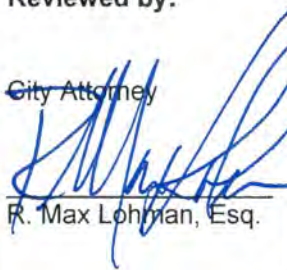
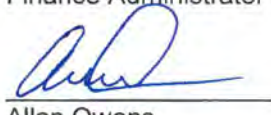

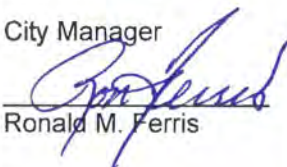


**CITY OF PALM BEACH GARDENS  
CITY COUNCIL  
Agenda Cover Memorandum**

**Meeting Date: February 3, 2022  
Ordinance 1, 2022**

**Subject/Agenda Item:** An amendment to the Fiscal Year 2021/2022 budget to adjust fund balance carryovers to actual amounts; re-appropriate amounts committed from the FY 2020/2021 budget for outstanding purchase orders and open projects; and for other purposes.

**Recommendation to APPROVE**  
 **Recommendation to DENY**

<p><b>Reviewed by:</b></p> <p><del>City Attorney</del>    R. Max Lohman, Esq.</p> <p>Finance Administrator    Allan Owens</p>	<p><b>Originating Dept.:</b>  Finance</p> <p>  <u>Allan Owens</u>  Finance Administrator</p>	<p><b>Costs:</b> \$3,511,144  (Total)</p> <p>Current FY:  \$3,511,144</p>	<p><b>Council Action:</b></p> <p><input type="checkbox"/> Approved  <input type="checkbox"/> Approved w/  Conditions  <input type="checkbox"/> Denied  <input type="checkbox"/> Continued to:</p>
<p><b>Submitted by:</b></p> <p>Department Director    Allan Owens  Finance Administrator</p>	<p><b>Advertised:</b></p> <p>Date:</p> <p>Paper:</p> <p><input checked="" type="checkbox"/> Not Required</p>	<p><b>Funding Source:</b></p> <p><input type="checkbox"/> Operating  <input type="checkbox"/> Other</p>	<p><b>Attachments:</b></p> <ul style="list-style-type: none"> <li>• Ordinance 1, 2022  - Exhibit "1"</li> </ul>
<p><b>Approved by:</b></p> <p>City Manager    Ronald M. Ferris</p>	<p><b>Affected parties</b></p> <p><input type="checkbox"/> Notified  <input checked="" type="checkbox"/> Not required</p>	<p><b>Contract/Agreement:</b></p> <p>Effective Date:  <u>N/A</u></p> <p>Expiration Date:  <u>N/A</u></p> <p><b>Budget Acct.#:</b>  <u>N/A</u></p>	

**BACKGROUND:** This Ordinance amends the FY 2022 Budget by adjusting beginning budgeted fund balances in concert with actual ending FY 2021 fund balances, re-appropriating purchase orders and uncompleted project balances from FY 2021 to FY 2022, and recommending other certain budget adjustments. These items are discussed in more detail in the following sections.

Fund Balance Adjustments

Section 166.241, *Florida Statutes*, requires that amounts available from taxation and other sources, including amounts carried over from prior fiscal years, must equal total appropriations for expenditures and reserves. To ensure budgeted expenditures do not exceed available resources, it is a required governmental budgeting procedure to adjust beginning budgeted fund balances to the prior year's actual year-end amounts. This Ordinance amends the FY 2021/2022 budget by adjusting fund balance carryovers to actual amounts, as detailed in Exhibit "1."

