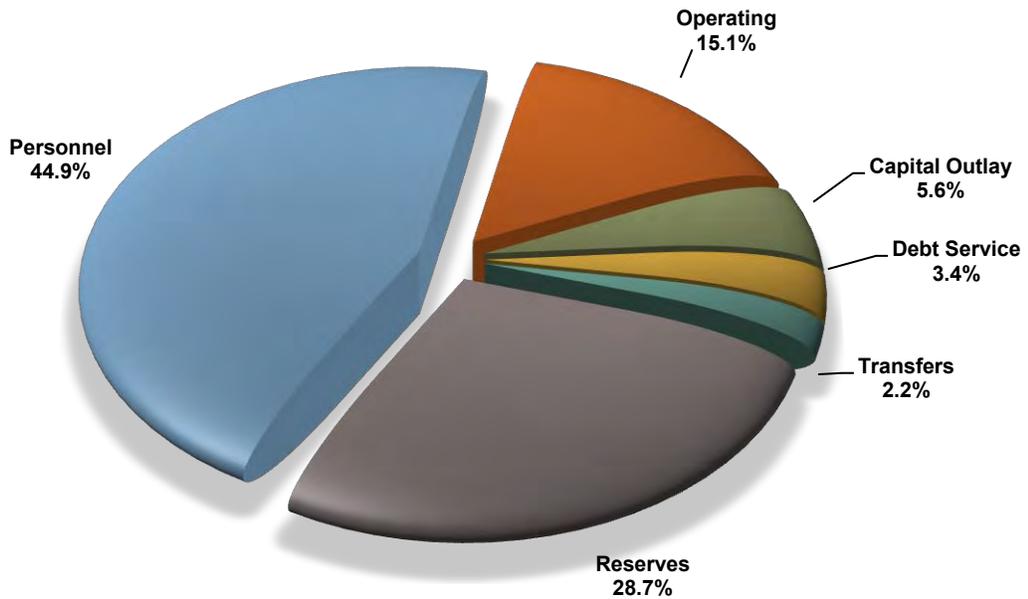
Capital Project Funds are established for the acquisition and construction of major capital facilities other than those financed by proprietary fund operations. The City operates and budgets for the following Capital Project Funds: *Recreation Impact Fee*, *Police Impact Fee*, *Fire Impact Fee*, *Road Impact Fee*, and *Art in Public Places Fund*. The Capital Project Funds comprise 6.5 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 11.6 percent of the total operating budget.





Total Revenues/ Sources \$134,742,838



Total Expenditures/ Uses \$134,742,838



COMBINED FUNDS BUDGET

REVENUES

Property Taxes	\$ 48,590,772
Utility Taxes	2,184,000
Franchise Fees	5,240,000
Other Taxes	1,430,000
Licenses & Permits	3,047,500
Intergovernmental	5,659,027
Charges for Service	19,150,793
Impact Fees	3,526,530
Fines & Forfeitures	166,764
Interest	262,288
Miscellaneous	1,253,732

TOTAL REVENUES 90,511,407

EXPENDITURES

Salaries	36,043,383
Retirement	7,241,332
FICA	2,757,319
Health Insurance	7,028,222
Workers Compensation	560,415
Trash Collection	2,636,800
Other Operating Expenditures	24,565,101
Capital Outlay	7,589,850
Debt Service	4,580,625

TOTAL EXPENDITURES 93,003,046

TRANSFERS

Transfers to other funds	3,005,850
Transfers from other funds	3,005,850

REVENUE OVER (UNDER) EXPENDITURES (2,491,639)

BEGINNING FUND BALANCE 41,225,581

ENDING FUND BALANCE \$ 38,733,942

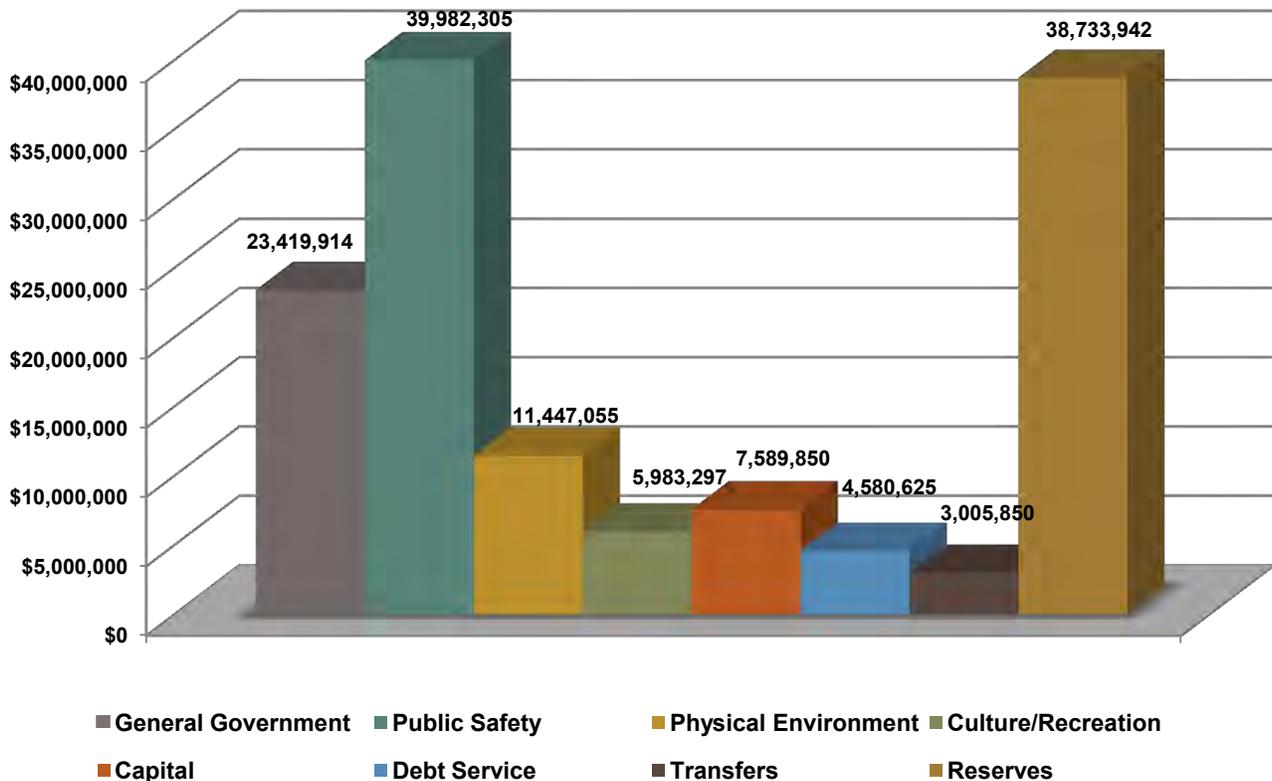


EXPENDITURES BY FUNCTION – ALL FUNDS COMBINED

Excluding beginning balances, transfers and loan proceeds, newly generated revenues for all funds increased \$6,521,512 from the 2014 adopted budgeted revenues. The increase is attributed primarily to: an increase of \$2,446,111 in Ad Valorem Taxes due to the 7.9% increase in property valuation; and increases of \$661,724 in Licenses and Permits, \$2,080,302 in Impact Fees, and \$825,098 in Charges for Services. 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 36.1 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 almost \$40 million. Total expenditures for all funds, excluding transfers and reserves, have increased \$7,982,302, or approximately 9% from the adopted fiscal year 2014 budget. The increase is due primarily to contractual salary adjustments, the enhanced repair and maintenance program being enacted next year, and a substantial increase in capital investments.

Expenditures by Function



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

	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 40,097,412	\$ 41,166,584	\$ 48,640,815	\$ 48,640,815	\$ 41,225,581
REVENUES/SOURCES					
Property Taxes	44,232,540	44,946,393	46,375,384	46,144,661	48,590,772
Franchise Fees	5,327,897	5,101,610	5,235,434	5,160,000	5,240,000
Other Taxes	3,199,748	3,644,418	3,641,988	3,570,000	3,614,000
Licenses & Permits	2,414,586	3,537,512	3,048,055	2,385,776	3,047,500
Intergovernmental	5,702,777	5,720,740	5,927,935	5,443,210	5,659,027
Charges for Services	15,344,754	15,978,809	16,652,033	15,905,073	19,150,793
Fines & Forfeitures	163,075	308,096	221,615	158,043	166,764
Impact Fees	754,852	2,563,744	853,625	1,446,228	3,526,530
Interest	299,590	165,741	280,088	215,471	262,288
Miscellaneous	1,287,539	1,795,813	1,230,353	1,140,812	1,253,733
Transfers In	3,201,281	2,885,507	3,291,932	3,309,651	3,005,850
Other Sources	16,427,879	5,508,074	460,647	-	-
TOTAL	\$ 98,356,518	\$ 92,156,459	\$ 87,219,089	\$ 84,878,925	\$ 93,517,257
EXPENDITURES/USES					
City Council	266,989	275,840	406,713	416,980	452,156
City Clerk	360,785	451,886	508,870	524,027	610,606
Administration	511,755	571,410	607,096	623,388	691,333
Public Communications	-	-	200,588	244,650	249,933
Engineering	217,231	261,014	354,743	367,111	378,334
Purchasing	63,146	140,160	139,104	152,070	143,733
Information Technology	1,238,753	1,459,240	1,339,823	1,549,761	1,700,009
Legal	348,781	356,382	344,865	341,526	345,434
Human Resources	612,970	548,882	694,404	640,161	672,959
Finance	872,996	921,140	948,215	965,801	989,159
General Services	5,505,065	5,661,558	5,717,819	5,648,851	5,543,836
Police	21,506,035	20,142,169	20,778,306	21,141,097	21,392,627
Fire	18,480,470	17,849,771	18,021,180	17,761,731	18,497,378
Planning and Zoning	1,127,821	1,179,934	1,306,823	1,485,081	1,535,693
Parks/ Grounds	3,012,020	3,096,436	3,228,433	3,265,381	3,667,466
Recreation/Golf	5,473,198	5,371,171	5,687,165	5,591,932	5,983,297
Community Services Admin/ Public Works	6,320,891	6,899,147	7,959,783	7,921,292	7,779,589
Construction Services	1,420,134	1,484,972	1,242,770	1,599,303	1,525,307
Neighborhood Services	555,177	579,200	623,585	688,021	781,676
Self Insurance	6,057,511	6,266,924	6,647,976	7,239,526	7,799,746
Debt Service	4,270,621	4,336,914	4,578,626	4,578,626	4,580,625
Capital Outlay	2,081,097	6,045,352	3,601,533	9,177,589	7,589,850
Other Uses	16,062,364	135,230	-	303,785	92,300
Operating Transfers	921,540	647,493	2,434,043	889,030	3,005,850
TOTAL	\$ 97,287,350	\$ 84,682,225	\$ 87,372,463	\$ 93,116,720	\$ 96,008,896
ENDING BALANCES					
Non Spendable Assets	148,175	103,486	113,329	35,510	35,510
Invested in Capital Assets	1,293,982	1,224,731	1,210,974	1,224,731	-
Restricted	7,769,822	11,251,529	5,033,938	4,380,145	4,718,334
Committed	-	-	5,482,242	-	-
Unrestricted	2,849,007	4,128,957	5,211,029	4,548,218	5,226,403
Committed for Budget Stabilization	-	3,639,126	4,067,621	3,639,126	2,664,111
Committed for Economic Development	1,253,889	2,632,575	2,632,575	2,632,575	2,632,575
Assigned	1,793,148	2,189,813	1,265,138	472,118	386,412
Unassigned	26,058,561	23,470,598	23,470,597	23,470,597	23,070,597
TOTAL	\$ 41,166,584	\$ 48,640,815	\$ 48,487,443	\$ 40,403,020	\$ 38,733,942



**BUDGET COMPARISON BY FUND FOR
FISCAL YEARS 2013 – 2015
(MAJOR FUNDS)**

	GENERAL FUND			ROAD IMPACT		
	ACTUAL FY 12/13	ESTIMATED FY 13/14	BUDGET FY 14/15	ACTUAL FY 12/13	ESTIMATED FY 13/14	BUDGET FY 14/15
Revenues						
Ad Valorem Taxes	44,946,393	46,375,384	48,590,772	-	-	-
Utility Taxes	2,220,036	2,165,047	2,184,000	-	-	-
Franchise Fees	5,101,610	5,235,434	5,240,000	-	-	-
Other Taxes	1,424,382	1,476,941	1,430,000	-	-	-
Licenses and Permits	3,537,512	3,048,055	3,047,500	-	-	-
Intergovernmental Revenue	5,263,493	5,263,475	4,990,000	-	-	-
Charges for Services	3,995,591	4,282,718	4,116,489	-	-	-
Impact Fees	-	-	-	627,407	194,161	1,229,957
Fines and Forfeitures	297,308	209,965	155,000	-	-	-
Miscellaneous Revenue	1,184,987	785,804	790,425	-	-	-
Interest	155,479	271,890	255,000	2,177	1,316	1,316
Transfers In	559,748	689,030	684,824	-	-	959,616
Other Sources	5,538,074	505,647	-	-	-	-
Fund Balances & Reserves	28,839,653	34,749,730	30,803,379	1,821,853	1,514,818	393,935
TOTAL	103,064,266	105,059,120	102,287,389	2,451,437	1,710,295	2,584,824
Expenditures						
General Government	13,891,617	14,435,418	15,620,168	-	-	-
Public Safety	38,043,708	38,785,486	39,968,305	-	-	-
Physical Environment	6,496,310	7,661,165	8,386,635	-	-	-
Transportation	-	-	-	39,335	9,001	-
Culture and Recreation	585,825	681,278	643,411	-	-	-
Capital Outlay	4,835,916	2,906,875	1,767,350	337,536	16,815	1,300,000
Debt Service	4,373,414	4,578,626	4,580,625	-	-	-
Transfers Out	87,746	1,745,013	2,321,026	559,748	689,030	684,824
Other Uses	-	-	-	-	-	-
Fund Balances & Reserves	34,749,730	34,265,259	28,999,869	1,514,818	995,449	600,000
TOTAL	103,064,266	105,059,120	102,287,389	2,451,437	1,710,295	2,584,824



**BUDGET COMPARISON BY FUND FOR
FISCAL YEARS 2013 – 2015
(NON-MAJOR FUNDS)**

	SPECIAL REVENUE			CAPITAL PROJECTS			INTERNAL SERVICE		
	ACTUAL FY 12/13	ESTIMATED FY 13/14	BUDGET FY 14/15	ACTUAL FY 12/13	ESTIMATED FY 13/14	BUDGET FY 14/15	(1) ACTUAL FY 12/13	(1) ESTIMATED FY 13/14	(1) BUDGET FY 14/15
Revenues									
Ad Valorem Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	670,569	664,459	669,027	-	-	-	-	-	-
Charges for Services	4,360,596	4,583,065	4,878,014	-	-	-	9,647,311	10,095,710	10,066,290
Impact Fees	-	-	-	1,936,338	853,626	3,526,530	-	-	-
Fines and Forfeitures	10,787	11,650	11,764	-	-	-	-	-	-
Miscellaneous Revenue	654,064	307,411	308,308	35,000	-	-	336,779	185,581	245,000
Interest	2,440	1,549	1,582	2,751	3,199	2,706	2,894	3,451	3,000
Transfers In	71,038	200,000	170,190	-	-	2,150,836	16,711	-	-
Loan Proceeds	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	3,364,326	2,808,594	2,134,338	3,162,618	5,728,803	3,037,563	4,142,989	5,353,688	5,250,301
TOTAL	9,133,820	8,576,728	8,173,223	5,136,707	6,585,628	8,717,635	14,146,684	15,638,430	15,564,591
Expenditures									
General Government	-	-	-	-	-	-	8,792,996	9,216,427	9,875,688
Public Safety	389,350	14,000	14,000	31,688	-	-	-	-	-
Physical Environment	-	-	-	-	-	-	-	-	-
Transportation	843,522	937,894	984,478	-	9,001	-	-	-	-
Culture and Recreation	4,785,346	5,005,887	5,339,886	90,346	11,705	-	-	-	-
Capital Outlay	71,211	339,132	530,000	800,689	355,526	4,830,000	-	-	462,500
Debt Service	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	689,030	684,824	-	-	-
Other Uses	-	-	-	-	-	-	-	-	-
Fund Balances & Reserves	3,044,391	2,279,815	1,304,859	4,213,984	5,520,366	3,202,811	5,353,688	6,422,003	5,226,403
TOTAL	9,133,820	8,576,728	8,173,223	5,136,707	6,585,628	8,717,635	14,146,684	15,638,430	15,564,591

(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 2013 includes Depreciation and the Interest Expense component only of Debt Service.



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

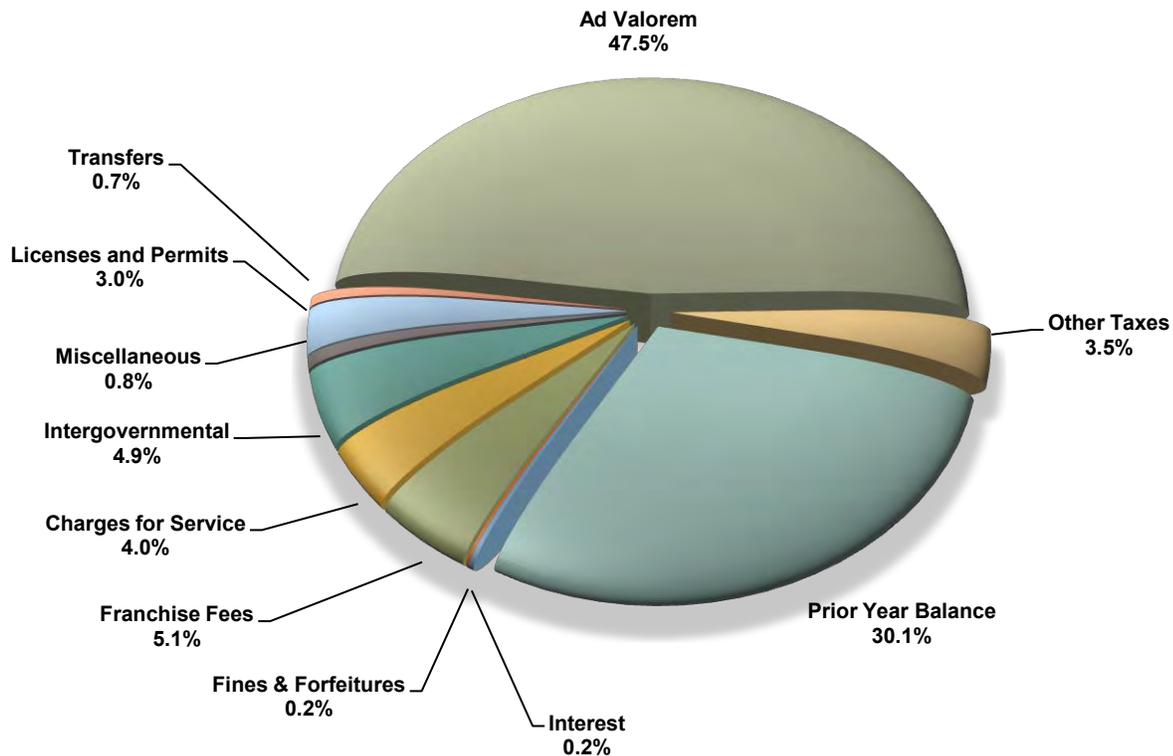
Departments	Funds			
	General	Special Revenue	Internal Service	Capital Project
City Council	♦			
Administration	♦			
Public Communications	♦			
Information Technology	♦			
City Clerk	♦			
Legal	♦			
Purchasing and Contracts Management	♦			
Engineering	♦			
Human Resources	♦			
Finance	♦			
General Services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



GENERAL FUND

The General Fund is a governmental fund that accounts for approximately 76% 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 5.6% from the fiscal year 2014 adopted budget. The increase is attributed primarily to: an increase of \$2,446,111 in Ad Valorem Taxes due to the 7.9% increase in property valuation; and Licenses and Permits of \$661,724, 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 68.



Total Revenues/ Sources \$102,287,389



BUDGET SUMMARIES

GENERAL FUND (CONTINUED)

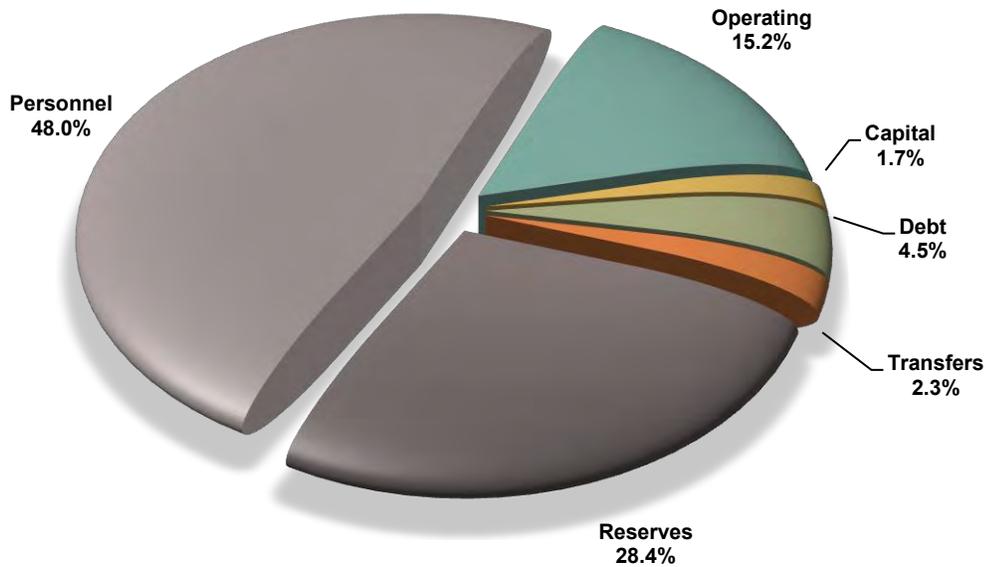
The graph below depicts the General Fund expenditures by category. Excluding transfers and reserves, expenditures have increased 5% over the fiscal year 2014 adopted budget. Expenditure levels have been impacted by the following factors relating to personnel, operating and capital costs:

- Salary increases averaging 6.4% have been budgeted for PBA employees
- Salary increases averaging 3.5% have been budgeted for SEIU and non-union employees
- Additional funding of \$833,000 has been budgeted for increased repair and maintenance of infrastructure and facilities
- Funding has been provided for six (6) new positions: This is a result of reclassifications of three (3) existing part-time employees to full-time, the addition of one (1) new Fire Code Compliance Officer, and two (2) additional dispatchers. These changes are necessary to meet ever increasing demands for services, and to reflect the addition of the Village of North Palm Beach to the Northern Municipal Regional Communication System operated by the City.

Significant capital outlay items contained within the General Fund include:

- | | |
|---|-----------|
| • Multi-purpose field drainage improvements | \$400,000 |
| • Plaza Amphitheater improvements | 325,000 |
| • Radio communications monopole | 200,000 |
| • Additional police vehicles | 120,500 |

A complete summary and discussion of all capital for all funds begins on page 225.



Total Expenditures/ Uses \$102,287,389



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

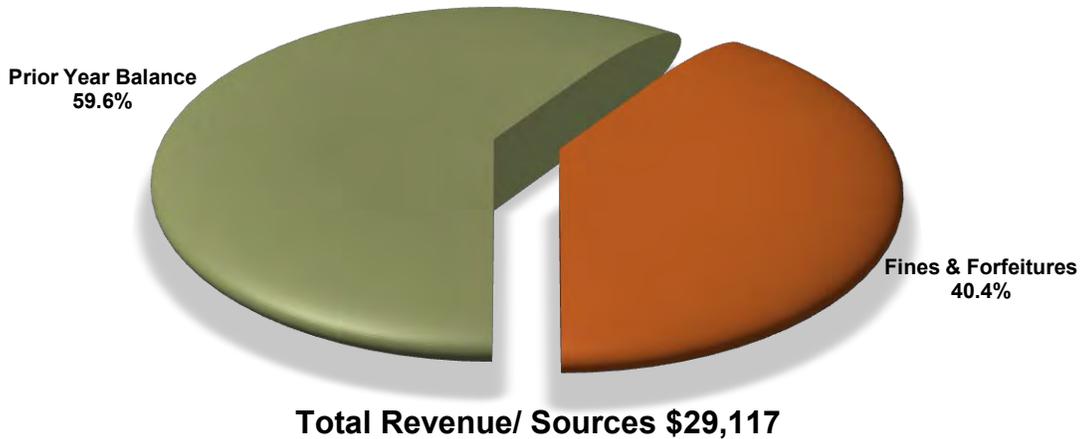
	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 28,152,256	\$ 28,839,654	\$ 34,749,730	\$ 34,749,730	\$ 30,803,379
REVENUES/SOURCES					
Property Taxes	44,232,540	44,946,393	46,375,384	46,144,661	48,590,772
Franchise Fees	5,327,897	5,101,610	5,235,434	5,160,000	5,240,000
Other Taxes	3,199,748	3,644,418	3,641,988	3,570,000	3,614,000
Licenses & Permits	2,414,586	3,537,512	3,048,055	2,385,776	3,047,500
Intergovernmental	5,022,244	5,263,493	5,263,475	4,779,500	4,990,000
Charges for Services	3,910,601	3,995,591	4,282,718	3,903,230	4,116,489
Fines & Forfeitures	150,291	297,308	209,965	146,000	155,000
Interest	297,271	155,479	271,890	210,000	255,000
Miscellaneous	988,550	1,214,987	785,804	742,700	790,425
Transfers In	803,596	559,748	689,030	689,030	684,824
Loan Proceeds	16,427,880	5,508,074	505,647	-	-
TOTAL	\$ 82,775,204	\$ 74,224,613	\$ 70,309,390	\$ 67,730,897	\$ 71,484,010
EXPENDITURES/USES					
City Council	266,989	275,840	406,713	416,980	452,156
City Clerk	360,785	451,886	508,870	524,027	610,606
Administration	511,755	571,410	607,096	623,388	691,333
Public Communications	-	-	200,588	244,650	249,933
Engineering	217,231	261,014	354,743	367,111	378,334
Purchasing	63,146	140,160	139,104	152,070	143,733
Information Technology	1,238,753	1,459,240	1,339,823	1,549,761	1,700,009
Legal	348,781	356,382	344,865	341,526	345,434
Human Resources	612,970	548,882	694,404	640,161	672,959
Finance	872,996	921,140	948,215	965,801	989,159
General Services	5,505,065	5,661,558	5,717,819	5,648,851	5,543,836
Police	21,489,074	20,117,507	20,764,306	21,127,097	21,378,627
Fire	18,446,417	17,827,474	18,021,180	17,741,731	18,497,378
Planning and Zoning	1,127,821	1,179,934	1,306,823	1,485,081	1,535,693
Parks	2,979,302	3,006,090	3,216,728	3,170,100	3,667,466
Recreation	832,609	585,825	681,278	638,684	643,411
Community Services Admin/ Public Works	3,172,347	3,490,218	4,444,437	4,376,303	4,719,169
Construction Services	1,420,134	1,484,972	1,242,770	1,599,303	1,525,307
Neighborhood Services	555,177	579,200	623,585	688,021	781,676
Debt Service	4,270,621	4,336,914	4,578,626	4,578,626	4,580,625
Capital Outlay	1,615,525	4,835,916	2,906,875	4,720,916	1,767,350
Operating Transfers	117,944	87,745	1,745,013	200,000	2,321,026
Other Uses	16,062,364	135,230	-	303,785	92,300
Payment to Defined Benefit Plan	-	-	-	-	-
TOTAL	\$ 82,087,806	\$ 68,314,537	\$ 70,793,861	\$ 72,103,973	\$ 73,287,520
ENDING BALANCES					
Nonspendable	114,228	77,819	77,819	-	-
Restricted	626,283	3,518,253	632,586	634,356	632,586
Committed	-	-	2,805,896	-	-
Committed for Budget Stabilization	-	3,639,126	4,067,621	3,639,126	2,664,111
Committed for Economic Development	1,253,889	2,632,575	2,632,575	2,632,575	2,632,575
Assigned	786,693	1,411,359	578,165	-	-
Unassigned	26,058,561	23,470,598	23,470,597	23,470,597	23,070,597
TOTAL	\$ 28,839,654	\$ 34,749,730	\$ 34,265,259	\$ 30,376,654	\$ 28,999,869



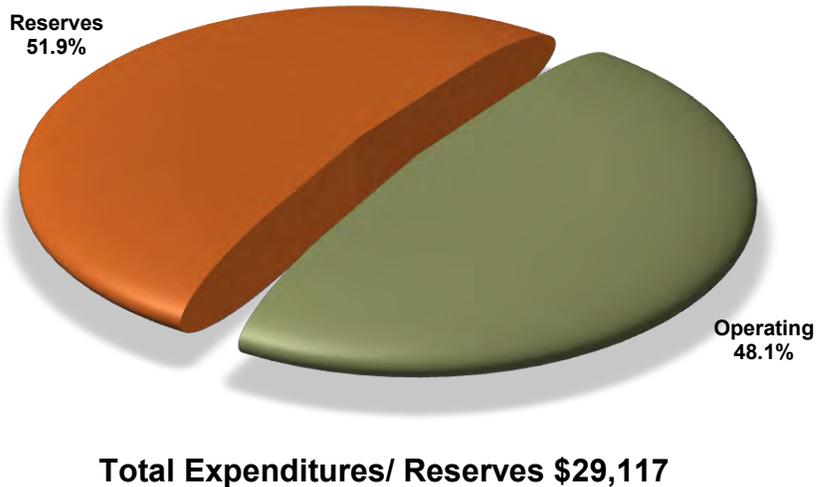
POLICE TRAINING SPECIAL REVENUE FUND

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 \$11,764 for FY 2015. For a more detailed discussion of Police Training revenue sources, please see the Revenue Information section beginning on page 72.



The graph below depicts the total Police Training Special Revenue Fund expenditures for FY 2015. Expenditures/reserves are projected to be \$29,117 for FY 2015, a decrease of \$1,605 from the FY 2014 budget.



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

FUND NUMBER 002

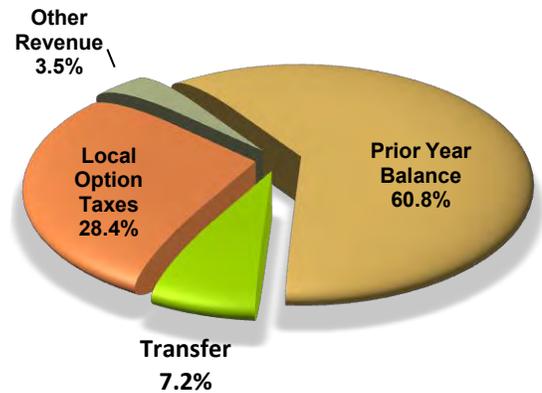
	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 25,612	\$ 24,187	\$ 19,703	\$ 19,703	\$ 17,353
REVENUES/SOURCES					
Fines & Forfeitures	12,785	10,787	11,650	12,043	11,764
Interest	-	-	-	-	-
TOTAL	\$ 12,785	\$ 10,787	\$ 11,650	\$ 12,043	\$ 11,764
EXPENDITURES/USES					
Police Operating	14,210	15,271	14,000	14,000	14,000
Capital Outlay	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 14,210	\$ 15,271	\$ 14,000	\$ 14,000	\$ 14,000
ENDING BALANCES					
Restricted	24,187	19,703	17,353	17,746	15,117
TOTAL	24,187	\$ 19,703	\$ 17,353	\$ 17,746	\$ 15,117



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:

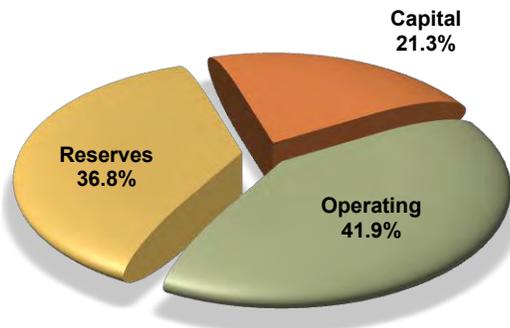
- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
- Street lighting
- Traffic signs, traffic engineering, signalization and pavement markings
- Bridge maintenance and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



Total Revenues/ Sources \$2,352,298

The graph above depicts the Gas Tax revenues by category. Local Option Gas Taxes are projected at \$669,027 for fiscal year 2015. Other revenue consists of Miscellaneous Revenue of \$82,241 and Interest Income of \$828, while Prior Year Balance carried forward is estimated at \$1,430,012. Transfers total \$170,190, and are from the General Fund for FEC railroad crossing maintenance and repairs. For a more detailed discussion of Gas Tax revenue sources, please see the Revenue Information section beginning on page 73.

The graph below depicts the total Gas Tax Fund expenditures for fiscal year 2015. 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 | \$225,000 |
| • Storm Water CIP project | \$500,000 |
| • FEC crossing improvements | \$170,010 |

Total Expenditures/Reserves \$2,352,298



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

FUND NUMBER 103

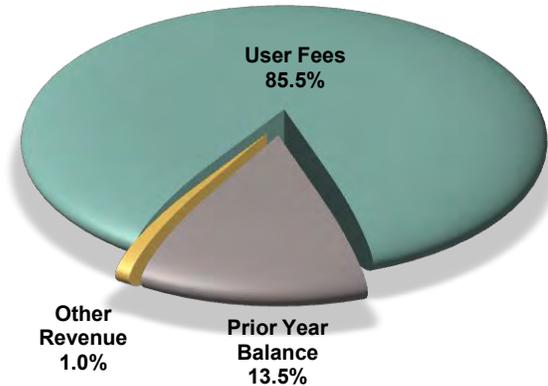
	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 1,992,156	\$ 2,134,880	\$ 1,984,770	\$ 1,984,770	\$ 1,430,012
REVENUES/SOURCES					
Intergovernmental	680,533	670,569	664,459	663,710	669,027
Interest	254	1,458	608	930	828
Miscellaneous	81,192	82,241	82,241	82,241	82,241
Transfer In					170,190
TOTAL	\$ 761,979	\$ 754,268	\$ 747,308	\$ 746,881	\$ 922,286
EXPENDITURES/USES					
Public Facilities Operating	586,707	843,522	937,894	911,496	984,478
Capital Outlay	32,548	60,856	339,132	1,638,344	500,000
Operating Transfers					
TOTAL	\$ 619,255	\$ 904,378	\$ 1,277,026	\$ 2,549,840	\$ 1,484,478
ENDING BALANCES					
Committed for Encumbrances	-	-	25,040	-	-
Reserved for Projects					
Committed for Projects	-	-	-	-	-
Restricted	2,134,880	1,984,770	1,430,012	181,811	867,820
TOTAL	\$ 2,134,880	\$ 1,984,770	\$ 1,455,052	\$ 181,811	\$ 867,820



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 \$3,399,659 for FY 2015, other revenues are estimated at \$38,721, and Prior Year Balance carried forward is projected at \$541,707. For a more detailed discussion of Recreation revenue sources, please see the Revenue Information section beginning on page 74.

