



CITY OF GREENACRES



Comprehensive Annual Budget • Fiscal Year 2019/2020 • October 1, 2019 - September 30, 2020

City of Greenacres



Comprehensive Annual Budget

Fiscal Year 2019/2020

October 1, 2019 – September 30, 2020

Mayor and City Council

Joel Flores, Mayor

John W. Tharp, Councilman, District I

Peter A. Noble, Councilman, District II

Judith Dugo, Councilwoman, District III

Jonathan G. Pearce, Councilman, District IV

Paula Bousquet, Councilwoman, District V

Administration

Andrea McCue, City Manager

Glen Torcivia, City Attorney



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Greenacres
Florida**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Greenacres, Florida for its annual budget for the fiscal year beginning October 1, 2018.

In order to receive this award, government 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 communications device.

This is the 26th consecutive year that the City has received this prestigious award.



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BUDGET GUIDE

The City of Greenacres Budget compiles financial and service delivery data in a single source document for easy reference. This guide is provided to assist in locating information. The following describes each of the major sections:

Introduction

The introduction to the City of Greenacres Budget includes the budget message, city profile/demographics/history, miscellaneous statistics, the City's location/vicinity map, strategic planning and five-year financial forecast, financial policies, budget process, and budget calendar. The budget message explains where the City has been and where it's going in the upcoming year. The letter presents a broad perspective of services provided, and discusses taxes and millage rates, changes in operations, and significant differences in revenues and expenditures.

Budget Overview/Summary

This section provides an organizational chart, personnel summary, budget highlights, budget summary, information on Ad Valorem and property values and comparisons with other Palm Beach County cities.

General Fund

The General Fund section includes Revenues and Expenditures summaries and details, along with charts and graphs depicting five-year projections and fund balance information.

Department Budgets

Department budgets include an organizational chart, highlights of accomplishments, primary function narrative, expenditures summary, personnel staffing, activity/performance measures, and goals and objectives for each department.

Non-Departmental

Non-departmental includes General Fund expenditures for Insurance Claims, Solid Waste Collection, Interfund Transfers, Palm Beach County Law Enforcement, Inspector General, and Contingency.

Special Revenues Funds

Included in the budget is a detailed discussion of the City's four Special Revenue funds - the Forfeitures Fund (102), the Arboreous Fund (103), the Fire Rescue Donation Fund (104), the Greenacres Youth Programs Fund (105), the Property Improvement Program (106), and the Art in Public Places Program (107).

Debt Service Funds

Debt Service provides information regarding the City's Public Improvement Note (211).

Capital Projects Funds

The Capital Projects Funds provide listings of Capital Projects with six-year projections and individual project descriptions for the City's four Capital funds - New Growth (301), Parks and Recreation (303), and Reconstruction and Maintenance (304), Infrastructure Surtax Fund (305).

Glossary

The Glossary includes terminology that is distinct to Finance. This section will assist in understanding the budget terminologies in a broader view.

The City sincerely hopes that this Budget Guide will aid in finding and understanding information contained in the City of Greenacres' Budget. If any point is unclear, or if additional information is necessary, please call the Budget Administrator at (561) 642-2019.

Introduction

This Section contains...

- *City Manager's Budget Message*
- *City Profile Demographics/History*
- *City Statistics and Services*
- *Location/Vicinity Map*
- *Strategic Plan*
- *Financial Policies*
- *Budgeting Process*
- *Budget Calendar*
- *Governmental Funds*
- *Basis of Budgeting*



City of Greenacres

5800 Melaleuca Lane • Greenacres • Florida • 33463-3515
Ph.: 561-642-2017 • Fax: 561-642-2004 • Email: cm@greenacresfl.gov

Joel Flores
Mayor

Andrea McCue
City Manager

October 1, 2019

The Honorable Mayor Joel Flores and Members of the City Council
City of Greenacres
5800 Melaleuca Lane
Greenacres, Florida 33463

Dear Ladies and Gentlemen:

I am pleased to present the City's comprehensive annual budget for Fiscal Year 2020, covering the period from October 1, 2019, to September 30, 2020.

The budget document comprises the financial, operational, performance management and capital plans following the City's Strategic Plan and incorporating direction and feedback from the City Council during a budget workshop held in June and a budget meeting held in July. It is intended to be a comprehensive document that serves as a policy document, an operations guide, a financial plan, and a communication device. The budget document provides information about services provided by the City and how they will be funded. The Departments' budget sections include goals, objectives, activity and performance measures including specific effectiveness and efficiency measures for services provided by each organizational unit.

Strategic Priorities

Consistent with our standard practices, the Fiscal Year 2020 (FY2020) budget was prepared on the premise of allocating resources for plans, programs, and strategies to achieve our long term goals and mission of improving the quality of life by providing the best and most cost efficient public services and facilities that exceed the expectations of our residents and businesses. The City's strategic plan outlines four (4) strategic priority areas (goals) that include: safe city, well planned attractive community, efficient and effective local government and diversity in community life, leisure and recreation. The FY2020 budget allocates funding to achieve the intended outcomes in the four (4) strategic priority areas.

- **Safe City:** The FY2020 budget allocates \$18.3 million for public safety programs and activities to provide for the physical safety and property protection in the City. The budget includes the purchase of a new air fill station to fill air bottles used during firefighting operations, replacement of a medic rescue truck, and renovations to Fire Rescue Station 94 and the construction of an Emergency Operations Center in the facility.

This allocation also includes the City's contractual agreement with the Palm Beach Sheriff's Office (PBSO) for law enforcement services and funding for the ongoing maintenance and

John Tharp
Councilman • District I

Peter A. Noble
Councilman • District II

Judith Dugo
Councilwoman • District III

Jonathan G. Pearce
Councilman • District IV

Paula Bousquet
Councilwoman • District V

addition of cameras to City parks and buildings to provide for added security and monitoring by PBSO.

- **Well-Planned Attractive Community:** The FY2020 budget allocates \$8.7 million for the ongoing maintenance of roads and drainage systems, parks and buildings to serve City residents. The budget includes funding for City park amenity improvements and enhancements, continued funding for the Original Section drainage improvement project to provide capacity improvements to outfall connections, phase II of the City-wide sidewalk enhancement project that will complete missing sidewalk segments throughout the City, planning and design for a multi-use trail between Forest Hill Boulevard and Dillman Road, connecting up to three schools, a city park and a county park and engineering and construction design plans for the development and construction of a sewer system in the Original Section of the City.
- **Efficient and Effective Government:** The FY2020 budget allocates \$4.7 million for general government operations including legislative, executive, legal, financial management, and information technology.
- **Diversity in Community Life, Leisure, and Recreation:** The FY2020 budget allocates \$1.6 million for community and recreation programs including events, recreational athletic leagues, trips and tours, senior activities and afterschool programs. Included in the total allocation are funds for the City's annual Daddy/Daughter Dance, Egg'stravaganza, Ignite the Night-July 4th Celebration, Back to School Party, Community Thanksgiving Dinner, Holiday in the Park, Fiesta de Pueblo and Rock and Roll Sunday. New trips and tours added for FY2020 include, casino bus trips, theater trips and tickets and transportation to professional sporting events. Additionally, the budget provides \$623,006 in funding for the City's nationally accredited and award winning afterschool program that is supported by grants and program fees.

Operating Environment

The City's operational expenses provide for the demand for increased levels of service in public safety, roads and parks maintenance, recreation services, permitting, inspections, and code enforcement.

City Administration is able to manage increased costs associated with the commitment to increased levels of services in all areas by careful management of reserves and holding the line on operating costs. While General Fund Departments increase in operating costs for FY2020 is expected to be less than 10%, expenditures are expected to outpace revenues over the next three years. The City is continuously looking for opportunities to increase revenues through the rebidding and pricing of goods and services, opportunities for development and redevelopment and annexation into the City.

Certified property values as of January 1, 2019, show an increase of 7.75% over the prior year. Intergovernmental revenues in the form of the half-cent sales tax and State revenue sharing show increases due to increases in the State estimates. The County voter-approved one-penny infrastructure surtax has generated over \$7.6 million in revenue since its approval and has provided for various quality of life improvement projects for our residents.

As economic conditions continue to improve, it is important to be aware of current and future budgetary challenges. The challenges generally include:

- Statutory caps on increases in property values, which are limited to 3% on homestead, and 10% on non-homestead properties.

- Limits on future growth as the City is 97% built out within existing boundaries.
- State pre-emption of local government home rule authority through the imposition of unfunded mandates and continued legislation to reduce local government revenues such as the Communication Service Tax and Local Business Tax receipts.
- Increasing benefit costs such as health insurance premiums and pension contribution rates.

Financial Plan

The FY2020 budget was prepared taking into account the long-term financial plan that includes a longer-term view, with five (5) year projections. Despite the challenges of projecting for that length of time, the plan serves an essential purpose of identifying potential issues and allows thoughtful and strategic actions to maintain the financial sustainability of the City and a solid fiscal condition.

Under the current and future conditions, expenditures will outpace revenues and it is important to maintain a long-term view to ensure that actions can be taken to increase revenues and maintain the financial sustainability of the City. Additionally, it is important to continue to ensure that resources are directed toward essential priority areas for the most important City services to provide the highest levels of outcomes, while minimizing costs.

General Fund

The general fund is used to account for all expenditures of traditional government services such as Public Safety, Parks and Recreation, Public Works, Finance, Administration, Planning, Engineering and Building. General Fund revenues are generated from Ad Valorem property taxes, franchise fees, State revenue sharing, and a variety of service fees.

General Fund revenues for FY2020 are projected to be \$31,023,991, which represents an increase of 6.9% over the budgeted FY2019 revenues.

General Fund expenditures for FY2020 are projected to be \$30,947,065, which is 7.1% higher than the expenditures budgeted in FY2019. The increase is primarily as a result of increased Personnel Services costs, the annual increase in the law enforcement service agreement, and inter-fund transfers to the capital improvement program and debt service.

General Fund expenditures in the personnel area also include a 1.5% cost of living allowance and a 2.5% merit increase for General Employees who meet expectations and continuing payment of 50% of dependent health insurance premiums for employees hired after 2010. Contractual operating expenditures have shown significant increases since 2016 due to the contracting of law enforcement services and the addition to that contract of law enforcement positions in FY2017, FY2018 and FY2019.

The unassigned reserve will be in excess of 25% of budgeted operating expenditures, as required by the Fund Balance Policy. By FY2022, the ratio of unassigned fund balance to budgeted operating expenditures will fall slightly below 25%, as required by the City Council Fund Balance Policy. Careful planning will be necessary to maintain that minimum unassigned reserve.

Special Revenue Funds

The City has maintained four (4) Special Revenue Funds to account for law enforcement forfeitures, public safety donations, tree planting activities and afterschool programs where the revenues are

restricted for those programs. A Property Improvement Fund and Art in Public Places Fund have been added as new Special Revenue Funds for FY2020. The total expenditures for those funds in FY2020 are budgeted to be \$774,920.

Debt Service Fund

The Debt Service Fund is used to account for resources and the payment of debt principal, interest, and related costs. The City currently has one outstanding loan with an annual debt payment of \$403,260, which will reach maturity in September 2024.

Capital Improvement Program

The FY2020 budget allocates a total of \$5,386,380 for the Capital Improvement Programs, which consist of four (4) funds; New Growth, Parks and Recreation, Reconstruction and Maintenance, and the Surtax Infrastructure Fund

The New Growth Fund has one project budgeted, grant funded equipment for Fire Rescue. Revenue streams such as impact fees, grants and fund balances are used to fund projects in the New Growth Fund.

The Parks and Recreation Fund contains five (5) projects with a total cost of \$217,500. Revenue streams such as impact fees, inter-fund transfers from the General Fund, and fund balance reserves will be used to fund the projects including the following:

- Refurbishing athletic fields and performing maintenance on buildings, fences, and equipment at several City parks.
- Resurfacing of parks parking lots and drives.
- Public grounds landscaping.
- Community Center renovation of restrooms and meeting rooms.