Carryforward of Projects and Purchase Orders

In addition, under Generally Accepted Accounting Principles, as one fiscal year ends and a new fiscal year begins, the City is required to carry forward the funds appropriated for prior year obligations that will be paid in the new fiscal year. This Ordinance amends the FY 2021/2022 budget for amounts reserved, committed, or assigned from the FY 2020/2021 budget for outstanding purchase orders and commitments as they relate to open projects that cross fiscal years, as detailed in Exhibit "1." Some of the more significant projects that are being re-appropriated include the following:

Golf Course Expansion	\$13,856,963
New Aquatic Facilities	4,000,000
Sandhill Crane Drive Extension	3,067,423
Aquatic Complex Renovation	2,884,772
Burns Road Community Center Modernization	1,279,202
Campus Drive from RCA to PGA	647,055
Gardens Park Sports Field Lighting	550,868
Radio Infrastructure Equipment for Avenir	425,000
Radio Tower for Avenir	370,841
Tyler Energov Land Management Software	354,097
Johnson Dairy Military Trail Phase 2	338,445
Signal Improvement - Golf Course	285,525

Other Significant Budget Adjustments

In addition to the carryforward of purchase orders and amounts designated for projects, the budget amendment records several additional adjustments to the General Fund. As part of the City's Maintenance, Repairs and Operations (MRO) Program, \$1,070,000 has been requested to accelerate several significant repairs and capital purchases and include the following:

Tennis Center Parking Lot Resurface	\$400,000
Planning and Zoning Furniture	200,000
Generator for Second Clubhouse	190,000
City Facilities Drainage Upgrade	180,000
Dancing Crane Screen Enclosure	100,000

Due to the burden caused by the Part Time labor shortage, Recreation is unable to meet minimal staffing requirements to return Recreational services back to pre-pandemic levels. In order for the City to be competitive within the labor market and meet the second highest service demand represented in the most recent Resident Satisfaction Study, staff recommends the addition of 8 new Full Time Positions, increasing the total Full Time Position count from 550 to 558 as per the schedule below.

Customer Service Specialists	3
Teaching Assistants	5

Last, an allocation of \$6,000,000 is requested to fully fund the design and construction of Fire Station 6. Due to the increased construction of homes in Avenir, staff recommends the acceleration of the project to ensure appropriate level of Fire and EMS services for residents. Fire Station 6 is planned to be constructed on 15 acres of dedicated land by Avenir Development, LLC and Avenir Holdings, LLC per Resolution 82, 2018.

Restricted Reserves for Other American Rescue Plan	\$3,744,066
Budget Stabilization Reserve Account	1,055,934
Fire Impact Fees	1,200,000

Summary of Impacts on General Fund Budget Stabilization Reserve Fund

To summarize, the other significant budget adjustments contained in Ordinance 1, 2022 that impact the Budget Stabilization Reserve Account include the following:

1. Construction of Fire Station 6	\$ 1,055,934
2. Tennis Center Parking Lot Resurface	400,000
3. Planning and Zoning Furniture	200,000
4. Generator for Second Clubhouse	190,000
5. City Facilities Drainage Upgrade	180,000
6. Dancing Crane Screen enclosure	<u>100,000</u>

Total Transfers from Budget Stabilization Reserve Account	\$2,125,934
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After the above amendments are made, the General Fund Budget Stabilization Reserve Account will total \$6,505,879 as of October 1, 2021. Unassigned General Fund Reserves remain unchanged and total \$26,000,000, which is equal to 24 percent of FY 2022 budgeted expenditures.

**STAFF RECOMMENDATION:** Staff recommends approval of Ordinance 1, 2022 as presented on first reading.

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ORDINANCE 1, 2022

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PALM BEACH GARDENS, FLORIDA, AMENDING THE CITY OF PALM BEACH GARDENS' BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022, INCLUSIVE; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE, AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**WHEREAS**, the City Council of the City of Palm Beach Gardens, Florida, adopted a Budget for the 2021/2022 Fiscal Year; and

**WHEREAS**, the City Council has determined that an amendment needs to be made to the previously adopted Fiscal Year 2021/2022 Budget; and

**WHEREAS**, the City Council deems approval of this Ordinance to be in the best interests of the health, safety, and welfare of the residents and citizens of the City of Palm Beach Gardens and the public at large.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PALM BEACH GARDENS, FLORIDA, that:**

**SECTION 1.** The foregoing recitals are hereby affirmed and ratified.

**SECTION 2.** The City Council hereby amends the revenues and expenditures listed in the attached Exhibit "1" and adopts such amendments as to the Budget of the City of Palm Beach Gardens for the Fiscal Year October 1, 2021, through September 30, 2022, inclusive.