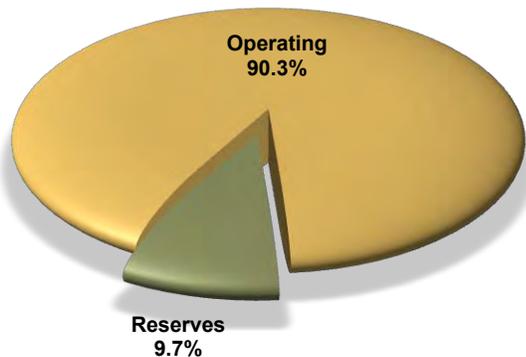


Some of the more significant user fees are as follows:

- Youth Enrichment \$973,844
- General Programs \$859,270
- Tennis \$697,506
- Aquatics \$312,788
- Athletics & Special Facilities \$305,307

Total Revenues/Sources \$3,980,087

The graph below depicts the total Recreation Special Revenue Fund expenditures for FY 2015. Excluding reserves, operating expenditures are anticipated to be \$3,595,418, an increase of 1% from the FY 2014 adopted budget.



Included in projected expenditures are the following programs:

- Youth Enrichment \$797,135
- Programs \$800,335
- Resources \$585,446
- Tennis \$592,262
- Athletics \$435,184
- Aquatics \$385,055

Total Expenditures/Reserves \$3,980, 087



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

FUND NUMBER 104

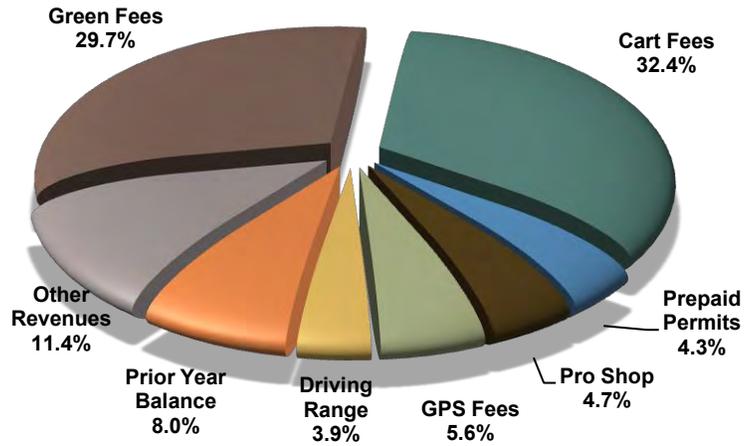
	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 832,017	\$ 776,366	\$ 740,626	\$ 740,626	\$ 541,707
REVENUES/SOURCES					
Charges for Services	3,124,116	3,307,273	3,395,028	3,167,697	3,399,659
Interest	151	771	733	572	654
Miscellaneous	29,993	34,193	34,891	35,314	38,067
Transfer In	-	55,063	-	-	-
TOTAL	\$ 3,154,262	\$ 3,397,300	\$ 3,430,652	\$ 3,203,583	\$ 3,438,380
EXPENDITURES/USES					
Recreation Operating	3,209,913	3,433,040	3,559,772	3,535,137	3,595,418
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 3,209,913	\$ 3,433,040	\$ 3,559,772	\$ 3,535,137	\$ 3,595,418
ENDING BALANCES					
Non-Spendable Fund Balance	-	-	-	-	-
Reserved for Projects	-	-	-	-	-
Committed	-	-	69,799	-	-
Assigned	776,366	740,626	541,707	409,072	384,669
TOTAL	\$ 776,366	\$ 740,626	\$ 611,506	\$ 409,072	\$ 384,669



GOLF COURSE SPECIAL REVENUE FUND

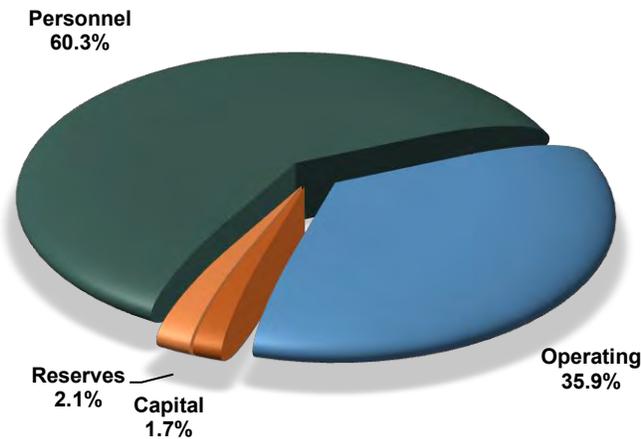
The Golf Course Fund is a special revenue fund used to account for all the financial activity related to the municipal golf course operation.

The graph to the right depicts the fiscal year 2015 Golf Course revenues by category. Overall, excluding beginning balance and transfers, revenues are projected to increase by 14%. This is due to renovations that required the course to be closed the first two (2) months of fiscal year 2014. For a more detailed summary of Golf Course revenue sources, please see the Revenue Information section on page 75.



Total Revenue/ Sources \$1,811,721

The graph below depicts the fiscal year 2015 Golf Course Fund expenditures by category. Excluding capital and ending balances, expenditures have increased 23% compared to the fiscal year 2014 adopted budget, due to renovations that required the course to be closed the first two (2) months of fiscal year 2014. Total expenditures for fiscal year 2015 equal \$1,774,468.



Included within the Golf Course operation are the divisions of Pro Shop, \$521,426, Administration, \$226,457, Maintenance, \$1,026,585, and a projected Reserve Balance of \$37,253, for a total of \$1,811,721.

Total Expenditures/ Reserves \$1,811,721



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

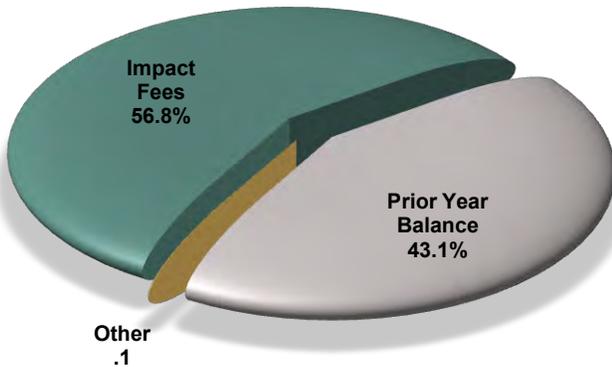
FUND NUMBER 106

	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 228,242	\$ 264,036	\$ 63,495	\$ 63,495	\$ 145,266
REVENUES/SOURCES					
Charges for Services	1,308,262	974,419	1,188,037	1,085,299	1,478,355
Interest	96	211	208	127	100
Miscellaneous	178,517	171,515	190,279	167,746	188,000
Transfers In	-	15,975	200,000	200,000	-
Other Financing Sources	-	-	-	-	-
TOTAL	\$ 1,486,875	\$ 1,162,120	\$ 1,578,524	\$ 1,453,172	\$ 1,666,455
EXPENDITURES/USES					
Golf Operating	1,430,676	1,352,306	1,446,115	1,418,111	1,744,468
Capital Outlay	20,405	10,355	-	-	30,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 1,451,081	\$ 1,362,661	\$ 1,446,115	\$ 1,418,111	\$ 1,774,468
ENDING BALANCES					
Non-Spendable Fund Balance	33,947	25,667	35,510	35,510	35,510
Reserved for Projects	-	-	-	-	-
Committed	-	-	15,128	-	-
Assigned	230,089	37,828	145,266	63,046	1,743
TOTAL	\$ 264,036	\$ 63,495	\$ 195,904	\$ 98,556	\$ 37,253



RECREATION IMPACT CAPITAL PROJECT FUND

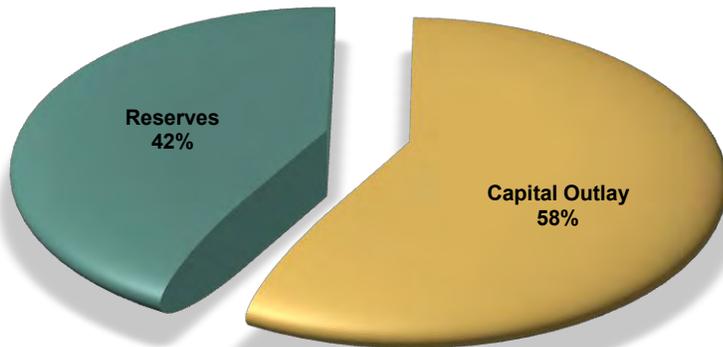
The Recreation Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing recreational opportunities and services in the City. By law, these funds may only be used for specific items related to the 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 \$1,617,879 for fiscal year 2015. Other revenue consists of estimated Interest Income in the amount of \$948. For a more detailed discussion of Recreation Impact revenue sources, please see the Revenue Information section beginning on page 76.

Total Revenues/ Sources \$2,846,516

The graph below depicts the total Recreation Impact Fund expenditures for fiscal year 2015. Expenditures consist of \$1,300,000 for a Golf Clubhouse and new multi-purpose fields, \$200,000 for City Park Expansion, \$150,000 for Golf Course Bathrooms and \$1,196,516 in reserves.



Total Expenditures/ Reserves \$2,846,516



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

FUND NUMBER 301

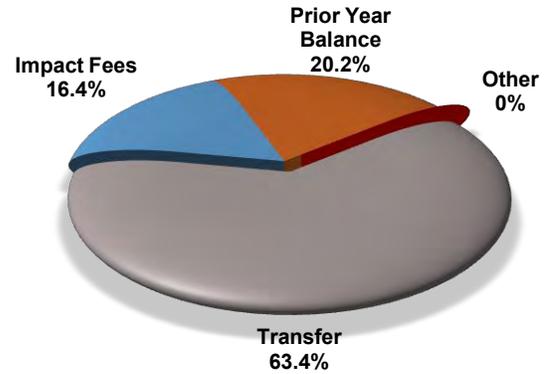
	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 1,611,320	\$ 1,827,429	\$ 2,668,280	\$ 2,668,280	\$ 1,227,689
REVENUES/SOURCES					
Intergovernmental	-	-	-	-	-
Interest	309	1,749	948	984	948
Impact Fees	494,635	1,519,079	502,567	839,619	1,617,879
Miscellaneous	-	35,000	-	-	-
Transfers In	-	-	-	-	-
TOTAL	\$ 494,944	\$ 1,555,828	\$ 503,515	\$ 840,603	\$ 1,618,827
EXPENDITURES/USES					
Recreation Operating	19,785	60,763	-	-	-
Capital Outlay	259,050	654,214	122,817	1,944,106	1,650,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 278,835	\$ 714,977	\$ 122,817	\$ 1,944,106	\$ 1,650,000
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects	-	-	1,821,289	-	-
Designated for Projects	-	-	-	-	-
Restricted	1,827,429	2,668,280	1,227,689	1,564,777	1,196,516
TOTAL	\$ 1,827,429	\$ 2,668,280	\$ 3,048,978	\$ 1,564,777	\$ 1,196,516



POLICE IMPACT CAPITAL PROJECT FUND

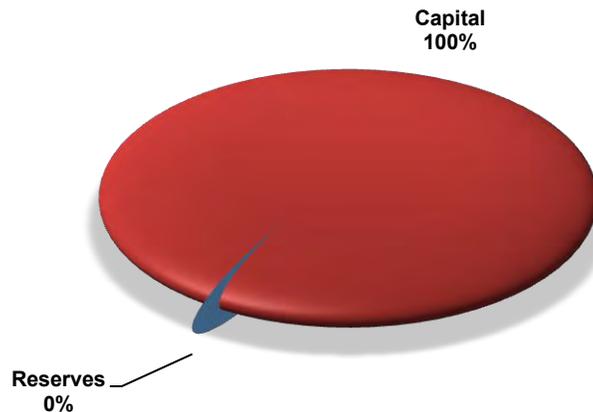
The Police Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of law enforcement services in the City. By law, these funds may only be used for specific items related to the impact 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 \$309,258 for fiscal year 2015. Transfers consist of \$1,191,220 from the General Fund to augment funding for a new Police Tactical Training Facility. The total estimated balance carried forward is \$379,253. For a more detailed discussion of Police Impact revenue sources, please see the Revenue Information section beginning on page 77.



Total Revenues/ Sources \$1,880,000

The graph below depicts the total Police Impact Fund expenditures for fiscal year 2015 Expenditures consist of \$1,880,000 for a Police Tactical Training Facility.



Total Expenditures/ Reserves \$1,880,000



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

FUND NUMBER 302

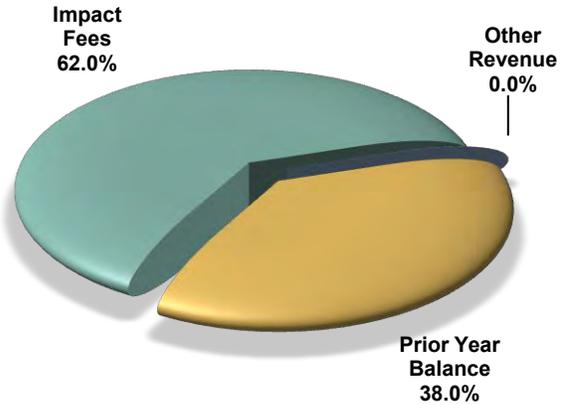
	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 381,723	\$ 383,795	\$ 507,043	\$ 507,043	\$ 379,253
REVENUES/SOURCES					
Intergovernmental	-	-	-	-	-
Interest	108	314	269	200	269
Impact Fees	68,774	234,780	87,835	125,504	309,258
Miscellaneous	-	-	-	-	-
Transfer In	-	-	-	-	1,191,220
TOTAL	\$ 68,882	\$ 235,094	\$ 88,104	\$ 125,704	\$ 1,500,747
EXPENDITURES/USES					
Police Operating	2,751	9,391	-	-	-
Capital Outlay	64,059	102,455	215,894	215,894	1,880,000
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 66,810	\$ 111,846	\$ 215,894	\$ 215,894	\$ 1,880,000
ENDING BALANCES					
Committed for Encumbrances					
Committed for Projects			-		
Restricted	383,795	507,043	379,253	416,853	-
TOTAL	\$ 383,795	\$ 507,043	\$ 379,253	\$ 416,853	\$ -



FIRE IMPACT CAPITAL PROJECT FUND

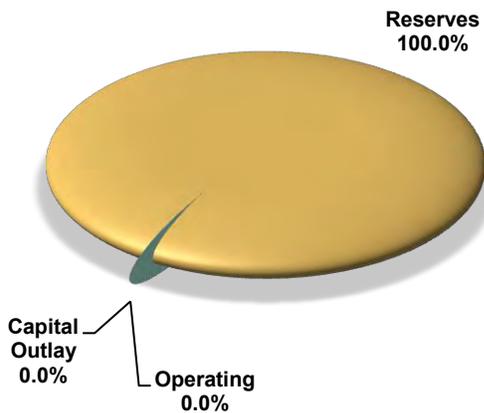
The Fire Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of enhancing the level of fire/rescue services in the City. By law, these funds may only be used for specific items related to the impact of 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 \$369,436 for fiscal year 2015. The projected balance carried forward is \$226,577. For a more detailed discussion of Fire Impact revenue sources, please see the Revenue Information section beginning on page 78.



Total Revenue/ Sources \$596,186

The graph below depicts the total projected Fire Impact Fund expenditures, which consist of \$596,186 being held in reserves. No projects are projected in this fund in fiscal year 2015.



Total Expenditures/ Reserves \$596,186



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

FUND NUMBER 303

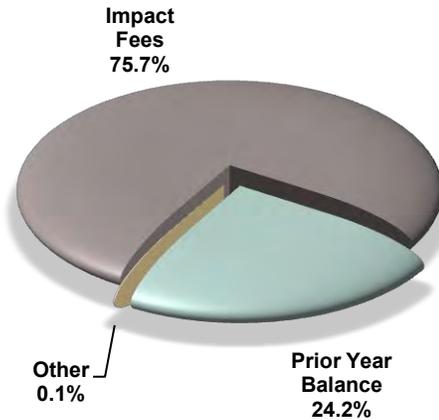
	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 82,141	\$ 101,019	\$ 217,341	\$ 217,341	\$ 226,577
REVENUES/SOURCES					
Interest	34	160	173	106	173
Impact Fees	62,891	182,479	69,063	131,211	369,436
Loan Proceeds	-	-	-	-	-
TOTAL	\$ 62,925	\$ 182,639	\$ 69,236	\$ 131,317	\$ 369,609
EXPENDITURES/USES					
Fire Operating	34,053	22,297	-	20,000	-
Capital Outlay	9,994	44,020	-	40,000	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 44,047	\$ 66,317	\$ -	\$ 60,000	\$ -
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for Projects			60,000	-	-
Restricted	101,019	217,341	226,577	288,658	596,186
TOTAL	\$ 101,019	\$ 217,341	\$ 286,577	\$ 288,658	\$ 596,186



ROAD IMPACT CAPITAL PROJECT FUND

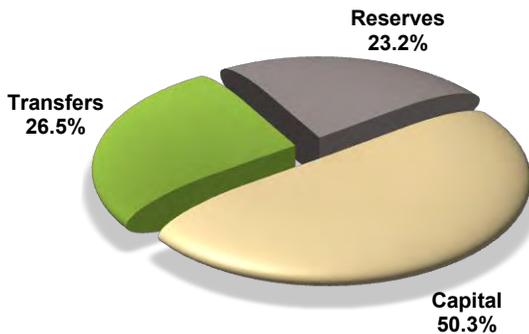
The Road Impact Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing increased traffic service levels. By law, these funds may only be used for specific items related to the impact of new development 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 \$1,229,957 for fiscal year 2015. Other Revenue/sources consists of Interest Income in the amount of \$1,316, and an estimated balance carried forward of \$393,935. For a more detailed discussion of Road Impact revenue sources, please see the Revenue Information section beginning on page 79.



Total Revenues/Sources \$2,584,824

The graph below depicts the total Road Impact Fund expenditures for fiscal year 2015. The projected total expenditures are \$1,984,824, which consists of \$1,300,000 for various roadway improvements and a transfer of \$684,824 to cover the Series 2011B debt service. Also included is \$600,000 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 \$2,584,824



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

FUND NUMBER 305

	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 2,492,603	\$ 1,821,853	\$ 1,514,818	\$ 1,514,818	\$ 393,935
REVENUES/SOURCES					
Interest	809	2,177	1,316	1,552	1,316
Impact Fees	109,553	627,407	194,161	349,894	1,229,957
Transfer In	-	-	-	-	959,616
TOTAL	\$ 110,362	\$ 629,584	\$ 195,477	\$ 351,446	\$ 2,190,889
EXPENDITURES/USES					
Public Facilities Operating	4,382	39,335	9,001	9,001	-
Capital Outlay	76,240	337,536	16,815	618,329	1,300,000
Debt Service	-	-	-	-	-
Operating Transfers	700,490	559,748	689,030	689,030	684,824
TOTAL	\$ 781,112	\$ 936,619	\$ 714,846	\$ 1,316,360	\$ 1,984,824
ENDING BALANCES					
Committed for Encumbrances					
Committed for Projects					
Designated for Projects			601,514	-	-
Restricted	1,821,853	1,514,818	393,935	549,904	600,000
TOTAL	\$ 1,821,853	\$ 1,514,818	\$ 995,449	\$ 549,904	\$ 600,000



ART IN PUBLIC PLACES CAPITAL PROJECT FUND

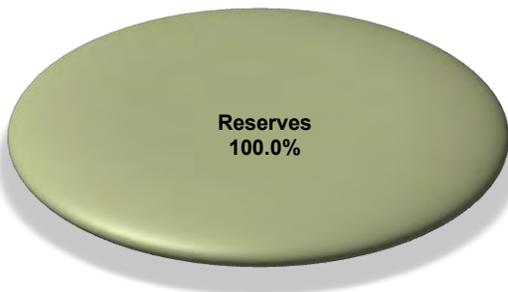
The Art in Public Places Fund is a capital project fund established to account for the receipt and disbursement of developer paid impact fees restricted for the purpose of providing art and cultural activities. By law, these funds may only be used for specific items related to the impact of new development 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 2015. The estimated Prior Year Balance carried forward is \$810,109.



Total Revenues/Sources \$810,109

The graph below depicts the total Art in Public Places Fund expenditures for fiscal year 2015. As of the date of preparation of the fiscal year 2015 budget, no specific projects had been identified for appropriation; therefore, the balance of \$810,109 held in reserves is available for art projects at the Council's discretion.



Total Expenditures/Reserves \$810,109



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

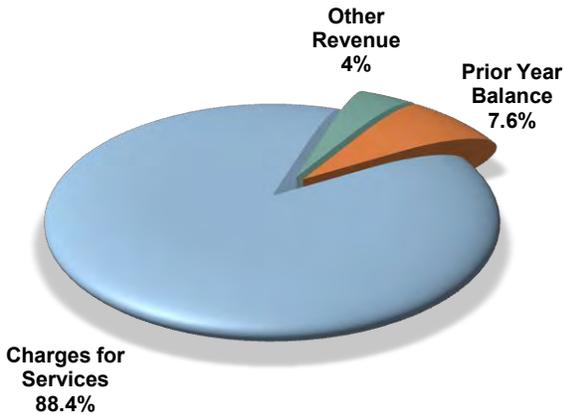
FUND NUMBER 304

	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 890,382	\$ 850,376	\$ 821,321	\$ 821,321	\$ 810,109
REVENUES/SOURCES					
Interest	173	528	493	-	-
Impact Fees	19,000	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL	\$ 19,173	\$ 528	\$ 493	\$ -	\$ -
EXPENDITURES/USES					
Art Operating	12,933	29,583	11,705	95,281	-
Capital Outlay	3,276	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	42,970	-	-	-	-
TOTAL	\$ 59,179	\$ 29,583	\$ 11,705	\$ 95,281	\$ -
ENDING BALANCES					
Committed for Encumbrances	-	-	-	-	-
Committed for R&M	-	-	83,576	-	-
Restricted	850,376	821,321	726,533	726,040	810,109
TOTAL	\$ 850,376	\$ 821,321	\$ 810,109	\$ 726,040	\$ 810,109



FLEET MAINTENANCE INTERNAL SERVICE FUND

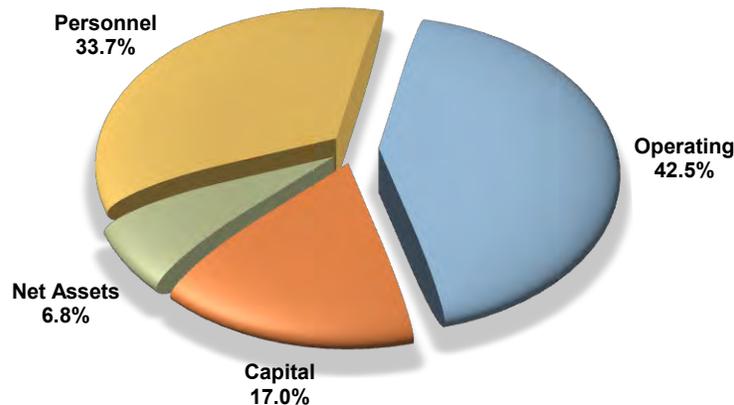
The Fleet Maintenance Fund is an internal service fund established to account for the financial activities of the City’s central garage facility. This fund is totally self-supported by charges levied upon all City departments. For budgeting purposes, capital purchases and principal debt service payments 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 2015 are projected to remain flat from the fiscal year 2014 adopted budget. Charges for Services consist of the amounts charged to each using department, for a total of \$2,404,544, which is the same as the FY 2014 adopted budget. Other revenues consist of \$75,000 of Miscellaneous Revenue, and \$35,000 for Disposition of Fixed Assets. For a more detailed discussion of the Fleet Maintenance revenue sources, please see the Revenue Information section beginning on page 80.

Total Revenues/ Sources \$2,720,897

The graph below depicts the total Fleet Maintenance Fund expenditures for fiscal year 2015 by category. Expenditures, excluding capital, are projected to remain flat from the fiscal year 2014 adopted budget. Increases in normal operating items have been offset by reductions in personnel costs due to retirements.



Total Expenditures/ Reserves \$2,720,897



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

FUND NUMBER 501

	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 1,710,506	\$ 1,501,487	\$ 1,431,477	\$ 1,431,477	\$ 206,353
REVENUES/SOURCES					
Charges for Services	2,397,685	2,238,013	2,402,902	2,420,621	2,404,544
Interest	7	162	176	-	-
Miscellaneous	10,880	109,500	76,951	80,000	75,000
Disposition of Fixed Assets	-	91,679	35,000	35,000	35,000
Transfer In	-	16,708	-	-	-
TOTAL	\$ 2,408,572	\$ 2,456,062	\$ 2,515,029	\$ 2,535,621	\$ 2,514,544
EXPENDITURES/USES⁽¹⁾					
Public Facilities Operating	2,557,455	2,526,072	2,568,451	2,624,492	2,075,942
Capital Outlay	-	-	-	-	462,500
Debt Service	-	-	-	-	-
Operating Transfers	60,136	-	-	-	-
TOTAL	\$ 2,617,591	\$ 2,526,072	\$ 2,568,451	\$ 2,624,492	\$ 2,538,442
ENDING BALANCES⁽²⁾					
Invested in Capital Assets	1,251,589	1,185,459	1,171,702	1,185,459	-
Unrestricted	249,898	246,018	206,353	157,147	182,455
TOTAL	\$ 1,501,487	\$ 1,431,477	\$ 1,378,055	\$ 1,342,606	\$ 182,455

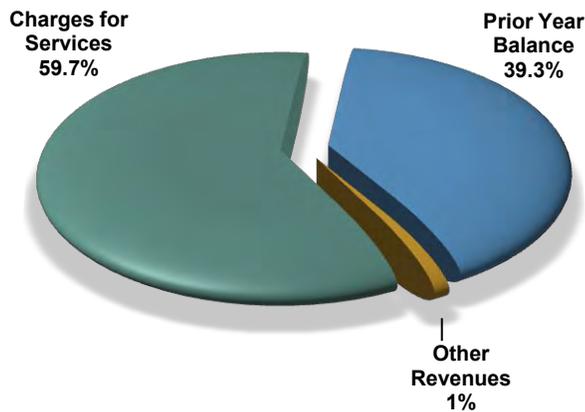
(1) Actual amounts are reported using full accrual method of accounting, while budgeted and estimated actual amounts are prepared using the cash basis of accounting. Accordingly, FY 12 and FY 13 include Depreciation and the Interest Expense component only of Debt Service.

(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

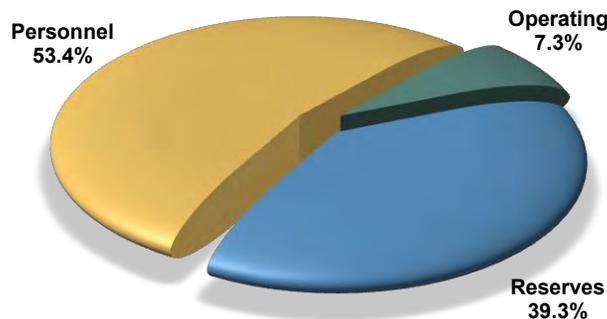
The Self-Insurance Fund is an internal service fund established October 1, 2008, to account for the financial activities of the City's health benefit program. This fund is totally self-supported by charges levied upon all City departments. Through this fund, the City provides medical, dental, life, and 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 2015 consist of employer and employee contributions for a total of \$7,661,746. Other revenues consist of excess claims and pharmacy rebates of \$135,000, and Interest Income of \$3,000. Other sources consist of an estimated Prior Year Balance of \$5,043,948. For a more detailed discussion of the Self-Insurance revenue sources, please see the Revenue Information section beginning on page 81.

Total Revenues/ Sources \$12,843,694

The graph below depicts the Self-Insurance Fund expenditures for fiscal year 2015 by category. Expenditures, excluding reserves, total \$7,799,746, and consist of medical and dental claims, administrative fees, and premium payments.



Total Expenditures/ Uses \$12,843,694



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

FUND NUMBER 505

	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Amended Budget FY 2014	Budget FY 2015
BEGINNING BALANCE	\$ 1,698,454	\$ 2,641,502	\$ 3,922,211	\$ 3,922,211	\$ 5,043,948
REVENUES/SOURCES					
Charges for Services	6,917,179	7,409,298	7,692,808	7,671,658	7,661,746
Interest	378	2,732	3,275	1,000	3,000
Miscellaneous	83,002	135,603	73,630	75,000	135,000
Transfers In	-	-	-	-	-
TOTAL	\$ 7,000,559	\$ 7,547,633	\$ 7,769,713	\$ 7,747,658	\$ 7,799,746
EXPENDITURES/USES					
Operating	6,057,511	6,266,924	6,647,976	7,239,526	7,799,746
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers	-	-	-	-	-
TOTAL	\$ 6,057,511	\$ 6,266,924	\$ 6,647,976	\$ 7,239,526	\$ 7,799,746
ENDING BALANCES					
Invested in Capital Assets	42,393	39,272	39,272	39,272	-
Unrestricted	2,599,109	3,882,939	5,004,676	4,391,071	5,043,948
TOTAL	\$ 2,641,502	\$ 3,922,211	\$ 5,043,948	\$ 4,430,343	\$ 5,043,948







GENERAL GOVERNMENT



GENERAL GOVERNMENT

DEPARTMENTAL HIGHLIGHTS FOR FY 2015

Department/Division	Personnel	General Fund	Internal Service Fund
City Council	5	\$452,156	
Administration	3	691,333	
Public Communications	1	249,933	
Information Technology	8	1,830,509	
City Clerk	4	610,606	
Legal	1	345,434	
Purchasing and Contracts Management	1	143,733	
Engineering	3	404,534	
Human Resources	5	672,959	
Finance	9	989,159	
General Services	-	12,023,125	
Self Insurance	-		- \$7,799,746
Planning and Zoning			
Administration	2	394,068	
Development Compliance and Zoning	5	489,438	
Planning	5	483,489	
GIS	2	168,698	
TOTAL	54	\$19,949,174	\$7,799,746

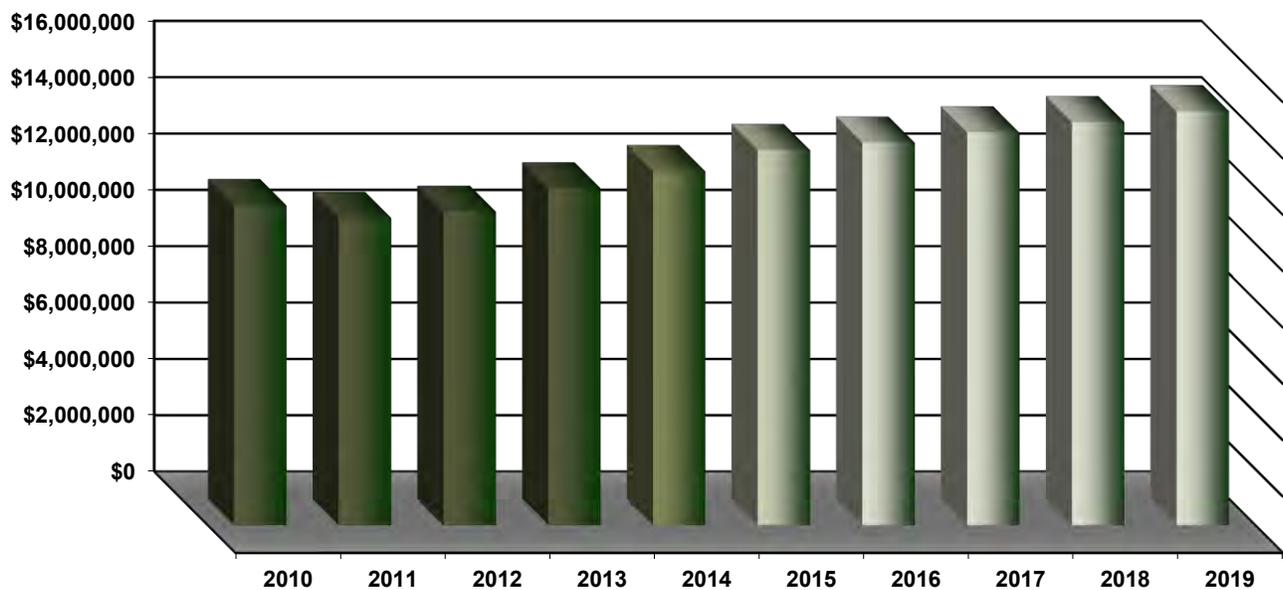


HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

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 2015 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 2010 through 2013, estimated actual amounts for fiscal year 2014, adopted budget for fiscal year 2015, and projected amounts for years 2016 through 2019 for the General Government Operations in the General Fund.

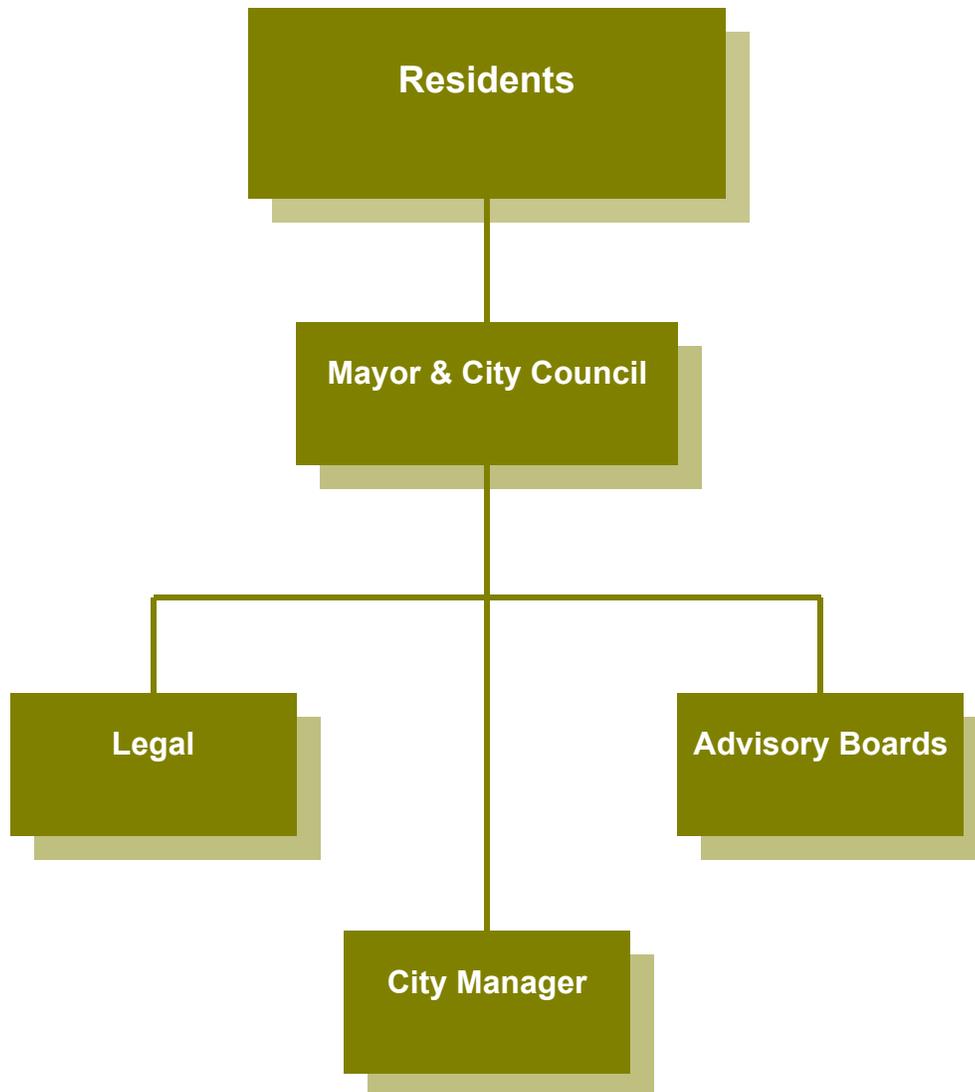
To achieve a meaningful analysis of historical expenditure trends, the following graph compares operating costs only; capital expenditures, transfers, and debt service payments have been removed and are featured in separate sections of this book.