The Reconstruction and Maintenance Fund contains sixteen (16) projects with a total cost of \$1.5 million. Revenue streams such as cell tower revenues, interest, grants and fund balances will be used to fund the following:

- Scheduled replacement of Public Works equipment and City fleet vehicles.
- Scheduled infrastructure replacement to include storm water pipes and roadway resurfacing.
- Repair and rehabilitation of storms sewers and drainage basins.
- Maintenance of public buildings including painting, roof repairs/replacements, and A/C repairs/replacements.
- Scheduled replacement of equipment.
- Renovations to kitchen, restrooms and report writing room at Fire Rescue Station 94.
- Parking expansion to provide for additional parking for the Greenacres Branch Library.

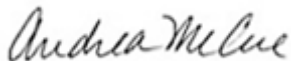
The Surtax Infrastructure Fund contains eight (8) projects with a total cost of \$3.5 million. Revenue for this fund is derived from the County voter approved one-cent sales surtax, and is allocated to fund the following projects:

- City park improvements and enhancement of services.
- Replacement of a medic rescue truck.
- Phase II - City Sidewalk Enhancement Project.
- Flood mitigation drainage improvements in the Original Section of the City.
- Architectural design for the construction of an Emergency Operations Center at Fire Rescue Station 94.
- Construction of additional classroom space at the City's Youth Programs facility (500 Perry Avenue).
- Engineering plans and design for construction of a sewer system in the City's Original Section.

The total budget for FY2020 is \$37,511,625, which is \$1,018,195 more than the FY2019 budget. It reflects the City's efforts in allocating funding for programs to maintain and improve levels of service and for investing in upgrading facilities and infrastructure. The budget also reflects efforts to provide the best services at the most efficient cost. The City continues to maintain the lowest per capita ad valorem impact on its residents among the ten largest cities in Palm Beach County.

In closing, I would like to thank the City's Budget Administrator and Department Directors for their hard work and efforts in preparing this budget, and the Mayor and City Council for their vision, guidance and support.

Respectfully submitted,



Andrea McCue
City Manager

AM/ja

City Profile

The City of Greenacres is located in central Palm Beach County, Florida about 5 miles from the Atlantic Ocean. The City was founded by Lawrence Carter Swain, as a “Good Place to Live”, and was originally incorporated in 1926. Today, the City is recognized as a safe, attractive, well-maintained and financially stable community that is “A Great Place To Be”.

With a land area of approximately 5.85 square miles and a population of 39,813 (BEBR). The City of Greenacres is the eighth largest of the 39 municipalities in Palm Beach County. The City's over 17,353 (as of 9/2019) dwelling units provide diversity in type (single family, condominiums, villas, townhomes and apartments) and price range. The City is home to five elementary schools, three middle schools and a high school, as well as numerous houses of worship, a library, and a post office.

The City of Greenacres has been named a “Tree City USA” for 27 straight years by the National Arbor Day Foundation for its demonstrated commitment to plant and maintain trees in public spaces. The City has been recognized multiple years as one of the 100 Best Communities for young people by America's Promise the Alliance for Youth. In 2019, the City received accreditation from the Council on Accreditation for providing and delivering the highest quality of services to children, youth and families and being recognized on a State and National level.



The City has 13 parks with a combined area of over 109 acres providing a variety of recreational opportunities for day and night time play for residents of all ages. Adjacent to the City is Okeehetee Park, a regional county park providing over 1,700 acres of recreation. The City's Community Center is host to a variety of youth, adult, and senior classes and activities.



The Government

The Government has operated under the Council-Manager form of government since 1980. Policy-making and legislative authority are vested in the City Council consisting of the Mayor and five Council members and administrative authority is vested with a City Manager that serves as the Chief Administrator.

The City Council is responsible, among other things, for approving ordinances, adopting the budget, appointing committees, and hiring both the City Manager and Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government, and for appointing the Directors of the various departments. The Council is elected on a non-partisan basis. Council members serve four-year staggered terms. The Mayor is also elected to serve a four-year term. The Mayor and the five Council members are elected at large.

The City provides general municipal services such as police (contracted), fire protection, emergency medical services, protective inspections, public works, planning, zoning, engineering, recreation and cultural events.

The City provides solid waste collection and recycling services through a contract with a privately owned sanitation company. Advanced Disposal Services Solid Waste Southeast, Inc. currently holds this franchise contract. Palm Beach County Water Utilities Department provides water and sanitary sewage service in the City.

Demographics

	Number	Percent
Population		
As of April 1, 2008	32,548	—
As of 2019 (AGS)	41,215	—
Age & Gender (AGS 2019)		
Male	19,714	47.8
Female	21,501	52.2
Under 5 Years	2,698	6.6
5-19 Years	7,684	18.6
20-64 Years	22,911	55.6
65 and Over	7,923	19.2
Median Age (Years)	36.7	—
Race (AGS 2019)		
White	15,390	37.3
Black or African American	6,467	15.7
Hispanic or Latino	17,302	42.0
Asian	1,402	3.4
Other	660	1.6
Housing (2016)		
Total Housing Units	17,353	—
Single Family	4,867	28.0
Multi Family	12,486	72.0
Owner Occupied Housing Units	10,585	61.0
Renter Occupied Housing Units	6,768	39.0
Average Home Values (2016)		
Single Family Homes	\$267,643	—
Condominiums	\$113,119	—
Town Homes	\$130,751	—
Median Family Income (AGS 2019)	\$50,413	—

administrative, and waste management services at over 99,000; and 3) Retail trade at over 89,000.

2018 Principal Employers in Palm Beach County

Employer	Employees
Palm Beach County School District	21,466
Palm Beach County Board of County Commissioners	5,952
Tenet Healthcare Corp.	5,939
NextEra Energy, Inc. (FP&L Headquarters)	4,404
Hospital Corporation of America (HCA)	3,550
Boca Raton Regional Hospital	2,800
Florida Atlantic University	2,644
Veterans Health Administration	2,535
Bethesda Health, Inc.	2,282
Office Depot, Inc. (Headquarters)	2,034
Total	53,606

The City is a residentially oriented suburb with supporting commercial establishments to serve its diverse population. Residential uses account for over 50% of the land area of the City, with 83% of residents in Greenacres residing in households. Greenacres remains one of the most affordable locations to buy or rent housing in Palm Beach County.

The City's economy is primarily driven by residential and commercial developments representing a fairly broad spectrum of the population and business types. The City does not have any industrial zoning, and, as such, does not have any large employers within the City limits. The majority of the commercial establishments offer a variety of services, restaurants, retail, and amusements, mainly located along Lake Worth Road, Forest Hill Boulevard, Tenth Avenue North, and Jog Road.

Commerce

The City is located in the central area of Palm Beach County, Florida. The primary economic sectors of the County are agriculture, tourism, service industry and retirement housing.

Palm Beach County School District and Palm Beach County Board of Commissioners are the two largest local employers, with 21,466 and 5,952 employees, respectively. The American Community Survey for Palm Beach County lists the three top trades as: 1) Educational services, health care and social assistance, the largest sector at more than 139,000 employees; 2) Professional, scientific, management,



History

The City of Greenacres was founded by Lawrence Carter Swain who moved his family to this area from Massachusetts in 1923. During the 1920's, the Town of Palm Beach and other coast resort areas were booming. Motivated by the desire to provide a community for the middle class Mr. Swain began accumulating property in this area, ending up with approximately 1,000 acres of property. This land was divided into sections or "plats". Plat II laid out one-half mile west of Military Trail became the "Original Section" of the City and still exists today. In 1926, the City was officially incorporated as "Greenacres City". Mr. Swain's office staff voted on a list of potential names. The City's slogan, "A Good Place to Live" was also chosen at that time.



Jackson Street, First Street to be built in Greenacres - 1926

The City was hit by two devastating hurricanes in 1926 and 1928. A third disaster hit the City in April, 1945 when the Florida State Legislature abolished the City's Charter. A group of disgruntled residents presented a petition to the Legislature, which resulted in the City losing its status as a municipality. However, the community was re-established as a City within the same year and was reincorporated in 1947. In the 50's and 60's, the City prospered and experienced steady growth. In the 70's Greenacres was listed as the seventh largest and fastest growing municipality in central Palm Beach County. With significant growth in the early 80's the City embarked upon the implementation of the Department of Public Safety combining police, fire and emergency medical services through dual certified officers (police/fire).



During fiscal year 2015, City Council determined contracting with the Palm Beach County Sheriff's Office for law enforcement services would be advantageous for Greenacres residents. This change took effect in February 2016.

In the 90's, City residents voted in favor of a referendum changing the City's name from the "Greenacres City" to the "City of Greenacres" and significant investments in public infrastructure were undertaken to build new parks and renovate older ones, expand water service to all residents, complete sidewalk and lighting projects and upgrade drainage facilities. From 2000 to the present, the City continued to experience tremendous development and growth through annexation of unincorporated Palm Beach County property and the construction of a significant number of single-family developments. To maintain the levels of service, the City built a second Public Safety Station, a new Municipal Complex and Public Works Facility, and significantly expanded the Community Center. The City has continued to invest in the "Original Section" of the City as part of an economic development effort and to preserve the history of the area.



Greenacres City Hall - 2007

CITY STATISTICS AND SERVICES

City Statistics

Date of Incorporation:	1926 (reincorporated 1947)
Form of Government:	Council-Manager, 3 Council member elected even years, 2 Council members and Mayor elected odd years
Municipal Elections:	Non-partisan – 22,089 registered voters
Area:	5.85 square miles
Miles of Streets:	Approximately 23.37 Center Lane Miles
Dwelling Units	17,353
Employees:	Full time – 140, Part time – 37
Population;	2019 – 39,813 (BEBR)

**City Services**

Public Safety Protection:	Fire Rescue Department Personnel all hold Certifications as Firefighter II, along with certifications as Paramedics, or Emergency Medical technicians. Police contracted service with Palm Beach County Sheriff effective 2/2016.
Water and Sewer Service:	Service provided by Palm Beach County Water Utilities
Solid Waste Collection:	Service contracted to Advanced Disposal Services Solid Waste Southeast
Electric Service;	Service provided by Florida Power & Light

**Recreation and Culture**

Number of Parks:	Developed 13 approx. 109.11 acres Open Space approx. 5.7 acres
Number of Libraries:	One, Branch of Palm Beach County System
Historical Museum	One – built in 2014

After School Programs

(City Run)

C.A.R.E.S.	Elementary School age
Cool Zone	Middle School age
Hot Spot	High School age