**SECTION 3.** All ordinances or parts of ordinances in conflict be and the same are hereby repealed.

**SECTION 4.** Should any section or provision of this Ordinance or any portion thereof, any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder of this Ordinance.

**SECTION 5.** This Ordinance shall become effective immediately upon adoption.

**PASSED** this \_\_\_\_ day of \_\_\_\_\_, 2022, upon first reading.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2022, upon second and final reading.

<b>CITY OF PALM BEACH GARDENS</b>	<b>FOR</b>	<b>AGAINST</b>	<b>ABSENT</b>
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BY: _____ Rachelle A. Litt, Mayor	_____	_____	_____
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**ATTEST:**

BY: _____ Patricia Snider, CMC, City Clerk			
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**APPROVED AS TO FORM AND LEGAL SUFFICIENCY**

BY: _____ R. Max Lohman, City Attorney			
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**EXHIBIT "1"**

City of Palm Beach Gardens  
 Budget Amendment - Ordinance 1, 2022  
 FYE 09/30/2022  
 Exhibit "1"

GL Account	Expenditure/Project Name	Adjust Fund Balance to Actual	Additional Budget Adjustment	Reserved for Encumbrances	Designated for Projects/Other	Increase/(Decrease) to Budget
<b>GENERAL FUND</b>						
001.0200.512.5200	Materials and Supplies			1,411.00		1,411.00
001.0220.512.3400	Contractual Services				3,000.00	3,000.00
001.0220.512.5240	Small Tools and Equipment				64,005.00	64,005.00
001.0220.512.6900	CIP- Tyler Energov Land Management Software			274,390.00	79,707.00	354,097.00
001.0230.512.3150	Professional Services - Other			35,240.00		35,240.00
001.0230.512.6400	Equipment				10,000.00	10,000.00
001.0900.519.3150	General Professional Services		70,000.00	10,700.00	84,257.00	164,957.00
001.0900.519.6901	CIP- COVID-19			66,695.00		66,695.00
001.0900.519.6901	CIP- COVID-19/ Hurricane Preparedness					-
001.0900.519.6901	CIP- Citywide HVAC UV Light			64,386.00		64,386.00
001.0900.519.9100	Transfer out		4,975,408.00			4,975,408.00
001.0900.519.9920	Other Purposes	6,071,013.00				6,071,013.00
001.0900.519.9920	Unrestricted					
001.0900.519.9925	Restricted for Debt Service	12,866,335.00	(6,690,382.00)			6,175,953.00
001.0900.519.9926	Restricted for Law Enforcement	299,851.00				299,851.00
001.0900.519.9930	Assigned for Budget Stabilization	(1,167,357.00)	639,040.00			(528,317.00)
001.0900.519.9931	Assigned for Infrastructure		(3,744,066.00)			(3,744,066.00)
001.1000.521.4600	Repair and Maintenance			6,050.00		6,050.00
001.1000.521.6900	CIP- Radio Tower Avenir				370,841.00	370,841.00
001.1000.521.8120	Aid to Gov Agencies - Radio Consortium				230,292.00	230,292.00
001.1020.525.3150	Professional Services			2,800.00		2,800.00
001.1020.525.6400	Equipment			16,177.00		16,177.00
001.1030.521.6420	Controlled Capital			2,897.00		2,897.00
001.1200.522.3150	Professional Services - Other				45,000.00	45,000.00
001.1220.522.6400	Equipment				20,000.00	20,000.00
001.1230.522.3120	Medical Professional Services			22,675.00		22,675.00
001.1230.522.5200	Materials and Supplies			191,440.00		191,440.00
001.1230.522.5294	Uniforms			49,769.00		49,769.00
001.1230.522.6400	Equipment			65,000.00		65,000.00
001.1230.522.6410	Vehicles			1.00		1.00
001.1230.522.6420	Controlled Capital			15,000.00		15,000.00
001.1230.522.6900	CIP-Fire Training Tower				408.00	408.00
001.1230.522.6900	CIP-Electronic Security System for Fire Station 3,4,5				2.00	2.00
001.1230.522.6900	CIP-Construction of Fire Station 6		6,000,000.00			6,000,000.00
001.1400.515.3150	Professional Services - Other			120,286.00	100,000.00	220,286.00
001.1400.515.4660	CIP- Repair and Maintenance CDBG			33,146.00	343,645.00	376,791.00
001.1400.515.8200	CIP- Repair and Maintenance CDBG CARES Act Assistance Program			31,965.00	220,692.00	252,657.00
001.1430.524.4600	Repair and Maintenance			3,680.00		3,680.00
001.2000.572.6400	Equipment			17,123.00	8,877.00	26,000.00
001.2000.572.6900	CIP-Riverside Lobby & Work Renovation				1,162.00	1,162.00
001.2032.572.6400	Equipment				193,800.00	193,800.00
001.2032.572.6900	CIP- Aquatic Complex Renovation			2,012,347.00	872,425.00	2,884,772.00
001.2033.572.3150	Contractual Services				4,000.00	4,000.00
001.2033.572.6400	Equipment			60,893.00	79,769.00	140,662.00
001.2040.572.6400	Equipment				6,000.00	6,000.00
001.2040.572.6900	CIP- Plant Drive Pickleball Courts Restrooms			28.00	56,876.00	56,904.00
001.2080.519.5200	Materials and Supplies			6,845.00		6,845.00
001.2080.519.6900	CIP-Lake Catherine Park Enhancement			86,343.00	7,232.00	93,575.00
001.2080.519.6900	CIP-Irrigation System Pump Replacement 2				19,257.00	19,257.00
001.2080.519.6900	CIP-Gardens Park Sports Field Lighting			426,575.00	124,293.00	550,868.00