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 2010-2011 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 over 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 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	241,833	245,686	288,118	288,118	308,589
Other Operating	25,156	30,154	118,324	128,862	143,567
Subtotal Operating	\$ 266,989	\$ 275,840	\$ 406,442	\$ 416,980	\$ 452,156
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 266,989	\$ 275,840	\$ 406,442	\$ 416,980	\$ 452,156

BUDGET HIGHLIGHTS

The City Council budget of \$452,156 reflects an 8.44% increase over the fiscal year 2014 adopted budget of \$416,980. The majority of the increase is due to higher State mandated contributions to the Florida Retirement System for elected officials.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
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



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 City Council.



GENERAL GOVERNMENT

ADMINISTRATION (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	506,003	452,257	507,783	507,783	575,728
Other Operating	5,752	119,153	98,909	115,605	115,605
Subtotal Operating	\$ 511,755	\$ 571,410	\$ 606,692	\$ 623,388	\$ 691,333
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 511,755	\$ 571,410	\$ 606,692	\$ 623,388	\$ 691,333

BUDGET HIGHLIGHTS

The Administration budget of \$691,333 reflects a decrease of 20.4% from the fiscal year 2014 adopted budget of \$868,038. This decrease is the result of the Public Communications division being removed from Administration to its own division during the 4th quarter of FY 2014.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
3	3	0	0	0	0	3



ADMINISTRATION (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Passed Resolution 45, 2014, approving the Economic Development Qualified Target Industry local match incentive in the amount of \$36,000, for Project Opaleye (Medytox Solutions, Inc.)
- ✓ Participated in a regional, multi-agency committee to protect City interests associated with the proposed Florida East Coast Railway Passenger Rail expansion project known as All Aboard Florida.
- ✓ Instituted webcasting of City Council meetings.
- ✓ Modernization of City Hall lobby, conference rooms, and restrooms, creating a warm, inviting environment to public and staff to meet in a conversational set-up.
- ✓ Public Communications Division created to centralize and promote effective public outreach for the residents, visitors, and businesses we serve, as well as establish better lines of communication with various media outlets in our community.
- ✓ Monitored and worked with FEMA and County to revise and update flood maps for locations within City boundaries, saving the average citizen money on flood insurance.
- ✓ Fitch Ratings upgraded City general obligation bonds to AAA rating. City maintains AAA rating from Moody's Investors Service.
- ✓ Partnered with Honda Classic to launch a special City webpage to 35 countries and all 50 states.
- ✓ Promoted Signature City by advertising in Florida Trend magazine, reaching 250,000 readers.

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

Outputs:

+ Town Hall meetings	0	0	1
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Service Level Objective: To increase communication with the City Council and partnerships with Intergovernmental agencies

Outputs:

+ Council-Manager workshops	0	1	1
+ Intergovernmental meetings	0	2	2

For a complete list of the City Council's Goals, please refer to pages 52 – 60.



PUBLIC COMMUNICATIONS



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

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



PUBLIC COMMUNICATIONS (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	-	-	15,994	-	99,933
Other Operating	-	-	184,461	244,650	150,000
Subtotal Operating	\$ -	\$ -	\$ 200,455	\$ 244,650	\$ 249,933
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ -	\$ -	\$ 200,455	\$ 244,650	\$ 249,933

BUDGET HIGHLIGHTS

The Public Communications Division was originally adopted in FY 2014 as part of the Administration's budget. Subsequently, during the 4th quarter of FY 2014, it was removed from Administration and became its own division

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
0	2	(1)	0	0	0	1



GENERAL GOVERNMENT

PUBLIC COMMUNICATIONS (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Create & fill the position of Public Media Relations Manager
- ✓ Fully executed the contract for website redesign and administration services.
- ✓ Conduct an analysis of City's Strength, Weaknesses, Opportunities & Threats in its Communications

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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 promote the City and provide positive, proactive media relations. To inform the City's residents of the City Council and Departments' ongoing initiatives and activities in a manner that is culturally competent and diverse.

Outputs:

<ul style="list-style-type: none"> ✚ Add to list of viable media contacts 	0	24	48
<ul style="list-style-type: none"> ✚ Initiate and write press releases, public service announcements and articles for distribution via traditional and social media 	0	0	24
<ul style="list-style-type: none"> ✚ Produce weekly press releases/media advisories that detail city projects, events or initiatives 	0	0	52

Service Level Objective: To increase communication with the City Council and staff.

Outputs:

<ul style="list-style-type: none"> ✚ Create staff training opportunities 	0	0	3
<ul style="list-style-type: none"> ✚ Facilitate and coordinate communications advisory group meetings with key staff internally 	0	0	12



GENERAL GOVERNMENT

PUBLIC COMMUNICATIONS (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

Service Level Objective: To improve the City’s image in a way that is consistent with its current corporate culture and which forwards the City’s current Mission. To create signature City events and a unique atmosphere that communicates the brand identity.

Outputs:

☒ Citizen Recognition Program	0	0	1
☒ Reoccurring annual event(s)	0	0	1
☒ Contests and promotional opportunities that encourage citizen engagement	0	0	1

Service Level Objective: To pursue technological vehicles to facilitate two-way communications with the City’s stakeholders. To improve the online presence of the City of Palm Beach Gardens.

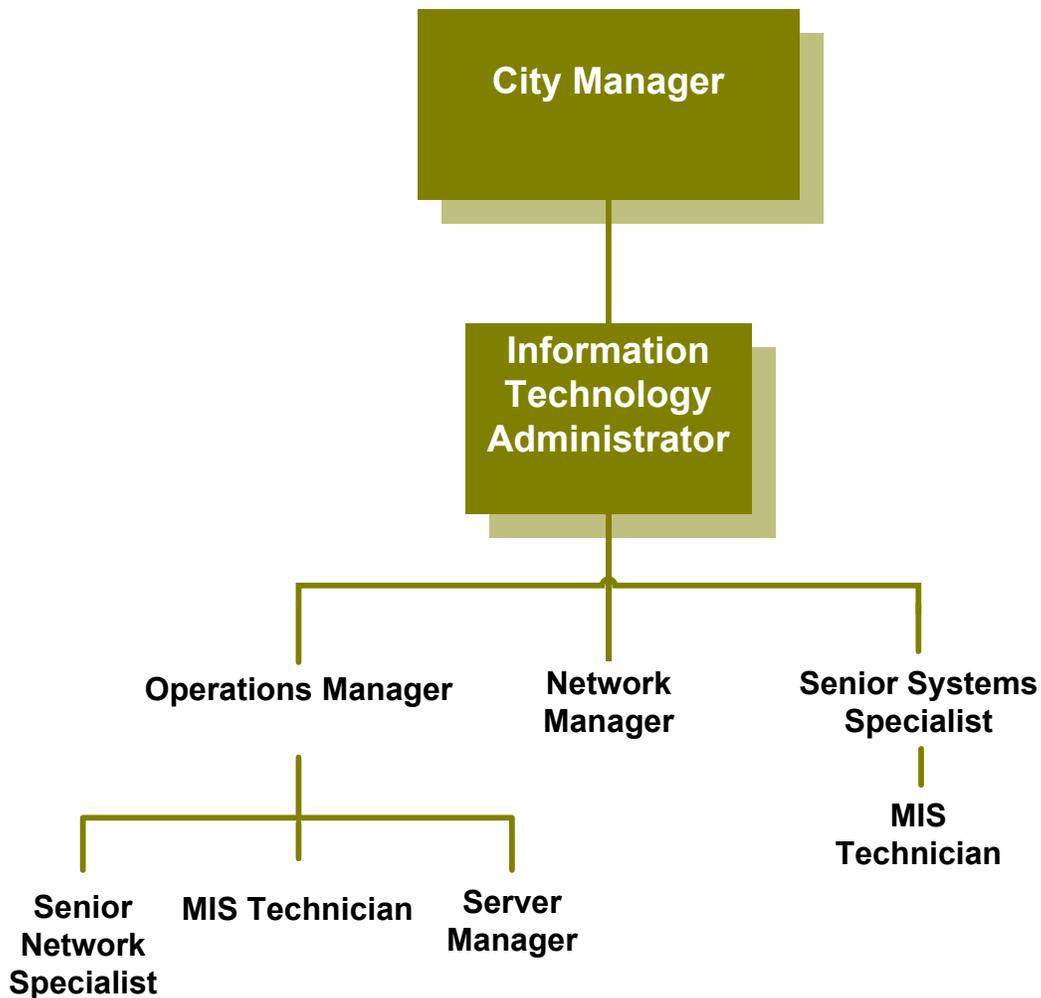
Outputs:

☒ Increase use of video files to promote City initiatives	0	0	10
☒ Increase number of subscribers for City’s email newsletters/blasts	0	0	50

For a complete list of the City Council's Goals, please refer to pages 52 – 60.



INFORMATION TECHNOLOGY



The Information Technology department's mission is to test, procure and maintain the City's technological equipment and ensure City Staff is trained in the proper operation of this equipment.

Information Technology oversees all projects relating to data communication in order to coordinate City efforts in developing more efficient work processes. This coordination is essential in eliminating duplication of effort, avoiding redundant expenditures and accelerating the development and implementation of technologies.

The Information Technology department's goal is to continually improve the overall efficiency and effectiveness of the City and to enhance the quality of life for our residents, businesses, and visitors.



INFORMATION TECHNOLOGY (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	716,566	752,837	767,768	777,768	832,110
Other Operating	522,187	706,403	570,982	771,993	867,899
Subtotal Operating	\$ 1,238,753	\$ 1,459,240	\$ 1,338,750	\$ 1,549,761	\$ 1,700,009
Capital	123,270	169,180	273,913	163,600	130,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,362,023	\$ 1,628,420	\$ 1,612,663	\$ 1,713,361	\$ 1,830,509

BUDGET HIGHLIGHTS

The Information Technology budget of \$1,830,509 reflects a 7.22% increase over the prior year's adopted budget of \$1,707,279. This is due, in part, to the conversion of one part-time position to a full-time Software Systems Specialist position.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
7	7	0	0	0	1	8



INFORMATION TECHNOLOGY (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Extended City’s computer network to include the Village of North Palm Beach in order to provide dispatching service.
- ✓ Assisted GIS with development of mobile pre-fire plan application eliminating paper based pre-fire plans
- ✓ Integrated Public Works reflectometer hardware with existing software to enable GIS to plot data on maps
- ✓ Moved various in-house software applications to the cloud
- ✓ Developed electronic method for submittal of cardiac arrest/alert information to area hospitals reducing time spent processing information between agencies

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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	1166	1200	1500
☒ Number of online activity registrations	2781	2800	2800
☒ Number of online inspections scheduled	4051	4200	4500
☒ Number of online business license renewals	238	250	300
☒ Number of new online services offered	2	2	3

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	482	491	500
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GENERAL GOVERNMENT

INFORMATION TECHNOLOGY (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015
☒ Number of physical/virtual servers supported	13/60	12/70	11/75
☒ Number of printers supported	25	26	26
☒ Number of workstations supported	294	298	300
☒ Number of laptops supported	184	191	195
☒ Number of copiers supported	16	16	16
☒ Number of completed work orders	3831	3750	3800
☒ Average amount of email received per month	276,000	289,000	303,000
☒ Size of data storage			

Efficiency Measures:

☒ Percentage of work orders completed within one (1) day	24	27	27
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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

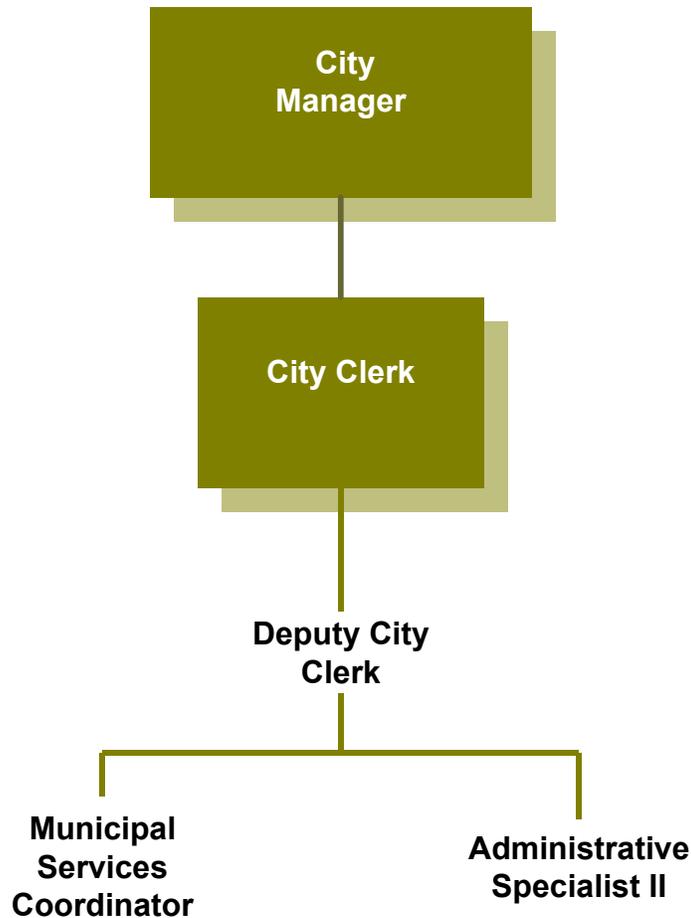
Efficiency Measures:

☒ Number of CCIO employees (Certified Chief Information Officer)	2	2	2
☒ Number of MCITP SA employees (Microsoft Certified Software Administrator)	5	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

For a complete list of the City Council's Goals, please refer to pages 52 - 60.



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 advisory boards and committees.



GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	346,504	381,537	415,846	414,662	446,384
Other Operating	14,281	70,349	92,685	109,365	164,222
Subtotal Operating	\$ 360,785	\$ 451,886	\$ 508,531	\$ 524,027	\$ 610,606
Capital	-	1,004	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 360,785	\$ 452,890	\$ 508,531	\$ 524,027	\$ 610,606

BUDGET HIGHLIGHTS

The City Clerk budget of \$610,606 reflects a 16.52% increase over the prior year adopted budget of \$524,027. This is due, in part, to an increase in election expenses for two additional fees announced by the Palm Beach County Supervisor of Elections Office and additional costs associated with the 2015 referendum election.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
4	4	0	0	0	0	4



CITY CLERK (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

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

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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	70	75	80
 Number of all other publicly noticed meetings	89	90	92

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

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

Outputs:

 Secure Precincts for availability for election day	47	47	49
 Hire Poll workers.	116	126	140



GENERAL GOVERNMENT

CITY CLERK (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

Outputs:

<ul style="list-style-type: none"> ☒ Daily correspondence (documents, e-mails, faxes, voice mails) provided to Council. 	20,000	22,000	23,000
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Service Level Objective: Prepare, organize and review all items for the City Council agenda in a timely manner for approval and review by the City Manager. Prepare and transmit legal advertisements for City Council agenda items, bids and elections.

Outputs:

<ul style="list-style-type: none"> ☒ Number of agenda items reviewed 	188	192	200
<ul style="list-style-type: none"> ☒ Number of legal and display ads prepared and advertised 	79	70	80

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

Outputs:

<ul style="list-style-type: none"> ☒ Cubic feet of records disposed 	1,221.55	80.8	100.00
<ul style="list-style-type: none"> ☒ Number of pages imaged 	87,496	100,000	100,000

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

Outputs:

<ul style="list-style-type: none"> ☒ Number of public records requests 	127	184	190
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Efficiency Measures:

<ul style="list-style-type: none"> ☒ Average number of days to fill public records requests 	4.29	2.84	5
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For a complete list of the City Council's Goals, please refer to pages 52 - 60.



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 Lohman Law Group, 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 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	85,671	89,012	90,226	90,226	94,134
Other Operating	263,110	267,370	254,409	251,300	251,300
Subtotal Operating	\$ 348,781	\$ 356,382	\$ 344,635	\$ 341,526	\$ 345,434
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 348,781	\$ 356,382	\$ 344,635	\$ 341,526	\$ 345,434

BUDGET HIGHLIGHTS

The Legal Department budget of \$345,434 reflects a 1.14% increase over the fiscal year 2014 adopted budget of \$341,526.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
1	1	0	0	0	0	1



LEGAL (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Coordinated schedules and administrative workload of the two (2) attorneys, including Requests for Legal Assistance.
- ✓ Took the initiative to prepare/draft documents for attorney to save billable time, thus saving taxpayer dollars.
- ✓ Proofread all agenda summaries for Council agendas. Proofed and finalized all resolutions and ordinances and created resolutions using the narratives from the agenda summaries.
- ✓ Worked closely with the Purchasing Department to review, finalize, and transmit agreements and received the executed original agreements for processing.
- ✓ Received all Independent Contractor Agreements from Recreation for review and approval.
- ✓ Received all Community Partnership Agreements from Recreation for review and approval.
- ✓ Received all Art Loan Agreements from Recreation for review and approval.
- ✓ Received summonses for litigation cases and tracking the cases.
- ✓ Received all subpoenas served on the City for requests for records, depositions, and appearing at a trial.
- ✓ Scheduled Parking Violation Hearings and prepared Notices of Violation and Orders.
- ✓ Filled in for Administrative Specialist III when she's out, which duties included answering phones and doing anything to help keep the work flowing and office running smoothly.

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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.

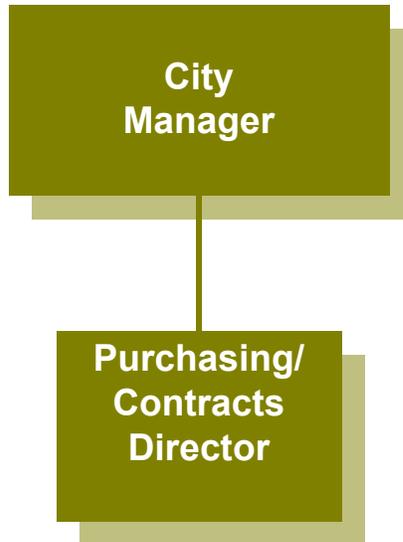
Outputs:

 Ordinances prepared/reviewed	28	18	20
 Resolutions prepared/reviewed	73	80	85
 Contracts prepared and/or reviewed	148	100	110
 Litigation/Claims	3/4	3/4	3/4
 Parking Violation Hearings	5	5	5

For a complete list of the City Council's Goals, please refer to pages 52 - 60.



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 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	56,571	139,145	111,970	131,970	135,633
Other Operating	6,575	1,016	27,041	20,100	8,100
Subtotal Operating	\$ 63,146	\$ 140,160	\$ 139,011	\$ 152,070	\$ 143,733
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 63,146	\$ 140,160	\$ 139,011	\$ 152,070	\$ 143,733

BUDGET HIGHLIGHTS

The budget of \$143,733 reflects a 5.50% decrease from the fiscal year 2014 adopted budget of \$152,070. The decrease is due to the overall reduction in operating costs for this division.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
0	1	0	0	0	0	1



PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ City Council proclaimed National Purchasing Month in March.
- ✓ Department obtained NIGP Outstanding Agency Achievement Accreditation Award for 2014.
- ✓ Department obtained UPPCC Small Agency certification Award for 2014.
- ✓ Purchasing Director obtained ISM's Certified Professional in Supply Management Certification.
- ✓ Department obtained NPI Achievement of Excellence in Procurement Award for 2014.
- ✓ Department negotiated contract savings of approximately \$1,000,000.00.
- ✓ Reduced number of unauthorized purchased to less than 10.
- ✓ Only 1 lapsed contract (lapsed at user department's request).

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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"> ■ Track cost savings to City generated by more effective purchasing strategies 	On-going	On-going	On-going
<ul style="list-style-type: none"> ■ Update City wide Purchasing Standard Operating Procedures, as necessary 	On-going	On-going	On-going
<ul style="list-style-type: none"> ■ Improve purchasing and contracting efficiency by proper monitoring of contracts and management by exception for contract administration 	On-going	On-going	On-going

Effectiveness Measures:

<ul style="list-style-type: none"> ■ Comparative fiscal year savings from purchasing strategies 	200,000	1,000,000	500,000
<ul style="list-style-type: none"> ■ Number of unauthorized purchases 	15	6	6
<ul style="list-style-type: none"> ■ Number of lapsed or terminated contracts 	2	1	1



GENERAL GOVERNMENT

PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

Outputs:

<ul style="list-style-type: none"> Expediently provide OIG with documents when requested; and submit copies of contracts to OIG for each solicitation as a standard policy 	On-going	On-going	On-going
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Effectiveness Measures:

<ul style="list-style-type: none"> Formal and informal comments from OIG (negative) 	1	0	0
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Service Level Objective: Monitor, review and audit the secondary purchasing functions of City departments

Effectiveness Measures:

<ul style="list-style-type: none"> Number of errors detected in purchasing requisitions 	5	6	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:

<ul style="list-style-type: none"> Number of purchase orders processed 	1,104	1,268	1,400
<ul style="list-style-type: none"> Number of purchasing card transactions 	3,964	4,235	4,400
<ul style="list-style-type: none"> Number of contract solicited and awarded 	80	50	50
<ul style="list-style-type: none"> Number of agreements drafted and awarded 	100	65	65

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

Efficiency Measures:

<ul style="list-style-type: none"> 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
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GENERAL GOVERNMENT

PURCHASING AND CONTRACTS MANAGEMENT (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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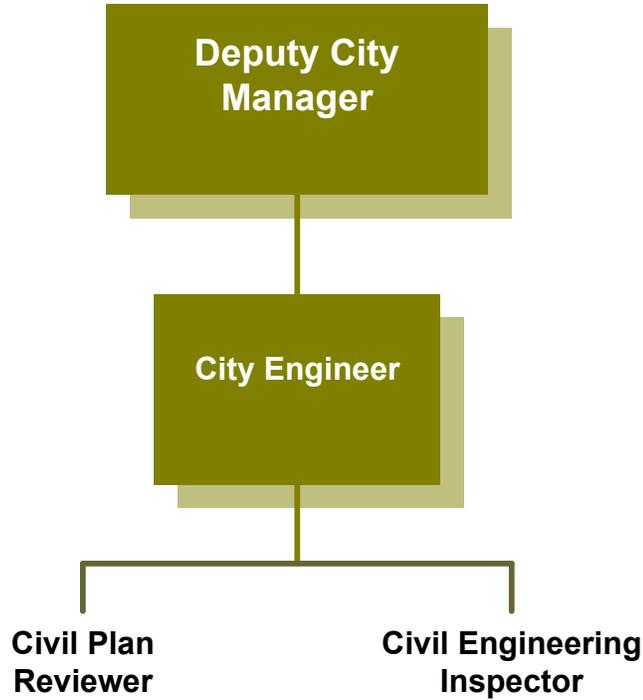
Outputs:

<p>☒ Improve internal Purchasing intranet page with regular updates to Contracts Matrix</p>	On-going	On-going	On-going
<p>☒ Annual Purchasing and Finance Workshop</p>	1	0	1
<p>☒ Vendor Workshop</p>	0	1	1
<p>☒ OIG Fraud Workshop</p>	0	0	1

For a complete list of the City Council's Goals, please refer to pages 52 - 60.



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 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	212,682	256,817	345,141	344,153	354,884
Other Operating	4,549	4,197	9,366	22,958	23,450
Subtotal Operating	\$ 217,231	\$ 261,014	\$ 354,507	\$ 367,111	\$ 378,334
Capital	-	-	-	-	26,200
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 217,231	\$ 261,014	\$ 354,507	\$ 367,111	\$ 404,534

BUDGET HIGHLIGHTS

The Engineering Department budget of \$404,534 reflects a 10.91% increase over the fiscal year 2014 adopted budget of \$364,753. The increase is due, in part, to the purchase of a new vehicle needed by the department in FY 2015.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
3	3	0	0	0	0	3



ENGINEERING (CONTINUED)

FISCAL YEAR 2014 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 of Improvements on the Allamanda Bridge

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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:

■ 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:

■ Total number of stormwater reviews	14	12	15
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GENERAL GOVERNMENT

ENGINEERING (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

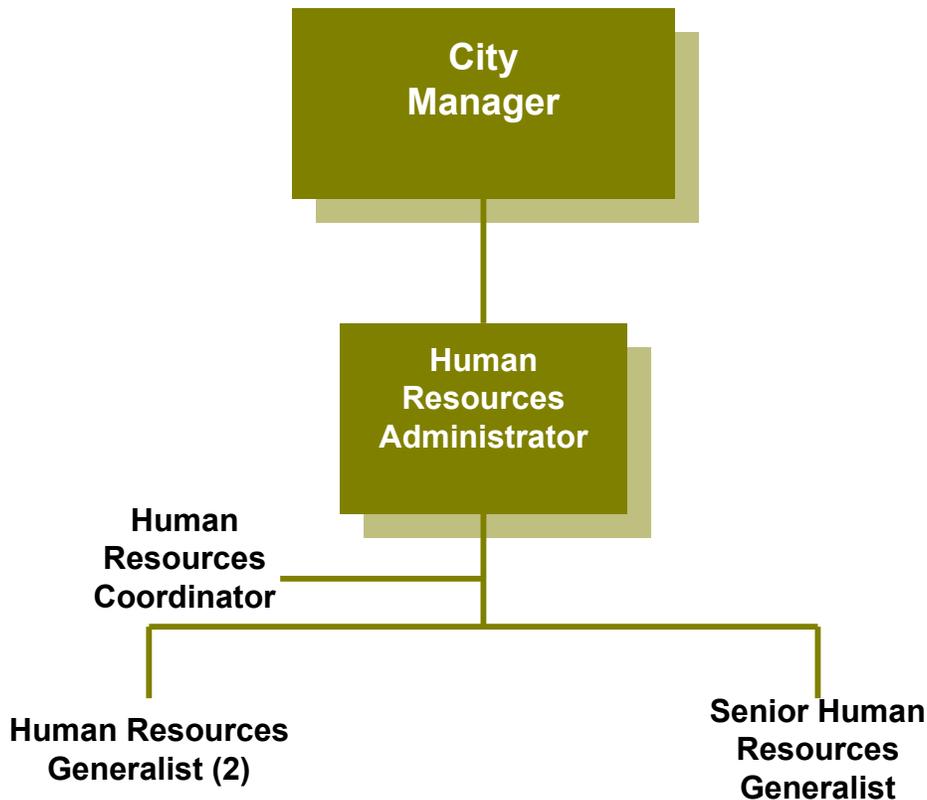
Effectiveness Measure:

<ul style="list-style-type: none"> Total new development review Total number of applications/requests reviewed 	35 52	49 82	30 75
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For a complete list of the City Council’s Goals, please refer to pages 52 – 60.



HUMAN RESOURCES



The Human Resources Department, committed to providing excellent service, functions as a strategic business partner collaborating with all City departments. The Department promotes a progressive and productive work environment by utilizing a variety of professional best practices to attract, develop and retain a high performing and diverse workforce. Staff remains dedicated to position the City as an employer of choice. The Department provides leadership and direction of total employment and compensation programs, including job classification, salary, benefits, training and development for employees. The Department ensures pay and employment practices meet legislated and policy guidelines 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, encouraging a healthier lifestyle for the mutual benefit of the employee and the City. 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

HUMAN RESOURCES (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	411,767	454,577	474,711	474,211	503,859
Other Operating	201,203	94,305	219,231	165,950	169,100
Subtotal Operating	\$ 612,970	\$ 548,882	\$ 693,942	\$ 640,161	\$ 672,959
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 612,970	\$ 548,882	\$ 693,942	\$ 640,161	\$ 672,959

BUDGET HIGHLIGHTS

The Human Resources budget of \$672,959 reflects an increase of 5.12% from the 2014 fiscal year adopted budget of \$640,161. This increase is due, in part, to the conversion of one part-time Records Clerk position to a full-time HR Coordinator position.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
4	4	0	0	0	1	5



HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Conducted City-Wide Customer Service Training for all full-time and part-time employees
- ✓ Implemented a new electronic on-boarding system for all new full-time and part-time employees, improving the timeliness and efficiency of the New Hire Paperwork process
- ✓ Created new part-time policies and procedures to improve consistency and abide by new regulations set forth by the Federal government to comply with the Patient Protection and Affordable Care Act
- ✓ Developed a comprehensive, multi-year strategy to proactively position benefits over time to lessen the potential financial impacts of Healthcare Reform
- ✓ Negotiated a reduction in the increase to the stop-loss reinsurance fee from 7% to 3.6%, resulting in approximately \$12,000 in savings for FY 2014-15
- ✓ The per member per year health plan cost has declined by .005% since the health center opened in 2011
- ✓ Worked with the Purchasing Department to solicit proposals for the City's dental, vision, life and EAP carriers, for a projected approximate savings of \$74,000 the City will realize with these new dental, vision and life insurance carriers
- ✓ Updated the City's policies to provide retirees enrolled in the City's self-insured group health plan with an additional option to utilize the health center without electing insurance, thereby reducing the medical claims through the group health plan
- ✓ Extended health insurance benefits and leave due to FMLA-qualifying events to employee's registered domestic partners
- ✓ Held a Health Risk Assessment (HRA) Wellness event with 40% participation
- ✓ Organized and provided an Employee Health and Wellness Benefits Expo
- ✓ Extended hours of operation at the Employee Health Center due to a 26.4% increase in utilization since inception
- ✓ Prescriptions filled through the health plan have decreased by 9.7% representing a significant shift in utilization
- ✓ Completed contract negotiations with the PBA union for a new three- (3) year contract effective October 1, 2013 through September 30, 2016.
- ✓ Completed contract negotiations with the SEIU union for a new three- (3) year contract effective October 1, 2014 through September 30, 2017
- ✓ Assisted Community Services to develop a volunteer SOP regarding the background process
- ✓ Worked with departments to create a Citywide Part Time SOP
- ✓ Established a new Part-Time Job Classification and Salary Plan
- ✓ Facilitated Palm Beach County ethics re-training to all employees Citywide
- ✓ Implemented a new Citywide regular part-time new hire policy orientation, improving the level of employee satisfaction and engagement in the on-boarding process
- ✓ Addressed internal equity by creating a salary plan based on number of years service for Police PBA, SEIU and General employee groups, and keeping pace with local labor market salaries
- ✓ Deployed a new video teleconferencing system, enhancing the City's recruitment capabilities by providing the ability to conduct interviews remotely with prospective job candidates
- ✓ Updated the City's employment application to comply with revisions to Florida Veterans' Preference laws



HUMAN RESOURCES (CONTINUED)

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

Outputs:

<ul style="list-style-type: none"> ■ Number of bargaining sessions to reach tentative agreement (IAFF, SEIU, PBA) 	5	7	6
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Effectiveness Measures:

■ Total number of complaints investigated	3	4	3
■ Total number of grievances filed after step 1	3	1	3
■ Total number of grievances resolved by MOU	1	0	1
■ Total number of arbitrations	1	0	1
■ Total number of EEOC complaints resolved	1	0	1
■ Total number of Employee Disciplinary actions	36	31	30
■ Total number of Performance Improvement Plans	2	3	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	95	64	85
■ Applications reviewed	1,829	2,160	2,500
■ Job interviews conducted	306	303	350
■ Personnel action forms	653	530	670
■ # of approved full time and part time employees	678	614	635
■ # of full time and part time new hires	131	120	130

Efficiency Measures:

■ HR Operating Cost as a % of City payroll	2.0%	2.1%	2.2%
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GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

Outputs:

☒ Open Enrollment Meetings	5	4	6
☒ Number of wellness meetings, articles & publications (newsletters, lunch & learn)	30	25	40
☒ % of employees attending Benefits Fair	50%	40%	50%
☒ Benefits orientations conducted	8	11	12
☒ FMLA requests processed	97	70	80

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%	15%	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	18	16	18
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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	4	9	5
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Effectiveness Measures:

☒ Maintain a Citywide annual turnover rate less than 10% for full time employees	5%	4%	5%
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GENERAL GOVERNMENT

HUMAN RESOURCES (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

Outputs:

☒ % of employees attending training	95%	95%	99%
☒ Number of training programs developed and implemented	4	3	3
☒ Number of supervisory training programs developed and implemented	6	3	3

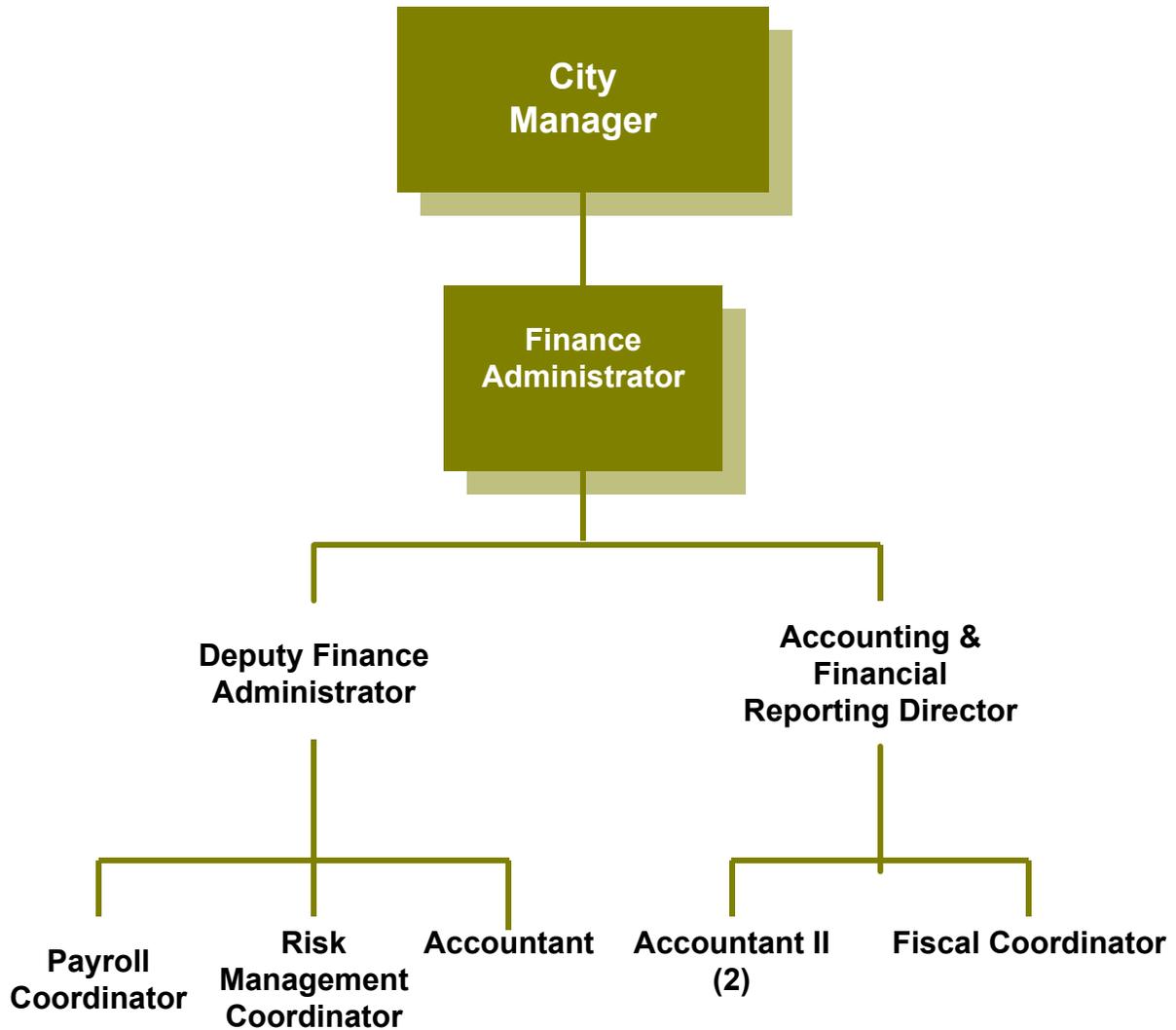
Effectiveness Measures:

☒ Percent of employees satisfied with training courses	95%	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 52 – 60.