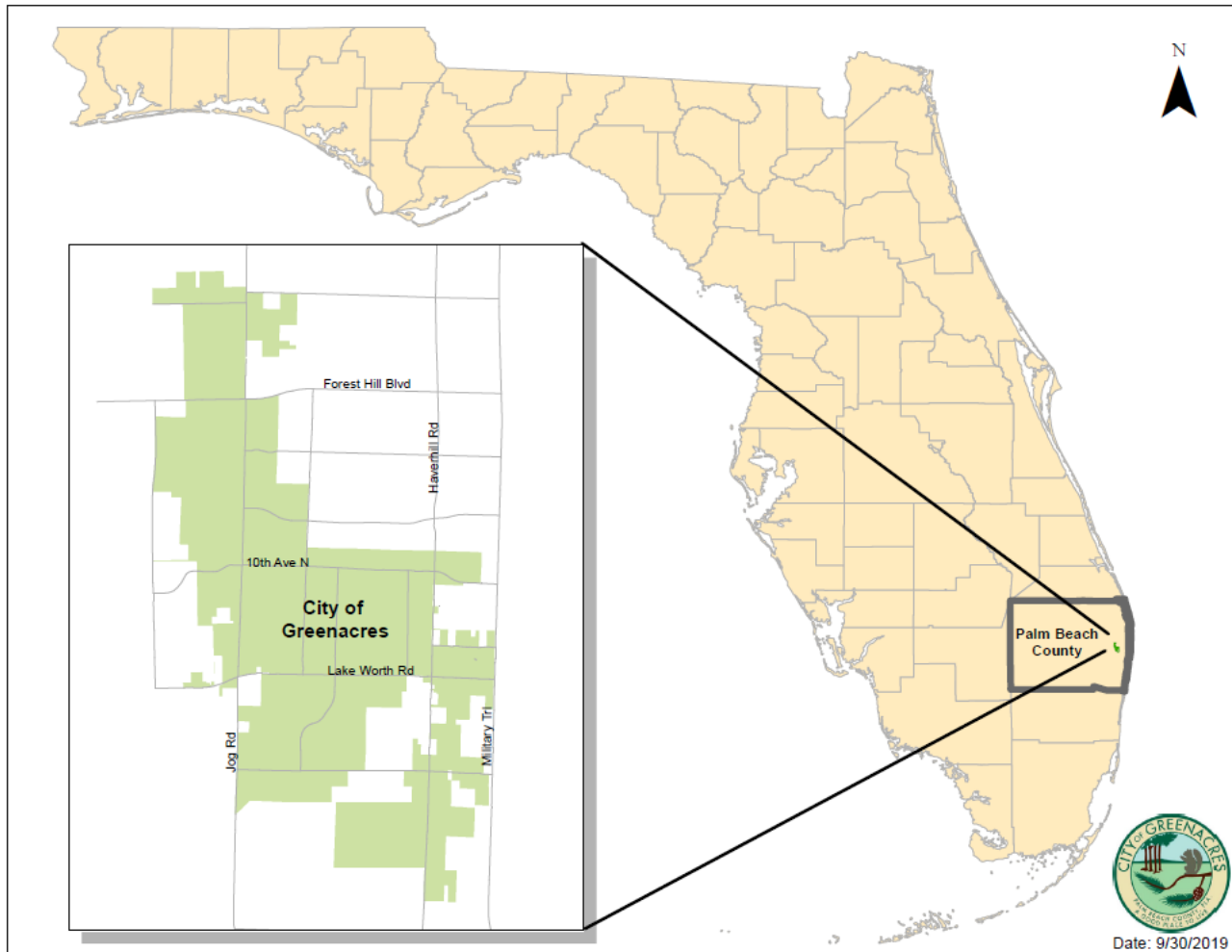
Education

Elementary
Middle School
High School



LOCATION/VICINITY MAP

STATE OF FLORIDA



The City of Greenacres, Florida is located in southeast Florida within Palm Beach County, approximately five miles from the Atlantic Ocean. Its neighboring cities include Wellington to the west, Atlantis and Palm Springs to the east and West Palm Beach to the northeast.

STRATEGIC PLAN

MISSION

To continually improve the community's quality of life by providing the best and most cost efficient services and public facilities to City Residents and Businesses.

VALUES

We are ethical professionals with a high sense of honesty, integrity, and pride in our organization and City. We believe in being fiscally responsible and accountable to residents of our community and being fair, courteous, and respectful to our residents and each other.

GOALS

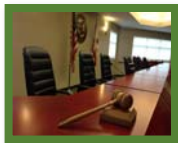
Our goals, objectives and programs are strategically planned to help us achieve our mission. In general, the quality of life in our community is measured by factors that contribute to human life such as safety, physical environment, natural environment, social and leisure resources, and good government. In order to continually improve the quality of life in our City, our focus is on achieving the following major strategic goals that make our City a great place to be.



Maintain a Safe City



Maintain a well-planned, attractive community



Maintain an efficient and effective local government



Maintain a diversity in community life, leisure and recreation

The City has utilized visioning processes as a tool to aid in long-range planning. During 2018-2019, the City engaged in the development of a Market and Situational Analysis and Vision and Strategic Action Plan to guide the City in its development of strategies to position Greenacres to compete for investment and increase its tax base, while maintaining and strengthening its community character and brand. The process for the development of these tools included engagement with City residents through open houses to solicit feedback on strengths, weaknesses, quality of life, areas of interest and issues affecting the City, and stakeholder meetings with City businesses to discuss opportunities for development and redevelopment in support of the City's commitment to economic growth.

The Strategic Action Plan presents five strategy areas defined to support economic growth in Greenacres: Identity and Market Positioning, Economic Development Prosperity, Sustainability and Mobility, Community Connections-Neighborhood Pride and Housing and Economic (Re) development Support.

The City's Comprehensive Plan required by the Florida Growth Management Act reflects the City's vision and establishes the foundation for meeting the needs of existing and future residents, visitors and businesses. The Comprehensive Plan contains ten (10) elements, which include Conservation, Infrastructure, Transportation, Recreation and Open Space, Housing, Land Use, Intergovernmental Coordination, Capital Improvement, Annexation, and Public School Facilities. Each element of the plan provides an inventory of existing conditions, an analysis of needs along with goals, and objectives and policies to guide the growth of the City. Levels of Service (LOS) are also established in the comprehensive plan to ensure that infrastructure and services will be available to accommodate new residential and commercial developments. The LOS analysis and resultant capital expenditures are included in the Capital Improvement element which provides the continuity between the goals and objectives of the Comprehensive Plan and the Annual Budget through the six (6) year Capital Improvement Program (CIP). The CIP identifies projects and their associated costs and is reviewed and updated annually in both documents.

As part of the strategic planning process, objectives, actions and strategies were developed for the major strategic goals which represent outcomes related to the City's mission. Goals and objectives in public sector agencies seek to increase, decrease, or maintain an activity, level of service, or other measureable tangible component. Short-term goals, objectives and performance measures were developed for each major strategic goal and incorporated into each department/division's section of the annual budget to link program outputs and outcomes. The following is a summary of the short-term goals:

Strategic Goal: Safe City

Short Term Goals:

- Maintain current levels of service for Law Enforcement
- Increase current levels of service for Fire Rescue
- Maintain current levels of service for Permitting and Inspections
- Increase current levels of service for Code Enforcement
- Maintain Public Facility Maintenance levels of service
- Maintain current levels of service for Emergency Management

Strategic Goal: Well Planned Attractive Community

Short Term Goals:

- Maintain implementation of land use plan and zoning code
- Maintain diversity in neighborhoods and housing styles
- Maintain environmental stewardship
- Maintain number of community cleanup events
- Maintain national recognition by National Arbor Day Foundation for Tree City USA designation
- Increase levels of service for maintenance of public spaces including road right-of-ways

Strategic Goal: Efficient & Effective Local Government

Short Term Goals:


- Maintain implementation of successful business management practices and the use of performance measurement and benchmarking
- Increase efficiency of service delivery through the incorporation of technology
- Maintain communication with residents and businesses by publishing an annual report, city newsletters, and maintaining a current website
- Maintain recognition of organizational excellence by GFOA (Budget, CAFR, PAFR)
- Maintain a fiscally sound local government
- Maintain public trust through an open and ethical government
- Maintain customer-focused services
- Maintain a professional work force through training and education

Strategic Goal: Diversity in Community Life, Leisure & Recreation

Short Term Goals:

- Maintain targeted levels of service for parks identified in the comprehensive plan
- Increase the number of annual community events
- Maintain national recognition for Youth Programs
- Maintain the current levels of service for athletic league and leisure classes
- Increase partnerships with community service organizations



Strategic Goals	Program/Activity	Intended Outcomes
<p>Safe City</p> 	<p>Law Enforcement</p> <p>Fire Rescue</p> <p>Permitting & Inspection</p> <p>Code Enforcement</p> <p>Emergency Management</p> <p>Public Facilities Maintenance</p>	<p>Lower crime rates; increased perception of safety of property and people; community partnerships.</p> <p>Reduction property and casualty loss due to fires; successful pre-hospital resuscitations.</p> <p>Safe housing.</p> <p>Increase in number of properties complying with city codes.</p> <p>Increased awareness of planning and actions to deal with emergencies; minimizing restoration after emergencies.</p> <p>Increased safety and functionality of public facilities: reduction in liability claims.</p>
<p>Well Planned Attractive Community</p> 	<p>Land Use Planning and Zoning Regulations</p> <p>Maintenance of Community Assets</p> <p>Community Cleanup Events</p>	<p>Increased compatibility of land uses; increased long-term viability of neighborhoods; increased diversity in housing styles; increased conservation of resources.</p> <p>Increased functionality and positive perception of physical environment.</p> <p>Increased citizen engagement and action in maintaining an attractive community.</p>
<p>Efficient and Effective Local Government</p> 	<p>Legislative</p> <p>Administrative Executive</p> <p>Financial Management</p> <p>Human Resources</p> <p>Information Technology</p>	<p>Establishment of laws and policies that protect the health and safety of residents; increased public trust.</p> <p>Increased efficiency through implementation of successful business management practices; increased quality of government services; lowered costs for government services, increased communication with residents and businesses.</p> <p>Maintaining a sound financial condition; maintaining excellence in budgeting and financial reporting; implementation of fair and equitable revenue system.</p> <p>Maintaining a professional work force with a customer/citizen focused approach; increased appreciation of the value of public service.</p> <p>Increased efficiency in delivery of service; increased accessibility and interaction with residents and businesses.</p>

Strategic Goals	Program/Activity	Intended Outcomes
Diversity in Community Life, Leisure & Recreation 	Community Events Youth Programs Leisure Classes and Activities Parks/Recreation	Increased opportunities for community interaction. Positive youth development and leadership skills; success through improvement of school grades and community involvement. Increased opportunities for educational and leisure activities; increased social interaction and community building. Maintaining appropriate recreation and open space that contributes to improved quality of life; providing recreation facilities and programs that promote healthy living choices.

The strategic goals and intended outcomes are tied to the goals, objectives, and performance measures (workload, efficiency and effectiveness) for each program as detailed in each Department's budget in the General Fund Section of this document and form the basis for the performance-based budget.

To measure progress, a summary of accomplishments is provided in each Department's budget, and an Annual Report is published and mailed to all residents and businesses concurrent with publishing the Comprehensive Annual Financial Report for the prior fiscal year. The Annual Report contains information about City services and initiatives tied to the strategic goals and a summary of performance measures and benchmarks for identified outcomes.

City's Strategic Plan by Department

Department	 Maintain a Safe City	 Maintain a well-planned, attractive community	 Maintain an efficient and effective local government	 Maintain a diversity in community life, leisure and recreation
Building	√	√		
City Clerk			√	
City Manager	√	√	√	√
Community & Rec.		√		√
Finance – Director			√	
Finance Ops.			√	
Fire Rescue	√			
Human Resources	√		√	
Information Tech.	√		√	
Legal Counsel	√		√	
Comm. & Rec Serv. Dir.		√		√
Mayor/City Council	√	√	√	√
Parks and Grounds		√		√
Planning & Eng.		√		
Public Works Building Services		√		
Public Works Dir.	√	√		√
Purchasing			√	
Road & Drainage	√	√		
Vehicle Maint.	√			
Youth Program				√

FINANCIAL POLICIES

The City of Greenacres Financial Policies compiled below provide the basic framework for the overall financial management of the City. The policies which are based on state law, City Charter, council policies and directives cover areas such as budget, revenues, cash management and investments, debt, reserves, capital improvement programs, accounting and financial reporting and organizational and financial stability. These policies are used in the development of current activities and planning for future programs.

Operating Budget Policies

1. The City's budget will support goals, objectives and strategies to accomplish the City's mission.
2. The City will continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet.
3. The City will continuously evaluate its service delivery system to maintain efficiency and effectiveness.
4. The City will comply with mandatory Federal, State and Local laws and when appropriate, will comply with industry and professional requirements or standards.
5. The operating impacts of the Capital Improvement Program (CIP) projects will be reviewed prior to any project being included in the operating budget.
6. The City will develop and maintain accounting and budgetary control systems to adequately safeguard the assets held in public trust.
7. The City's Budget must be balanced such that each fund's revenues + fund balance equals its expenditures + reserves.
4. The City will review fees and charges periodically to ensure they are fair and equitable to all users.
5. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees.

Cash Management Policies

1. The City will follow its adopted investment policy when handling public funds.
2. The City will collect revenues aggressively, including past due bills of any type and may utilize an outside collection agency to accomplish this.
3. The City will deposit all funds promptly; within twenty-four (24) hours of receipt.
4. The City's deposits will be held in a qualified public depository pursuant to State of Florida Statutes, Chapter 280, "Florida Security for Public Deposits Act."