**City of Palm Beach Gardens  
Budget Amendment - Ordinance 1, 2022  
FYE 09/30/2022**

**Exhibit "1"**

<u>GL Account</u>	<u>Expenditure/Project Name</u>	<u>Adjust Fund Balance to Actual</u>	<u>Additional Budget Adjustment</u>	<u>Reserved for Encumbrances</u>	<u>Designated for Projects/Other</u>	<u>Increase/(Decrease) to Budget</u>
001.3000.539.3150	Professional Services				32,000.00	32,000.00
001.3000.539.5200	Materials and Supplies				35,000.00	35,000.00
001.3000.539.6900	CIP- Citywide Phone System Replacement				13,705.00	13,705.00
001.3000.539.6900	CIP- Citywide Monument Sign Program				35,862.00	35,862.00
001.3000.539.6900	CIP- Electric Vehicle Charging Station				54,000.00	54,000.00
001.3030.539.4600	Repair and Maintenance			48,968.00	180,000.00	228,968.00
001.3030.539.5200	Materials and Supplies				200,000.00	200,000.00
001.3030.539.6400	Equipment			65,649.00	4,981.00	70,630.00
001.3030.539.6900	CIP -Equipment Upgrades for Energy Efficiency			61,255.00	30,907.00	92,162.00
001.3030.539.6900	CIP -Golf Course Cart Path			9,024.00	973.00	9,997.00
001.3030.539.6900	CIP- Golf FFE Phase 2				12,000.00	12,000.00
001.3030.539.6900	CIP- Citywide BDA Program				65,000.00	65,000.00
001.3030.539.6900	CIP-Dancing Crane Patio Enclosure				100,000.00	100,000.00
001.3040.541.4600	Repair and Maintenance				400,000.00	400,000.00
001.3040.541.6400	Equipment				4,390.00	4,390.00
001.3040.541.6900	CIP- Sidewalk Expansion			14,461.00	24,895.00	39,356.00
001.3050.541.6400	Equipment				35,740.00	35,740.00
001.3050.541.6900	CIP- Shady Lakes Drive Intersection-Phase 2				106,989.00	106,989.00
001.3050.541.6900	CIP- Turf Care Chemical Building				164,643.00	164,643.00
001.3050.541.6900	CIP- Tennis Center Clubhouse Expansion- Phase 2				20,933.00	20,933.00
001.3050.541.6900	CIP- Golf Course Expansion (west)		410,000.00	6,690,382.00	6,756,581.00	13,856,963.00
001.3050.541.6900	CIP- CDBG Infrastructure			9,000.00	227,560.00	236,560.00
	<b>Total Increase to Expenditures</b>	<b>\$ 18,069,842.00</b>	<b>1,660,000.00</b>	<b>10,522,601.00</b>	<b>11,451,699.00</b>	<b>\$ 41,704,142.00</b>
<u>GL Account</u>	<u>Revenues</u>					
001.334.1000	State Grant General Govt		50,000.00			50,000.00
001.381.0000	Transfer In		1,610,000.00			1,610,000.00
001.389.0000	Appropriated Fund Balance	18,069,842.00	-	10,522,601.00	11,451,699.00	40,044,142.00
	<b>Total Increase to Revenues</b>	<b>\$ 18,069,842.00</b>	<b>1,660,000.00</b>	<b>10,522,601.00</b>	<b>11,451,699.00</b>	<b>\$ 41,704,142.00</b>