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 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	861,483	908,970	928,047	951,015	974,524
Other Operating	11,513	12,170	19,537	14,786	14,635
Subtotal Operating	\$ 872,996	\$ 921,140	\$ 947,584	\$ 965,801	\$ 989,159
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 872,996	\$ 921,140	\$ 947,584	\$ 965,801	\$ 989,159

BUDGET HIGHLIGHTS

The Finance budget of \$989,159 reflects a 2.42% increase in expenditures from the 2014 fiscal year adopted budget of \$965,801.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
9	9	0	0	0	0	9



FINANCE (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Awarded the Distinguished Budget Presentation Award from the Government Finance Officers' Association of the United States and Canada (GFOA) for the 18th year
- ✓ Awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the 20th consecutive year
- ✓ Received no Management Letter Comments in the Audit Report for the fiscal year 2013 audit (only 2 comments have been noted in the last 5 years)
- ✓ Worked with the Purchasing Department to solicit proposals for investment advisory services.
- ✓ Worked with the Purchasing Department to solicit proposals for independent auditing services.
- ✓ Made presentation to Fitch and Standard & Poors 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+ to AAA, with a "stable" outlook.
- ✓ Prepared pro-forma GASB Statements 68 financial statements in preparations for implementation in the City's FY 2015 CAFR
- ✓ Prepared a ten (10) year financial assessment analysis, and presented to the City Council
- ✓ Researched applicability of Section 530 Safe Harbor Provision related to ongoing IRS audit of City's treatment of recreational instructors as independent contractors. Hired KPMG to conduct a survey of agencies in Southeast Florida to establish standard industry practice, and presented report to IRS
- ✓ Collaborated with Public Works Department to review Fleet Maintenance inventory controls and reporting capabilities to improve efficiencies and safeguard assets
- ✓ Worked with IT Department to implement electronic workflow process for invoice processing



FINANCE (CONTINUED)

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

Outputs:

<ul style="list-style-type: none"> Annual audit and single audit opinions are unqualified with an opinion date of 3/31 or prior 	3/31/2013	3/31/2014	3/31/2015
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Effectiveness Measures:

<ul style="list-style-type: none"> Number of years awarded the “Certificate of Achievement for Excellence in Financial Reporting” by GFOA Number of Management Comments in the audit 	19 1	20 0	21 0
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Service Level Objective: Manage the City’s investment portfolio to provide safety, liquidity and an appropriate rate of return

Outputs:

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

<ul style="list-style-type: none"> Investment benchmark – Merrill Lynch 1-3 year US Treasury Note Index at 9/30/2014 Weighted average yield on investments 	.37% .33%	.50% .50%	* *
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Service Level Objective: Prepare a balanced operating and capital budget which effectively addresses the City Council’s goals and complies with all applicable federal, state and local requirements

Effectiveness Measures:

<ul style="list-style-type: none"> Number of years awarded the “Distinguished Budget Award” by GFOA 	17	18	19
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GENERAL GOVERNMENT

FINANCE (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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	1,002	1,040	1,075
☒ Number of direct deposits processed	13,601	14,000	14,425
☒ Percentage of employees utilizing direct deposit	93%	95%	98%
☒ Number of A/P checks issued	3,183	3,381	3,400
☒ Number of purchase orders processed	1,104	1,268	1,400
☒ Number of A/P ACH/EFT processed	1,604	1,569	1,800
☒ Number of purchasing card transactions	3,964	4,235	4,400

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

Efficiency Measures:

☒ Review current cash receipting policies for Golf, Construction Services, and Recreation and provide recommendation for improvement where needed	On-going	On-going	On-going
☒ Review of cash collections in City Hall	On-going	On-going	On-going
☒ Team with Unified Services Director & staff from applicable departments to review Master Fees & Charges Schedule annually	100%	100%	100%
☒ Physical testing of random capital assets	On-going	On-going	On-going
☒ Team with IT to implement a Citizens Transparency program on the Finance web page to provide high value information to help citizens to understand how their tax dollars are being used, build trust and engage the public in the civic process	NA	NA	100%
☒ Review various budget preparation software packages	NA	25%	50%

For a complete list of the City Council's Goals, please refer to pages 52 - 60.



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 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	588,532	774,384	531,014	681,806	583,364
Other Operating	4,916,533	4,887,174	5,226,166	4,967,045	4,960,472
Subtotal Operating	\$ 5,505,065	\$ 5,661,558	\$ 5,757,180	\$ 5,648,851	\$ 5,543,836
Capital	-	-	-	65,000	-
Debt Service	4,132,163	4,023,332	4,156,265	4,156,265	4,158,263
Transfers	117,944	87,746	1,745,023	200,000	2,321,026
Other Uses	16,062,364	36,500	-	-	-
Total	\$ 25,817,536	\$ 9,809,136	\$ 11,658,468	\$ 10,070,116	\$ 12,023,125

BUDGET HIGHLIGHTS

The General Services budget of \$12,023,125 reflects an increase of 19.62% from the fiscal year 2014 adopted budget of \$10,050,692. This increase is due, in part, to the amount appropriated for transfers from the General Fund to the Police and Road impact Funds for capital improvements.



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

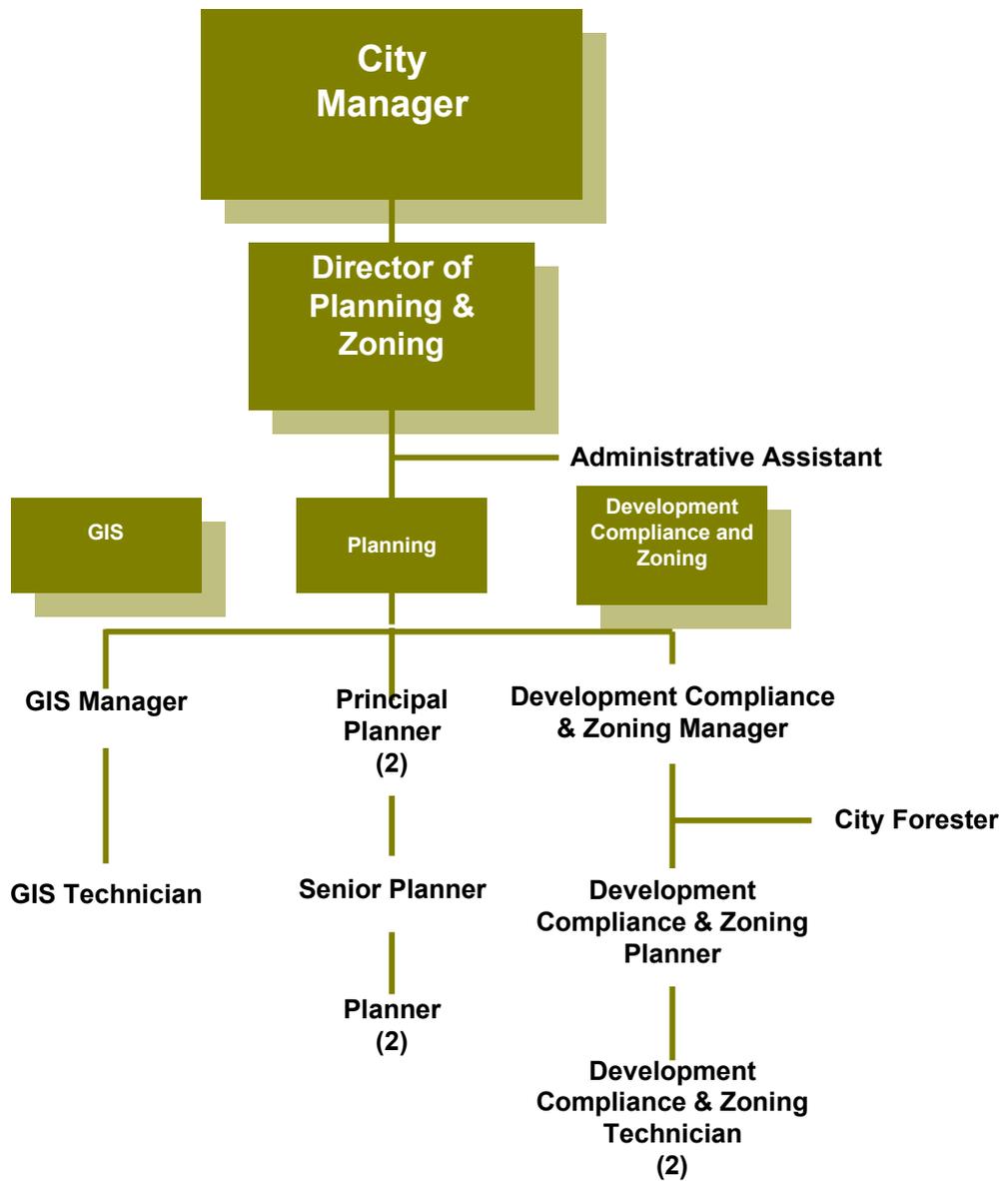
Expenditure Category	Actual 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	5,267,834	5,509,986	6,005,522	6,405,522	6,859,863
Other Operating	789,677	756,938	642,454	834,004	939,883
Subtotal Operating	\$ 6,057,511	\$ 6,266,924	\$ 6,647,976	\$ 7,239,526	\$ 7,799,746
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 6,057,511	\$ 6,266,924	\$ 6,647,976	\$ 7,239,526	\$ 7,799,746

BUDGET HIGHLIGHTS

The Self Insurance Fund budget of \$7,799,746 reflects a 7.74% increase from the fiscal year 2014 adopted budget of \$7,239,526. 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 and Zoning and Geographic Information System (GIS).



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

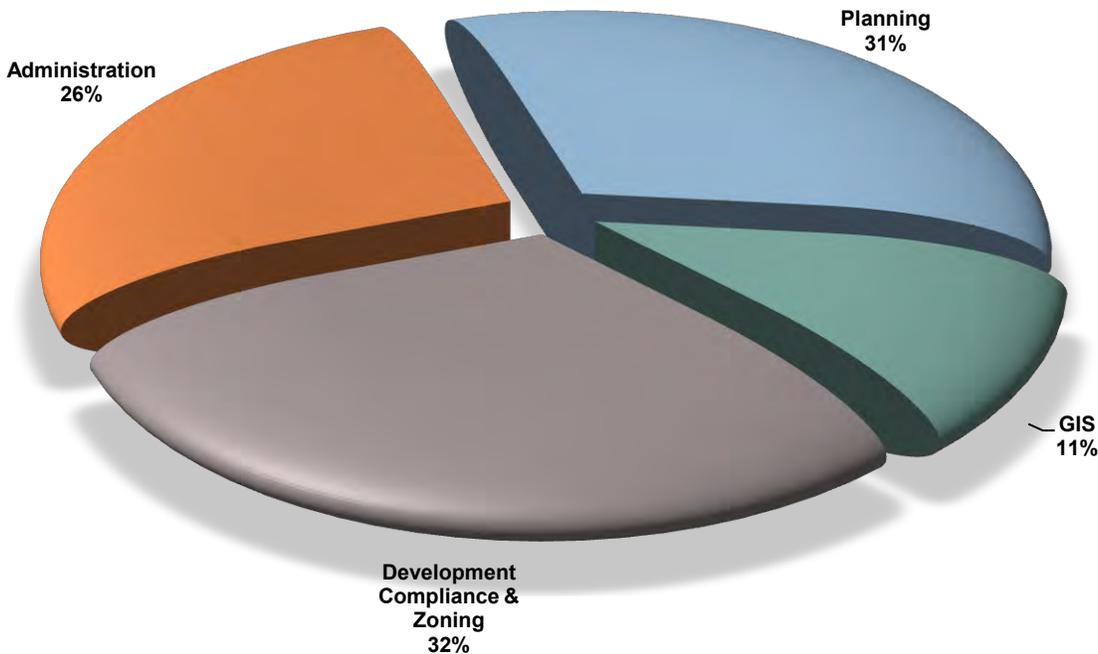
The Administration Division oversees the department and promotes quality development and preferred growth while protecting the health, safety and welfare of all residents through the enforcement of applicable City codes.

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

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

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

Division	Approved Budget FY 2015
Administration	\$394,068
Development Compliance & Zoning	489,438
Planning	483,489
GIS	168,698
Total	\$1,535,693



PLANNING AND ZONING (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	1,060,387	1,098,307	1,134,899	1,228,764	1,381,646
Other Operating	67,433	81,627	171,054	256,317	154,047
Subtotal Operating	\$ 1,127,820	\$ 1,179,934	\$ 1,305,953	\$ 1,485,081	\$ 1,535,693
Capital	-	5,396	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,127,820	\$ 1,185,330	\$ 1,305,953	\$ 1,485,081	\$ 1,535,693

BUDGET HIGHLIGHTS

The total Planning and Zoning budget of \$1,535,693 reflects a 16.09% increase over the fiscal year 2014 adopted budget of \$1,322,865. This increase is due, in part, to the addition of one (1) full-time Principal Planner position due to the current and anticipated volume of activity expected in the department.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
13	13	1	0	0	0	14



PLANNING AND ZONING (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Received the “Tree City USA” re-certification for the twenty sixth (26) year
- ✓ Approved two (2) projects for the Targeted Expedited Permitting Program
- ✓ Assisted in the approval of an economic development local match for the State’s QTI Program for “Project Opaleye” for the re-location of their Corporate Headquarters in an effort of creating 60 permanent full-time jobs with an average wage of \$75,000
- ✓ Updated the Land Development Regulations in various sections of the code for clarification and internal consistency
- ✓ GIS provided continuing maintenance and support for the North County Dispatch Center comprised of six (6) municipalities
- ✓ GIS provided support for the Planning and Zoning File room through the incorporation of new project files and database maintenance
- ✓ GIS conducted extensive research and developed a web mapping application to document maintenance responsibilities of medians and road shoulders throughout the City
- ✓ GIS participated in developing the Scope of Work and review of contractor proposals for the Storm Water Mapping Project with Public Works
- ✓ Major Projects submitted for review increased to 140 projects with a 16% increase in petitions presented to the City Council
- ✓ Processed over 250 planning petitions including 42 Administrative Amendments, 26 Minor Administrative Amendments, 10 Planned Unit Developments and Amendments, 4 Planned Community Developments, 6 Major Conditional Uses and 9 Miscellaneous Petitions.

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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	3,173	3,200	3,250
■ Total number of building permits reviewed	2,291	2,300	2,350
■ Maintain a sign-off process of the City’s major development projects for close out of project	10	12	12



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

Effectiveness Measures:

<ul style="list-style-type: none"> ■ Monitor compliance of time sensitive development order conditions for major projects to provide a two week notice 	100%	100%	100%
<ul style="list-style-type: none"> ■ Begin plan review within ten (10) days from routing date for all permit requests 	93%	95%	95%
<ul style="list-style-type: none"> ■ 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:

<ul style="list-style-type: none"> ■ Total number of Public Record Requests 	213	230	250
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Efficiency Measures:

<ul style="list-style-type: none"> ■ Average number of days to fill requests 	2.41	2.20	2.00
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Service Level Objective: To maintain established level of service standards for zoning activities.

Outputs:

<ul style="list-style-type: none"> ■ Occupational Licenses Reviewed 	580	590	600
<ul style="list-style-type: none"> ■ Sign Permits Processed 	153	160	170
<ul style="list-style-type: none"> ■ Liquor Licenses Processed 	14	18	20
<ul style="list-style-type: none"> ■ Zoning Confirmation Letters Processed 	19	20	25
<ul style="list-style-type: none"> ■ Special Event Applications Processed 	93	95	100

Efficiency Measures:

<ul style="list-style-type: none"> ■ % of occupational licenses reviewed within three (3) days of receipt 	60%	70%	80%
<ul style="list-style-type: none"> ■ % of sign permits reviewed within ten (10) days of receipt 	73%	75%	78%
<ul style="list-style-type: none"> ■ % of liquor licenses reviewed within three (3) days of receipt 	60%	70%	80%



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015
<ul style="list-style-type: none"> ■ % of zoning confirmation letters reviewed within seven (7) days of receipt 	85%	90%	95%
<ul style="list-style-type: none"> ■ % of special events processed within three (3) days of receipt of sufficient application 	70%	75%	80%

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

Outputs:

<ul style="list-style-type: none"> ■ Update the EDEN project management system to track all historical development projects 	50%	55%	60%
--	-----	-----	-----

Efficiency Measures:

<ul style="list-style-type: none"> ■ % of development projects reviewed within ten (10) days vs. the current service level of fourteen (14) days 	92%	95%	97%
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Service Level Objective: Provide an enterprise GIS system for the city, allowing for an increase in efficiency and access by all departments within the city and a centralized location for spatial and geographic information to reside.

Outputs:

<ul style="list-style-type: none"> ■ Total number of approved development projects integrated into the City's GIS database 	112	117	120
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Effectiveness Measures:

<ul style="list-style-type: none"> ■ Number of Planning and Zoning employees trained on all software applications relative to Planning and Zoning 	14	14	14
<ul style="list-style-type: none"> ■ Process all GIS service requests within five (5) working days 	95%	97%	98%



GENERAL GOVERNMENT

PLANNING AND ZONING (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

Outputs:

<ul style="list-style-type: none"> ☒ Permits reviewed for redevelopment/renovation projects 	5	5	5
<ul style="list-style-type: none"> ☒ Address non-conformities and Code Violations related to older projects 	23	22	22
<ul style="list-style-type: none"> ☒ Review LDRs and Code to correct inconsistencies and accommodate older communities 	1	1	1

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

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

Outputs:

<ul style="list-style-type: none"> ☒ Number of projects that were expeditiously processed in the City using the Targeted Expedited Permitting Process (TEPP) 	2	3	4
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For a complete list of the City Council's Goals, please refer to pages 52 - 60.





PUBLIC SAFETY



PUBLIC SAFETY

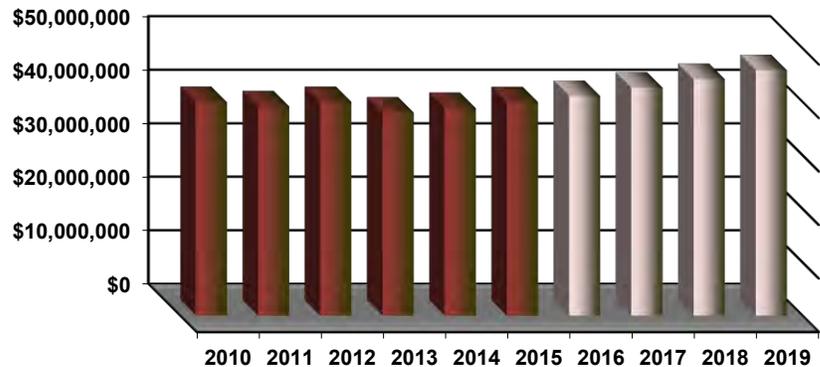
DEPARTMENTAL HIGHLIGHTS FOR FY 2015

Department/Division	Personnel	General Fund	Special Revenue Fund	Impact Fund
Police				
Administration/ Investigations	41	5,894,982	-	-
Dispatch Services	32	2,818,749	-	-
Field Operations	87	13,211,349	-	-
Training	-	-	14,000	-
Police Impact	-	-	-	1,880,000
Fire Rescue				
Administration	9	2,129,295	-	-
Life Safety	6	682,886	-	-
Emergency Services	105	16,092,952	-	-
Fire Impact	-	-	-	-
TOTAL	280	\$40,830,213	\$14,000	\$1,880,000

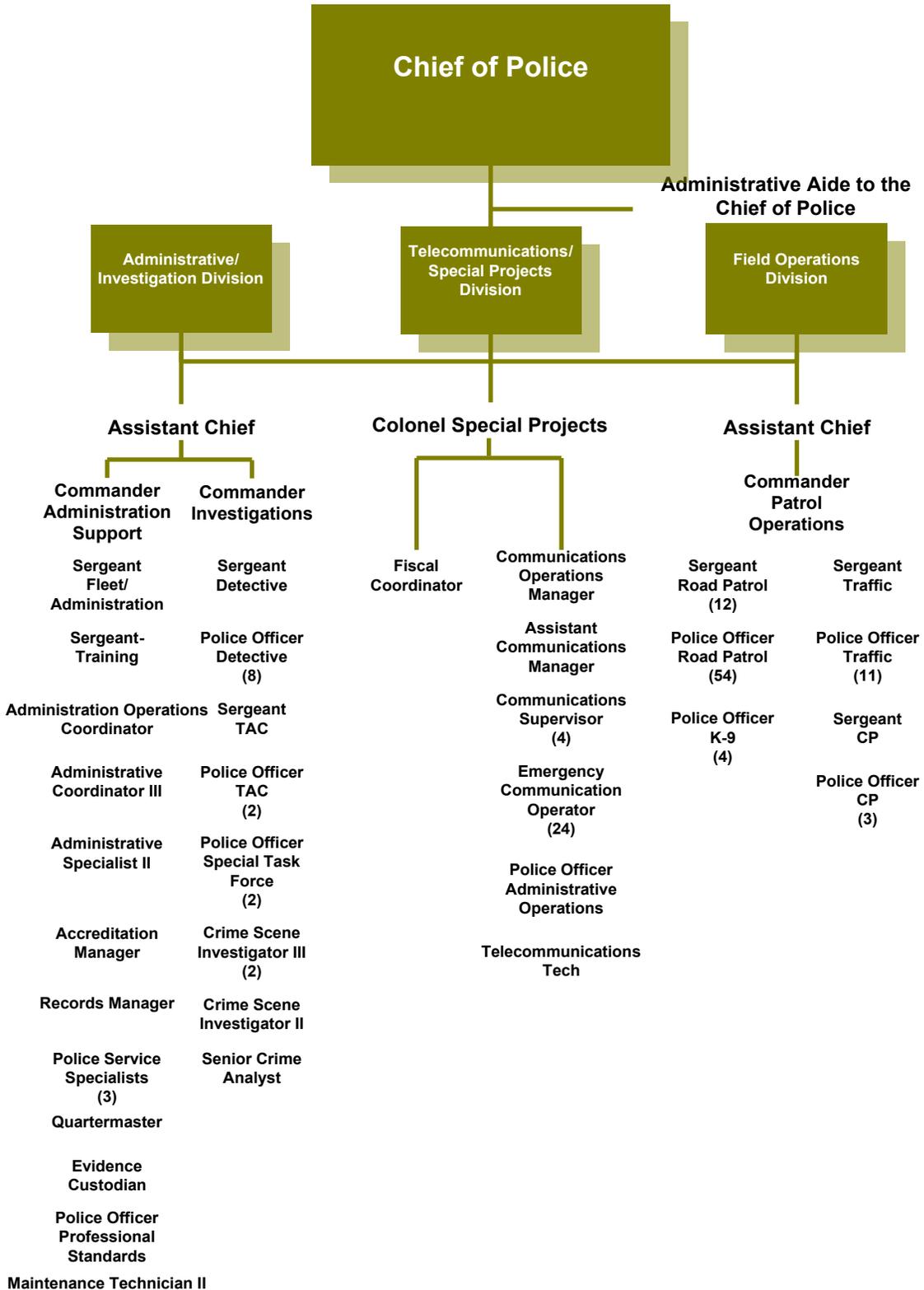
HISTORICAL & PROJECTED GENERAL FUND EXPENDITURES

The graph below shows expenditure analysis over a 10 year period for Public Safety operating expenditures in the General Fund. The first four years (2010 – 2013) show actual expenditures. Year five (2014) is an estimated actual amount. Year six (2015) reflects the current budgeted amount and years seven through ten (2016 – 2019) 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



POLICE (CONTINUED)

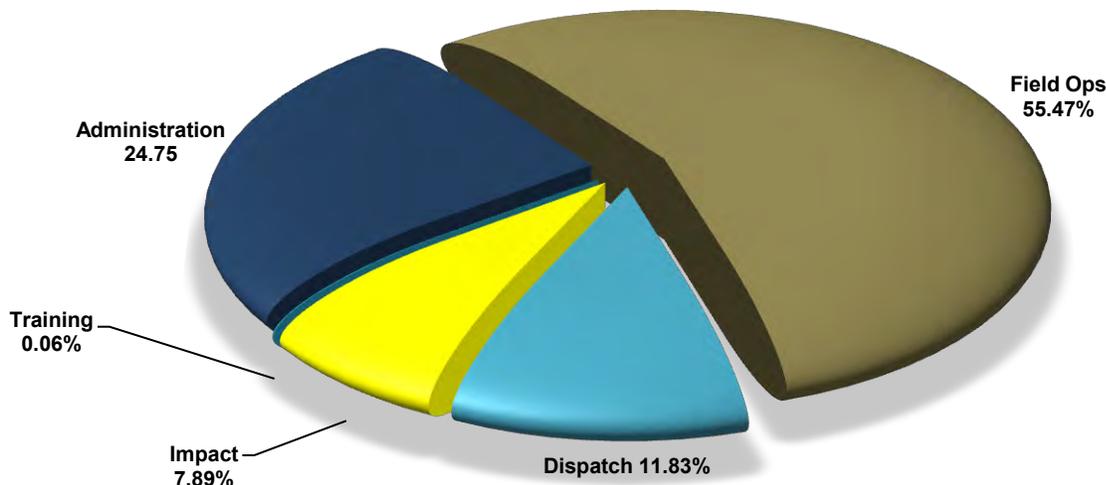
The Palm Beach Gardens Police Department provides professional law enforcement, comprehensive crime prevention and crime solution services to the residents of the City. The Chief of Police oversees the operation of the department, which is organized into three Divisions: Administrative/Investigation 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 2015
Administration/ Investigations	\$5,894,982
Dispatch	2,818,749
Field Operations	13,211,349
Subtotal General Fund	\$21,925,080
Police Impact	1,880,000
Police Training	14,000
Total	\$23,819,080

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 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	19,132,373	18,054,586	17,847,382	18,716,464	18,930,246
Other Operating	2,277,768	2,087,580	2,804,791	2,424,633	2,462,384
Subtotal Operating	\$ 21,410,141	\$ 20,142,166	\$ 20,652,173	\$ 21,141,097	\$ 21,392,630
Capital	413,882	352,742	709,101	734,467	2,334,150
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Other Uses	95,894	98,730	126,219	303,785	92,300
Total	\$ 21,919,917	\$ 20,593,638	\$ 21,487,493	\$ 22,179,349	\$ 23,819,080

BUDGET HIGHLIGHTS

The Police Department's operating budget of \$21,392,630 reflects a 1.4% increase from the 2014 fiscal year adopted operating budget of \$21,104,881. This amount excludes capital of \$2,334,150 and \$92,300 set aside for aid to government agencies for the radio consortium.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
163	159	(1)	0	0	2	160



POLICE (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Held National Night Out Against Crime at the Municipal Complex attracting approximately 1,300 attendees who experienced interactive crime prevention and life safety exhibits from members of the Police and Fire Depts. Additionally, live demonstrations were conducted by members of the S.W.A.T. Team, K-9 Unit, Motorcycle Unit and Palm Beach County's Trauma Hawk.
- ✓ Three of our patrol officers received lifesaving awards at the annual American Society of Industrial Security (ASIS) awards ceremony for their role in a critical drowning incident.
- ✓ Based on the performance of the Traffic Unit and enforcement efforts, the entire agency received second place honors in the FDOT statewide DUI Challenge, earning \$15,000 to spend on equipment to enhance our DUI enforcement capabilities.
- ✓ Traffic Safety Committee of the Palm Beaches recognized numerous members of our Traffic Unit for DUI enforcement and prevention efforts and our dedication to child passenger safety.
- ✓ Members of our Volunteers in Police Service received an award for their volunteer efforts in the category of Citizen's Mobile Patrol.
- ✓ Conducted active shooter mock drills at numerous local schools. This important training was conducted along with our police dispatchers and our fire department to institute new National active shooter response protocols and included in-depth training for the schools' teachers and administrative staff.
- ✓ Hired an additional Crime Scene III Investigator.
- ✓ Hosted a number of outside advanced training classes that allowed us to send officers at no cost to the City.
- ✓ Our senior crime analyst hosts a monthly North County law enforcement intelligence meeting which enhances our ability to work closely with other law enforcement agencies in solving multi-jurisdictional crimes.
- ✓ Records Division staff processed nearly 3,300 public records requests.
- ✓ Constructed a radio monopole for service at the multi-jurisdictional dispatch center.
- ✓ Installed a video system in City buildings for increased security.
- ✓ Obtained a \$9,900 Justice Assistance Grant for the purchase of police equipment.
- ✓ Received a grant from the Palm Beach Gardens Police Foundation that enabled us to purchase several pieces of equipment for our crime scene investigators that will enhance their abilities to process evidence.
- ✓ Purchased a 3D scanning system to that will enhance our ability to accurately map and diagram crime scenes and traffic crashes.
- ✓ Purchased crime analysis software that will assist us with crime and calls for service prediction.
- ✓ Received the "Rocky Pomerance" award from the Florida Police Chiefs Association in recognition for promoting a standard of excellence and dedication to public safety. We were recognized for our Frog-et Me Not child car seat safety program. This award is given annually to one police department in the State.
- ✓ Recognized as a top 10 finalist for the International Association of Chiefs of Police, Webber Seavey Award for our Frog-et Me Not child car seat safety program. This award is presented annually to agencies and departments worldwide in recognition for promoting a standard of excellence that exemplifies law enforcement's contribution and dedication to the quality of life in local communities.



POLICE (CONTINUED)

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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	68,098	72,175	72,000
☒ Total number of foot patrols	8,619	8,856	8,700
☒ Attend community meetings	24	25	28

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	124	106	120
☒ Homeland Security checks conducted	7,513	8,283	8,000
☒ Problem oriented projects to address criminal activity within patrol beats	11	14	12
☒ Total number of people accessing police reports and other neighborhood information provided via Internet (P2C) (*includes all agencies)	11,451	*22,000	20,000

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.)	62%	38%	40%
☒ Person crimes clearance rate	63%	51%	50%
☒ Property crimes clearance rate	23%	24%	25%
☒ Crime Prevention Through Environmental Design (CPTED) reviews conducted	104	106	117
☒ Number of arrests	1,327	1,318	1,300



PUBLIC SAFETY

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

Outputs:

☒ Number of incidents	134,059	140,633	141,000
☒ Number of calls for service	33,370	34,317	34,500
☒ Property and evidence items collected	4,469	5,200	5,000

Efficiency Measures:

☒ Average response to emergency calls <i>(shown in min. and seconds)</i>			
⦿ Time call received, until it is dispatched	1:49	1:40	1:38
⦿ Time officer is en route, until officer arrives at scene	4:19	4:15	4:15
⦿ Total response time	6:08	5:55	5:53

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

Outputs:

☒ Items processed in crime lab	857	2,477	500
☒ Latent fingerprints entered into Automated Fingerprint Information System (AFIS)	367	439	350

Effectiveness Measures:

☒ Crime analysis strategy meetings <i>(In 2012, the Palm Beach Gardens Police Department employed an FDLE Certified Crime Analyst; therefore, these figures are calculated in a different manner.)</i>	107	200	200
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Efficiency Measures:

☒ 911 calls answered within ten (10) seconds <i>(Palm Beach County's criteria for this measurement is 90%)</i>	92%	94%	94%
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PUBLIC SAFETY

POLICE (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

Service Level Objective: Enhance traffic safety measures and programs

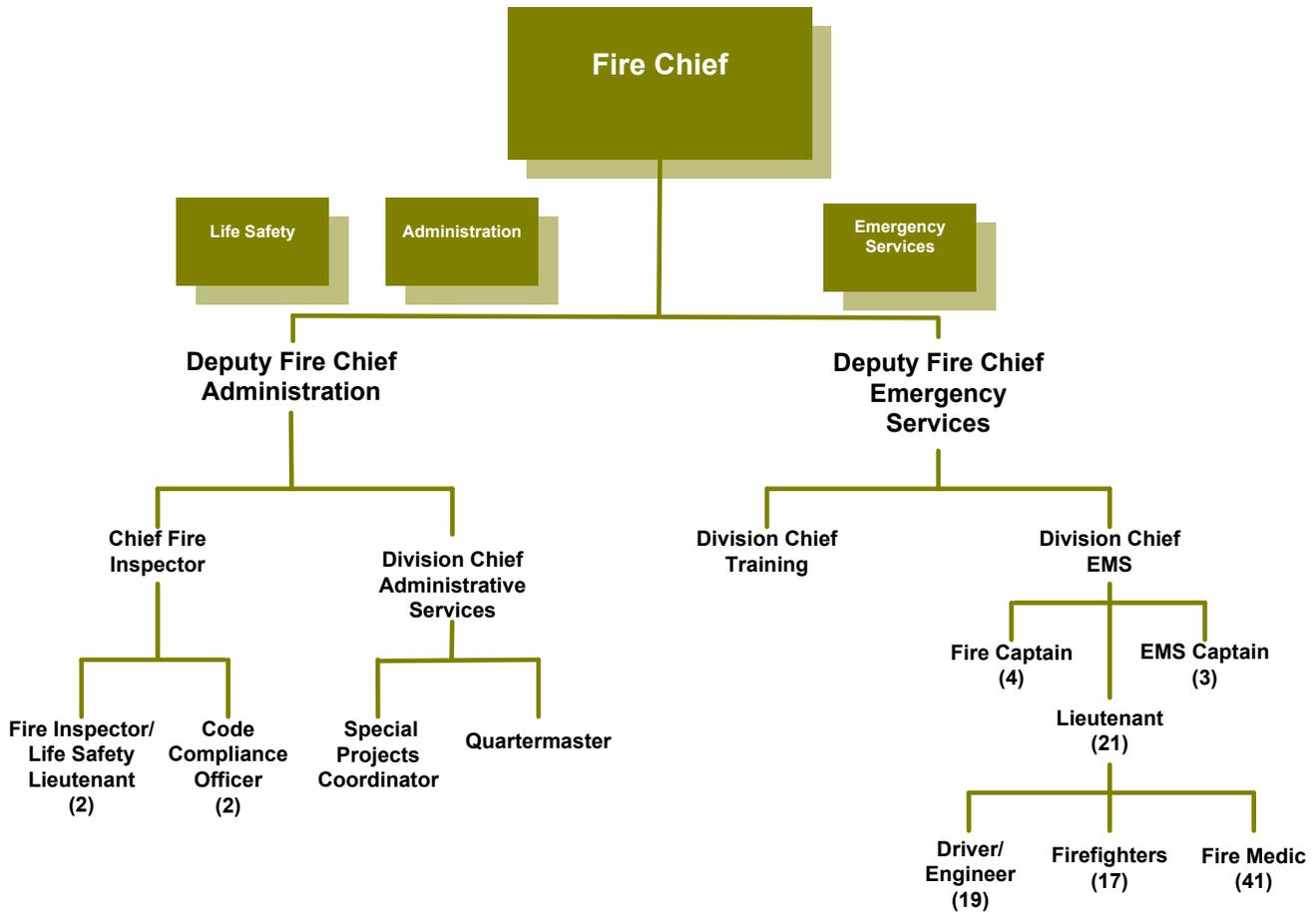
Outputs:

<ul style="list-style-type: none"> ☒ Traffic safety events conducted ☒ Traffic-Oriented Policing (TOP) projects conducted 	<p>18</p> <p>92</p>	<p>20</p> <p>95</p>	<p>15</p> <p>95</p>
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For a complete list of the City Council's goals, please refer to pages 52 - 60.