Investment Policies

The City's primary objectives for the investments are safety (preservation of portfolio), liquidity and yield. Investments of surplus funds are permitted in the following:

1. The City will attempt to maintain a diversified and stable revenue system to avoid reliance on any one revenue source and will attempt to minimize the dependence on property taxes.
2. The City will review and evaluate new revenue sources to fund operating expenditures consistent with the City Council's goals.
3. The City will establish user charges and fees to recover the partial or full cost of providing a service.
- The Florida Local Government Surplus Funds Trust Fund (Florida Prime State Board of Administration or SBA), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act (Florida Statute Section 163.01);
- Negotiable direct obligations of, or obligations of the principal and interest of which are unconditionally guaranteed by the United States Government at the prevailing market price for such securities (U.S. "Treasuries" and "Agencies");

- U.S. Government Agency Securities and Instrumentalities of Government Sponsored Enterprises carrying the implied faith and credit of the U.S. Government; Interest-bearing time deposits or savings accounts in qualified public depositories as prescribed by the Florida Security for Public Deposits Act, Chapter 280.02, Florida Statutes;
- Certificates of deposit and other evidences of deposit at qualified depositories, bankers' acceptances, and commercial paper, rated in the highest tier by a nationally recognized rating agency;
- Shares of any money market mutual fund that is registered with a Securities and Exchange Commission, has the highest credit quality rating from a nationally recognized statistical rating organization, and has a portfolio, which is limited to direct obligations of the United States Government or any agency instrumentally thereof.

The goal of the investment policy is to meet or exceed the performance of the benchmark Florida Local Government Surplus Trust Fund administered by the State Board of Administration (SBA).

Debt Policies

1. The City will review and evaluate its existing debt obligations and future borrowing needs annually.
2. The City will not issue any debt to finance current operations.
3. The City will adhere to the bond covenant requirements of each debt issuance.
4. The City shall limit its debt service to fifteen percent (15%) of total general funds revenues and its maximum outstanding capital indebtedness to five percent (5%) of the property tax base.

Reserve Policies

The City will maintain the following fund balances and reserves pursuant to Government Accounting Standards Board Statement 54:

1. Restricted

The City will maintain all debt service reserve amounts as required by bond covenants.

2. Committed Fund Balance

Emergency and Disaster reserve in an amount of \$2,000,000.

3. Assigned Fund Balance

Compensated Absences reserve in an amount up to 50% of the difference between the total compensated absences and the amount due within one year as determined in the most recent financial statements.

4. Unassigned Fund Balance reserve in a minimum amount of 25% of the budgeted annual operating expenditures for the current fiscal year.

Capital Assets Policies

1. The City will track all assets with a value greater than \$750 for inventory and control purposes.
2. A physical inventory will be performed annually.
3. The City will set capitalization thresholds for all capital assets with a life greater than one year for all classes of assets. For financial reporting purposes, the thresholds are:

Capitalize & Depreciate

Land	Capitalize only
Land Improvements	\$ 25,000
Buildings	\$ 50,000
Building Improvements	\$ 50,000
Construction in Progress	Capitalize only
Machinery and Equipment	\$ 5,000
Vehicles	\$ 5,000
Infrastructure	\$250,000

4. Capital expenditures (capital outlay) in excess of \$10,000 that result in the addition of or improvements to capital assets are classified as Capital Improvement Projects (CIPs) and are accounted for in the Capital Projects Funds.

Capital Improvement Program Policies

1. The City will develop and update a six-year Capital Improvement Program on an annual basis.
2. All projects in the Capital Improvement Element (CIE) of the City's Comprehensive Plan will be included in the Capital Improvement Program.
3. In the development of the Capital Improvement Program, the City will review the operational impact of each project.
4. The Capital Improvement Projects (CIPs) will be reviewed and evaluated based on established criteria, prior to any project being included in the Capital Improvement Program.
5. A report on the current status of Capital Improvement Projects will be updated on a quarterly basis.

Accounting and Financial Reporting Policies

1. An independent audit will be performed annually by a certified public accounting firm.
2. The City will produce Comprehensive Annual Financial Reports (CAFR's) in accordance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) within 180 days of the end of the fiscal year.
3. The City will maintain an accounting and financial reporting system that conforms to GAAP and State laws.
4. The City will produce periodic financial reports on a monthly basis, including year-to-date levels of revenues and expenditures and budget-to-actual comparisons.

Organizational Policies

1. The organizational structure will be reviewed regularly to maintain the highest level of efficiency.
2. The City will maintain a professional workforce through ongoing training and education.

3. Employee compensation will be reviewed periodically to ensure the City is competitive with comparable public entities.
4. The organizational structure will be reviewed regularly to maintain the highest level of efficiency.
5. The City will maintain a professional workforce through ongoing training and education.
6. Employee compensation will be reviewed periodically to ensure the City is competitive with comparable public entities.

Financial Stability Policies

1. The City will prepare five (5) year projections for all revenues and expenditures for inclusion in the annual budget.
2. The City will identify and implement strategies for long term financial stability to maintain levels of service and fiscal soundness.
3. The City will review and evaluate its existing debt obligations and future borrowing needs annually.
4. The City will maintain a financially feasible six-year Capital Improvement Program.
5. The City will continuously monitor revenues and expenditures to ensure responsible fiscal management of the City.

BUDGETING PROCESS - FY 2020

The FY 2020 annual budget for the City of Greenacres covers the period from October 1, 2019 to September 30, 2020, consistent with Chapter 166.241(2) of the Florida State Statutes. The budget process begins in the preceding March with the distribution of the City Manager's Budget Instructions to the Department Directors. Each City department prepares its budget estimates in April. The departments determine requirements for personnel, operations, operating capital, (defined as capital items costing under \$10,000) and capital projects (capital items or projects with a cost over \$10,000). The departments review the personnel numbers (prepared by the Department of Finance) and include the final numbers in departmental budget presentations made to the City Manager in May. At these presentations, the City Manager reviews and adjusts line items in each cost center. Department Directors are provided an appeal period to provide additional information prior to the finalization of the City Manager's decisions.

Department Directors formulate new programs as an enhancement package, showing all increases in revenue and expenditures, including capital costs. These are reviewed during the Department Director's budget presentations and approved or rejected by the City Manager. Those approved are added to the City Manager's budget as discrete enhancement packages of revenue and expenditure for City Council approval.

The Budget Administrator prepares revenue estimates for all funds with input from Department Directors who provide the service. The Budget Administrator provides a final revised revenue estimate to the City Manager in June.

The proposed City Manager's budget is assembled and presented to the City Council.

From the public budget workshops, Council directed changes are received and incorporated into the budget document. During July – August of each year, the City Council adopts a proposed millage rate to be advertised on the Property Appraiser's Notice of Proposed Taxes. In September of each year, the City Council holds two formal hearings to set the ad valorem millage rates for operating and debt service millage and to approve the appropriations by enactment of ordinances. Florida Statute 200.065 governs this process. Upon enactment of the ad valorem millage and appropriation ordinances, the budget for the new fiscal year is formally adopted.

Any budget amendments are adopted in the same manner as the fiscal budget.



Budget Calendar

FY 2020

March 2019

Budget Administrator Prepares Budget Module, Budget Request Packages and Guidance Materials	Mar 8
Distribution of Budget Instructions	Mar 11

April 2019

Departments Prepare Budget Requests and Update Goals and Objectives, Primary Function, Accomplishments, Performance Measures and Organizational Charts	Apr 1-27
Departments prepare Budget Requests for Capital Improvement Funds CIP Projects	Apr 1-27
Departmental CIP Budget Meetings with the City Manager and Finance	Apr 15
Vehicle CIP Meetings with City Manager and Finance	Apr 22
Follow-up CIP Budget Reviews with City Manager and Finance	Apr 27
Departmental Budget Requests Submitted to City Manager	Apr 27

May 2019

Departmental Budget Meetings with the City Manager and Finance Department including CIP revisions	May 2-3
Finalize CIP and Surtax Projects and Corresponding Items to Budget	May 6
Departmental Revenues and Expenditures locked	May 6
Property Appraiser Provides Preliminary Tax Roll (Estimate of Total Assessed Values)	May 24

June 2019

City Council Budget Workshop – CIP & Surtax Projects and Departmental Updates, after Regular Council Meeting	June 3
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July 2019

Property Appraiser Provides Certification of Taxable Values	Jul 1
City Manager Detailed Budget Overview provided to City Council	Jul 29
City Council Adopts Proposed Millage Rate and Sets Time and Date for Public Hearings	Jul 29
Department of Finance Provides Proposed Ad Valorem Rates to Property Appraiser	Jul 30

September 2019

First Public Hearing on Proposed Budget	Sept 5
*Announces Percent by which Computed Millage Exceeds Rolled-Back Rate	
*Adopt Tentative Budget	
*Amendments, if any	
*Re-Compute Proposed Millage, if amended	
Advertise Notice of Proposed Operating Budget	Sept 15
Second Public Hearing to Adopt Final Millage Rate and Budget and Approval of Budget Resolution	Sept 19
Finance Department to Provide Final Millage Rate to Property Appraiser, Tax Collector and Department of Revenue	Sept 20
Certification of "TRIM" compliance Signed by City Manager and Submitted to Property Appraiser	Sept 23

October 2019

Start new budget year	Oct 1
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GOVERNMENTAL FUNDS

A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or fund balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City of Greenacres uses the following governmental fund types:

General Fund - The general fund (major fund) is used to account for the general operations of the City including administration, police, fire rescue, public works, building, planning, recreation, and sanitation. The general fund can be used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - The special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Special revenue funds used by the City are:

- **Forfeitures Fund (#102)** - This fund (established in FY 1989) accounts for funds generated from law enforcement confiscations. These funds are legally restricted as to usage per Chapter 932, Florida Statutes. Chapter 932, Florida Statutes, prohibits adoption of a revenue budget on this fund. Fund expenditures need City Council approval.
- **Arboreous Fund (#103)** - This fund was established in fiscal year 1990 and accounts for funds designated for tree planting and maintenance activities. Revenue is generated from commercial development.
- **Fire Rescue Donation Fund (#104)** - This fund was established in fiscal year 1996 and accounts for contributions designated for fire rescue activities.
- **Greenacres Youth Programs Fund (#105)** - This fund was established in fiscal year 1997 and accounts for funds reserved and designated for youth after school programs and camps.
- **Property Improvement Program Fund (#106)** - This fund was established in fiscal year 2020. This is a dollar for dollar match to residents to repair the exterior of their homes.
- **Art in Public Places Fund (#107)** - This fund was established in fiscal year 2020. This project collaborates with local and national artists to bring Art in the City's parks and public areas.

Debt Service Fund - This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The City uses the following debt service fund:

- **Bank Loan Fund (#211)** – This service fund accumulates the resources to pay principal and interest of the note for construction of the Municipal Complex, which was funded in FY 2004.