**POLICE TRAINING FUND**

002.1000.521.9924	Restricted Reserve	6,674.00	-	-	-	6,674.00
	<b>Total Increase to Expenditures</b>	<b>\$ 6,674.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 6,674.00</b>
<u>GL Account</u>	<u>Revenues</u>					
002.389.0000	Appropriated Fund Balance	6,674.00	-	-	-	6,674.00
	<b>Total Increase to Revenues</b>	<b>\$ 6,674.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 6,674.00</b>

**LOCAL OPTION GAS TAX FUND**

103.3000.539.6900	CIP - Bridge Refurbishment		-	-	97,866.00	97,866.00
103.3000.539.9924	Restricted Reserves	102,478.00	-	-	-	102,478.00
	<b>Total Increase to Expenditures</b>	<b>\$ 102,478.00</b>	<b>-</b>	<b>-</b>	<b>97,866.00</b>	<b>\$ 200,344.00</b>
<u>GL Account</u>	<u>Revenues</u>					
103.389.0000	Appropriated Fund Balance	102,478.00	-	-	97,866.00	200,344.00
	<b>Total Increase to Revenues</b>	<b>\$ 102,478.00</b>	<b>-</b>	<b>-</b>	<b>97,866.00</b>	<b>\$ 200,344.00</b>

**RECREATION SPECIAL REVENUE FUND**

104.2042.575.5294	Uniforms			734.00		734.00
104.2043.572.5200	Materials and Supplies				12,920.00	12,920.00
104.2000.519.9931	Assigned Reserves	750,469.00				750,469.00
	<b>Total Increase to Expenditures</b>	<b>\$ 750,469.00</b>	<b>-</b>	<b>734.00</b>	<b>12,920.00</b>	<b>\$ 764,123.00</b>
<u>GL Account</u>	<u>Revenues</u>					
104.389.0000	Appropriated Fund Balance	750,469.00		734.00	12,920.00	764,123.00
104.381.0000	Transfer In					-
	<b>Total Increase to Revenues</b>	<b>\$ 750,469.00</b>	<b>-</b>	<b>734.00</b>	<b>12,920.00</b>	<b>\$ 764,123.00</b>

**GOLF COURSE FUND**

106.2540.572.6400	Equipment				83,367.00	83,367.00
106.2540.572.6900	CIP- Range Restoration				3,387.00	3,387.00
106.2540.572.9100	Transfer Out		50,000.00			50,000.00
106.2550.572.6400	Equipment				15,000.00	15,000.00
106.2500.572.9931	Assigned Reserves	514,730.00	(50,000.00)			464,730.00
	<b>Total Increase to Expenditures</b>	<b>\$ 514,730.00</b>	<b>-</b>	<b>-</b>	<b>101,754.00</b>	<b>\$ 616,484.00</b>
<u>GL Account</u>	<u>Revenues</u>					
106.389.0000	Appropriated Fund Balance	514,730.00			101,754.00	616,484.00
	<b>Total Increase to Revenues</b>	<b>\$ 514,730.00</b>	<b>-</b>	<b>-</b>	<b>101,754.00</b>	<b>\$ 616,484.00</b>