FIRE RESCUE



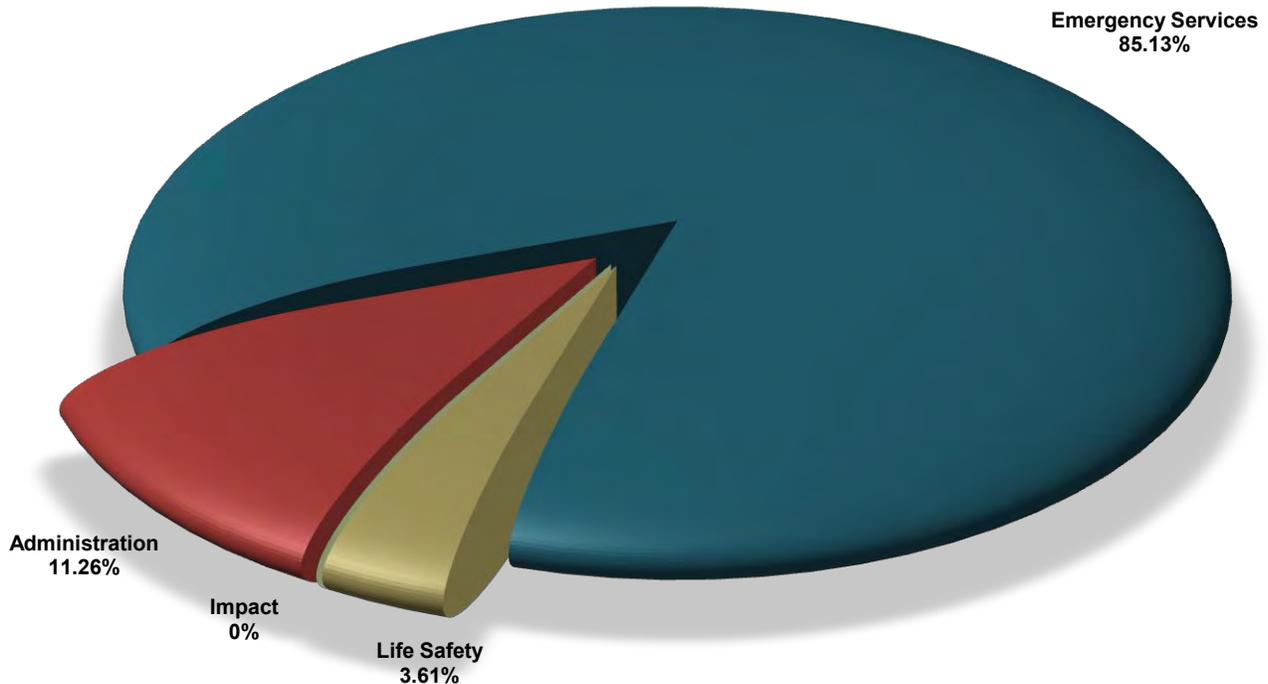
The Palm Beach Gardens Fire Rescue Department is committed to life safety through the delivery of quality, professional emergency services and community education. Palm Beach Gardens Fire Rescue is a full service fire rescue department providing both fire and emergency medical services including advanced 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, and the Juvenile Fire Setter Intervention Program.

Division/Fund	Approved Budget FY 2015
Administration	\$2,129,295
Life Safety	682,886
Emergency Services.	16,092,952
Subtotal General Fund	\$18,905,133
Fire Impact	0
Total	\$18,905,133



FIRE RESCUE (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	17,065,132	16,460,147	15,584,326	16,103,616	16,714,363
Other Operating	1,415,338	1,389,624	2,423,755	1,658,115	1,783,014
Subtotal Operating	\$ 18,480,470	\$ 17,849,771	\$ 18,008,081	\$ 17,761,731	\$ 18,497,377
Capital	322,977	1,723,621	1,282,380	2,751,058	23,000
Debt Service	125,672	275,976	384,755	384,755	384,755
Transfers	-	-	-	-	-
Total	\$ 18,929,119	\$ 19,849,368	\$ 19,675,216	\$ 20,897,544	\$ 18,905,132

BUDGET HIGHLIGHTS

The Fire Department's operating budget of \$18,497,377 reflects a 4.32% increase from the 2014 fiscal year adopted operating budget of \$17,732,230. This amount excludes capital of \$23,000 and \$384,755 for debt service.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
118	119	0	0	0	1	120



FIRE RESCUE (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Maintained accreditation through The Center for Public Safety Excellence.
- ✓ Two new Rescue Units placed into services.
- ✓ Command level training instituted.
- ✓ The Fire Explorers competed and placed in the Annual Firematics Competition.
- ✓ Received a grant from East Pointe and purchased a smoke machine for the Training Division.
- ✓ Received a grant from Frenchman’s Creek to purchase I-Pads for medical and preplan reports.
- ✓ Received a grant from BallenIsles and purchased a Pediatric Simulator for EMS training.
- ✓ Conducted an annual city-wide hurricane preparedness drill.
- ✓ Conducted active shooter training.
- ✓ Hired 5 personnel to replace personnel that retired.
- ✓ Conducted department wide Spill-Way Training.
- ✓ FireMedic Justin Autwell received the Palm Beach County EMS Providers Paramedic of the Year.
- ✓ Lieutenant Robert Pieris received the Firefighter of the Year Award from the American Legion.

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

Outputs:

<ul style="list-style-type: none"> ✚ Provide training to educate city staff to handle emergency situations (<i>Number of participants</i>)** <ul style="list-style-type: none"> ○ CPR ○ AED 	150	0	150
	150	0	150

**Conducted every other year



PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

Efficiency Measures:

<ul style="list-style-type: none"> Maintain and improve level of service response times to emergency calls in suburban service area to a reliability of 90% within 8:30* <i>*Accreditation goal is to improve to 90% within 7:30</i> 	90%	90%	90%
<ul style="list-style-type: none"> Maintain and improve level of service response times to emergency calls in rural service area to a reliability of 90% within 15:00* <i>*Accreditation goal is to improve to 90% within 12:00</i> 	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"> Complete BTR inspections within three (3) days of request 	100%	100%	100%
<ul style="list-style-type: none"> Decrease number of re-inspections for compliance with fire code 	768	800	800
<ul style="list-style-type: none"> Maintain number of plan reviews completed to within two (2) days 	99%	99%	99%

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

Outputs:

<ul style="list-style-type: none"> Participate in mock disaster situation prior to each hurricane season 	1	1	1
<ul style="list-style-type: none"> Evaluate plan functions post drill 	1	1	1



PUBLIC SAFETY

FIRE RESCUE (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

Outputs:

<ul style="list-style-type: none"> + Percent completed of new pre-fire plans and updates of existing buildings <table border="0" style="margin-left: 20px;"> <tr> <td></td> <td style="text-align: center;">IT Developed Software</td> <td style="text-align: center;">Plans being inputted</td> <td style="text-align: center;">50%</td> </tr> </table> + Percentage of fire hydrants flow tested in conjunction with Seacoast Utilities Field Operations to ensure emergency water supply. <table border="0" style="margin-left: 20px;"> <tr> <td></td> <td style="text-align: center;">100%</td> <td style="text-align: center;">100%</td> <td style="text-align: center;">100%</td> </tr> </table> + Provide the necessary life safety personnel to keep pace with the rapidly increasing service demand and ensure compliance <ul style="list-style-type: none"> o Number of calls <table border="0" style="margin-left: 20px;"> <tr> <td></td> <td style="text-align: center;">3,057</td> <td style="text-align: center;">3,200</td> <td style="text-align: center;">3,300</td> </tr> </table> o Number of Inspectors <table border="0" style="margin-left: 20px;"> <tr> <td></td> <td style="text-align: center;">5</td> <td style="text-align: center;">6</td> <td style="text-align: center;">6</td> </tr> </table> 		IT Developed Software	Plans being inputted	50%		100%	100%	100%		3,057	3,200	3,300		5	6	6
	IT Developed Software	Plans being inputted	50%													
	100%	100%	100%													
	3,057	3,200	3,300													
	5	6	6													

Efficiency Measures:

<ul style="list-style-type: none"> + Increase % of time first line apparatus is in service by: <ul style="list-style-type: none"> o Engines <table border="0" style="margin-left: 20px;"> <tr> <td></td> <td style="text-align: center;">94.42%</td> <td style="text-align: center;">94%</td> <td style="text-align: center;">94%</td> </tr> </table> o Rescue Units <table border="0" style="margin-left: 20px;"> <tr> <td></td> <td style="text-align: center;">92.08%</td> <td style="text-align: center;">92%</td> <td style="text-align: center;">92%</td> </tr> </table> o Other <table border="0" style="margin-left: 20px;"> <tr> <td></td> <td style="text-align: center;">94.88%</td> <td style="text-align: center;">94%</td> <td style="text-align: center;">94%</td> </tr> </table> 		94.42%	94%	94%		92.08%	92%	92%		94.88%	94%	94%
	94.42%	94%	94%									
	92.08%	92%	92%									
	94.88%	94%	94%									

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

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

Outputs:

<ul style="list-style-type: none"> + Average class size <table border="0" style="margin-left: 20px;"> <tr> <td></td> <td style="text-align: center;">24</td> <td style="text-align: center;">24</td> <td style="text-align: center;">24</td> </tr> </table> 		24	24	24
	24	24	24	

For a complete list of the City Council's goals, please refer to pages 52 - 60.





COMMUNITY SERVICES



COMMUNITY SERVICES

DEPARTMENTAL HIGHLIGHTS FOR FY 2015

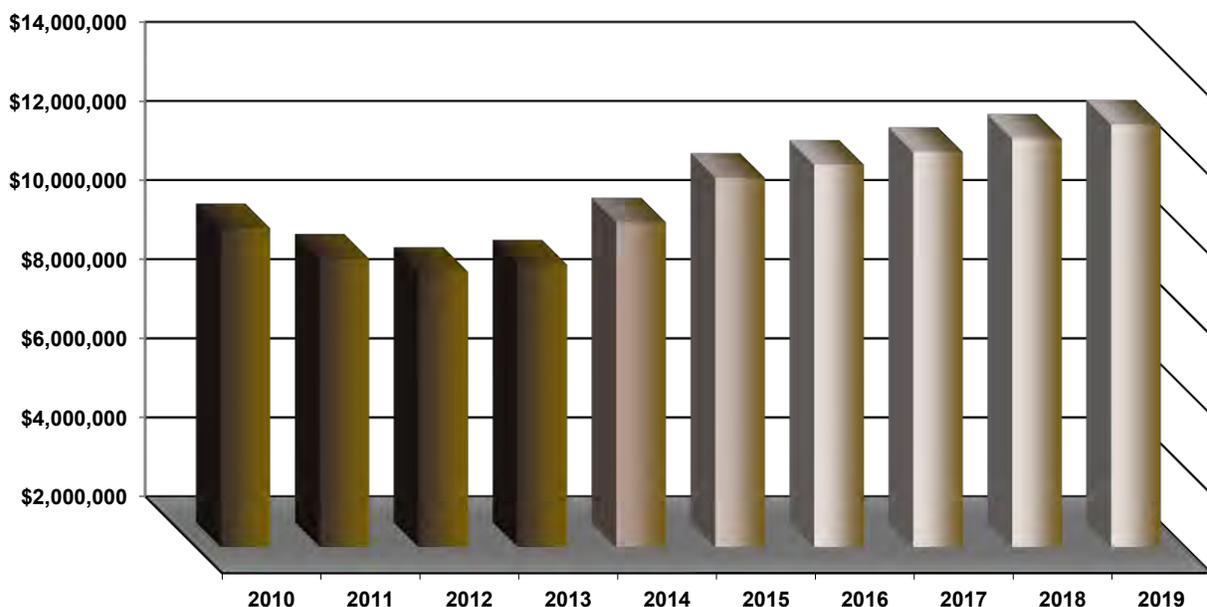
Department/ Division	Personnel	General Fund	Special Revenue Fund	Internal Service Fund	Capital Project Fund
Public Works					
Administration	4	1,024,515			
Facilities					
Maintenance	19	2,800,773			
Stormwater/Streets	10	1,402,881			
Road Impact					1,984,824
Gas Tax			1,484,478		
Fleet Maintenance	12			2,538,442	
Parks and Grounds	22	4,198,073			
Construction Services	13	1,574,307			
Neighborhood Services	8	781,676			
Golf					
Administration	2		226,457		
Pro Shop	1		521,426		
Maintenance	8		1,026,585		
Recreation					
Administration	6	179,591	585,446		
Athletics	3		435,184		
Seniors		48,937			
General Programs	3	100,767	800,335		
Aquatics	3	253,163	385,055		
Tennis	4	143,452	592,262		
Youth Enrichment	8		797,135		
Recreation Impact					1,650,000
TOTAL	126	\$12,508,135	\$6,854,363	\$2,538,442	\$3,634,824



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.

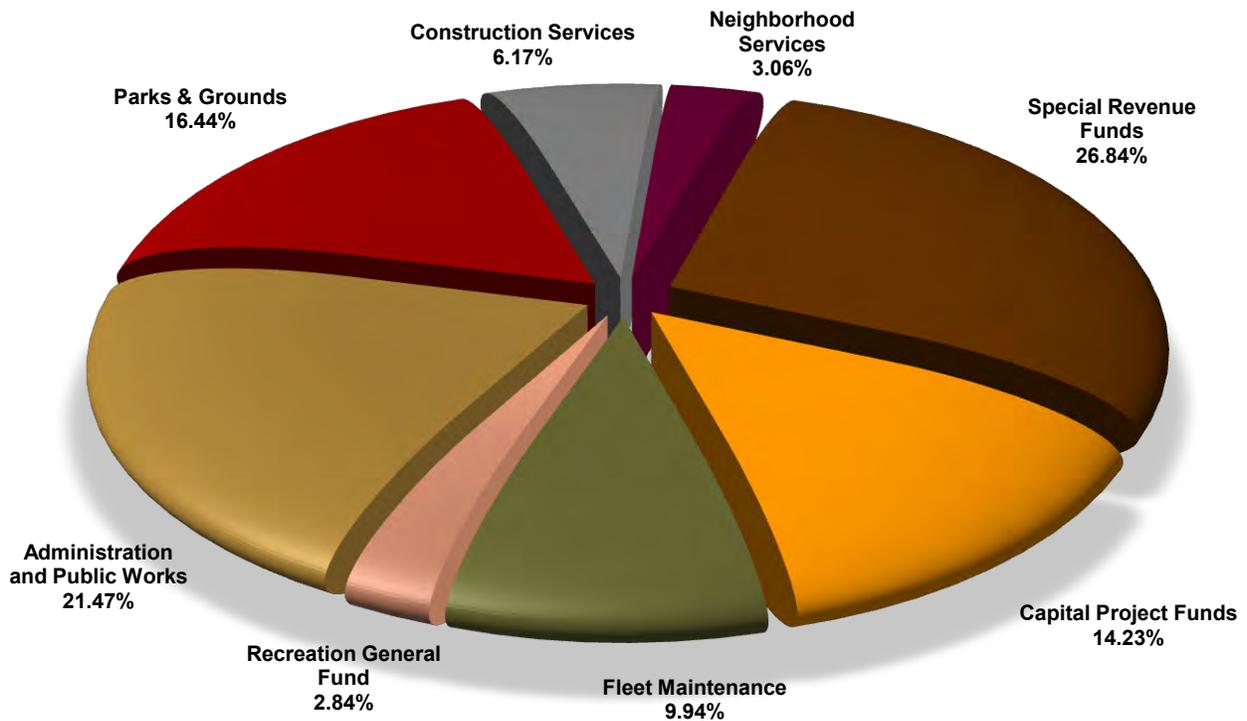
For purposes of analyzing trends which affect the City's ad valorem property tax rate, the graph below illustrates the General Fund component only of Community Services, i.e., Special Revenue, Internal Service, and Capital Project Funds are excluded. Actual expenditures are shown for years 2010 through 2013, estimated actual amounts for 2014, adopted budget for 2015, and projected amounts for years 2016 through 2019 for the General Fund.



Operating costs from fiscal years 2010-2012 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. The increase in fiscal year 2015 is, in part, due to the Enhanced Repair and Renovation Program implemented to address the increased wear and tear on City fields and normal wear on other City buildings and facilities due to the aging process. Other contributors to the increase in costs in fiscal year 2015 are salary increases averaging 3.5%.



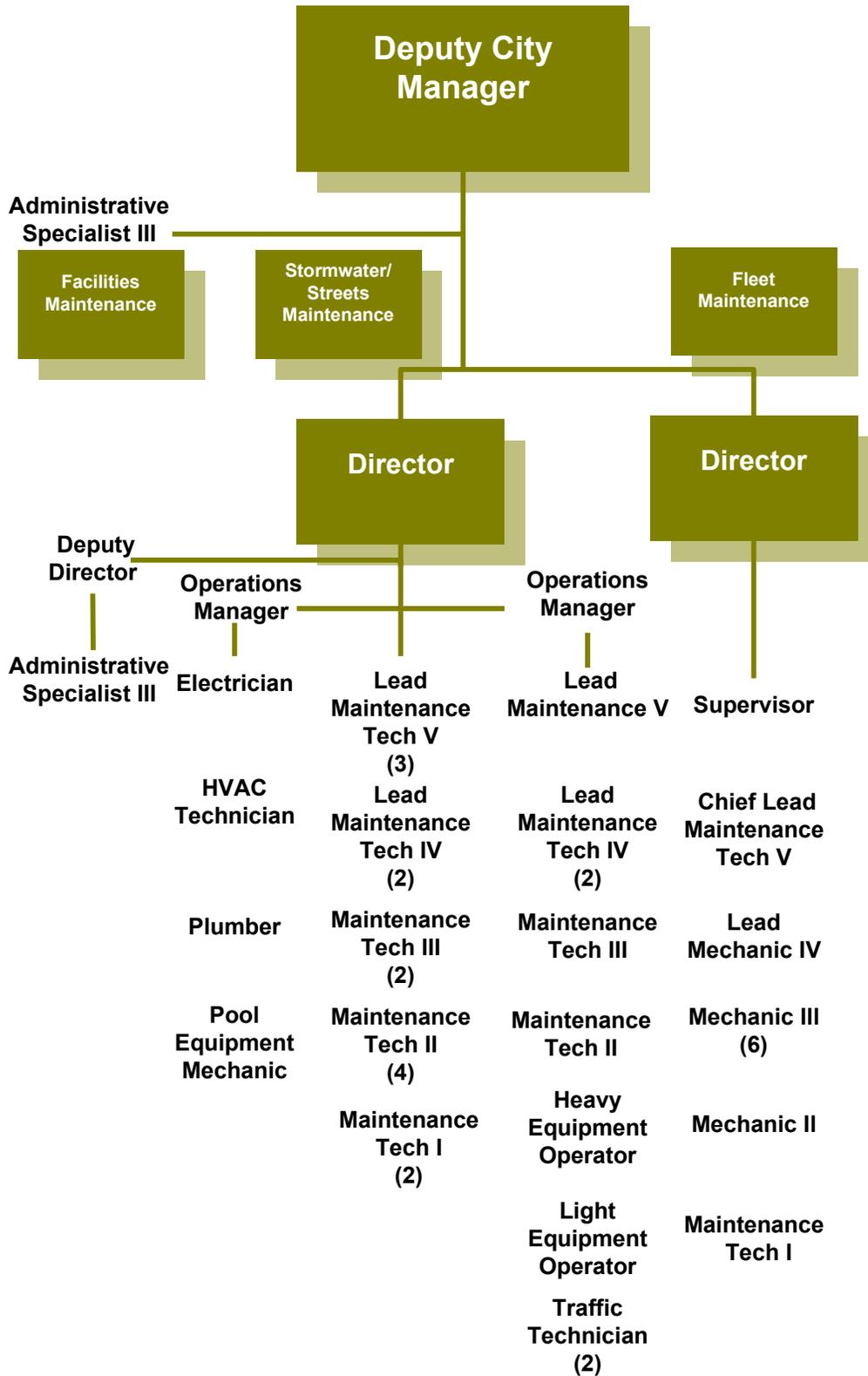
COMMUNITY SERVICES



Department/Fund	Approved Budget FY 2015
Administration and Public Works	\$5,228,169
Parks & Grounds	4,198,073
Construction Services	1,574,307
Neighborhood Services	781,676
Recreation	725,910
Subtotal General Fund	\$12,508,135
Gas Tax	1,484,478
Golf Fund	1,774,468
Recreation Special Revenue Fund	3,595,417
Subtotal Special Revenue Funds	\$6,854,363
Road Impact	1,984,824
Recreation Impact	1,650,000
Subtotal Capital Project Funds	\$3,634,824
Fleet Maintenance	2,538,442
Subtotal Internal Service Fund	\$2,538,442
Total All Funds	\$25,535,764



ADMINISTRATION AND PUBLIC WORKS



COMMUNITY SERVICES

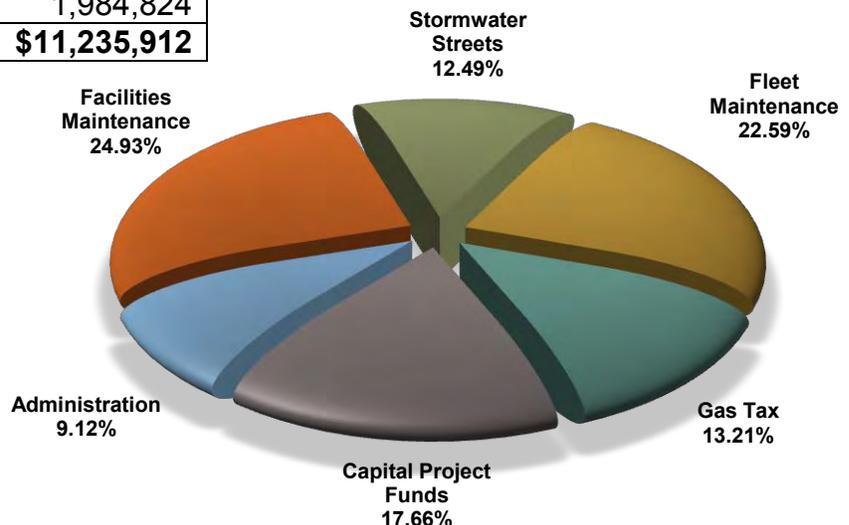
ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

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, planning for future improvements to ensure timely delivery of quality projects, and emergency management citywide.

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

Division/Fund	Approved Budget FY 2015
Administration	\$1,024,515
Facilities Maintenance	2,800,773
Stormwater/Streets	1,402,881
Subtotal General Fund	\$5,228,169
Fleet Maintenance	2,538,442
Gas Tax	1,484,478
Road Impact	1,984,824
Total All Funds	\$11,235,912



ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	3,130,620	3,257,159	3,102,774	3,563,880	3,888,228
Other Operating	3,190,272	3,640,972	4,382,981	3,799,518	3,891,360
Subtotal Operating	\$ 6,320,892	\$ 6,898,131	\$ 7,485,755	\$ 7,363,398	\$ 7,779,588
Capital	665,021	3,096,213	1,537,703	3,825,316	2,771,500
Debt Service	-	-	-	-	-
Transfers	760,626	559,748	689,030	689,030	684,824
Total	\$ 7,746,539	\$ 10,554,092	\$ 9,712,488	\$ 11,877,744	\$ 11,235,912

BUDGET HIGHLIGHTS

The Administration and Public Works budget of \$11,235,912 reflects an increase of 19.00% from the fiscal year 2014 adopted budget of \$9,445,104. This is due primarily to an enhanced repair and renovation program established by the City to address the increased wear and tear and aging of City facilities.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
40	44	1	0	0	0	45



ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Implemented an electronic Facilities Management Program to monitor all service requests and planned maintenance activities.
- ✓ Repaired/Replaced roofing systems at Fire Station No. 1, Police Station and Riverside Youth Enrichment Center based on a roof analysis conducted on all City facilities.
- ✓ Began development of a Stormwater Management Plan that will identify all City-owned infrastructures and prioritize repairs and/or replacements.
- ✓ Began development of a Maintenance, Repairs, and Operations (MRO) inventory program for all facility systems that includes preventative, operational and corrective maintenance actions.
- ✓ Developed a Five- (5) Year Facilities Repair and/or Replacement program.
- ✓ Installed an Energy Management System at Fire Station No. 1 to improve energy efficiency.
- ✓ Completed modernization of the City Hall lobby including painting, concrete staining, tile cleaning, carpet replacement, furniture replacement, reception desk modifications, installation of LED lighting, and construction of a new storage room.
- ✓ Completed drainage improvements at Gardens Park including installation of a catch basin, drainage pipes, and concrete renovations.
- ✓ Completed replacement of the Burns Road Community Center pool liner.
- ✓ Replaced the garage door at Public Works.
- ✓ Completed replacement of floor tiles, shower tiles, counter tops, and sinks, and installed new water conserving flushometers within all restrooms at City Hall and Police Station.
- ✓ Completed resurfacing of bay floors and restrooms at Fire Station No.'s 3, 4, and 5.
- ✓ Conducted a hurricane drill simulating operations within the Emergency Operations Center.
- ✓ Began revisions to the City's Comprehensive Emergency Management Plan (CEMP) and Hurricane Standard Operating Procedures.
- ✓ Submitted a grant application to the Florida Department of Environmental through the Land and Water Conservation Fund program for Lilac Park Phase V.
- ✓ Replaced drainage pipes under Garden Lakes Circle and Gardens Square Boulevard.
- ✓ Constructed a new kitchen in Police Administration.
- ✓ Installed a storage mezzanine in the Public Services bay.
- ✓ Resurfaced Burns Road from Prosperity Farms Road to Alternate A1A and Gardens Square Boulevard from PGA Boulevard to Garden Lakes Drive.
- ✓ Continued online auction services with GovDeals.com for all Citywide surplus.
- ✓ Online auction services from August 2013 – July 2014 generated \$102,000 with 1,445 bids, 55,800 hits, and 21,108 visitors to the auction site.
- ✓ Achieved ASE Blue Seal of Excellence sponsored by the National Institute for Automotive Service Excellence for the ninth 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.
- ✓ Continue the use of the automated Solid Waste Tracking (SWAT) system for customer calls and improved service with our current vendor (Waste Management).
- ✓ Raised \$69,250 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.



COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

- ✓ Continued Citywide Street Resurfacing program to maintain existing pavement conditions
- ✓ Continued scrap metal purchase program through vendor agreement for all Citywide generated scrap metal.
- ✓ Submitted and presented grant proposal to Palm Beach County Metropolitan Planning Organization for the use of rapid flashing beacons at multiple non-signalized pedestrian crossings to enhance safety
- ✓ Attended multiple meetings and workshops, and submitted various letters and reports to FEMA for the Flood Insurance Risk Mapping (FIRM) project in Palm Beach County to assure accurate information was provided to FEMA
- ✓ Continued the Fleet Work Group with fleet user departments and divisions that coordinates and discusses equipment needs, purchases, and business operations with our customers

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

Effectiveness Measures:

✚ Number of work orders completed annually for street/canal repairs	163	170	170
✚ Maintain street signs for traffic safety and way-finding annually	490	1,006	1,006

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

Outputs:

✚ Paving plan for fiscal year in linear miles	2.5	2.8	2.8
✚ Number of roadway inspections completed annually	12	12	12



COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

Outputs:

☒ Prepare and manage mock disaster situation prior to each hurricane season	1	1	1
☒ Continuity of Operations Plan	Review	Review	Revise
☒ Citywide Hurricane Standard Operating Procedures	Review	Review	Revise
☒ Comprehensive Emergency Management Plan	Review	Review	Revise

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	27,985	27,975	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)	52	55	60
☒ Vegetative service requests at less than 2% annually (Total # of calls)	128	135	140

Efficiency Measures:

☒ Recycle bin monitoring with SWA for delivery from vendor within five (5) days	67	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	1,272	1,340	1,400
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COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

Outputs:

■ Number of square miles sprayed for treatment of mosquitoes	110	110	110
--	-----	-----	-----

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

Outputs:

■ Graffiti eradication requests	23	16	18
---------------------------------	----	----	----

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	20	20
---	----	----	----

Efficiency Measures:

■ Vehicle down less than 1 day	285	290	290
■ Vehicle down 1-2 days	16	20	20
■ Vehicle down 2-3 days	46	50	50
■ Vehicle down over 3 days	1	2	2



COMMUNITY SERVICES

ADMINISTRATION AND PUBLIC WORKS (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

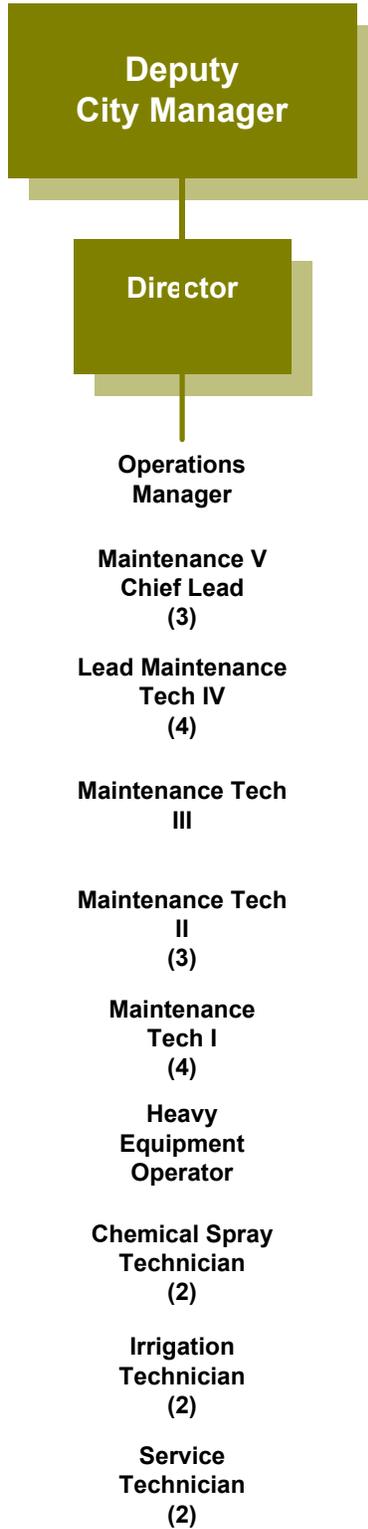
Outputs:

☒ Total miles swept:	2,573	4,167	4,000
Curbed	1,551	2,464	2,500
Non-curbed	1,022	1,700	1,500
☒ Linear feet of storm pipes repaired	140	300	150
☒ Catch basins cleaned	58	60	60

For a complete list of the City Council's Goals, please refer to pages 52 – 60.



PARKS AND GROUNDS



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



PARKS AND GROUNDS (CONTINUED)

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

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

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



PARKS AND GROUNDS (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	1,751,663	1,734,146	1,775,962	1,827,124	1,752,990
Other Operating	1,227,639	1,271,945	1,438,600	1,342,976	1,914,476
Subtotal Operating	\$ 2,979,302	\$ 3,006,091	\$ 3,214,562	\$ 3,170,100	\$ 3,667,466
Capital	187,125	2,140	-	-	493,000
Debt Service	12,785	37,606	37,606	37,606	37,607
Transfers	-	-	-	-	-
Total	\$ 3,179,212	\$ 3,045,837	\$ 3,252,168	\$ 3,207,706	\$ 4,198,073

BUDGET HIGHLIGHTS

The Parks and Grounds budget of \$4,198,073 reflects an increase of 31.61% from the fiscal year 2014 adopted budget of \$3,189,857. This is due, in part, to \$493,000 appropriated to address drainage improvements on City-wide multi-purpose fields.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
24	23	(1)	0	0	0	22



PARKS AND GROUNDS (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Installed synthetic turf within four (4) playgrounds located at Gardens Park, Riverside Youth Enrichment Center and Lilac Park.
- ✓ Replaced an irrigation pump at Lake Catherine.
- ✓ Completed resurfacing of the Mirasol Park basketball courts.
- ✓ Completed expansion of the Lilac Park parking lot and telecommunications tower access road.
- ✓ Developed an increased maintenance program for medians within all City-maintained right-of-ways to include increased mowing frequency, plant replacements, and tree trimming.
- ✓ Renewed ten (10) Cost Sharing Median Maintenance Agreements.
- ✓ Maintained sports fields hosting multiple soccer, baseball and softball tournaments.