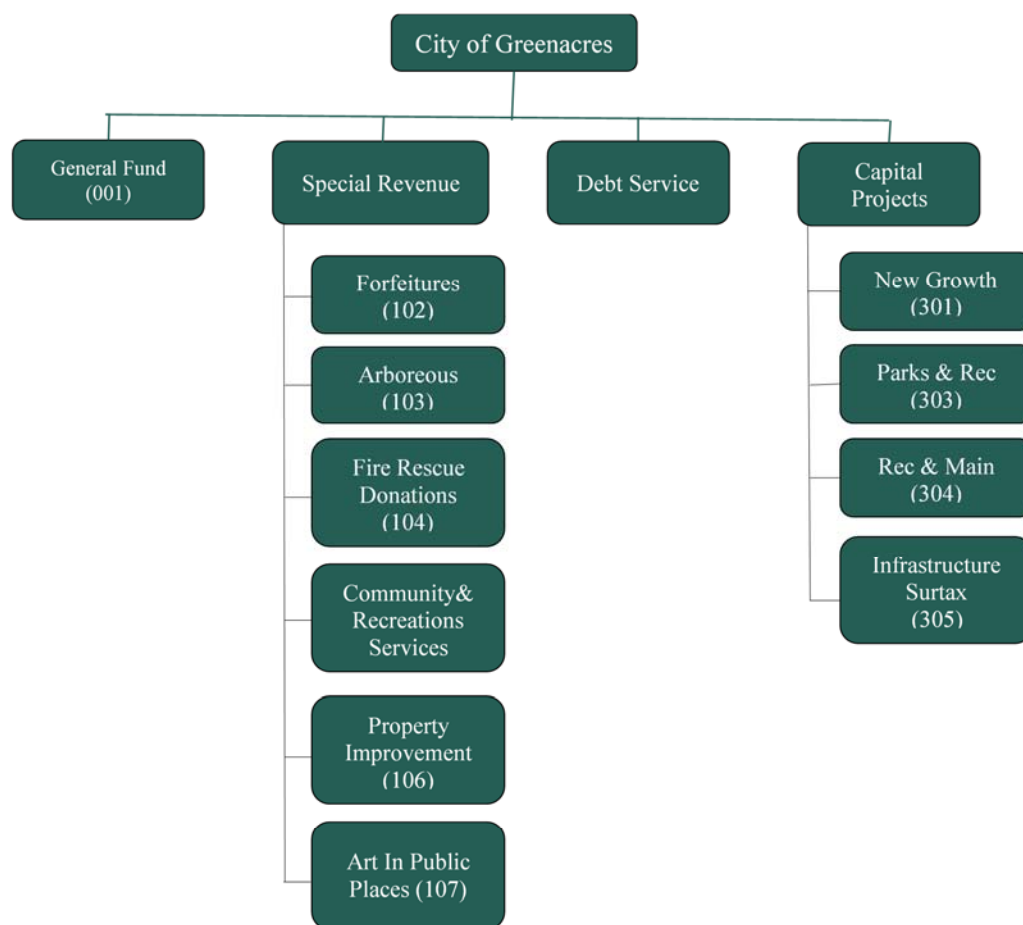
Capital Projects Funds - The City operates three capital projects funds and are all major funds. All funds are supported by various sources including the receipt of grants, inter-fund transfers from the General Fund, impact fees and bond proceeds. The three continuing funds are:

- **New Growth Fund (#301)** - provides for the acquisition of new and expanded public infrastructure for all purposes resulting from the growth of the City, such as a new City computer system and land acquisition.
- **Parks and Recreation Fund (#303)** provides for the construction and refurbishment of park facilities within the City.

- Reconstruction and Maintenance Fund (#304) provides for rebuilding and replacement of existing capital assets.
- Infrastructure Surtax (#305) provides for the needed improvement to infrastructure.

During the budget execution phase, changes to the budget that may occur during the year are approved by majority vote of the City Council based on the recommendation and justification of the affected Department Director(s), Director of Finance and City Manager. The budget may be amended by automatic re-appropriations for open encumbrances at the end of the fiscal year. During the year when the need arises, budget amendments/adjustments are prepared for City Council's approval.

The City of Greenacres is proud of its outstanding history of fiscally sound business practices and receiving the Certificate of Achievement for Excellence in Financial Reporting (CAFR) for the past 27 years, and the Distinguished Budget Presentation award for the past 26 years.



BASIS OF BUDGETING

The basic premise of the budget is to allocate funds for programs and strategies related to the City's goals and mission. The City's budget funds include the governmental funds set forth in this budget document, which include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Improvement Project Funds.

The basis of budgeting includes the following two elements: measurement focus and basis of accounting.

1. Measurement Focus - Flow of financial resources

This element addresses the transactions that increase or decrease current financial resources available for spending in the near future by the respective funds even though they may have no effect on the total net assets of the City. Such major transactions typically included in the budget and operating statements of governmental funds include:

- Capital outlay expenditures to purchase or construct a capital asset that exchange one asset (cash) for another asset (the capital asset) that is not spendable. While this does not change the total net assets of the City, it results in a net decrease in current financial resources.
- Long-term debt issuance does not increase or decrease the net assets of the City, but provides increased cash financial resources available for current spending.
- Long-term debt principal repayments included as part of the City's debt service expenditures do not increase the net assets of the City, but results in decreased cash financial resources available for current spending.

2. Basis of Accounting – Modified accrual

This element addresses the timing of the recognition of revenue and expenditure transactions and corresponds to the flow of financial resources measurement focus. The modified accrual basis of accounting recognizes only the near-term inflows or outflows of current financial resources. Recognition principles under the modified accrual basis of accounting include:

- Revenues are recognized when they are earned and they are measurable and available. "Measurable" means the amount of the transaction is determinable. "Available" means only if the amounts are collectible within the current fiscal period or soon enough thereafter (commonly 60 days) to pay expenditures of the current fiscal period.
- Expenditures are recognized when a fund incurs a liability, but only when a payment is due and expected to be paid with available current financial resources. Long-term liabilities such as debt service payments, claims and judgments, and compensated absences are not budgeted or recognized as expenditures in governmental funds until they become due as it is only at that time they are liquidated with current financial resources.

The City utilizes the modified accrual basis of accounting for recording actual results in the City's audited financial statements and for the City's budgeting process.

The City does not have enterprise or proprietary funds and does not budget fiduciary funds.



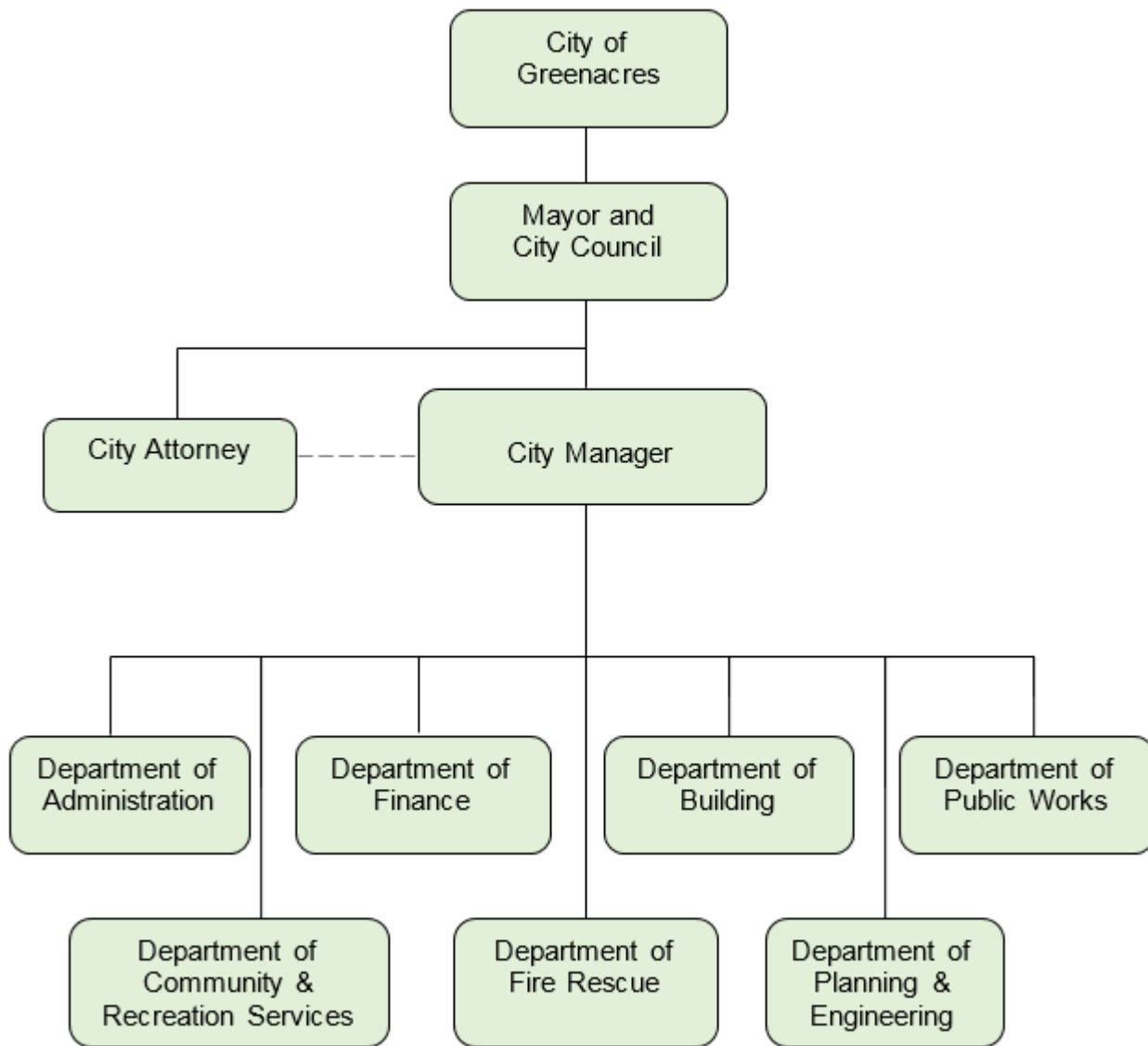
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Budget Overview

This Section...

- *Shows the City's Organizational Chart*
- *Illustrates the Personnel Summary and history*
- *Summarizes the four major funds within the City*
- *Calculates the historic change in property value*
- *Discusses the Ad Valorem Revenue and the Roll Back Rate*
- *Compares the City to other cities of similar sizes*
- *Compares the City to top ten cities in the County*

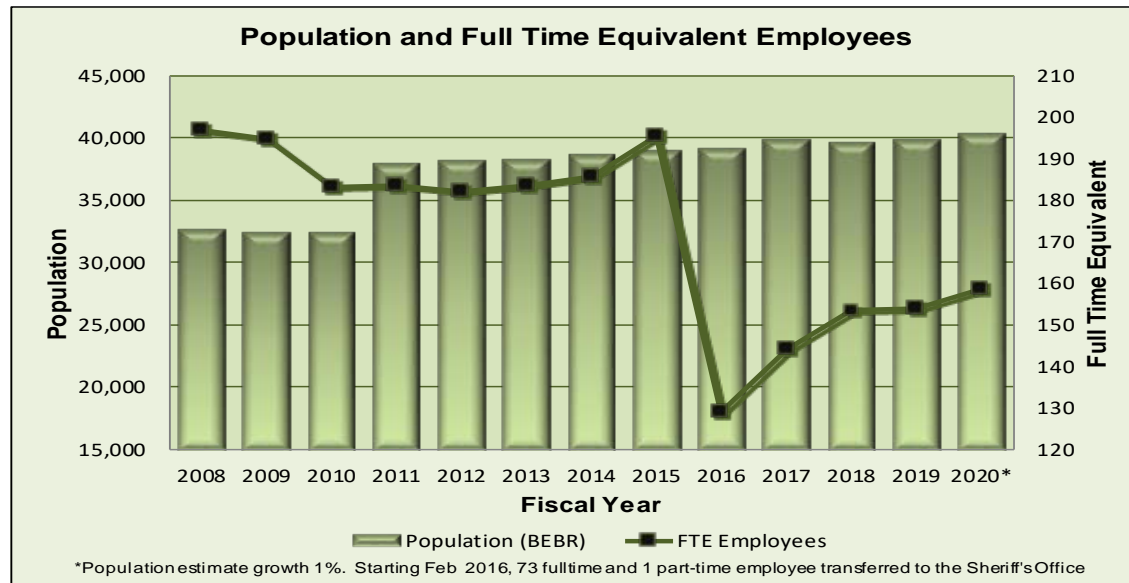
Organizational Chart



Mission Statement

To continually improve the quality of life by providing the best and most cost efficient public services and facilities to exceed the expectations of city residents and businesses. Refer to each division for detailed organizational chart.