**City of Palm Beach Gardens  
Budget Amendment - Ordinance 1, 2022  
FYE 09/30/2022**

**Exhibit "1"**

<u>GL Account</u>	<u>Expenditure/Project Name</u>	<u>Adjust Fund Balance to Actual</u>	<u>Additional Budget Adjustment</u>	<u>Reserved for Encumbrances</u>	<u>Designated for Projects/Other</u>	<u>Increase/(Decrease) to Budget</u>
107.2500.572.9931	Assigned Reserves	66.00	-			66.00
	<b>Total Increase to Expenditures</b>	\$ 66.00	\$ -	\$ -	\$ -	\$ 66.00
<u>GL Account</u>	<u>Revenues</u>					
107.389.0000	Appropriated Fund Balance	66.00	-			66.00
	<b>Total Increase to Revenues</b>	\$ 66.00	\$ -	\$ -	\$ -	\$ 66.00

**RECREATION IMPACT FUND**

301.2000.572.6900	CIP- Burns Road Community Center Renovations		1,279,202.00			1,279,202.00
301.2000.572.6900	CIP - Golf Course Club House Expansion				6,062.00	6,062.00
301.2000.572.6900	CIP- Baseball Expansion			53,888.00	20,531.00	74,419.00
301.2000.572.9924	Restricted Reserves	317,037.00				317,037.00
	<b>Total Increase to Expenditures</b>	\$ 317,037.00	1,279,202.00	53,888.00	26,593.00	\$ 1,676,720.00
<u>GL Account</u>	<u>Revenues</u>					
301.381.0000	Transfer In		1,279,202.00			1,279,202.00
301.389.0000	Appropriated Fund Balance	317,037.00		53,888.00	26,593.00	397,518.00
	<b>Total Increase to Revenues</b>	\$ 317,037.00	1,279,202.00	53,888.00	26,593.00	\$ 1,676,720.00

**POLICE IMPACT FUND**

302.1000.521.6900	CIP- Radio Infrastructure Equipment for Avenier				425,000.00	425,000.00
302.1000.521.9924	Restricted Reserves	80,717.00				80,717.00
	<b>Total Increase to Expenditures</b>	\$ 80,717.00	\$ -	\$ -	425,000.00	\$ 505,717.00
<u>GL Account</u>	<u>Revenues</u>					
302.389.0000	Appropriated Fund Balance	80,717.00			425,000.00	505,717.00
	<b>Total Increase to Revenues</b>	\$ 80,717.00	\$ -	\$ -	425,000.00	\$ 505,717.00

**FIRE IMPACT FUND**

303.1200.522.6900	CIP-Public Safety Training/Richard Rd Site			1,023.00	936.00	1,959.00
303.1200.522.9910	Transfer Out		1,200,000.00			1,200,000.00
303.1200.522.9924	Restricted Reserves	121,067.00	(1,200,000.00)			(1,078,933.00)
	<b>Total Increase to Expenditures</b>	\$ 121,067.00	\$ -	1,023.00	936.00	\$ 123,026.00
<u>GL Account</u>	<u>Revenues</u>					
303.389.0000	Appropriated Fund Balance	121,067.00		1,023.00	936.00	123,026.00
	<b>Total Increase to Revenues</b>	\$ 121,067.00	\$ -	1,023.00	936.00	\$ 123,026.00

**ART IMPACT FUND**

304.1400.515.6900	CIP- Art in Public Places- Bus Shelters Design			40,684.00	48,641.00	89,325.00
304.1400.515.9924	Restricted Reserves	39,704.00				39,704.00
	<b>Total Increase to Expenditures</b>	\$ 39,704.00	\$ -	40,684.00	48,641.00	\$ 129,029.00
<u>GL Account</u>	<u>Revenues</u>					
304.389.0000	Appropriated Fund Balance	39,704.00		40,684.00	48,641.00	129,029.00
	<b>Total Increase to Revenues</b>	\$ 39,704.00	\$ -	40,684.00	48,641.00	\$ 129,029.00