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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 parks and grounds service requests

Effectiveness Measures:

✚ Service requests completed	204	320	320
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Service Level Objective: To provide staff with the knowledge to utilize resources more efficiently

Effectiveness Measures:

✚ Number of classes/training conducted annually	4	10	10
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Service Level Objective: To fully support the delivery of services to our customers

Outputs:

✚ Number of park permits maintenance support was provided	1,655	1,650	1,650
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COMMUNITY SERVICES

PARKS AND GROUNDS (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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	127	140	150

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

Outputs:

☒ Number of inspections conducted on pump stations annually	1,560	1,560	1,560
☒ Number of irrigation system inspections annually	520	550	600

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	265
☒ Number of acres of City park land maintained annually	325	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

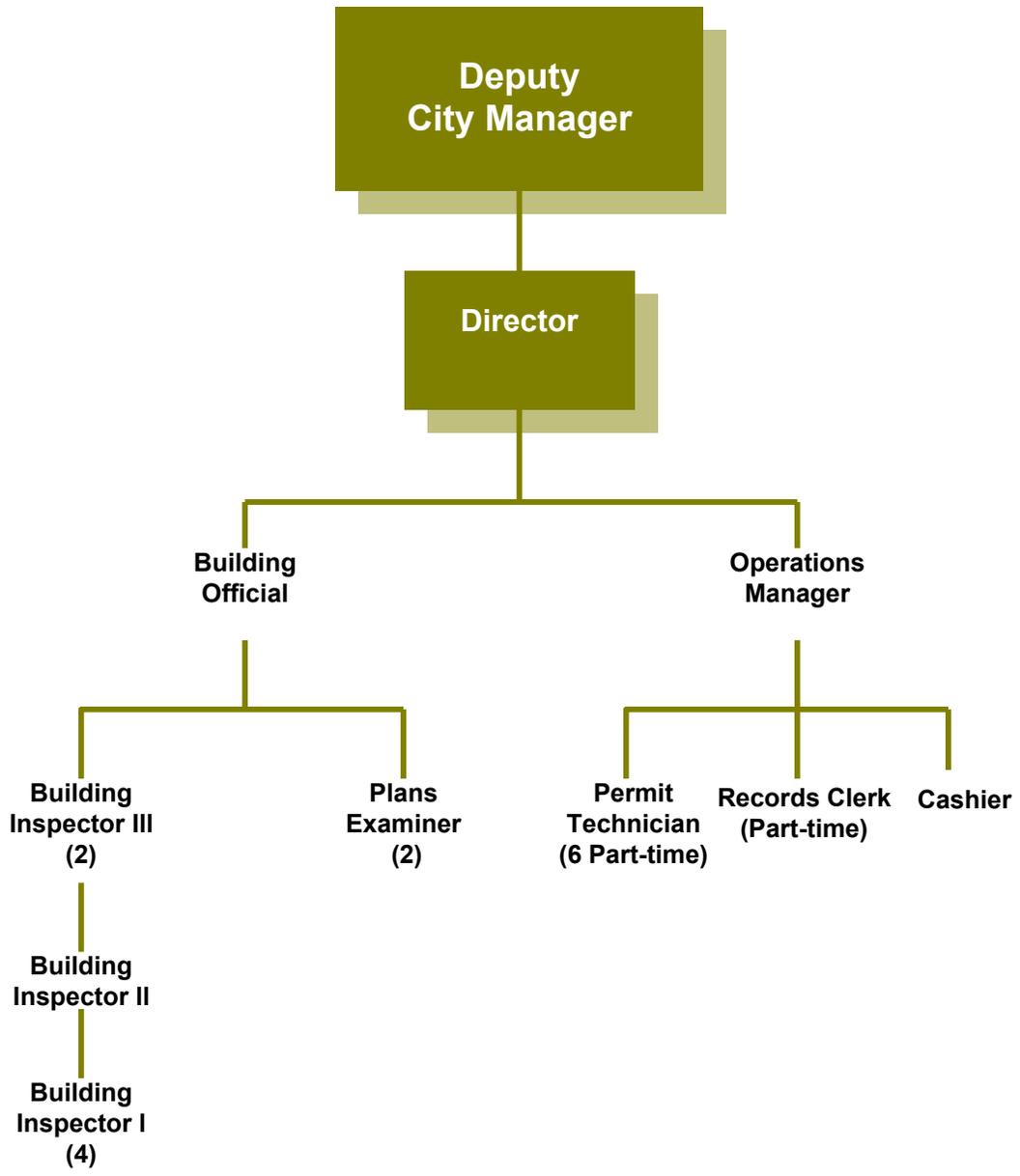
Outputs

☒ Number of playground and facility inspections conducted	92	96	160
☒ Number of Sports turf mowing conducted	130	130	130
☒ Estimated number of field preparations done on an annual basis	5,956	5,956	5,956

For a complete list of the City Council's Goals, please refer to pages 52 – 60.



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 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	1,339,666	1,358,222	1,220,811	1,457,993	1,386,565
Other Operating	80,468	126,751	71,132	141,310	138,742
Subtotal Operating	\$ 1,420,134	\$ 1,484,973	\$ 1,241,943	\$ 1,599,303	\$ 1,525,307
Capital	-	-	-	-	49,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,420,134	\$ 1,484,973	\$ 1,241,943	\$ 1,599,303	\$ 1,574,307

BUDGET HIGHLIGHTS

The Construction Services budget of \$1,574,307 represents a 1.56% decrease from the 2014 adopted budget of \$1,599,303.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
15	14	(1)	0	0	0	13



CONSTRUCTION SERVICES (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Engaged CPTED (Crime Prevention Through Environmental Design) to develop a brochure to introduce the building community to the philosophy's principles and inspection standards of
- ✓ Continued cross-training building inspectors to expand the department's capabilities.
- ✓ Connected the commercial CO process to the issuance of the business tax receipt, thereby reducing down-time between CO and opening for business.
- ✓ Began a scanning program to digitize archived files stored in multiple locations for ease of access when requested by customers and reduction of storage costs.
- ✓ Developed on-call system for off-hour inspections upon request.

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

Outputs:

 Total informational documents for the public	22	23	23
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Service Level Objective: Provide timely and efficient plan review services based upon the type of permit requested, with 98% accuracy

Outputs:

 Number of Building Permits issued	7,735	7,700	8,000
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COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

Efficiency Measures:

☒ Percentage of permits issued over the counter	38%	37%	38%
☒ Percentage of permits issued in two (2) business days	2%	2%	3%
☒ Percentage of permits issued in five (5) business days	10%	9%	13%
☒ Percentage of permits issued in 10 business days	16%	19%	17%
☒ Percentage of permits issued in 20 business days	18%	19%	17%
☒ Percentage of permits issued > 20 business days	16%	14%	12%

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

Outputs:

☒ Total number of inspections	24,105	24,868	25,000
☒ Total number of next day inspections requested	22,900	23,434	22,000
☒ Total number of inspections scheduled online	4,051	4,467	4,500

Efficiency Measures:

☒ Average number of inspections per inspector per day	15	17	17
---	----	----	----

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

Efficiency Measures:

☒ Continuing education hours attended by personnel	350	350	375
☒ Avg. number of certifications per personnel (max 5)	4.5	4	4.5



COMMUNITY SERVICES

CONSTRUCTION SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

Service Level Objective: Continue to be a trusted source for residents and businesses for maintaining their building documentation through the public records requests process

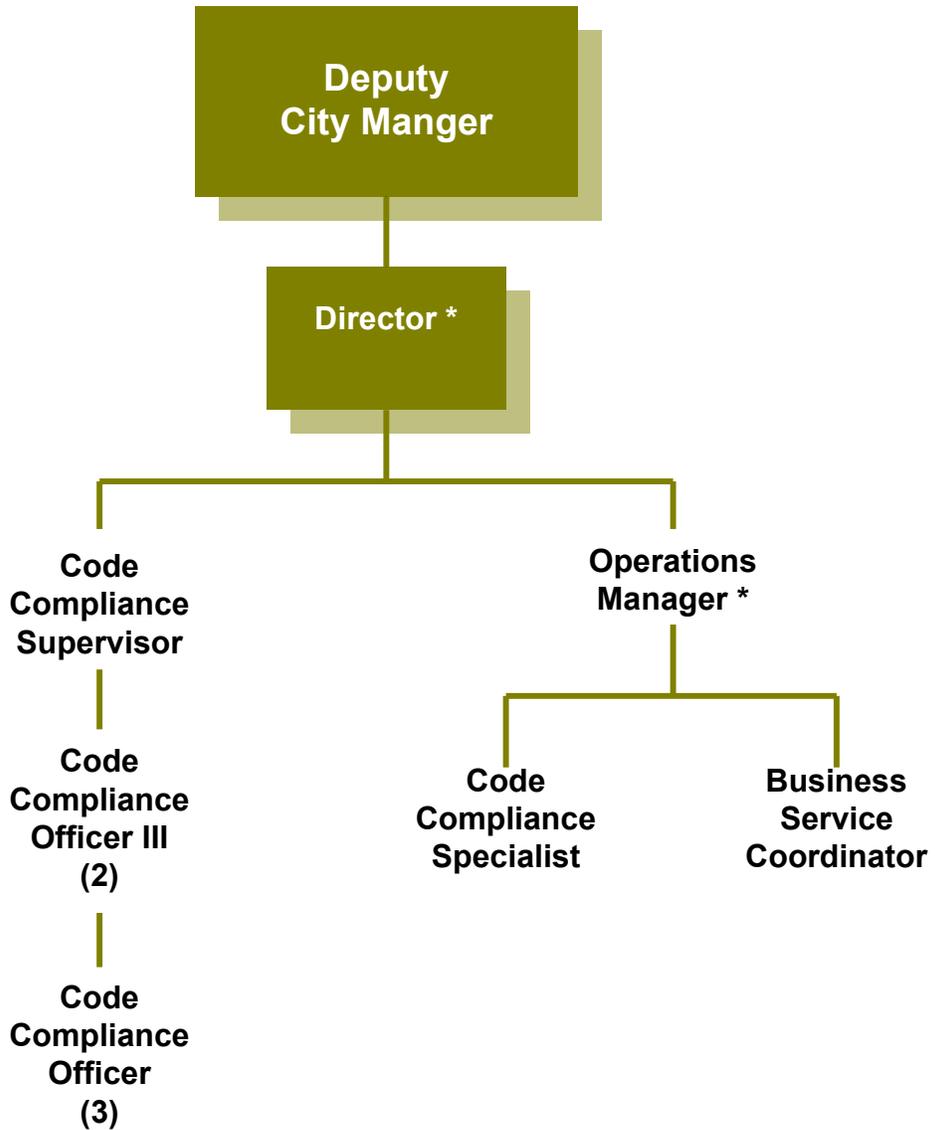
Outputs:

 Total number of public records requests	1,008	1,032	1,050
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For a complete list of the City Council's Goals, please refer to pages 52 – 60.



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 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	475,691	498,089	537,058	574,693	656,146
Other Operating	79,486	81,111	86,112	113,328	125,530
Subtotal Operating	\$ 555,177	\$ 579,200	\$ 623,170	\$ 688,021	\$ 781,676
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 555,177	\$ 579,200	\$ 623,170	\$ 688,021	\$ 781,676

BUDGET HIGHLIGHTS

The Neighborhood Services budget of \$781,676 reflects an increase of 13.61% from the fiscal year 2014 adopted budget of \$688,021. This is due to an additional full-time position being added to address an increase in activity.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
7	7	0	0	0	1	8



NEIGHBORHOOD SERVICES (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Improved the Business Tax and annual Fire Inspection process to better coordinate with Business Tax renewals and reduce time required of inspectors to complete required documentation
- ✓ Increased number of NPDES Certified personnel
- ✓ Improved Saturday/Sunday Code Compliance operations with revised hours and processes.
- ✓ Reorganized Code Compliance work zones to better support the City as it continues to evolve.
- ✓ Enhanced Code Compliance of Business Tax to better capture businesses delinquent in payment.

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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	109	252	250
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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 W.O.W. members	76	54	70
---	----	----	----

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



COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

Outputs:

☒ Late notices mailed no later than October 20 th	433	32	350
☒ Occupational License Violation notices issued	1	16	10
☒ Register Out-of-Town Businesses (Non-Contractors)	14	35	40

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	5	20	20
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City Council Goal #8: To protect the City's character of high quality housing and focus on the maintenance of existing affordable housing.

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

Output:

☒ Number of residential cases generated	269	410	450
---	-----	-----	-----

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

Efficiency Measures:

☒ Number of complaints received	657	571	575
☒ Number of complaints resolved	435	486	500

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	2
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COMMUNITY SERVICES

NEIGHBORHOOD SERVICES (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

Outputs:

☒ Number of NPDES certified enforcement officers	1	1	2
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Service Level Objective: To provide high levels of service through the enforcement of Chapter 74, Article III (Stormwater Systems) of the Code of Ordinances

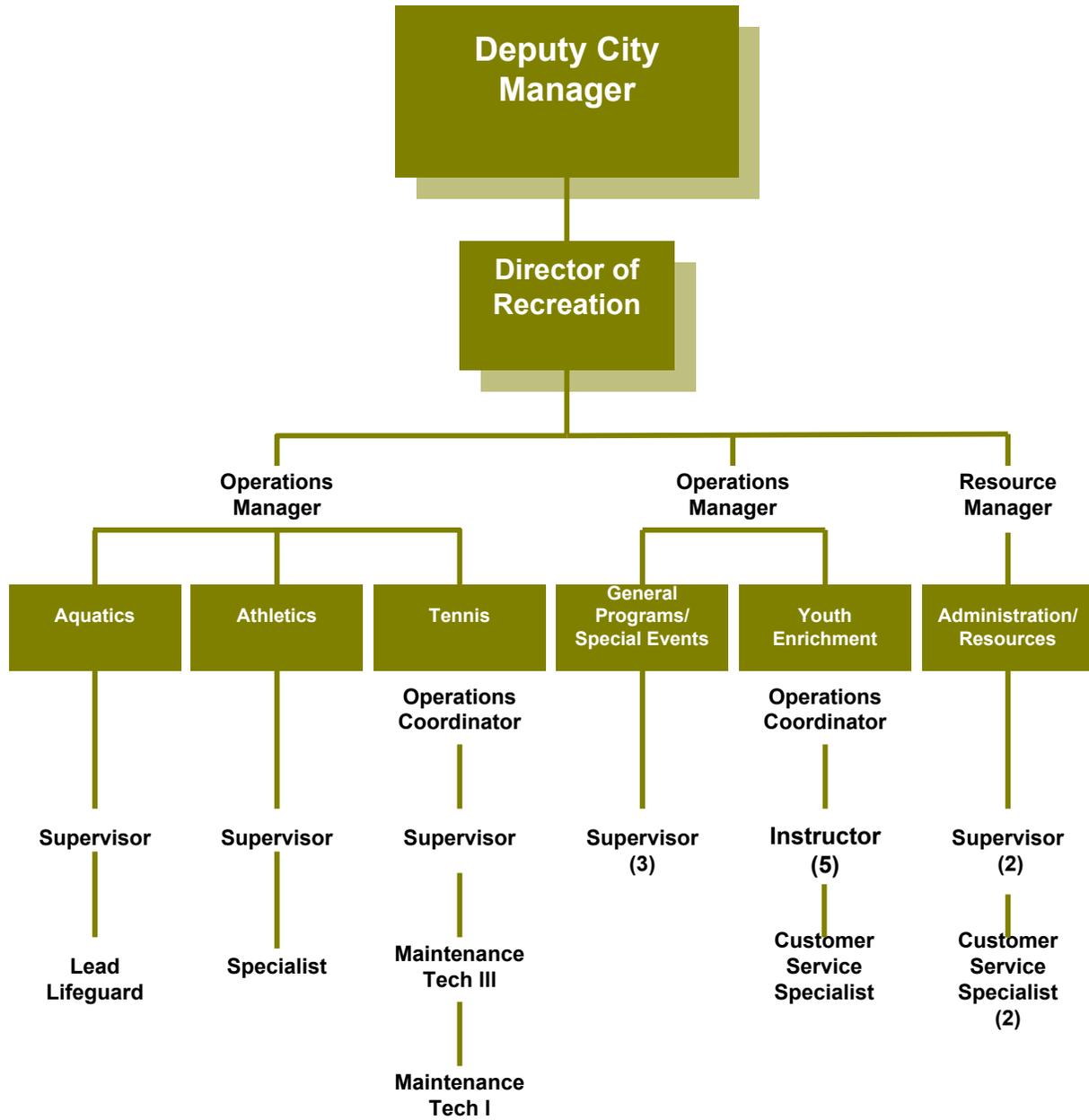
Outputs:

☒ Number of cases generated	0	2	2
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For a complete list of the City Council's Goals, please refer to pages 52 – 60.



RECREATION



RECREATION (CONTINUED)

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

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

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

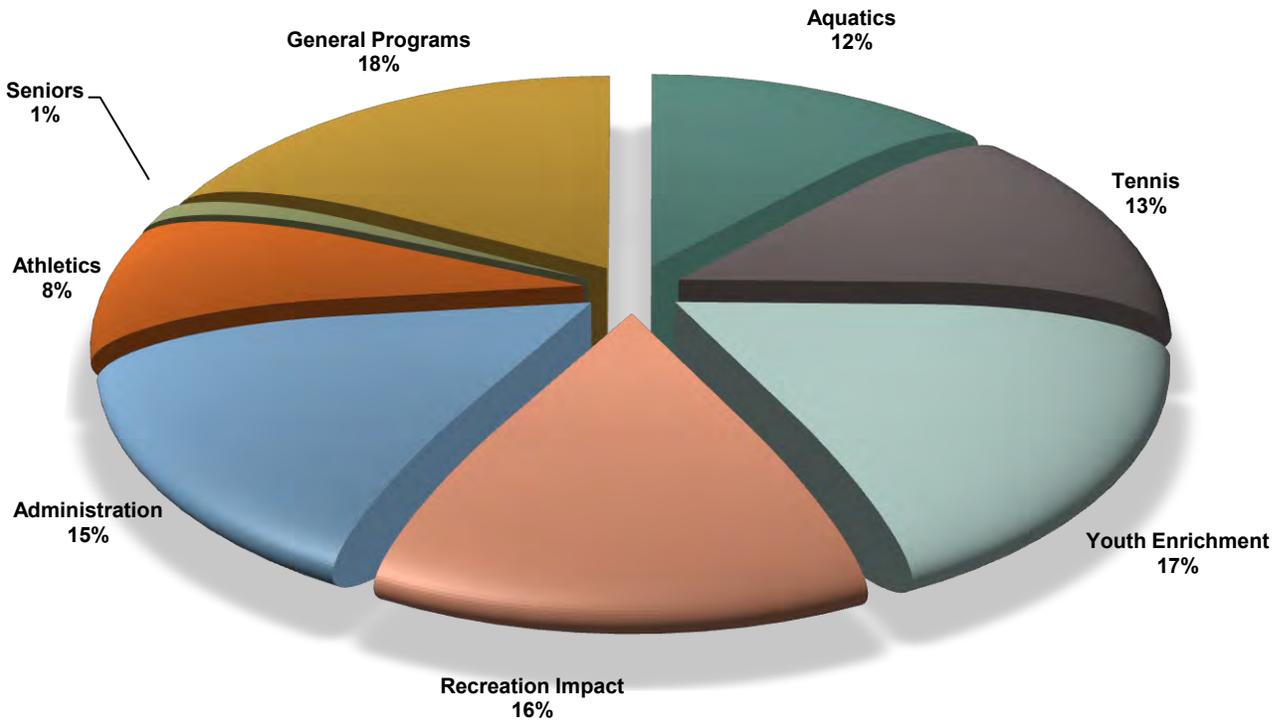
The Tennis Center is a 2014 USTA National Outstanding Facility recipient. It is a premier community public facility with thirteen hydro-grid clay courts offering year-round programming for all ages and abilities. The Center hosts many programs, leagues and tournaments in addition to private lessons and 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. The Athletic Division provides league sports programming to adults and youth and is responsible for all field permitting.

Palm Beach Gardens Recreation stands behind its programs and offers 100% money back guarantee to anyone dissatisfied.



RECREATION (CONTINUED)



Division/Fund	Approved Budget FY 2015
Administration	\$179,591
Seniors	48,937
General Programs	100,767
Aquatics	253,163
Tennis	143,452
Subtotal General Fund	\$725,910
Administration	585,446
Athletics	435,184
General Programs	800,335
Aquatics	385,055
Tennis	592,262
Youth Enrichment	797,135
Subtotal Special Revenue Fund	\$3,595,417
Recreation Impact	1,650,000
Total All Funds	\$5,971,329



RECREATION (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	2,900,973	2,906,043	2,984,084	2,951,245	2,919,205
Other Operating	1,161,333	1,173,180	1,256,415	1,222,576	1,319,624
Subtotal Operating	\$ 4,062,306	\$ 4,079,223	\$ 4,240,499	\$ 4,173,821	\$ 4,238,829
Capital	345,142	685,718	269,035	2,196,041	1,732,500
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 4,407,448	\$ 4,764,941	\$ 4,509,534	\$ 6,369,862	\$ 5,971,329

BUDGET HIGHLIGHTS

The Recreation budget of \$5,971,329 reflects an overall increase of 18.66% from the fiscal year 2014 adopted budget of \$5,032,277. This is due to an increase in contractual services and materials and supplies for anticipated program offerings.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
28	27	0	0	0	0	27



RECREATION (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

Aquatics Division

- ✓ Applied and received \$5000 funding from Frenchman's Creek Charities Foundation, Inc for children's swim lessons
- ✓ Introduced "Poolapalooza Family Summer Kick off" pool party and swim meet with teams from the South Florida Recreational Swim League - 300 attendees
- ✓ Participated in the Palm Beach County Drowning Prevention Coalition program to teach children to swim
- ✓ Hosted three (3) youth recreational swim meet
- ✓ Hosted four college swim teams for winter training from Pennsylvania, Maine, Wisconsin and Vermont
- ✓ Instructed over 450 group swim lessons
- ✓ Certified 12 new Water Safety Instructors and 25 new lifeguards
- ✓ Increased private lesson sales by 45%
- ✓ Implemented two new successful aquatic summer camps (Learn to Swim Camp & H2O Sports Camp)
- ✓ Water Aerobics: 7 classes per week in the summer, 5 per week from September to May
- ✓ Hosted 160 pool parties
- ✓ Hosted 2 high performance swim clinic rentals
- ✓ Hosted Synchronized Swimming 10 month pool rental
- ✓ Hosted 2 high school swim teams and 2 high school water polo teams
- ✓ Implemented partnership with Weiss School for an after school swim program

Tennis Division

- ✓ Received the USTA Outstanding Facility Award as one of the 4 best facilities in the nation
- ✓ Established a volunteer program using adults and teens to assist in tournament officiating and after-hours court maintenance
- ✓ Initiated a successful donation campaign to offset costs
- ✓ Founded and continued a program of Kids Club Tennis
- ✓ Chosen by the USTA to be an official ROGY site by hosting tournaments for this introductory tennis program
- ✓ Held 4 Adult 1-day mixed doubles tournaments
- ✓ Added adult beginner, intermediate & advance classes during the weekday mornings
- ✓ Added a very popular "stroke of the week", fine tuning each shot
- ✓ Hosted 1 Adult and 6 Junior USTA tournaments
- ✓ Served as one of the host sites for the 2014 ITF World Championships
- ✓ Implemented a retail option for tennis center participants to include snacks, retail, racquets and balls
- ✓ Hosted Rally for the Cure for 7th year
- ✓ Hosted Tennis Center Open House to showcase Tennis Center, staff and programming
- ✓ Created a monthly Tennis e-Newsletter "What's All the Racquet" featuring players, pros, and upcoming events at the Tennis Center
- ✓ Added 2 new ladies teams for a total of 9 teams
- ✓ Served as a site for the Lil Mo's youth tennis center in December that brought together top ranked junior players from across the nation



RECREATION (CONTINUED)

Tennis Division (continued)

- ✓ Contracted with an in-house racquet stringer to offer service for members and all players while generating monthly rent
- ✓ Created a “Meet your Pros & Staff” board

Athletics Division

- ✓ Hosted 21 athletic sporting events utilizing the gyms and sports fields
- ✓ Provided summer sports camp to 1,098 participants
- ✓ Permitted sports facility use for over 4,200 PBGYAA youth participants
- ✓ Programmed over 175 adult sports teams
- ✓ Issued 4,615 permits for sports facilities totaling \$99,645 in permit revenues
- ✓ Added 2 new wellness programs
- ✓ Hosted Palm Beach Atlantic University collegiate softball home games
- ✓ Athletic events generated 2,100 hotel room nights during off-season periods in the local community

General Programs Division

- ✓ Hosted 4 weeks of community service projects for teens ages 14-16
- ✓ Instituted a summer counselor-in-Training program for ages 14-16
- ✓ Applied and received grant funding in the amount of \$10,500 from BallenIsles Charities Foundation, Inc. to host cultural events in 2015
- ✓ Completed the 12th successful season of The Gardens GreenMarket with an attendance of more than 100,000
- ✓ Held the Summer GreenMarket for 21 weeks by partnering with STORE Self Storage & Wine Storage at their location with an approximate attendance of 30,000
- ✓ Produced a new event, Summer on the Plaza: Movies under the Stars, held at City Hall Municipal Complex a complimentary event open to the public that featured 3 family-friendly movies once per month, June - August
- ✓ Secured \$57,000 in cash sponsorships and \$1600 in-kind sponsorships

Resources Division

- ✓ Instituted a holiday gift shop “The Elf Emporium” for children to do their holiday shopping
- ✓ 56,889 documents scanned to date
- ✓ Received \$6,500 in banner sales

Youth Enrichment Division

- ✓ Constructed new playground at Riverside Youth Enrichment Center for children ages 5 and up
- ✓ Resurfaced large playground at Youth Enrichment Center
- ✓ Held 2nd Family Night at Duffy’s Restaurant



RECREATION (CONTINUED)

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

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

Outputs:

❑ Operate youth camps that meet the needs of the community through a diverse offering of programs (Total # of camp registrations)	47,49	4,774	4,800
❑ Offer wellness programs that target all age groups with wide range of scheduled times (Total # of hours)	6	12	15
❑ Operate a recreational Swim Team for the community to target youth who are interested in wellness and competition	225	210	225

Effectiveness Measures:

❑ Increase the number of adult computer education classes held at Lakeside Center	0	0	0
❑ Expand program hours for activities that target adults aged 55+	1,063	1,070	1,075
❑ Increase partnerships with local business and community groups	23	30	35

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

Outputs:

❑ Attend Advisory Board Meetings	6	4	4
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COMMUNITY SERVICES

RECREATION (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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	110	80	90
☒ Number of opportunities to perform community services hours	20	90	90

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	4	4	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”	4	6	6

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

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

Outputs:

☒ Maintain a core level of services for the Aquatic Facility (hours of operation)	2,389	2,301	2,350
☒ Maintain license for the Youth Enrichment Center through compliance with all local and State laws	9	9	9
☒ Provide community events targeting all age groups with a focus on families and wellness programs	73	75	78



COMMUNITY SERVICES

RECREATION (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

Effectiveness Measures:

<ul style="list-style-type: none"> ❏ Establish the utilization rate of the Mirasol Recreation Building 	120	125	130
<ul style="list-style-type: none"> ❏ Increase the utilization rate of the Lakeside Facility (# of programs/activities) 	410	415	420
<ul style="list-style-type: none"> ❏ Increase the utilization rate of the Burns Road Recreation Center(# of programs/activities) 	3,550	3,575	3,590

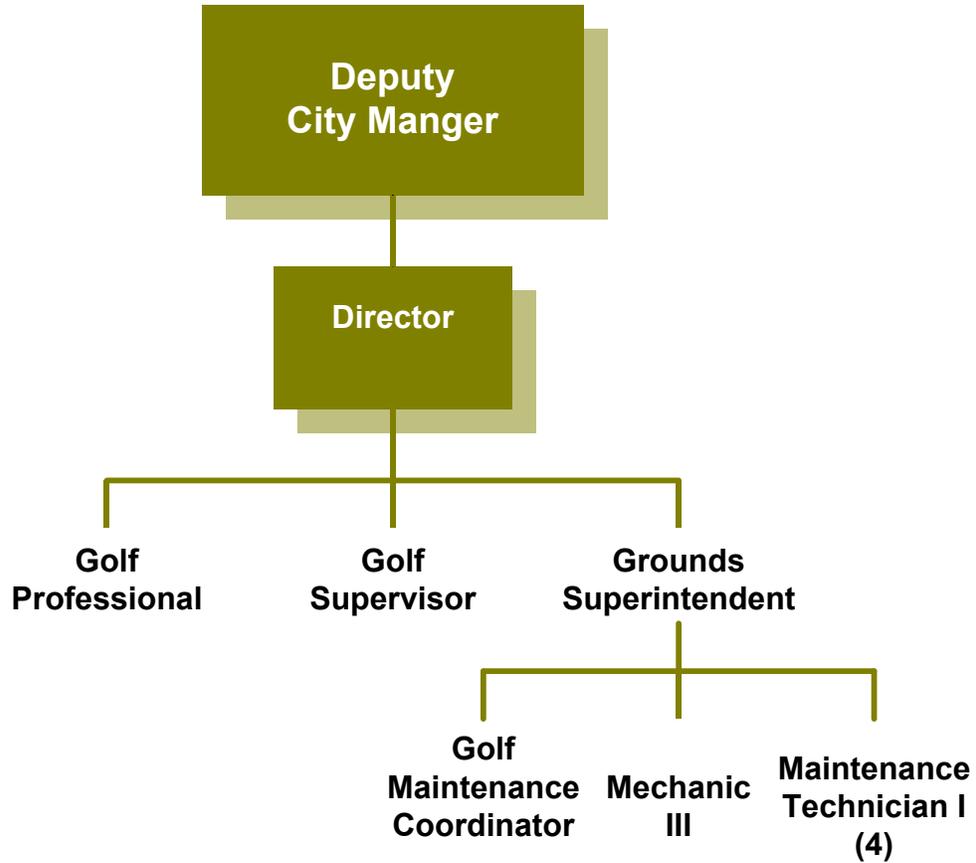
Efficiency Measures:

<ul style="list-style-type: none"> ❏ Restructure allocated maintenance resources to increase coverage at the Burns Road Recreation Campus through cross training of staff 	100%	100%	100%
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For a complete list of the City Council's Goals, please refer to pages 52 – 60.



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



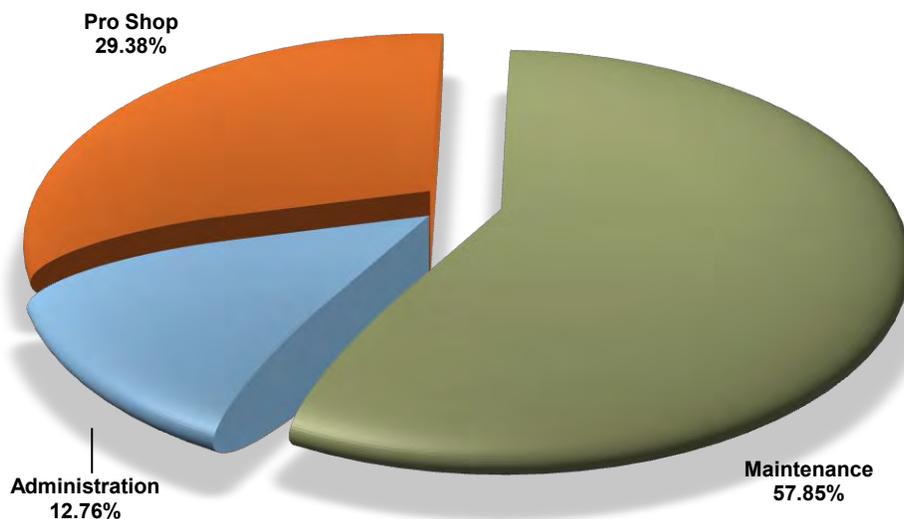
COMMUNITY SERVICES

GOLF (CONTINUED)

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

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

Division	Approved Budget FY 2015
Administration	\$226,457
Pro Shop	521,426
Maintenance	1,026,585
Total	\$1,774,468



GOLF (CONTINUED)

BUDGET SUMMARY

Expenditure Category	Actual FY 2012	Actual FY 2013	Estimated Actual FY 2014	Amended Budget FY 2014	Adopted Budget FY 2015
Personnel	854,896	802,076	954,968	809,365	1,092,142
Other Operating	575,780	550,230	491,147	608,746	652,326
Subtotal Operating	\$ 1,430,676	\$ 1,352,306	\$ 1,446,115	\$ 1,418,111	\$ 1,744,468
Capital	20,405	10,355	-	-	30,000
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Total	\$ 1,451,081	\$ 1,362,661	\$ 1,446,115	\$ 1,418,111	\$ 1,774,468

BUDGET HIGHLIGHTS

The Golf budget of \$1,774,468 reflects a increase of 25.13% over the fiscal year 2014 adopted budget of \$1,418,111. This is due to an increase in personnel and operating costs to maintain and protect the City's multi-million dollar investment in the recent renovation to the City's golf course.

PERSONNEL SUMMARY

FY 2013	FY 2014	Transfers	Reclass	Positions Eliminated	New Requests	Adopted FY 2015
11	9	2	0	0	0	11



GOLF (CONTINUED)

FISCAL YEAR 2014 SERVICE LEVEL ACCOMPLISHMENTS

- ✓ Completed the Golf Course renovation project and opened to the Public in December of 2014.
- ✓ Exceeded 40,000 rounds of golf play during the fiscal year, which included three months closed for the renovations.
- ✓ Expanded golf programming for youth and families with new activities that are growing the game of golf at the facility.
- ✓ Instituted a new handicap system that is more widely utilized by golfers throughout the County.
- ✓ The National Golf Foundation completed a Clubhouse Needs Assessment.
- ✓ Participated in the United States Golf Association turf consulting program.
- ✓ Successfully continued the Mayors Veterans Classic Golf Tournament and instituted a new tournament, the Gardens Cup, which raised funds for the PBG Spirit Team.
- ✓ Completed the Golf Course renovation project and opened to the Public in December of 2014.
- ✓ Exceeded 40,000 rounds of golf play during the fiscal year, which included three months closed for the renovations.

FISCAL YEAR 2015 GOALS, OBJECTIVES AND OUTCOME INDICATORS

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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

GOLF (CONTINUED)

Performance Measures			
	Actual FY 2013	Estimated FY 2014	Projected FY 2015

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	1000
☒ Total Teams Summer League	18	N/A	22

For a complete list of the City Council's Goals, please refer to pages 52 - 60.