Full Time: 140
Part Time: 37

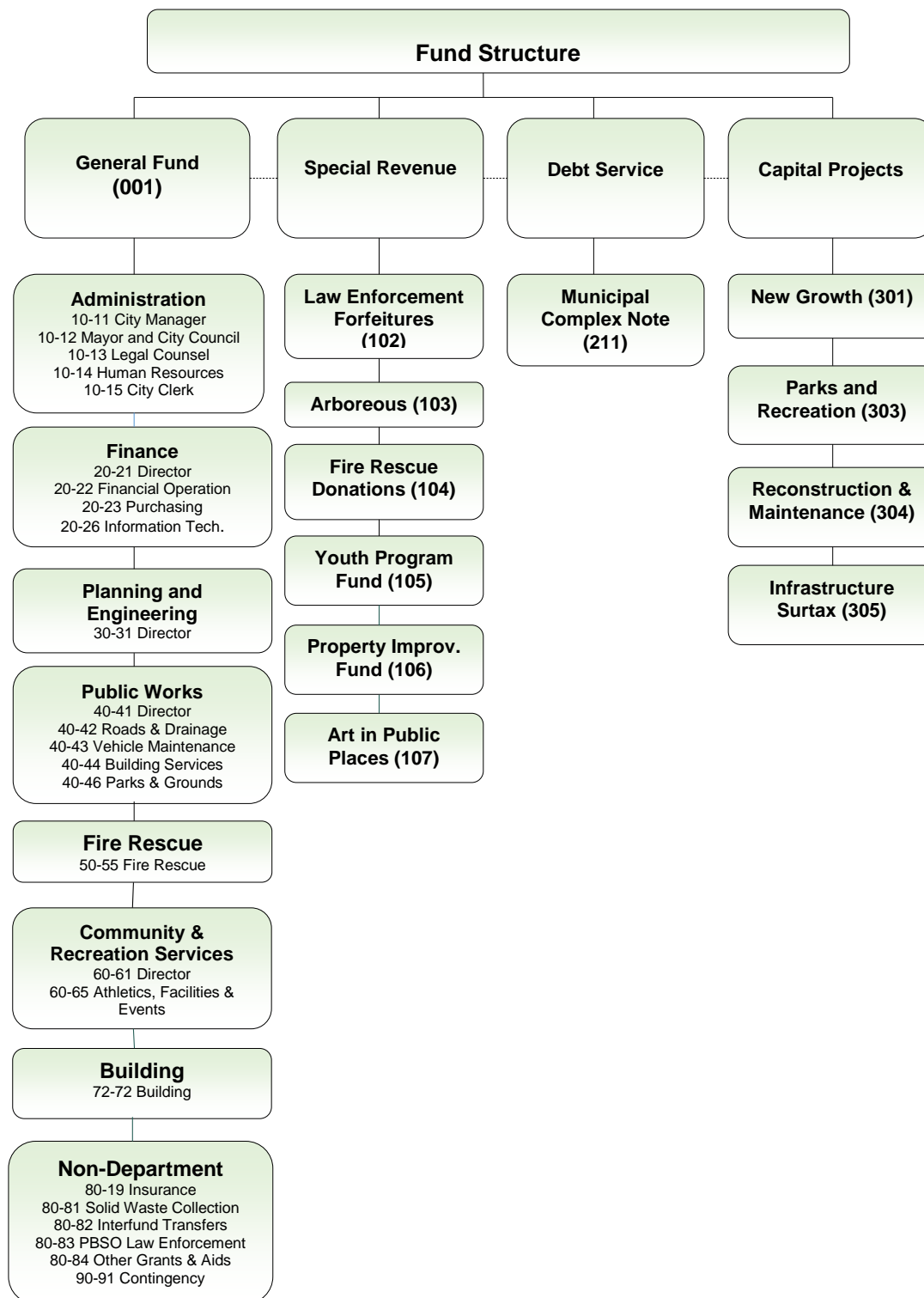


Personnel Summary FY 2018 - 2020					
Department	FY 2018 Service Levels	Adopted Additions / Reductions	FY 2019 Service Levels	Adopted Additions / Reductions	FY 2020 Service Levels
Administration	8 FT / 8 PT	+1 FT	9 FT / 8 PT	2	11 FT / 8 PT
Finance	14 FT	-1 FT	13 FT	0	13 FT
Planning/Eng	6 FT	0	6 FT	0	6 FT
Public Works	25 FT	0	25 FT	0	25 FT
Fire Rescue	57 FT	0	57 FT	0	57 FT
Community & Rec Service	11 FT / 31 PT	+1 FT / +1 PT	12 FT / 32 PT	+1 FT / -3 PT	13 FT / 29 PT
Building	13 FT	+1 FT	14 FT	+1 FT	15 FT
TOTALS	134 FT / 39 PT	+2 FT / +1 PT	136 FT / 40 PT	+4 FT / -3 PT	140 FT / 37 PT

FT – Full Time; PT – Part Time

The preceding chart shows actual changes between the FY 2018 and FY 2019 service levels, and the proposed additions for budget year FY 2020. A brief explanation is provided below.

Department of Administration –	1 transfer Budget Admin. during 2019. 1 Economic Dev., 1 Public Relations are proposed for 2020.
Department of Finance –	Transf. 1 Budget Admin. During 2019. No staffing changes are proposed for 2020.
Department of Planning/Eng –	No staffing changes are proposed for 2020.
Department of Public Works –	No staffing changes are proposed for 2020.
Department of Fire Rescue –	No staffing changes are proposed for 2020.
Department of Leisure Services –	Rec Asst changed from PT to FT, dissolved 1 Bus Driver and 1 Rec Aid II
Department of Building –	1 Code Enf. added during 2019, 1 additional for 2020



BUDGET HIGHLIGHTS

This year's budget has been developed by allocating resources for plans, programs, and strategies to achieve the long term goals related to the City's mission of improving the quality of life by providing the best and most cost efficient public services and facilities to the residents and businesses.

Overall, the City's General Fund budgeted revenue has increased by \$1,990,906 and the General Fund budgeted expenditures have increased by \$2,044,339 compared to FY 2019 budgeted numbers. The following discussion highlights the significant factors that affected the adopted FY 2020 budget.

In the **Revenues Section** of the budget, the more significant changes are:

Ad Valorem Tax, the largest single revenue source for the City, reflects an increase of approximately \$823,252 from last year's budget. This is a result of a 7.2% increase in certified assessed property values from FY 2019 to FY 2020. The millage rate is 6.4. mills per \$1,000 of net assessed property value.

Utility Services Taxes are taxes authorized by state law applied to providers of utilities within a municipal jurisdiction. FY 2020 revenues show a projected to decrease from last year's budget by \$258,983. This is due to electric utility tax budgeted higher than actuals for 2019.

Permits and Fees includes franchise fees, which are charges imposed upon a utility for the privilege of using municipal rights-of-way to conduct business and for various types of building permits issued by the City. FY 2020 reflects a slight increase of \$46,996 over the FY 2019 budget.

Intergovernmental Revenue is revenue received from Federal, State and local governmental units. The City's primary intergovernmental revenue sources are the Half-Cent Sales tax and State Revenue Sharing. FY 2019 projections show an increase of \$191,800. This is due to a projected increase in both the Half-Cent Sales Tax and the State Revenue Sharing.

In the **Expenditures Section** of the budget, the following are the more significant changes:

Salaries and Benefits represent approximately 46.8% of the expenditures in the general fund. For FY 2020, personnel costs will be approximately \$1,058,544 more than the FY 2019 budgeted amount. This increase is mainly due to an increase in health care cost.

Operating Expenditures include general operating expenditures along with the law enforcement services contract with the Palm Beach County Sheriff's Office (PBSO). Operating expenditures are \$441,077 greater in FY 2020 compared to FY 2019 budget. This increase in cost is due to an increase in the general operating expense such as electricity, other professional and computer software. The PBSO contract increased by 2%.

Interfund Transfers decreased by \$180,000 compared to the previous year's budget. This decrease is due a lower transfer amount to the Reconstruction and Maintenance Fund (304).

BUDGET SUMMARY ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
ESTIMATED REVENUES:					
Taxes: Millage Per \$1,000					
Ad Valorem Taxes 6.4000	12,117,534				12,117,534
Utility Service Tax	3,025,165				3,025,165
Other Taxes	2,211,004			140,000	2,351,004
Permits and Fees	2,567,875			19,642	2,587,517
Intergovernmental Revenues	5,470,120	435,410		4,434,269	10,339,799
Charges for Services	4,740,682	185,953			4,926,635
Fines and Forfeitures	113,400				113,400
Miscellaneous Revenues					
Interest Earned	305,050	829	7,000	128,237	441,116
Rent and Royalties	377,961			291,841	669,802
Other Miscellaneous Revenues	95,200	7,135			102,335
Total Revenues	\$31,023,991	\$629,327	\$7,000	\$5,013,989	\$36,674,307
Other Financing Sources					
Debt Proceeds					
Interfund Transfers - IN		70,000	410,000	250,000	730,000
Appropriated use of Fund Balance (increase)	(76,926)	75,593	(13,740)	122,391	107,318
Total Estimated Revenues and Financing Sources	\$30,947,065	\$774,920	\$403,260	\$5,386,380	\$37,511,625
EXPENDITURES, USES AND RESERVES:					
General Government	5,515,101			416,000	5,931,101
Public Safety	19,545,004	74,914		3,145,726	22,765,644
Transportation	1,499,077			423,000	1,922,077
Culture / Recreation	1,682,383	693,006		187,500	2,562,889
Physical Environment	1,975,500	7,000		1,214,154	3,196,654
Debt Service			403,260		403,260
Total Expenditures	\$30,217,065	\$774,920	\$403,260	\$5,386,380	\$36,781,625
Other Financing Uses					
Interfund Transfers - OUT	730,000			0	730,000
Total Appropriated Expenditures and other Uses	\$30,947,065	\$774,920	\$403,260	\$5,386,380	\$37,511,625

* Several funds within this fund type are restricted. See Special Revenue Funds for details. Forfeitures Fund revenues are not budgeted per Chapter 932, Florida Statutes, which prohibits budgeting of these revenues.

BUDGET SUMMARY FUND BALANCE
ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
ESTIMATED REVENUES:					
Total Revenues	\$31,023,991	\$629,327	\$7,000	\$5,013,989	\$36,674,307
Other Financing Sources					
Interfund Transfers - IN		70,000	410,000	250,000	730,000
Appropriated use of Fund Balance	(76,926)	75,593	(13,740)	122,391	107,318
Total Estimated Revenues and Financing Sources	<u>\$30,947,065</u>	<u>\$774,920</u>	<u>\$403,260</u>	<u>\$5,386,380</u>	<u>\$37,511,625</u>
EXPENDITURES, USES AND RESERVES:					
Total Expenditures	\$30,217,065	\$774,920	\$403,260	\$5,386,380	\$36,781,625
Other Financing Uses					
Interfund Transfers - OUT	730,000				730,000
Total Appropriated Expenditures and other Uses	<u>\$30,947,065</u>	<u>\$774,920</u>	<u>\$403,260</u>	<u>\$5,386,380</u>	<u>\$37,511,625</u>
Projected Beginning Fund Balance	11,589,589	103,915	183,036	6,999,869	18,876,409
Revenues and Financing Sources	31,023,991	699,327	417,000	5,263,989	37,404,307
Expenditures and other Uses	(30,947,065)	(774,920)	(403,260)	(5,386,380)	(37,511,625)
Projected Ending Fund Balance	11,666,515	28,322	196,776	6,877,478	18,769,091

BREAKDOWN OF ENDING FUND BALANCES BY TYPES

Fund Balances					
Nonspendable	1,458,987				1,458,987
Restricted for:					
Arboreous Activities		21,066			21,066
Public Safety Donations		789			789
Youth Programs		6,122			6,122
Debt service			196,776		196,776
New Growth				1,276,651	1,276,651
Parks and Rec				1,062,127	1,062,127
Reconstruction & Maint				746,991	746,991
Special Community Prj (Art&PIP)		345			345
Sur tax				3,791,709	3,791,709
Committed to:					
Emergency and disaster reserve	2,000,000				2,000,000
Pension plan reserve					
Budget stabilization reserve					
Assigned for:					
Compensated absences reserve	162,090				162,090
Capital Projects					
Unassigned:	8,045,438				8,045,438
Projected Ending Fund Balance	11,666,515	28,322	196,776	6,877,478	18,769,091