**ROAD IMPACT FUND**

305.0900.541.6900	CIP - Signal Improvement - Golf Course			231,689.00	53,836.00	285,525.00
305.0900.541.6900	CIP - Sandhill Crane Drive Extension			1,987,365.00	1,080,058.00	3,067,423.00
305.0900.541.9924	Restricted Reserves	(2,795,354.00)	2,795,354.00			-
	<b>Total Increase to Expenditures</b>	\$ (2,795,354.00)	2,795,354.00	2,219,054.00	1,133,894.00	\$ 3,352,948.00
<u>GL Account</u>	<u>Revenues</u>					
305.381.0000	Transfer In		2,795,354.00			2,795,354.00
305.389.0000	Appropriated Fund Balance	(2,795,354.00)		2,219,054.00	1,133,894.00	557,594.00
	<b>Total Increase to Revenues</b>	\$ (2,795,354.00)	\$ 2,795,354.00	\$ 2,219,054.00	\$ 1,133,894.00	\$ 3,352,948.00

**CAPITAL IMPROVEMENT AND REPLACEMENT FUND**

311.0900.519.6900	CIP- NAIP- 40th/Sunset/Brenna Improvements				61,785.00	61,785.00
311.0900.519.6900	CIP- NAIP- Turn Lane at Osprey Isles Blvd			71,210.00	3,790.00	75,000.00
311.0900.519.9924	Restricted Reserves	(136,785.00)	136,785.00			-
	<b>Total Increase to Expenditures</b>	\$ (136,785.00)	136,785.00	71,210.00	65,575.00	\$ 136,785.00
<u>GL Account</u>	<u>Revenues</u>					
311.381.0000	Transfer In		136,785.00			136,785.00
311.389.0000	Appropriated Fund Balance	(136,785.00)		71,210.00	65,575.00	-
	<b>Total Increase to Revenues</b>	\$ (136,785.00)	\$ 136,785.00	\$ 71,210.00	\$ 65,575.00	\$ 136,785.00

City of Palm Beach Gardens  
 Budget Amendment - Ordinance 1, 2022  
 FYE 09/30/2022

Exhibit "1"

GL Account	Expenditure/Project Name	Adjust Fund Balance to Actual	Additional Budget Adjustment	Reserved for Encumbrances	Designated for Projects/Other	Increase/(Decrease) to Budget
<b>ONE-CENT SALES SURTAX CAPITAL IMPROVEMENT FUND</b>						
312.0900.519.6900	CIP- New Soccer Complex- District Park			225,650.00	325,408.00	551,058.00
312.0900.519.6900	CIP- City Hall Expansion			9,860.00	5,072.00	14,932.00
312.0900.519.6900	CIP- Fire Station 1 Expansion				3,277.00	3,277.00
312.0900.519.6900	CIP-New Operations Center			23,678.00	9,381.00	33,059.00
312.0900.519.6900	CIP-New Aquatic Facilities				4,000,000.00	4,000,000.00
312.0900.519.6900	Contingency				39,207.00	39,207.00
312.0900.519.9924	Restricted Reserves	419,096.00				419,096.00
	<b>Total Increase to Expenditures</b>	<b>\$ 419,096.00</b>	<b>-</b>	<b>259,188.00</b>	<b>4,382,345.00</b>	<b>\$ 5,060,629.00</b>
<b>GL Account</b>	<b>Revenues</b>					
312.389.0000	Appropriated Fund Balance	419,096.00	-	259,188.00	4,382,345.00	5,060,629.00
	<b>Total Increase to Revenues</b>	<b>\$ 419,096.00</b>	<b>-</b>	<b>259,188.00</b>	<b>4,382,345.00</b>	<b>\$ 5,060,629.00</b>

<b>PUBLIC FACILITIES IMPACT FUND</b>						
313.0900.519.9910	Transfer Out		360,000.00			360,000.00
313.0900.519.9924	Restricted Reserves	53,898.00	(360,000.00)			(306,102.00)
	<b>Total Increase to Expenditures</b>	<b>\$ 53,898.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 53,898.00</b>
<b>GL Account</b>	<b>Revenues</b>					
313.389.0000	Appropriated Fund Balance	53,898.00	-	-	-	53,898.00
	<b>Total Increase to Revenues</b>	<b>\$ 53,898.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 53,898.00</b>