CAPITAL IMPROVEMENTG PROGRAM



CAPITAL IMPROVEMENTS PROGRAM (CIP)

Purpose:

The purpose of the Capital Improvement Program (CIP) 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.

Definitions:

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. A Capital Improvement Project is a capital asset or improvement that costs at least \$50,000 and has a useful life span of five (5) years.

Capital expenditures are further defined 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 245.)*

Process:

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. As part of its budget process, the City prepares and submits to the City Council a Five-Year Capital Improvement Plan beginning with the next fiscal year

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.

At the start of the budget preparation process, project request forms are submitted to and completed by the departments separately from their operating budget requests. These forms 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.



CAPITAL IMPROVEMENTS PROGRAM (CIP)

The projects are evaluated and prioritized using 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.

The Capital Budget is not a separate budget and the process runs concurrently with the Operating Budget. The total amount allocated for the Capital Budget for FY 2015 is **\$7,589,850**. This consists of \$1,767,350 in General Fund capital, \$4,830,000 in Capital Projects capital, \$530,000 in Special Revenue capital, and \$462,500 in Internal Service capital.

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.

Capital Improvement Project Committee:

The Capital Improvement Projects committee, which is made up of the Deputy City Manager, the department or division project manager that requested the capital allocation, and staff members from the Finance and Purchasing Department, meet monthly to discuss ongoing approved capital projects. This committee provides monthly and quarterly project updates of project progress, financial review and analysis, feedback, and project research during these meetings. The meetings provide a mechanism to share information, ideas, and concerns on the approach to spend the project funds through best management practices. Project delivery methods and interdepartmental communications through the practical project knowledge gathered from these collaborative committee meetings is invaluable to everyone involved.

Relationship between the Operating Budget and the Capital Improvement Program:

There are many characteristics that differentiate the City's operating budget from the Capital Improvement Program. The operating budget provides funding for the day-to-day operations of providing services to our residents on an annual basis, but does not result in the purchase of physical assets of the City. Resources for the operating budget include ad valorem and other taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeitures, interest and other miscellaneous revenues.

The Capital Improvement Plan includes one-time costs for capital projects that can last many years. These projects result in the purchase or construction of major assets for the City. Although resources for the capital budget can be the same as the operating budget, depending on the size and scope of the project, it may be prudent to finance the project versus the Pay-As-You-Go method.



CAPITAL IMPROVEMENTS PROGRAM (CIP)

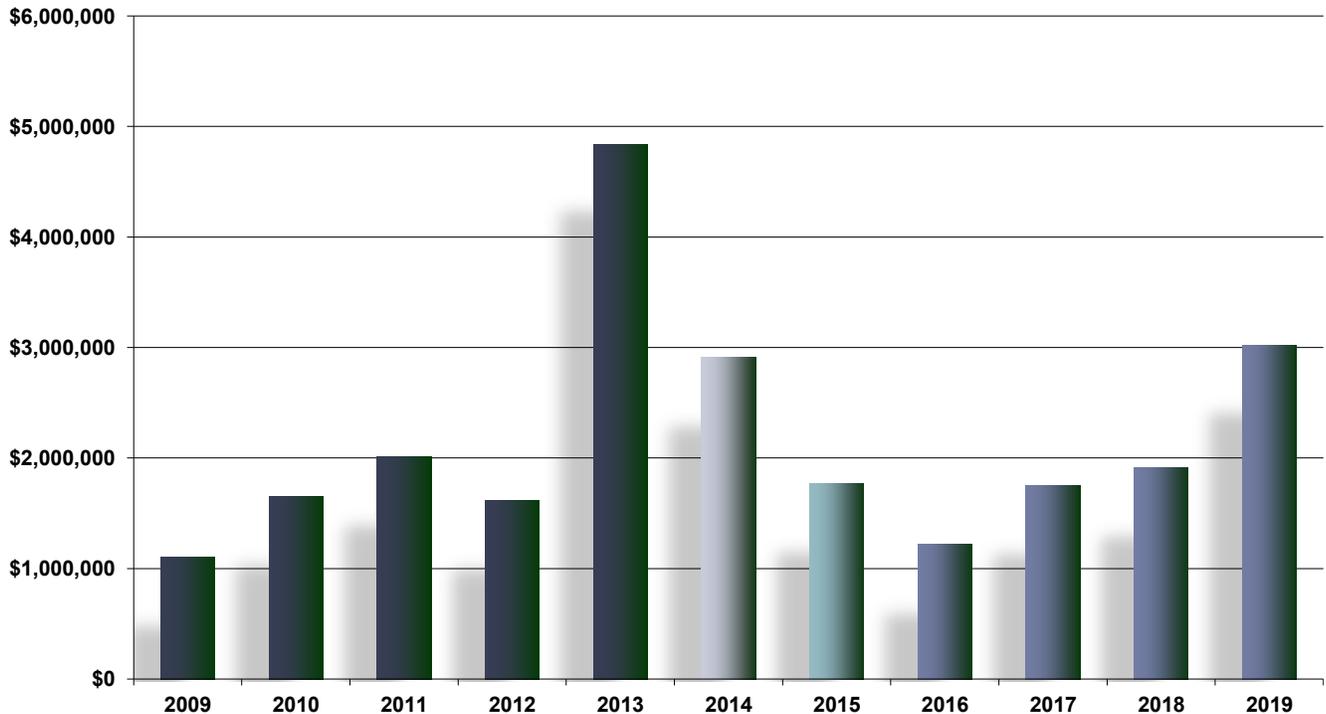
Aside from the noted differences above, the operating budget and Capital Improvement Program are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities or equipment that are built or procured under the Capital Improvement Program. ***For further discussion on how the Capital Improvement Program impacts the City's annual operating budget please refer to page 243***

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HISTORICAL & PROJECTED EXPENDITURES

The graph below shows the historical and projected expenditure trends for the General Fund Capital Improvement Program. Fiscal years 2009 through 2013, reflect actual expenditures. Fiscal year 2014 shows an estimated actual amount. Fiscal year 2015, is the amount budgeted for capital outlay from the General Fund. Fiscal years 2016 through 2019, are projected amounts as per the Five-Year Capital Improvement Plan.



Fiscal year 2013 expenditures reflect renovations to the City's municipal golf course 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. Financing the project allowed the City to accelerate the project rather than utilize the standard Pay As You Go method, which would have spread the cost of the project over several years causing multiple disruptions in service to our golf patrons. The amount budgeted from the General Fund for fiscal year 2015 is \$1,767,350.



CAPITAL BUDGET FUNDING SOURCES

The Capital budget is divided into four 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.

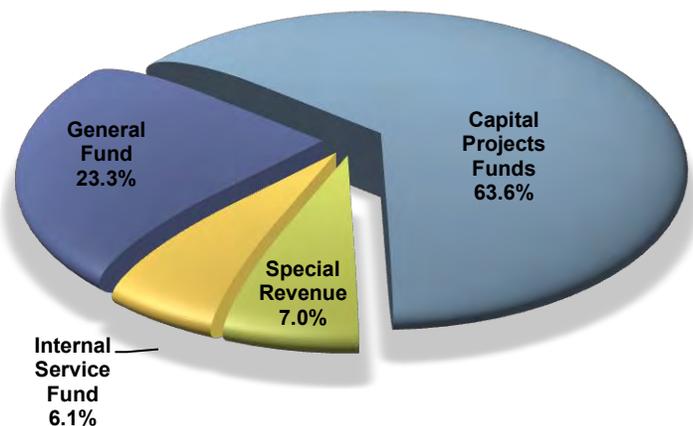
Special Revenue Funds

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 2015 Capital Budget
General Fund	\$1,767,350
Capital Project Funds	4,830,000
Special Revenue	530,000
Internal Service Funds	462,500
Grant(s)	-
Total All Funding Sources	\$7,589,850



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 2015 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.

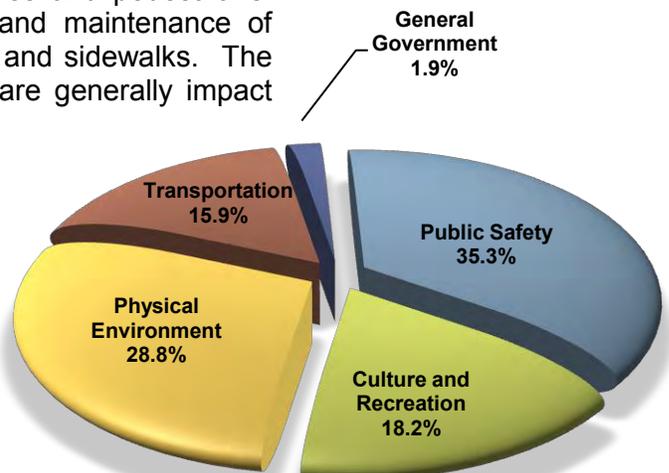
Public Safety

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 2015 Capital Budget
General Government	\$156,700
Culture & Recreation	2,288,500
Physical Environment	1,487,500
Public Safety	2,357,150
Transportation	1,300,000
Total All Service Types	\$7,589,850



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

Funding Sources	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
General Fund	\$ 1,767,350	\$ 1,215,750	\$1,751,650	\$1,911,550	\$3,017,550
Capital Project Funds	4,830,000	4,350,000	1,680,000	200,000	-
Special Revenue	530,000	616,000	500,000	515,000	605,000
Internal Service Funds	462,500	500,000	500,000	500,000	550,000
Grant(s)	-	-	-	-	-
Total All Funding Sources	\$ 7,589,850	\$ 6,681,750	\$ 4,431,650	\$ 3,126,550	\$ 4,172,550

Service Types	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
General Government	\$ 156,700	\$ 178,100	\$ 169,300	\$ 634,800	\$ 114,800
Culture & Recreation	2,888,500	3,816,000	1,560,000	657,500	2,470,000
Physical Environment	1,487,500	1,172,000	1,512,000	1,610,000	1,195,000
Public Safety	2,357,150	165,650	290,350	224,250	392,750
Transportation	1,300,000	1,350,000	900,000	-	-
Total All Service Types	\$ 7,589,850	\$ 6,681,750	\$ 4,431,650	\$ 3,126,550	\$ 4,172,550



CAPITAL IMPROVEMENTS PROGRAM (CIP)

**GENERAL GOVERNMENT
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Information Technology					
Printer Replacement	14,000	14,000	14,000	14,000	14,000
ID Card Printer Replacement	3,000	3,000	3,200	3,200	3,200
Network Switching Equipment Replacement	12,000	12,000	12,000	12,000	12,000
Kodak Scanner Replacement	3,000	3,000	5,000	5,000	5,000
Video Projector Replacement	3,000	3,000	5,000	5,000	5,000
BioMetric Timeclock Replacements	3,000	3,000	3,500	3,500	3,500
Server Replacement	10,000	10,000	10,000	10,000	10,000
Storage Area Network (SAN)Component Replacement	-	30,000	20,000	20,000	20,000
Kronos Time and Attendance Software	-	35,000	-	-	-
Cisco NAS Backup Storage Replacement	-	3,000	15,000	-	-
Dell NAS FileServer Storage Replacement	-	-	15,000	-	-
DIMS Electronic Evidence Storage Upgrade	20,000	-	-	-	-
LaserFiche Upgrade (Rio)	14,000	20,000	20,000	20,000	-
Eden end of Life-Migration to Tyler Munis	-	-	-	500,000	-
Celebrite Fingerprint Reader Replacement	-	-	4,500	-	-
Bar Code Scanner Replacement	-	3,600	3,600	3,600	3,600
CSI Workstation	-	-	-	-	-
Laptop/Tablet Replacement	38,500	38,500	38,500	38,500	38,500
Video Equipment	10,000				
Subtotal Information Technology	\$130,500	\$178,100	\$169,300	\$634,800	\$114,800
Engineering					
Ford Explorer AWD	26,200	-	-	-	-
Subtotal Engineering	\$26,200	\$ -	\$ -	\$ -	\$ -



CAPITAL IMPROVEMENTS PROGRAM (CIP)

GENERAL GOVERNMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Total General Government	\$156,700	\$178,100	\$169,300	\$634,800	\$114,800

FUNDING SOURCE					
General Fund	\$156,700	\$178,100	\$169,300	\$634,800	\$114,800
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)
Total All Funding Sources	\$156,700	\$178,100	\$169,300	\$634,800	\$114,800



CAPITAL IMPROVEMENTS PROGRAM (CIP)

**CULTURE & RECREATION
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
<u>Community Services/Recreation- Administration</u>					
Burns Road Community Center Modernization	-	-	-	-	100,000
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	-
Total Recreation- Administration	\$-	\$-	\$-	\$142,500	\$100,000
<u>Community Services/Recreation- Aquatics</u>					
Replace Spray Playground	-	-	150,000	-	-
Aquatic Complex Improvements	-	-	-	50,000	200,000
Replacement Dive Well Covers	4,000	-	-	-	-
Pool Heater Replacement	40,000	-	-	-	-
Geo-thermal heat and chill unit for competition pool and main pool	16,000	-	-	-	-
New Scoreboard and timing system	15,000	-	-	-	-
Aquatics Splash Pad Shade Structure	-	-	80,000 (1)	-	-
Total Aquatics	\$75,000	\$-	\$230,000	\$50,000	\$200,000
<u>Community Services/Recreation- Tennis</u>					
Tennis Center Improvements	-	200,000	-	-	-
Total Tennis	\$-	\$200,000	\$-	\$-	\$-
<u>Community Services/Recreation- General & Teen Programs</u>					
Auditorium Wall Divider	7,500	-	-	-	-
Power/Water Towers	-	-	-	-	170,000
Sound System- Parking Lot & Fitness Trail	-	-	-	-	25,000
Total Recreation- General & Teen Programs	\$7,500	\$-	\$-	\$-	\$195,000



CAPITAL IMPROVEMENTS PROGRAM (CIP)**CULTURE AND RECREATION (CONTINUED)**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
<u>Community Services/Parks and Grounds</u>					
City-wide Soccer fields Drainage Improvements	400,000	-	-	-	-
PGA National Park Softball Improvements	-	-	100,000	-	-
BRCC Fitness Trail	-	-	-	200,000	-
Plant Drive Parking Lot Expansion and Repurposing of Roller Hockey Rinks	-	100,000	-	-	-
BRRC Playground Replacement	-	-	-	-	500,000
Gardens Park Sports Lighting Replacement	-	-	-	-	1,300,000
Mirasol Park Shade Structure	-	-	-	-	20,000
Oaks Park Pavilion Replacement	35,000	-	-	-	-
Plant Drive and Lilac Parks Improvements	-	200,000 ⁽¹⁾	-	-	-
City Park Expansion	200,000 ⁽¹⁾	500,000 ⁽¹⁾	700,000 ⁽¹⁾	-	-
Gardens Park Parking Lot Expansion	-	-	-	200,000 ⁽¹⁾	-
Total Parks and Grounds	\$635,000	\$800,000	\$800,000	\$400,000	\$1,820,000
<u>Community Services/Public Facilities</u>					
Golf Sewer Connection	-	-	175,000	-	-
Golf Course Maintenance Building Replacement	-	350,000	-	-	-
Golf Cart Barn replacement	-	-	305,000	-	-
Golf Course Concrete Drain Aprons	25,000	-	-	-	-
Golf Course Cart Path Replacement	50,000	50,000	50,000	50,000	50,000
Golf Course Pump House Shelter Replacement	16,000	-	-	-	-
Total Public Facilities	\$91,000	\$400,000	\$530,000	\$ 50,000	\$50,000



CAPITAL IMPROVEMENTS PROGRAM (CIP)

CULTURE AND RECREATION (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Community Services/Golf Course					
Golf Course Expansion	1,300,000 (1)	2,300,000 (1)	-	-	-
Golf Course On Course Restroom	150,000 (1)	-	-	-	-
Spray Rig	-	30,000 (2)	-	-	-
Shade Structure Driving Range	-	50,000 (2)	-	-	-
Well Pump Station	-	-	-	-	15,000 (2)
Top dresser	15,000 (2)	-	-	-	-
Golf Cart with Bed	7,000 (2)	-	-	-	-
Buffalo Blower	8,000 (2)	-	-	-	-
Lely Fertilizer	-	6,000 (2)	-	-	-
Utility Turf Trucker	-	20,000 (2)	-	-	-
Irrigation System Pump Replacement	-	-	-	-	90,000 (2)
Pump house/ 18 Green Landscape	-	10,000 (2)	-	-	-
Range Ball Machine	-	-	-	15,000 (2)	-
Total Golf Course	\$1,480,000	\$2,416,000	\$-	\$15,000	\$105,000
Total Culture and Recreation	\$2,288,500	\$3,816,000	\$1,560,000	\$657,500	\$2,470,000

FUNDING SOURCE					
General Fund	\$608,500	\$700,000	\$780,000	\$442,500	\$2,365,000
Capital Projects (Impact Fees)	1,650,000 (1)	3,000,000 (1)	780,000 (1)	200,000 (1)	(1)
Special Revenue	30,000 (2)	116,000 (2)	(2)	15,000 (2)	105,000 (2)
Internal Service	- (3)	- (3)	- (3)	- (3)	- (3)
Grant(s)	- (4)	- (4)	- (4)	- (4)	- (4)
Total All Funding Sources	\$2,288,500	\$3,816,000	\$1,560,000	\$657,500	\$2,470,000



CAPITAL IMPROVEMENTS PROGRAM (CIP)**PHYSICAL ENVIRONMENT
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
<u>Community Services/Administration</u>					
Equipment Upgrades for Energy Efficiency Plan	50,000	-	-	-	-
Plaza – Amphitheater/ Event Improvements	325,000	-	-	-	-
Total Administration	\$375,000	\$-	\$-	\$ -	\$-
<u>Community Services/Public Facilities</u>					
Public Facilities Site Improvement	-	-	-	200,000	-
Genie Lift	1,200	-	-	-	-
Fork Lift	25,000	-	-	-	-
FS 63 Water Heater Replacement	-	-	-	-	20,000
FS 65 Generator Replacement	-	37,000	-	-	-
FS 64 Replace Water Heaters	-	-	-	20,000	-
FS 65 Replace Water Heaters	-	-	-	-	20,000
RYEC Generator Replacement	-	-	20,000	-	-
Ice Machine Replacement	-	-	2,000	-	-
Cooler Replacement	-	3,500	-	-	-
Equipment Upgrades for Energy Efficiency Plan	-	75,000	75,000	75,000	75,000
Total Public Facilities	\$26,200	\$115,500	\$97,000	\$ 295,000	\$115,000
<u>Community Services/Parks and Grounds Maintenance</u>					
PGA Flyover Irrigation Pump Replacement	-	-	100,000	-	-
Irrigation Pump Replacement Program	-	-	150,000	315,000	-
First Products Aerovator	9,000	-	-	-	-
Field Dragger Edger Attachment	5,000	-	-	-	-
Self Propelled Litter Vac	4,000	-	-	-	-
40000Turf Tractor- Golf	40,000	-	-	-	-
City Park Expansion Utility Vehicle w/ attachments	-	15,000	-	-	-
City Park Expansion Mower	-	25,000	-	-	-
Total Parks and Grounds	\$58,000	\$ 40,000	\$ 250,000	\$315,000	\$-



CAPITAL IMPROVEMENTS PROGRAM (CIP)

PHYSICAL ENVIRONMENT (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
<u>Community Services/Stormwater & Streets</u>					
Allamanda Operable Gate	-	-	165,000	-	-
Vibratory Plate Compactor	5,300	-	-	-	-
3" Trash Pump	1,900	-	-	-	-
Blower	4,600	-	-	-	-
Material Storage Corrals	-	-	-	-	30,000
Roll Off Dumpster Pads	5,000	-	-	-	-
Dry Storage Area (Awning)	-	16,500	-	-	-
Stormwater/NPDES Program National Pollutant Discharge Elimination System	500,000 ⁽²⁾				
Total Stormwater and Streets	\$516,800	\$516,500	\$665,000	\$500,000	\$530,000
<u>Community Services/Construction Services</u>					
Renovate Office/Conference	49,000	-	-	-	-
Total Construction Services	\$49,000	\$-	\$-	\$-	\$-
<u>Community Services/Fleet Maintenance</u>					
Replacement Vehicles < \$50,000	450,000 ⁽³⁾	400,000 ⁽³⁾	400,000 ⁽³⁾	400,000 ⁽³⁾	400,000 ⁽³⁾
Replacement Vehicles Green Technology	-	100,000 ⁽³⁾	100,000 ⁽³⁾	100,000 ⁽³⁾	150,000 ⁽³⁾
Leverless Table Top Tire Charger	12,500 ⁽³⁾	-	-	-	-
Total Fleet Maintenance	\$462,500	\$500,000	\$500,000	\$500,000	\$550,000
Total Physical Environment	\$1,487,500	\$1,172,000	\$1,512,000	\$1,610,000	\$1,195,000

FUNDING SOURCE					
General Fund	\$525,000	\$172,000	\$512,000	\$610,000	\$145,000
Capital Projects (Impact Fees)	- ⁽¹⁾				
Special Revenue	500,000 ⁽²⁾				
Internal Service	462,500 ⁽³⁾	500,000 ⁽³⁾	500,000 ⁽³⁾	500,000 ⁽³⁾	550,000 ⁽³⁾
Grant(s)	- ⁽⁴⁾				
Total All Funding Sources	\$1,487,500	\$1,172,000	\$1,512,000	\$1,610,000	\$1,195,000



CAPITAL IMPROVEMENTS PROGRAM (CIP)**PUBLIC SAFETY
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
<u>Police/Administration/Investigations</u>					
Digital Video Recorder for Security		-	-	-	14,000
Light Bars for Vehicles	16,500	2,400	3,600	3,600	-
New Console Workstation	-	55,000	-	55,000	55,000
Sony 7000 Camera Kit	-	-	-	3,000	-
Monopole at Hilltop Mobile Home Park	200,000	-	-	-	-
Phone Switch Replacement	-	-	200,000	-	-
LRAD (Vehicle Mounted)	8,900	-	-	-	30,000
High Speed Document Scanner	-	-	1,500	-	-
Gate Operators	-	15,000	-	-	-
Shredder	-	-	-	3,400	-
AFIS Upgrade	-	-	-	45,000	-
Card Readers	-	-	-	-	15,000
Total Police Administration/Investigations	\$225,400	\$72,400	\$205,100	\$110,000	\$114,000
<u>Police/Dispatch</u>					
CAD Computer System	8,250	8,250	8,250	8,250	8,250
Total Police Dispatch	\$8,250	\$8,250	\$8,250	\$8,250	\$8,250
<u>Police/Field Operations</u>					
Speed Monitoring Devices (Laser/Radar)	-	-	-	-	9,000
In-Car DUI Video Camera	-	-	-	18,000	-
K-9 Kennel for New Vehicle	-	2,000	-	2,000	2,000
K-9 Hot-n-Pop	-	-	-	1,500	1,500
New Vehicles	120,500	-	-	-	-



CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Police/Field Operations (continued)					
Radar Speed Monitoring Trailer	15,000	-	-	-	15,000
Digital Camera (Traffic Investigations)	-	-	-	3,000	-
Police Mountain Bikes	-	-	-	-	5,000
Traffic Computer/Counter	-	-	-	5,000	-
Bite Suit	-	-	-	1,500	-
Color Laser Printer	3,000	-	-	-	3,000
SWAT Ballistic Entry Vests	30,000	6,000	-	6,000	12,000
Ballistic Shield	-	5,000	-	5,000	5,000
UVA Arial Drone	-	-	25,000	-	-
Colt M4 A2 Entry Guns	-	-	-	-	6,000
Marksman Scopes	-	-	-	4,000	-
Hostage Rescue Telephone	-	10,000	-	-	-
iRobot for SWAT/HNT	-	10,000	-	-	-
IP Based Video Camera System	45,000	45,000	45,000	45,000	45,000
Building Project Training Facility/Shooting Range	1,880,000 ⁽¹⁾	-	-	-	-
Ballistic Blanket/Shield	-	-	-	8,000	-
Sniper Rifles	-	-	-	-	-
Portable Traffic Control Lights	-	-	-	-	50,000
Driving Simulator	-	-	-	-	100,000
Holographic Weapon Sights For Patrol	-	-	-	-	10,000
Patrol Rifles	7,000	7,000	7,000	7,000	7,000
Total Police Field Operations	\$2,100,500	\$85,000	\$77,000	\$106,000	\$270,500
Fire/Emergency Services					
Thermal Imaging Camera	9,000	-	-	-	-
Exhaust Fan	1,700	-	-	-	-
RAM Monitor	1,800	-	-	-	-
Rescue Saw	1,200	-	-	-	-
Forceable Entry Simulator	8,000	-	-	-	-
Rescue Manikin	1,300	-	-	-	-
Total Fire Emergency Services	\$23,000	\$-	\$-	\$-	\$-
Total Public Safety	\$2,357,150	\$165,650	\$290,350	\$224,250	\$392,750



CAPITAL IMPROVEMENTS PROGRAM (CIP)

PUBLIC SAFETY (CONTINUED)

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
FUNDING SOURCE					
General Fund	\$477,150	\$165,650	\$290,350	\$224,250	\$392,750
Capital Projects (Impact Fees)	1,880,000 (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)
Total All Funding Sources	\$2,357,150	\$165,650	\$290,350	\$224,250	\$392,750

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CAPITAL IMPROVEMENTS PROGRAM (CIP)

**TRANSPORTATION
FIVE YEAR CAPITAL PLAN**

DEPARTMENT/DIVISION PROJECT/ DESCRIPTION	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
Community Services/Roads					
Pedestrian Access Bridges	-	750,000 (1)	-	-	-
Shady Lakes/117 th Court Connector Road	-	-	900,000 (1)	-	-
Johnson Dairy/Military Trail Signal and Intersection Improvements	600,000 (1)	-	-	-	-
Riverside Dr/ Burns Road Signal Improvements	100,000 (1)	-	-	-	-
Campus Dr Improvements	600,000 (1)	-	-	-	-
Johnson Dairy Road Expansion- Phase II	-	600,000 (1)	-	-	-
Total Community Services/Roads	\$1,300,000	\$1,350,000	\$900,000	\$ -	\$ -

FUNDING SOURCE					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects (Impact Fees)	1,300,000 (1)	1,350,000 (1)	900,000 (1)	- (1)	- (1)
Special Revenue	- (2)	- (2)	- (2)	- (2)	- (2)
Internal Service	- (3)	- (3)	- (3)	- (3)	- (3)
Grant(s)	- (4)	- (4)	- (4)	- (4)	- (4)
Total All Funding Sources	\$1,300,000	\$1,350,000	\$900,000	\$ -	\$ -



CAPITAL BUDGET IMPACT ON OPERATING BUDGET

The impact of capital project operating costs on the annual budget requires careful consideration. Operating costs are a fundamental element of the City's Capital Improvement Program and the overall budget development process.

Reliable operating cost estimates are necessary from the onset of each budget cycle, as the City must determine specific ongoing expense it will incur once a project has been completed. For example, once a new fire station becomes active it requires staff (personnel), operating supplies, electricity, fuel, and ongoing maintenance costs to operate. And, since project components are often completed in phases, partially constructed projects generally have associated operating costs which will need to be funded in future fiscal years.

Factors such as location, size, and use of a facility determine the number of personnel and operating costs. A structure such as the new Police Training Facility may require no additional personnel and minimal additional operating costs, while a facility such as an additional fire station would require a significant investment in new personnel. Typically, when new personnel are hired for these types of capital projects they are hired before the completion of the project and placed at a similar structure for training. In terms of budgeting, the project's initial operational impact may begin before completion of the project in its entirety.

Typically, recurring capital projects have minimal operating impact on the City's current or future budgets. Such projects may be scheduled for replacement or refurbishment. On occasion, there may be some operational cost savings for recurring projects. For example, a street maintenance Program may reduce operating expenditures associated with repairing potholes, etc. Many of the new construction or major improvements do require some additional operating costs such as mowing, electricity, fuel, and various other maintenance costs such as equipment rental and contractual services.

On the following page are estimated impacts of operating costs for all capital items budgeted for FY 2015. Amounts represent an addition to or reduction of operating costs.



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 2015. Amounts represent an addition to or reduction of operating costs.

PROJECT/ DESCRIPTION	FY 2015 BUDGET	PERSONNEL OPERATING COSTS	OTHER OPERATING COSTS	TOTAL
Ford Explorer AWD	26,200	-	1,000	27,200
Pool Heater Replacement	40,000	-	2,500	42,500
Total General	\$ 66,200	\$ -	\$ 3,500	\$ 69,700
Golf Course Expansion	1,300,000	-	1,000	1,301,000
City Park Expansion	200,000	-	4,000	204,000
Golf Course On Course Restrooms	150,000	-	3,000	153,000
Total Culture and Recreation	\$ 1,650,000	\$ -	\$ 8,000	\$ 1,658,000
Equipment Upgrades for Energy Efficiency Plan	50,000	-	(5,000)	45,000
Leverless Table Top Tire Charger	12,500	-	(1,000)	13,500
Plaza – Amphitheater/ Event Improvements	325,000	-	(16,960)	308,040
Replacement Vehicles > \$50,000	450,000	-	(20,000)	430,000
Total Physical Environment	\$ 837,500	\$ -	\$ (42,960)	\$ 794,540
New Vehicles	120,500	-	55,000	175,500
CAD Computer Workstations	8,250	-	200	8,450
Color Laser Printer- Road Patrol	3,000	-	200	3,200
IP Based Video Camera System	45,000	-	500	45,500
Patrol Rifles	7,000	-	500	7,500
Building Project-Training Facilities/Shooting Range	1,880,000	-	20,000	1,900,000
Total Public Safety	\$ 2,063,750		\$ 76,400	\$ 2,140,150
	\$ 4,617,450	\$ -	\$ 42,440	\$ 4,662,390



Significant Non-recurring Capital Projects

The City has included several significant non-recurring projects budgeted for FY 2015. A project is considered significant if it has considerable impact on the operating budget, or if the project rarely occurs.

Campus Drive Improvements

This project is the plan to improve the existing roadway cross section, pedestrian, landscape, and lighting amenities along Campus Drive from RCA Boulevard to PGA Boulevard. Additionally, the intersection of Fairchild and Campus Drive is planned to be signalized, depending on traffic signal warrant conditions.

Johnson Dairy/Military Trail

This project includes the installation of a new traffic signal and associated improvements at the intersection of Johnson Dairy Road and Military Trail. The signal will be installed to improve traffic circulation for City Hall, Police Station, Fire Station, Sports Complex and the residential area on Johnson Dairy Road. The County will be closing the southern median cut into City Hall, which will increase traffic at this intersection.

NAIP - 40th/Sunset/Brenna Improvements

A majority of the residents along 40th Terrace, Sunset Drive, and Brenna Lane desire the City to provide water, sewer, and roadway improvements adjacent to their properties. The cost of such improvements will be borne by the residents via annual property tax assessments as part of the recently established Neighborhood Improvement Assessment Program (NIAP).

Riverside Drive/Burns Road

This project has been planned to improve the traffic signal operation at Riverside Drive and Burns Road. The existing intersection geometry does not include a protected/permissive northbound left turn movement that is needed to improve traffic flow and delay along Riverside Drive. The additional equipment necessary may include a traffic signal controller, traffic signal heads, new traffic signal cables and loop detectors.

Stormwater Master Plan

In an effort to maintain the City's stormwater pipelines, regular cleaning, inspecting, evaluation, and repair should occur to assure proper runoff and discharge to canal systems. By conducting these activities, this will prevent sedimentation in the canal systems and allow stormwater to flow freely from roadways and swales. City staff has identified areas of deterioration in several stormwater pipes and anticipates that more areas will be found as the system continues to age.



SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (*CONTINUED*)

City Hall Unified Services Renovation

The renovation would remove several partitions, demolish existing built-in desks in the building inspectors office and replace with modular stations, relocate existing doors to allow for better use of square footage, relocate existing life safety furniture, replace the used code enforcement furniture with new modular stations and accommodate all code enforcement officers in a common work area, provide adequate storage for the common files used by all activities within the division, and ensure codes are being met for adequate use and egress.

Replacement Fire Station #62

In 2004, Fire Rescue had Station 2 evaluated by an Architectural consultant. The reports evaluated the existing building and then provided a cost analysis of renovating the existing building to meet the needs of fire rescue or constructing a new facility. The conclusion of the study recommended constructing a new fire station based on extensive renovation costs. Building a new facility will also allow fire rescue to keep the existing facility operational while building a new facility.

Training Facility Building Project

Construction of a facility adjacent to the EOC building that will serve as a Police Tactical Training Center. It will contain areas for defensive tactics, less-lethal weapons, live firearms exercises, and a computerized driving simulator. The Tactical Training Center will be used to create variable and realistic multi-faceted scenarios that will enhance quality decision making by officers under stressful conditions. The goal of the center is to increase officer safety and reduce liability in high risk/low frequency situations requiring split second decisions, such as pursuit driving and appropriate response to physical resistance. The building will also provide protection during hurricanes or major storms for expensive equipment that cannot be stored in existing buildings.

City Park

This project includes the master site planning of the City Park site, to include a multi-purpose field, restroom/concession building, group pavilion, additional parking and an additional playground.

Plant/Lilac Park Expansion

The project includes the construction of restroom and concession stands at both the Lilac and Plant Drive park sites as well as additional fencing, parking and other amenities to improve the current uses.

Tennis Center Expansion

The Tennis Center consists of 12 har tru courts plus 1 har tru pro court used for a diverse programming offering including instructional, tournament, league, open and aerobic based play. This project will include the addition of 5 courts with lighting and site amenities. Additional courts and amenities increase revenue potential.



CAPITAL IMPROVEMENTS PROGRAM (CIP)

SIGNIFICANT NON-RECURRING CAPITAL PROJECTS (*CONTINUED*)

Golf Course Club House Expansion

Built in 1991, the golf course produces approximately 40,000 rounds or more annually. The Clubhouse expansion is phase two of the golf course planned renovations. Phase one consisted of a complete renovation of the turf and irrigation system. Phase two is a planned capital improvement project to address the ageing facilities to support the golf course operations. Current facilities are not compliant with current code and lack adequate amenities to complete the golf experience. The funding plan consists to two allocations spread over two fiscal years beginning with FY 2014/2015.

Golf Course Restrooms

This project consists of the installation of two restroom facilities on each nine holes of golf. The system is intended to be environmentally friendly, composting, and self contained.