THREE YEAR'S SUMMARY OF REVENUES AND EXPENDITURES

Millage Per \$1,000

6.0854

6.4000

6.4000

	GENERAL FUND			SPECIAL REVENUE FUNDS *		
	Actual (FY 2018)	Adopted Budget (FY 2019)	Budget (FY 2020)	Actual (FY 2018)	Adopted Budget (FY 2019)	Budget (FY 2020)
FUND BALANCES BROUGHT FORWARD:	\$10,910,243	\$11,320,506	\$11,589,589	\$359,686	\$344,830	\$103,915
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes	9,866,149	11,294,282	12,117,534			
Utility Service Tax	3,004,055	3,284,148	3,025,165			
Other Taxes	2,286,275	2,281,969	2,211,004			
Permits and Fees	2,627,786	2,520,879	2,567,875			
Intergovernmental Revenues	5,049,679	5,278,320	5,470,120	334,595	446,002	435,410
Charges for Services	3,424,136	3,529,532	4,740,682	132,846	195,627	185,953
Fines and Forfeitures	111,778	101,400	113,400	0	0	0
Miscellaneous Revenues						
Interest Earned	188,401	242,994	305,050	6,027	783	829
Rent and Royalties	343,500	366,010	377,961			
Other Miscellaneous Revenues	149,293	133,551	95,200	399	12,385	7,135
Total Revenues	\$27,051,052	\$29,033,085	\$31,023,991	\$473,867	\$654,797	\$629,327
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	0	0	0	110,000	0	70,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$27,051,052	\$29,033,085	\$31,023,991	\$583,867	\$654,797	\$699,327
EXPENDITURES, USES AND RESERVES:						
General Government	4,559,191	4,820,960	5,515,101			
Public Safety	17,869,820	18,722,938	19,545,004	8,488	117,291	74,914
Transportation	1,312,902	1,460,200	1,499,077			
Culture / Recreation	1,494,363	1,700,064	1,682,383	583,938	640,393	693,006
Physical Environment	1,305,708	1,288,564	1,975,500	6,300	7,000	7,000
Debt Service						
Total Expenditures	\$26,541,984	\$27,992,726	\$30,217,065	\$598,726	\$764,684	\$774,920
Other Financing Uses						
Interfund Transfers - OUT	110,000	910,000	730,000			
Total Appropriated Expenditures and Other Uses	\$26,651,984	\$28,902,726	\$30,947,065	\$598,726	\$764,684	\$774,920
Reserves	11,309,311	11,450,865	11,666,515	344,827	234,943	28,322
Total Appropriated Expenditures And Reserves	\$37,961,295	\$40,353,591	\$42,613,580	\$943,553	\$999,627	\$803,242

*The Forfeitures Fund under Special Revenue Fund is not budgeted because Chapter 932, Florida Statutes, prohibits budgeting of these revenues.

CITY OF GREENACRES
THREE YEAR'S SUMMARY OF REVENUES AND EXPENDITURES
 (continued)

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Actual (FY 2018)	Adopted Budget (FY 2019)	Budget (FY 2020)	Actual (FY 2018)	Adopted Budget (FY 2019)	Budget (FY 2020)
<u>FUND BALANCES BROUGHT FORWARD:</u>	\$567,012	\$170,624	\$183,036	\$7,745,037	\$8,114,046	\$6,999,869
<u>ESTIMATED REVENUES:</u>						
Taxes:						
Ad Valorem Taxes						
Utility Service Tax						
Other Taxes				138,407	142,000	140,000
Permits and Fees				99,416	25,115	19,642
Intergovernmental Revenues				2,965,255	4,819,912	4,434,269
Charges for Services						
Fines and Forfeitures						
Miscellaneous Revenues						
Interest Earned	6,805	7,909	7,000	55,064	73,683	128,237
Rent and Royalties				222,525	205,991	291,841
Other Miscellaneous Revenues						
Total Revenues	\$6,805	\$7,909	\$7,000	\$3,480,667	\$5,266,701	\$5,013,989
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	0	410,000	410,000	500,000	500,000	250,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$573,817	\$588,533	\$600,036	\$11,725,704	\$13,880,747	\$12,263,858
<u>EXPENDITURES, USES AND RESERVES:</u>						
General Government				86,257	789,500	416,000
Public Safety				1,756,494	4,032,157	3,145,726
Transportation				381,959	549,950	423,000
Culture / Recreation				161,848	326,000	187,500
Physical Environment				725,101	749,545	1,214,154
Debt Service	403,192	403,260	403,260			
Total Expenditures	\$403,192	\$403,260	\$403,260	\$3,111,659	\$6,447,152	\$5,386,380
Other Financing Uses						
Interfund Transfers - OUT				500,000	0	0
Total Appropriated Expenditures and Other Uses	\$403,192	\$403,260	\$403,260	\$3,611,659	\$6,447,152	\$5,386,380
Reserves	170,625	185,273	196,776	8,114,045	7,433,595	6,877,478
Total Appropriated Expenditures And Reserves	\$573,817	\$588,533	\$600,036	\$11,725,704	\$13,880,747	\$12,263,858

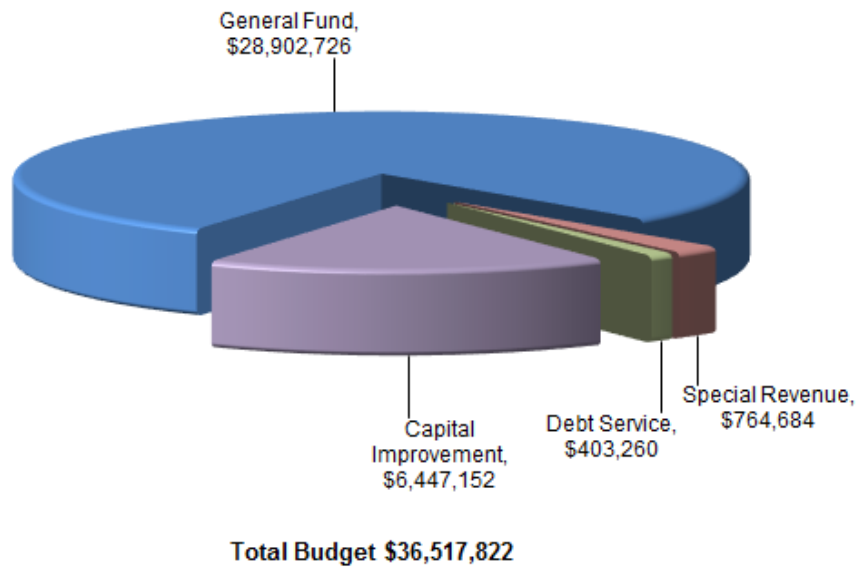
THREE YEAR'S SUMMARY OF REVENUES AND EXPENDITURES

(continued)

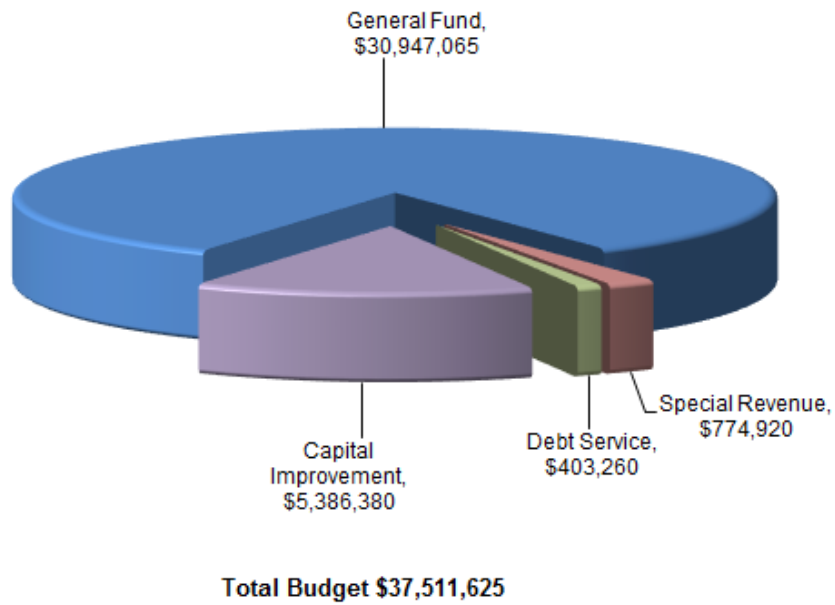
	TOTALS		
	Actual (FY 2018)	Adopted Budget (FY 2019)	Budget (FY 2020)
<u>FUND BALANCES BROUGHT FORWARD:</u>	19,581,978	19,950,006	18,876,409
<u>ESTIMATED REVENUES:</u>			
Taxes:			
Ad Valorem Taxes	9,866,149	11,294,282	12,117,534
Utility Service Tax	3,004,055	3,284,148	3,025,165
Other Taxes	2,424,682	2,423,969	2,351,004
Permits and Fees	2,727,202	2,545,994	2,587,517
Intergovernmental Revenues	8,349,529	10,544,234	10,339,799
Charges for Services	3,556,982	3,725,159	4,926,635
Fines and Forfeitures	111,778	101,400	113,400
Miscellaneous Revenues			
Interest Earned	256,297	325,369	441,116
Rent and Royalties	566,025	572,001	669,802
Other Miscellaneous Revenues	149,692	145,936	102,335
Total Revenues	31,012,391	34,962,492	36,674,307
Other Financing Sources			
Debt Proceeds			
Interfund Transfers - IN	610,000	910,000	730,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	31,622,391	35,872,492	37,404,307
	51,204,369	55,822,498	56,280,716
<u>EXPENDITURES, USES AND RESERVES:</u>			
General Government	4,645,448	5,610,460	5,931,101
Public Safety	19,634,802	22,872,386	22,765,644
Transportation	1,694,861	2,010,150	1,922,077
Culture / Recreation	2,240,149	2,666,457	2,562,889
Physical Environment	2,037,109	2,045,109	3,196,654
Debt Service	403,192	403,260	403,260
Total Expenditures	30,655,561	35,607,822	\$36,781,625
Other Financing Uses			
Interfund Transfers - OUT	610,000	910,000	730,000
Total Appropriated Expenditures and Other Uses	31,265,561	36,517,822	37,511,625
Reserves	19,938,808	19,304,676	18,769,091
Total Appropriated Expenditures And Reserves	51,204,369	55,822,498	\$56,280,716

TOTAL BUDGET BY FUND TYPE

2019



2020



CHANGE IN TAXABLE VALUE OF PROPERTY

			PERCENT CHANGE FROM PRIOR YEAR
July 1, 2015	Prior Year Gross Taxable Value	\$1,274,273,513	
July 1, 2015	Plus Increase in Value Current Property	<u>118,331,928</u>	
July 1, 2015	Current Year Adjusted Taxable Value	\$1,392,605,441	
July 1, 2015	Plus New Construction Taxable Value	<u>8,534,900</u>	
	July 1, 2015 Gross Taxable Value	<u>\$1,401,140,341</u>	9.956%
Dec. 31, 2015	Value Adjustment Board and Other Changes	-1,115,274	
July 1, 2016	Prior Year Gross Taxable Value	\$1,400,025,067	
July 1, 2016	Plus Increase in Value Current Property	<u>118,389,690</u>	
July 1, 2016	Current Year Adjusted Taxable Value	\$1,518,414,757	
July 1, 2016	Plus New Construction Taxable Value	<u>8,514,995</u>	
	July 1, 2016 Gross Taxable Value	<u>\$1,526,929,752</u>	9.064%
Dec. 31, 2016	Value Adjustment Board and Other Changes	-3,002,927	
July 1, 2017	Prior Year Gross Taxable Value	\$1,523,926,825	
July 1, 2017	Plus Increase in Value Current Property	<u>129,055,155</u>	
July 1, 2017	Current Year Adjusted Taxable Value	\$1,652,981,980	
July 1, 2017	Plus New Construction Taxable Value	<u>30,557,029</u>	
	July 1, 2017 Gross Taxable Value	<u>\$1,683,539,009</u>	10.474%
Dec. 31, 2017	Value Adjustment Board and Other Changes	-2,961,977	
July 1, 2018	Prior Year Gross Taxable Value	\$1,680,577,032	
July 1, 2018	Plus Increase in Value Current Property	<u>122,536,606</u>	
July 1, 2018	Current Year Adjusted Taxable Value	\$1,803,113,638	
July 1, 2018	Plus New Construction Taxable Value	<u>35,148,341</u>	
	July 1, 2018 Gross Taxable Value	<u>\$1,838,261,979</u>	9.383%
Dec. 31, 2018	Value Adjustment Board and Other Changes	-7,932,357	
July 1, 2019	Prior Year Gross Taxable Value	\$1,830,329,622	
July 1, 2019	Plus Increase in Value Current Property	<u>129,124,368</u>	
July 1, 2019	Current Year Adjusted Taxable Value	\$1,959,453,990	
July 1, 2019	Plus New Construction Taxable Value	<u>12,800,922</u>	
	July 1, 2019 Gross Taxable Value	<u>\$1,972,254,912</u>	7.754%

DISCUSSION OF AD VALOREM REVENUE

The State of Florida, Chapter 200, Florida Statutes, governs the process of determining and assessing property taxes by units of local government. Ad Valorem revenues on real and personal property are computed based on the value of those properties as assigned by the County Property Appraisers Office. Preliminary estimates are provided as of June 1 of each year based on the estimated value the preceding January 1st. These figures are updated each July 1st to begin the statutorily mandated process for setting millage rates by municipalities and other units of local governments. This process is commonly referred to as the Truth-In-Millage (TRIM) process.