<b>MOBILITY FEE IMPACT FUND</b>						
314.0900.519.6900	CIP-Mobility Plan				819,059.00	819,059.00
314.0900.519.6900	CIP- Johnson Dalry/ Military Trail			7,911.00	330,534.00	338,445.00
314.0900.519.6900	CIP- Riverside Dr/Burns rd				22,771.00	22,771.00
314.0900.519.6900	CIP- Campus Dr Improvements			36,441.00	129,576.00	166,017.00
314.0900.519.6900	CIP - Shady Lakes/117th Court Connector Road			4,888.00	141,575.00	146,463.00
314.0900.519.6900	CIP - Modifications at Fairway Drive/PGA Blvd				8,539.00	8,539.00
314.0900.519.6900	CIP- Campus Dr from RCA to PGA			542,593.00	104,462.00	647,055.00
314.0900.519.6900	CIP- Holly Drive Pedestrian Crossing				65,000.00	65,000.00
314.0900.519.9924	Restricted Reserves	(764,067.00)	764,067.00	-	-	-
	<b>Total Increase to Expenditures</b>	<b>\$ (764,067.00)</b>	<b>764,067.00</b>	<b>591,833.00</b>	<b>1,621,516.00</b>	<b>\$ 2,213,349.00</b>
<b>GL Account</b>	<b>Revenues</b>					
314.381.0000	Transfer In		764,067.00			764,067.00
314.389.0000	Appropriated Fund Balance	(764,067.00)	-	591,833.00	1,621,516.00	1,449,282.00
	<b>Total Increase to Revenues</b>	<b>\$ (764,067.00)</b>	<b>\$ 764,067.00</b>	<b>\$ 591,833.00</b>	<b>\$ 1,621,516.00</b>	<b>\$ 2,213,349.00</b>

<b>VEHICLE MAINTENANCE FUND</b>						
501.3020.539.4420	Equipment rental					-
501.3020.539.6400	Equipment			20,148.00	15,015.00	35,163.00
501.3020.539.7110	Principal Debt			1.00		1.00
501.3020.539.9920	Unrestricted Reserves	548,584.00				548,584.00
501.3020.539.9921	Restricted Reserves	757,386.00				757,386.00
	<b>Total Increase to Expenditures</b>	<b>\$ 1,305,970.00</b>	<b>-</b>	<b>20,149.00</b>	<b>15,015.00</b>	<b>\$ 1,341,134.00</b>
<b>GL Account</b>	<b>Revenues</b>					
501.389.0000	Appropriated Fund Balance	1,305,970.00	-	20,149.00	15,015.00	1,341,134.00
	<b>Total Increase to Revenues</b>	<b>\$ 1,305,970.00</b>	<b>-</b>	<b>20,149.00</b>	<b>15,015.00</b>	<b>\$ 1,341,134.00</b>

<b>SELF-INSURANCE FUND</b>						
505.0950.519.9920	Unrestricted Reserves	193,751.00				193,751.00
505.0950.519.9921	Restricted Reserves	14,304.00				14,304.00
	<b>Total Increase to Expenditures</b>	<b>\$ 208,055.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 208,055.00</b>
<b>GL Account</b>	<b>Revenues</b>					
505.389.0000	Appropriated Fund Balance	208,055.00	-	-	-	208,055.00
	<b>Total Increase to Revenues</b>	<b>\$ 208,055.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 208,055.00</b>

<b>Grand Total All Funds</b>		<b>\$ 18,293,597.00</b>	<b>\$ 6,635,408.00</b>	<b>\$ 13,780,364.00</b>	<b>\$ 19,383,754.00</b>	<b>\$ 58,093,123.00</b>
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<b>INCREASE IN FULL-TIME POSITIONS</b>	
Adopted FY 2022 total positions	550
Add:	
Teaching Assistants	5
Customer Service Specialists	3
Revised FY 2022 total positions	<u>560</u>