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CAPITAL IMPROVEMENT PROJECT HIGHLIGHTS

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

Project Name	Training Facility Building Project	
Priority	High	
Department	Public Safety	
Division	Police	
Project Manager	Chief of Police	
Project Location	PBG Police Department 10500 North Military Trail	
Funding Source	Impact Fund	

	Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Five Year Total
Design (Engineering/ Architecture)	-	-	-	-	-	-	-
Construction	-	1,880,000	-	-	-	-	1,880,000
Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	\$ -	\$ 1,880,000	\$ -	\$ -	\$ -	\$ -	\$ 1,880,000

Description (Justification and Explanation)

Construction of a facility adjacent to the EOC building that will serve as a Police Tactical Training Center. It will contain areas for defensive tactics, less-lethal weapons, live firearms exercises, and a computerized driving simulator. The Tactical Training Center will be used to create variable and realistic multi-faceted scenarios that will enhance quality decision making by officers under stressful conditions. The goal of the center is to increase officer safety and reduce liability in high risk/low frequency situations requiring split second decisions, such as pursuit driving and appropriate response to physical resistance. The building will also provide protection during hurricanes or major storms for expensive equipment that cannot be stored in existing buildings.

Impact on Annual Operating Budget

Personnel	\$ -	This project will have no material impact on operating costs for the current year budget. However, in future year's budget additional expenses will be necessary for utilities, grounds maintenance, repair and maintenance of irrigation and supplies for cleaning.
Operating	\$ 50,000	
Capital Outlay	\$ -	
Other	\$ -	
Total	\$ 50,000	



CAPITAL IMPROVEMENTS PROGRAM (CIP)

CAPITAL IMPROVEMENT PROJECTS (CONTINUED)



Project Name		REPLACEMENT FIRE STATION 2	
Priority	High	Project Manager	Deputy Fire Chief, Administration
Department	Public Safety	Project Location	Station 2 11025 Campus Drive
Division	Fire	Funding Source	General Fund

	Prior Years	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Five Year Total
Design (Engineering/Architecture)	\$300,000	-	-	-	-	-	\$300,000
Construction	\$1,500,000	-	-	-	-	-	\$1,500,000
Equipment	-	-	-	-	-	-	-
Other	\$791,000	-	-	-	-	-	\$791,000
Total	\$2,591,000	\$-	\$-	\$-	\$-	\$-	\$2,591,000

Description (Justification and Explanation)

In 2004, Fire Rescue had Station 2 evaluated by an Architectural consultant. The reports evaluated the existing building and then provided a cost analysis of renovating the existing building to meet the needs of fire rescue or constructing a new facility. The conclusion of the study recommended constructing a new fire station based on extensive renovation costs. Building a new facility will also allow fire rescue to keep the existing facility operational while building a new facility.

Impact on Annual Operating Budget

Personnel	\$	-	This project will have no material impact on operating costs for the current year budget. However, in future year's budget additional expenses will be necessary for utilities, grounds maintenance, repair and maintenance of irrigation and supplies for cleaning.
Operating	\$	-	
Capital Outlay	\$	-	
Other	\$	-	
Total	\$	-	



CAPITAL IMPROVEMENTS PROGRAM (CIP)

CAPITAL IMPROVEMENT PROJECTS (CONTINUED)

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

	Prior Years	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	Five Year Total
Design (Engineering/Architecture)	-	100,000	-	-	-	-	100,000
Construction	-	500,000	600,000	300,000	-	-	1,400,000
Equipment	-	-	-	-	-	-	-
Other	-	-	-	300,000	-	-	300,000
Total	\$ -	\$600,000	\$600,000	\$600,000	\$ -	\$ -	\$1,800,000

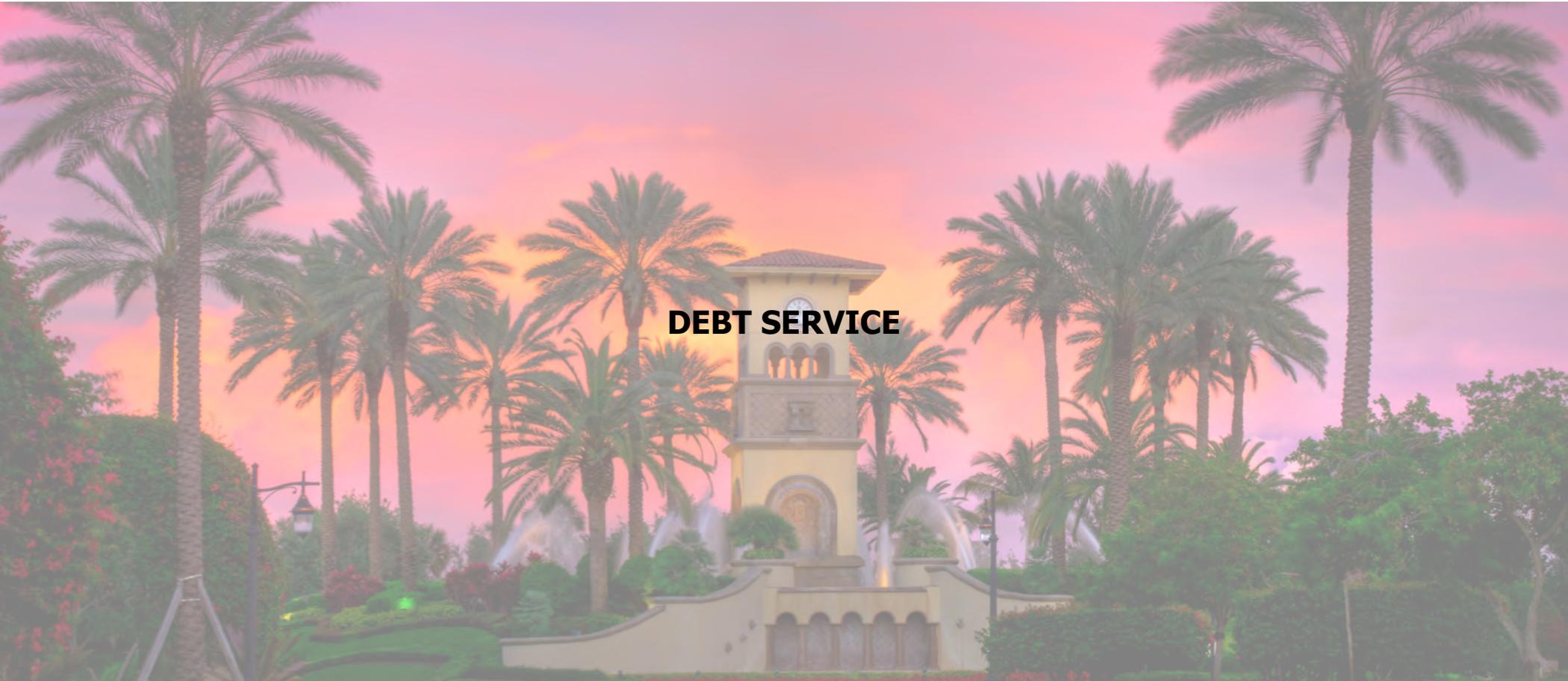
Description (Justification and Explanation)

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

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





DEBT SERVICE



DEBT SERVICE

The City of Palm Beach Gardens at times needs to incur debt to fund the acquisition, construction, or improvement of major capital projects or equipment. 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. The underlying ratings for all of the City's general obligation debt are AAA 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 2015 budgeted revenues (excluding Transfers and Internal Service Fund Charges)	\$80,445,117
• Debt service limitation - 20%	\$16,089,023
• Debt service payments for FY 2015	\$ 4,580,625
• Debt payments as % of revenues	5.69%
• Gross taxable value of property	\$8,771,034,643
• Debt limitation – 10%	\$ 877,103,464
• Outstanding Debt as of September 30, 2014	\$ 23,247,331
• Debt as % of taxable value	.27%

The other debt policies of the City are included with the Financial Management Policies on pages 61 - 65.

ANALYSIS OF OPERATING IMPACTS OF DEBT SERVICE ON THE BUDGET

On a per capita basis, the City's total debt is moderate at \$464.32 and .27% of taxable value. As noted above, debt service payments as a percentage of revenues are a very manageable 5.19%. Due to the relatively low City issued debt outstanding, the majority of the City's overall debt profile is driven by overlapping debt of the County and School Board. Future capital needs in all funds as outlined in the Five (5) – Year Financial Projection total only \$26 million (or 0.3% of taxable value) through FY 2019. All outstanding debt of the City will be repaid within ten (10) years, which offers capacity to address longer-term infrastructure needs should any arise.



DEBT SERVICE

Non-ad valorem General Fund revenue in FY 2015 totals \$22.2 million, compared to maximum annual debt service (MADS) on the outstanding Public Improvement Bonds of \$2.4 million. Adjusting non-ad

valorem revenue to consider the prior obligation to fund essential governmental services, results in available non-ad valorem revenue of an estimated \$16 million.

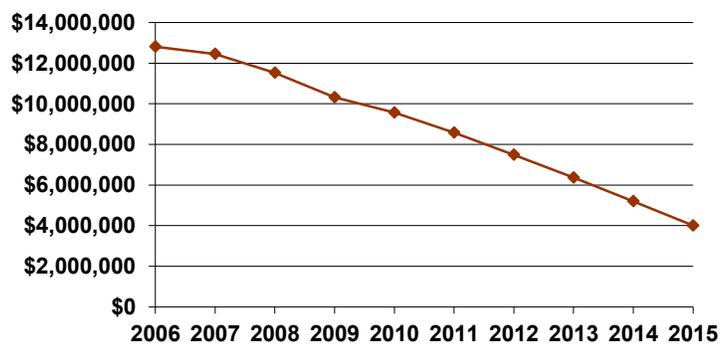
General Fund non-ad valorem revenues are very diverse and include Franchise Fees (\$5.2 million in FY 2015), Licenses and Permits (\$3 million), Intergovernmental Revenues (\$5 million), Communication Services Taxes (\$2.2 million), and Charges for Services (\$4.1 million).

Leveraging risk is tempered by the dependence on non-ad valorem revenue to fund governmental operations. In addition, the Master Bond Resolution imposes a standard 2.0x MADS anti-dilution test.

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

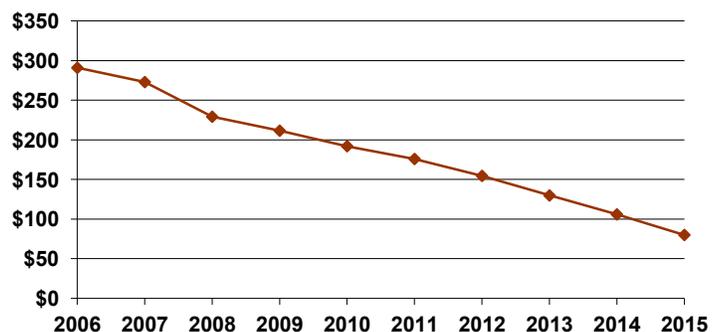
GENERAL OBLIGATION DEBT ANALYSIS

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.

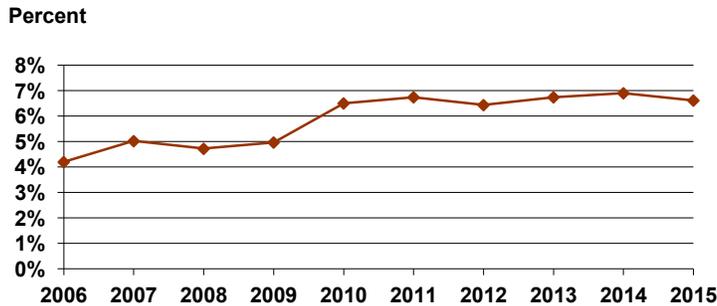


GENERAL OBLIGATION DEBT PER CAPITA

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, 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 \$5,203,564 as of October 1, 2014, 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 9/30/14: \$ 111,589
Final payment: July 1, 2015
Budgeted: General Fund



OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- *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 9/30/14: \$ 2,526,590
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 9/30/14: \$ 2,565,385
Final payment: July 1, 2019
Budgeted: General Fund

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 1st and December 1st, with principal payments due each December 1 each year, through 2015.

Outstanding Principal at 9/30/14: \$ 266,130
Final payment: December 1, 2015
Budgeted: General Fund

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

Outstanding Principal at 9/30/14: \$ 592,240
Final payment: December 1, 2015
Budgeted: General Fund



OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

- *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 1st, with principal payments due each May 1, through 2023.

Outstanding Principal at 9/30/14 \$ 2,765,000
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 1st, with principal payments due each May 1, through 2020.

Outstanding Principal at 9/30/14 \$ 8,235,000
Final payment: May 1, 2023
Budgeted: General Fund

- *Series 2013A Public Improvement 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 1st and December 1st, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/14 \$ 1,533,708
Final payment: December 1, 2023
Budgeted: General Fund

- *Series 2013B Public Improvement 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 1st and December 1st, with principal payments due each June 1 and December 1, through 2022.

Outstanding Principal at 9/30/14 \$ 2,346,944
Final payment: December 1, 2023
Budgeted: General Fund



OUTSTANDING DEBT OBLIGATIONS (CONTINUED)

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 9/30/14 \$ 358,700
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 9/30/14 \$ 327,656
Final payment: January 6, 2019
Budgeted: General Fund

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

Outstanding Principal at 9/30/14 \$ 667,464
Final payment: January 13, 2023
Budgeted: General Fund

- *PNC Equipment Finance, LLC* – Resolution 42, 2012 authorized the City to enter into a master lease agreement for the purchase of athletic turf maintenance equipment. The total amount financed was \$136,451. Principal and interest payments are due each month through May 12, 2016.

Outstanding Principal at 9/30/14 \$ 59,978
Final payment: May 12, 2016
Budgeted: General Fund



DEBT REPAYMENT SCHEDULE

	Fund	Debt Outstanding as of 9/30/14	Principal Portion Due Each Year					2020 & Beyond
			2015	2016	2017	2018	2019	
GENERAL OBLIGATION BONDS								
Series 2000	General Fund	111,589	111,589	-	-	-	-	-
Series 2005	General Fund	2,526,590	600,800	620,913	641,698	663,179	-	-
Series 2010	General Fund	2,565,385	486,400	499,387	512,721	526,411	540,466	-
		5,203,564	1,198,789	1,120,300	1,154,419	1,189,590	540,466	-
PUBLIC IMPROVEMENT BONDS								
Series 2005	General Fund	266,130	130,597	135,533	-	-	-	-
Series 2006	General Fund	592,240	290,627	301,613	-	-	-	-
Series 2011 A&B	General Fund	11,000,000	1,570,000	1,605,000	1,645,000	1,675,000	1,725,000	2,780,000
Series 2013 A&B	General Fund	3,880,652	425,777	433,658	441,685	449,860	458,187	1,671,485
		15,739,022	2,417,001	2,475,804	2,086,685	2,124,860	2,183,187	4,451,485
CAPITAL LEASES								
Oshkosh Capital	General Fund	358,700	55,492	58,317	61,285	183,606	-	-
Oshkosh Capital	General Fund	327,656	57,495	59,451	61,474	63,566	65,729	19,942
Oshkosh Capital	General Fund	667,464	54,908	57,099	59,378	61,747	64,210	370,122
PNC Equipment	General Fund	59,978	35,377	24,601	-	-	-	-
Oshkosh Capital	General Fund	428,301	33,407	34,503	35,635	36,803	38,010	249,942
Oshkosh Capital	General Fund	462,646	101,801	104,346	106,955	109,629	39,915	-
		2,304,745	338,481	338,317	324,725	455,351	207,865	640,006
Total All Principal		23,247,331	3,954,271	3,934,421	3,565,829	3,769,801	2,931,518	5,091,492

	Fund	Debt Outstanding as of 9/30/14	Interest Portion Due Each Year					2020 & Beyond
			2015	2016	2017	2018	2019	
GENERAL OBLIGATION BONDS								
Series 2000	General Fund	111,589	4,398	-	-	-	-	-
Series 2005	General Fund	2,526,590	73,910	53,629	32,670	11,009	-	-
Series 2010	General Fund	2,565,385	68,496	55,509	42,175	28,486	14,430	-
		5,203,564	146,803	109,138	74,845	39,494	14,430	-
PUBLIC IMPROVEMENT BONDS								
Series 2005	General Fund	266,130	7,591	2,562	-	-	-	-
Series 2006	General Fund	592,240	16,894	5,700	-	-	-	-
Series 2011 A&B	General Fund	11,000,000	301,631	272,134	237,309	195,459	148,659	168,010
Series 2013 A&B	General Fund	3,880,652	69,552	61,671	53,644	45,468	37,141	62,165
		15,739,022	395,668	342,067	290,953	240,927	185,800	230,175
CAPITAL LEASES								
Oshkosh Capital	General Fund	358,700	18,256	15,432	12,464	794	-	-
Oshkosh Capital	General Fund	327,656	11,149	9,193	7,170	5,078	2,915	58
Oshkosh Capital	General Fund	667,464	26,632	24,441	22,162	19,793	17,330	36,752
PNC Equipment	General Fund	59,978	2,230	470	-	-	-	-
Oshkosh Capital	General Fund	428,301	14,047	12,952	11,820	10,651	9,444	25,132
Oshkosh Capital	General Fund	462,646	11,566	9,021	6,412	3,739	85	-
		2,304,745	83,880	71,508	60,029	40,055	29,774	61,941
Total Interest Portion		23,247,331	626,351	522,712	425,826	320,476	230,004	292,116



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

		Debt Outstanding as of 9/30/14	Total Principal & Interest/ Lease Payments Due Each Year					2020 & Beyond
			2015	2016	2017	2018	2019	
GENERAL OBLIGATION BONDS								
Series 2000	General Fund	111,589	115,987	-	-	-	-	-
Series 2005	General Fund	2,526,590	674,710	674,542	674,368	674,188	-	-
Series 2010	General Fund	2,565,385	554,896	554,896	554,896	554,897	554,896	-
		<u>5,203,564</u>	<u>1,345,592</u>	<u>1,229,438</u>	<u>1,229,264</u>	<u>1,229,084</u>	<u>554,896</u>	<u>-</u>
PUBLIC IMPROVEMENT BONDS								
Series 2005	General Fund	266,130	138,188	138,095	-	-	-	-
Series 2006	General Fund	592,240	307,521	307,313	-	-	-	-
Series 2011 A&B	General Fund	11,000,000	1,871,631	1,877,134	1,882,309	1,870,459	1,873,659	2,948,010
Series 2013 A&B	General Fund	3,880,652	495,329	495,329	495,329	495,329	495,328	1,733,650
		<u>15,739,022</u>	<u>2,812,669</u>	<u>2,817,870</u>	<u>2,377,637</u>	<u>2,365,787</u>	<u>2,368,987</u>	<u>4,681,660</u>
CAPITAL LEASES								
Oshkosh Capital	General Fund	358,700	73,749	73,749	73,749	184,400	-	-
Oshkosh Capital	General Fund	327,656	68,644	68,644	68,644	68,644	68,644	20,000
Oshkosh Capital	General Fund	667,464	81,540	81,540	81,540	81,540	81,540	406,874
PNC Equipment	General Fund	59,978	37,606	25,071	-	-	-	-
Oshkosh Capital	General Fund	428,301	47,455	47,455	47,455	47,455	47,455	275,074
Oshkosh Capital	General Fund	462,646	113,367	113,367	113,367	113,367	40,000	-
		<u>2,304,745</u>	<u>422,360</u>	<u>409,825</u>	<u>384,754</u>	<u>495,405</u>	<u>237,638</u>	<u>701,948</u>
Total Principal & Interest		23,247,331	4,580,625	4,457,133	3,991,655	4,090,277	3,161,522	5,383,608

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APPENDIX



APPENDIX

STAFFING COMPARISON

Department	Budget FY 2013	Budget FY 2014	Adopted Budget FY 2015	Inc/ (Decr)
GENERAL GOVERNMENT				
Council	5	5	5	
Administration	3	3	3	
Public Communications	0	2	1	(1)
City Clerk	4	4	4	
Purchasing & Contracts	1	1	1	
Finance	9	9	9	
Human Resources	4	4	5	1
Information Technology	7	7	8	1
Legal	1	1	1	
Engineering	2	3	3	
Planning and Zoning	13	13	14	1
PUBLIC SAFETY				
Fire Rescue	118	119	120	1
Police	163	159	160	1
COMMUNITY SERVICES				
Administration & Public Facilities	40	43	45	2
Parks and Grounds	24	24	22	(2)
Construction Services	15	14	13	(1)
Neighborhood Services	7	7	8	1
Recreation	28	27	27	
Golf	11	9	11	2
Total	455	454	460	6

For a complete listing of all personnel related information, please refer to the Master Position List starting on page 263. 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.

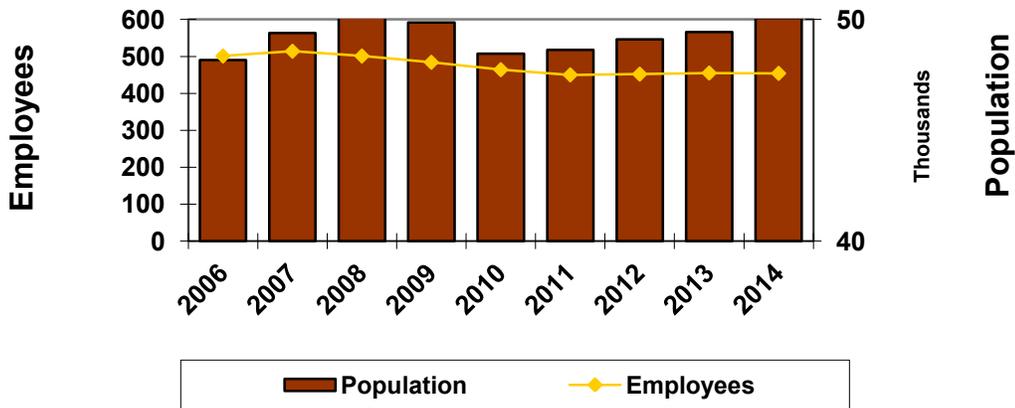


APPENDIX

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 1st for each year between census periods. Employees per 1,000 residents has dropped consistently from 2007 through 2014 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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government	224	228	220	212	192	170	174	174	176	180
Public Safety	277	286	281	272	272	280	278	281	278	280
Total City Staff	501	514	501	484	464	450	452	455	454	460

Employees Compared To Total Population



	2006	2007	2008	2009	2010	2011	2012	2013	2014
Population	48,176	49,387	50,282	49,868	48,452	48,630	49,108	49,434	50,067
Employees	501	514	501	484	464	450	452	455	454
Employees per 1,000 population	10.40	10.41	9.96	9.70	9.58	9.25	9.20	9.20	9.06

The population numbers shown above are the most recent numbers reported by the US Census Bureau through 2010. The 2014 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 2014 population is the number reported by BEBR as of April, 2014, while the number of employees is taken from the fiscal year 2014 budget. Therefore, no comparison of population versus employee count will be possible for 2015 until the April 2015 BEBR estimate is published.



MASTER POSITION LIST

Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
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City Council

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

Administration

City Manager	1	0	0	0	0	1
Assistant to the City Manager/ Pub Comm Director	1	0	0	0	0	1
Administrative Specialist III	1	0	0	0	0	1
Total Administration	3	0	0	0	0	3

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

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
Software Systems Specialist	0	0	0	0	1	1
Total Information Technology	7	0	0	0	1	8

Note: New Position Request- PT Desk Top Support position converted to FT Software Specialist



APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
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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
Total City Clerk	4	0	0	0	0	0	4

Legal

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

Public Communications

Public Media Relations (untitled)	2	0	(1)	(1)	0	0	0
Public Media Relations Manager	0	0	0	1	0	0	1
Total Public Communications	2	0	(1)	0	0	0	1

Note: in FY 2014 two (2) untitled position were approved. In February, one (1) position was reclassified as a Principle Planner and transferred out to 001.1420. The second position was titled Public Media Relations Manager.

Purchasing and Contracts Management

Purchasing and Contracts Director	1	0	0	0	0	0	1
Total Purchasing	1	0	0	0	0	0	1

Engineering

City Engineer	1	0	0	0	0	0	1
Civil Engineer Inspector	1	0	0	0	0	0	1
Civil Plan Reviewer	1	0	0	0	0	0	1
Total Engineering	3	0	0	0	0	0	3



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
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Human Resources

Human Resources Administrator	1	0	0	0	0	1
Human Resources Generalist	2	0	0	0	0	2
Senior HR Generalist	1	0	0	0	0	1
HR Coordinator	0	0	0	0	1	1
Total Human Resources	4	0	0	0	1	5

Note: New Position Request- PT Records Clerk converted to FT HR Coordinator position.

Finance

Finance Administrator	1	0	0	0	0	1
Deputy Finance Administrator	1	0	0	0	0	1
Acc & Fin Rpt Director	1	0	0	0	0	1
Payroll Coordinator	1	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	1
Risk Management Coordinator	1	0	0	0	0	1
Accountant II	2	0	0	0	0	2
Accountant	1	0	0	0	0	1
Total Finance	9	0	0	0	0	9

Police Administration/Investigations

Chief of Police	1	0	0	0	0	1
Administrative Aide to the Police Chief	1	0	0	0	0	1
Sergeant	3	2	0	0	0	5
Police Officer	14	0	0	0	0	14
Quartermaster	1	0	0	0	0	1
Police Services Specialist	3	0	0	0	0	3
Telecommunications Tech	1	0	0	0	0	1
Fiscal Coordinator	1	0	0	0	0	1
Assistant Police Chief	1	0	0	0	0	1
Police Colonel	1	0	0	0	0	1
Police Commander	2	0	0	0	0	2
Administrative Specialist II	1	0	0	0	0	1



APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
Police Administration/Investigations (continued)							
Administrative Specialist III	1	0	0	(1)	0	0	0
Evidence Custodian	1	0	0	0	0	0	1
Police Accreditation Mgr.	1	0	0	0	0	0	1
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	2	0	0	0	0	0	2
Crime Scene Investigator II	1	0	0	0	0	0	1
Total Police Administration	39	2	0	0	0	0	41

Note: Administrative III Position reclassified to Administrative Operations Coordinator.

Police Field Operations

Sergeant	15	0	(2)	0	0	0	13
Police Officer	72	0	0	0	0	0	72
Administrative Specialist III	1	0	(1)	0	0	0	0
Assistant Police Chief	1	0	0	0	0	0	1
Police Commander	1	0	0	0	0	0	1
Total Police Field Operations	90	0	(3)	0	0	0	87

Note: Two (2) Sergeant Positions transferred out to Police Admin 001.1000. Administrative Specialist III transferred out to CS Administration 001.3000.

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	4	0	0	0	0	0	4
Emergency Communications Operator	24	0	0	0	0	2	26
Total Police Dispatch Services	30	0	0	0	0	2	32

Note: Two (2) new position requests for Emergency Communications Operators due the addition of North Palm Beach to the NMRCC.



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
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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	1	0	0	0	0	1
Division Chief Training and Professional	0	1	0	0	0	1
Quartermaster	0	1	0	0	0	1
Total Fire Administration	7	2	0	0	0	9

Note: Division Chief Professional and Quartermaster positions transferred in from Division 001.1230 Emergency Services.

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	1	3
Total Fire Life Safety	5	0	0	0	1	6

Fire Emergency Services

Division Chief Training – And Professional	1	0	(1)	0	0	0
Fire Captain	3	0	0	0	0	3
EMS Captain	4	0	0	0	0	4
Fire Lieutenant	21	0	0	0	0	21
Driver/ Engineer	19	0	0	0	0	19
Fire Medic	43	0	0	(3)	0	40
Firefighter	15	0	0	3	0	18
Quartermaster	1	0	(1)	0	0	0
Total Fire Emergency Services	107	0	(2)	0	0	105



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
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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
Total Planning and Zoning Administration	2	0	0	0	0	2

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
Total Development Compliance and Zoning	5	0	0	0	0	5

Planning

Principal Planner	1	1	0	0	0	2
Senior Planner	1	0	0	0	0	1
Planner	2	0	0	0	0	2
Total Planning	4	1	0	0	0	5

Note: Untitled Public Communications position reclassified to Principal Planner and transferred in to 001.1420.

GIS

GIS Manager	1	0	0	0	0	1
GIS Technician	1	0	0	0	0	1
Total GIS	2	0	0	0	0	2



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
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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
Code Compliance Specialist III	0	0	0	0	1	1
Code Compliance Officer III	2	0	0	0	0	2
Total Neighborhood Services (Code)	7	0	0	0	1	8

Note: New Position Request- Bldg PT Administrative Specialist III converted to FT Code Compliance Specialist.

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	(1)	0	0	0
Building Inspector III	2	0	0	0	0	2
Building Inspector II	2	0	0	(1)	0	1
Building Inspector I	3	0	0	1	0	4
Plans Examiner	2	0	0	0	0	2
Cashier	1	0	0	0	0	1
Total Construction Services (Building)	14	0	(1)	0	0	13

Note: Chief Building inspector transferred out to Streets and reclassified to Operations Manager. Building Inspector II reclassified to Building Inspector I.

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 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
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Recreation Administration/Resources (continued)

Customer Service Specialist**	2	0	0	0	0	2
Total Recreation Administration/Resources	6	0	0	0	0	6

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
Total Recreation Athletics and Spec Facilities	3	0	0	0	0	3

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 Manager**	1	0	0	0	0	1
Total Recreation Aquatics	3	0	0	0	0	3

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
Total Tennis	4	0	0	0	0	4

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



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
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Recreation General Programs

Recreation Supervisor **	3	0	0	0	0	0	3
Total Recreation General Programs	3	0	0	0	0	0	3

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

Recreation Youth Enrichment

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

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

Parks and Grounds

Maintenance Tech V/Chief Lead Worker	3	0	0	0	0	0	3
Maintenance Tech IV/Lead Worker	5	0	(1)	1	0	0	4
Service Technician	2	0	0	0	0	0	2
Maintenance Tech III	1	0	0	0	0	0	1
Maintenance Tech II	3	0	0	0	0	0	3
Maintenance Tech I	4	0	(1)	0	0	0	3
Irrigation Technician	2	0	0	0	0	0	2
Chemical Spray Technician	2	0	0	0	0	0	2
Heavy Equipment Operator	0	1	0	0	0	0	1
Parks Director	1	0	0	(1)	0	0	0
Operations Director	0	0	0	1	0	0	1
Total Parks and Grounds	23	1	(2)	0	0	0	22

Note: Maintenance tech I transferred out to Golf 106.2540. Parks Director position eliminated and vacancy reclassified to Operations Manager.



APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
Community Services Administration							
Deputy City Manager	1	0	0	0	0	0	1
Administrative Specialist III	0	1	0	0	0	0	1
Director of Pub Svc/Emergency Management	0	1	0	0	0	0	1
Deputy Dir of Pub Svc/ Emergency Management	0	1	0	0	0	0	1
Grounds Superintendent	0	1	0	(1)	0	0	0
Operations Manager	0	0	(1)	1	0	0	0
Projects Director	1	0	(1)	0	0	0	0
Golf Pro	1	0	(1)	0	0	0	0
Total Community Services Administration	3	4	(3)	0	0	0	4

Note: Director and Deputy Director of Public Service/Emergency Management transferred in from facilities 001.3030 and Streets and Stormwater 001.3040 respectively. Projects Director and Golf Pro transferred to the Golf fund 106. Grounds Superintendent transferred in from golf. This position was eliminated and the vacancy reclassified to Operations Manager and transferred out to Public Facilities 001.3030.

Facilities Maintenance

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	2	0	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	1	0	0	0	0	0	1
Operations Manager	0	1	0	1	0	0	1
Director of Public Service & Emerg Mgmt	1	0	(1)	1	0	0	0
Total Facilities Maintenance	19	1	(1)	0	0	0	19

Note: Director of Public Services and Emergency Management transferred out to CS Administration 001.3000. Operations Manager in from CS Administration.



APPENDIX

MASTER POSITION LIST (CONTINUED)

	Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
Stormwater/ Streets							
Operations Manager	1	0	0	(1)	0	0	0
Deputy Dir of Pub Svc/Emergency Management	0	0	(1)	1	0	0	0
Chief Building Inspector	0	1	0	(1)	0	0	0
Operations Manager	0	0	0	1	0	0	1
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
Total Stormwater/ Streets	10	2	(2)	0	0	0	10

Note: Chief Building Inspector transferred in from Construction Services. This position was eliminated and the vacancy reclassified to Operations Manager. Heavy Equipment Operator transferred out to 001.2080. Manager reclassified to Deputy Director of Public Services/Emergency and transferred out to CS Admin 001.3000.

Golf **

Maintenance Tech I	4	1	0	(1)	0	0	4
Mechanic III	1	0	0	0	0	0	1
Maintenance Tech IV/Lead Worker	0	0	0	0	0	0	0
Grounds Superintendent	1	0	(1)	0	0	0	0
Golf Supervisor	1	0	0	0	0	0	1
Golf Operations Director	1	0	0	0	0	0	1
Golf Maintenance Coordinator	1	0	0	(1)	0	0	0
Golf Maintenance Superintendent	0	0	0	1	0	0	1
Irrigation Tech	0	0	0	1	0	0	1
Projects Director	0	1	0	0	0	0	1
Golf Pro	0	1	0	0	0	0	1
Total Golf	9	3	(1)	0	0	0	11

Note: Maintenance I position transferred in from Parks and reclassified Irrigation Tech. Grounds Superintendent transferred out to CS Admin 001.3000. Projects Director and Gold Pro transferred in from CS Admin 001.300. Gold Maintenance Coordinator to Golf Maintenance Superintendent.

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



APPENDIX

MASTER POSITION LIST (CONTINUED)

Adopted FY 2014	Transfer In	Transfer Out	Reclass	Position Eliminated	New Request	Adopted FY 2015
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Fleet Maintenance **

Fleet Supervisor	1	0	0	0	0	1
Lead Mechanic IV	1	0	0	0	0	1
Mechanic III	6	0	0	0	0	6
Mechanic II	1	0	0	0	0	1
Maintenance Tech I	1	0	0	0	0	1
Maintenance Tech V/Chief						
Lead Worker	1	0	0	0	0	1
Operations Director	1	0	0	0	0	1
Total Fleet Maintenance	12	0	0	0	0	12

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

Department Totals	454	16	(16)	0	0	6	460
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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)

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)

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)

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.



GLOSSARY (CONTINUED)

Resolution:

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Restricted Fund Balance:

Amounts that can only be spent for the specific purpose stipulated by an external party e.g., creditors.

Retained Earnings:

An equity account reflecting the accumulated earnings of an Enterprise Fund or Internal Service Fund.

Revenue Bonds:

Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

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.



GLOSSARY (CONTINUED)

Tax Increment Financing:

A method of financing whereby increased tax revenue generated from a project is used to help pay for the construction of the project.

Taxable Value:

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

Taxes:

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

Tax Rate:

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

Tax Rate Limit:

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

Tax Roll:

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

Tipping Fees:

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

Transfer:

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

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.



GLOSSARY (CONTINUED)

Trust Funds:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

Unassigned Fund Balance:

The residual classification for the general fund and includes amounts that are not contained in other classifications.

User Charge:

The payment of a fee for direct receipt of a public service by the party who benefits from the service.

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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) 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)

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)

GAAP:

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

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)



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)

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