The City of Greenacres begins the TRIM process with budget workshops in late June or early July, when the City Manager's budget is presented to the Mayor and City Council. By Florida Statute, the maximum rate that can be applied to assessed values is 10 mills (\$10.00 per one thousand dollars of assessed property value) for operating purposes. Unlimited millage can be applied for debt service on general obligation debt; however, each general obligation debt issue must be approved by a majority vote of the electors. The preliminary rates set by the City Council must then be relayed to the County Property Appraiser and Tax Collector so preliminary tax estimates can be mailed in late August to all taxpayers.

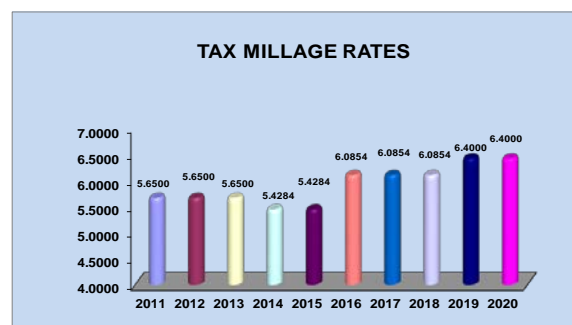
The Property Appraiser adjusts market value appraisals of certain properties based on constitutional and statutory guidance. A \$25,000 homestead exemption is provided to all taxpayers who own a house as a primary residence and are domiciled in Florida. Widows, disabled persons, senior citizens and veterans can receive additional exemptions in property value depending on qualifications. On January 28, 2008, voters passed Amendment 1, which added a second \$25,000 homestead exemption, added Save Our Homes portability, added a \$25,000 tangible personal property exemption and limited the assessment increases to non-homesteaded property to 10% per year. Since 1993, the Save-Our-Homes constitutional amendment has limited increases to assessed values of homesteaded properties to the lesser of 3.0 percent or the Consumer Price Index (CPI) change.

In September of each year, the TRIM process requires each municipality to hold two public hearings to formally adopt its millage rates for operating and debt service and its budget for the fiscal year beginning October 1.

The July 1, 2019 certified taxable value for operating purposes provided by the Property Appraiser's office was \$1,972,254,912. This represents a 7.75% increase or \$141,925,290 over last year's certified taxable value of \$1,830,329,622. This increase reflects some stabilization in property values coupled with new housing starts. Pursuant to F.S. 200.065, the calculated rolled-back millage rate (ad valorem rate that generates the same amount of property tax revenue as last year on existing properties) is 5.9783 mills, which will generate \$11,790,636 (prior to discounting) in property tax revenue.

For the FY 2020 budget, the overall adopted millage rate is to be 6.400 mills. The projected tax revenue for FY 2020 is \$12,117,534 (after discounting) or \$823,252 more than FY 2019 budget ad valorem revenue.

The chart below shows the change in total City millage since FY 2011.



**AD VALOREM TAX DATA
FISCAL YEAR 2019 AND 2020**

FISCAL YEAR 2019

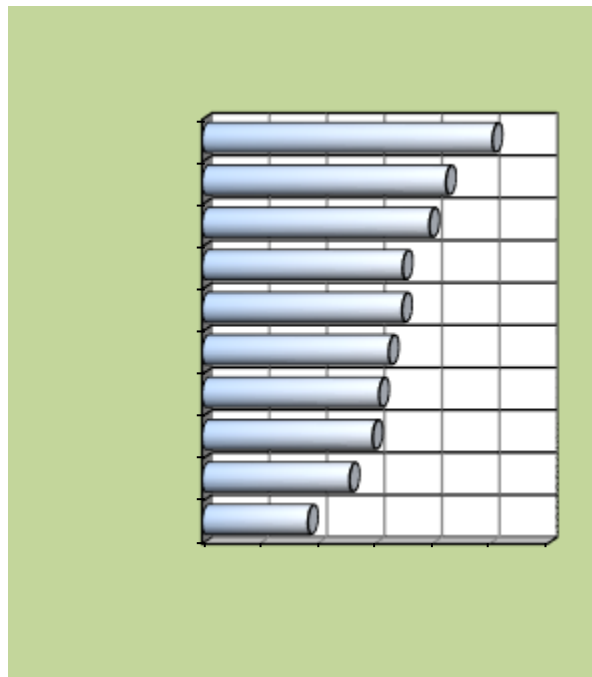
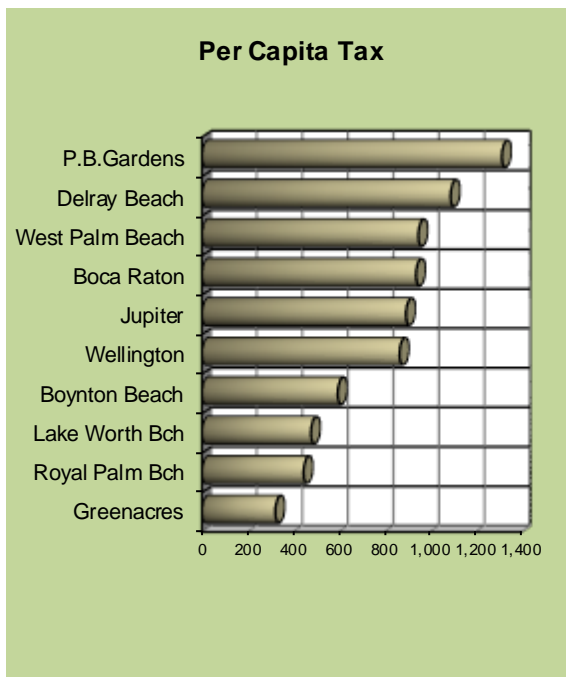
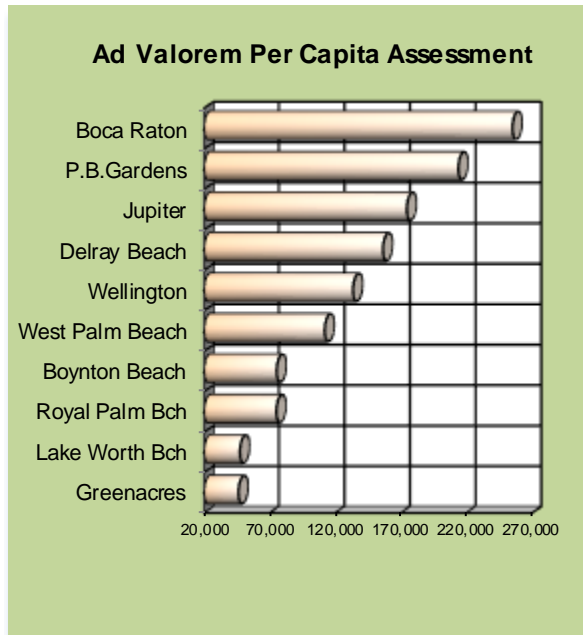
2018 Gross Taxable Value (July 1, 2018) including New Construction	\$ 1,838,261,979
General Operating Funds (FY 2019) Millage Rate	<u>6.4000</u>
FY 2019 Estimated Ad Valorem Revenue including New Construction	\$ 11,764,877
FY 2019 Ad Valorem Revenue for Budget Purposes at 96%	\$ 11,294,282

FISCAL YEAR 2020

2019 Gross Taxable Value (July 1, 2019) including New Construction	\$ 1,972,254,912
FY 2020 Rolled-Back Rate (RBR)	<u>5.9783</u>
FY 2020 Estimated Ad Valorem Revenue Based on RBR Less Value ADJ Board	\$ 11,790,636
Proposed General Operating Funds (FY 2020) Millage Rate	<u>6.4000</u>
FY 2020 Estimated Ad Valorem Revenue Including New Construction	\$ 12,622,431
FY 2020 Ad Valorem Revenue for Budget Purposes at 96%	\$ 12,117,534

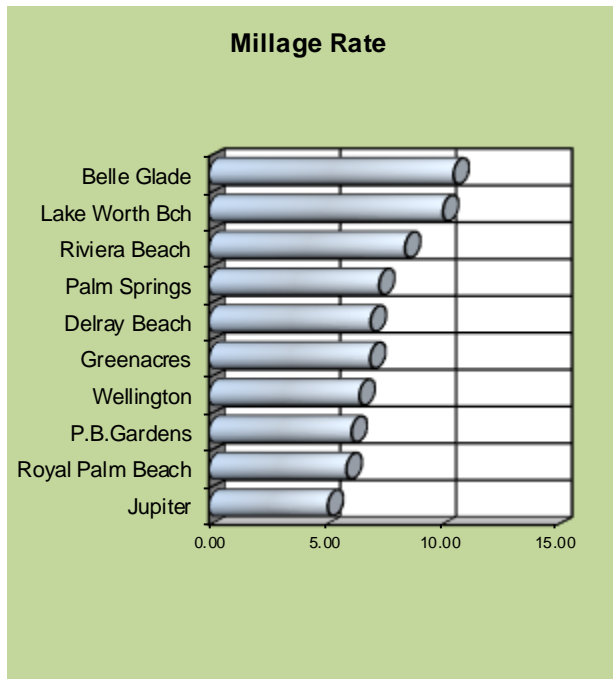
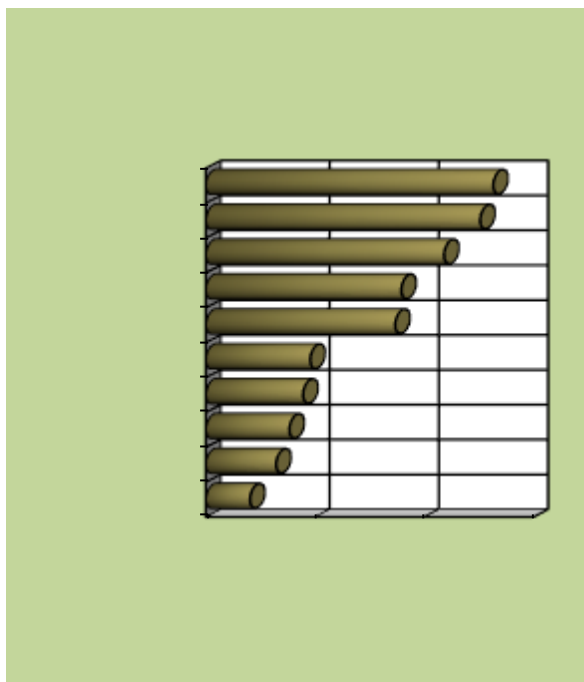
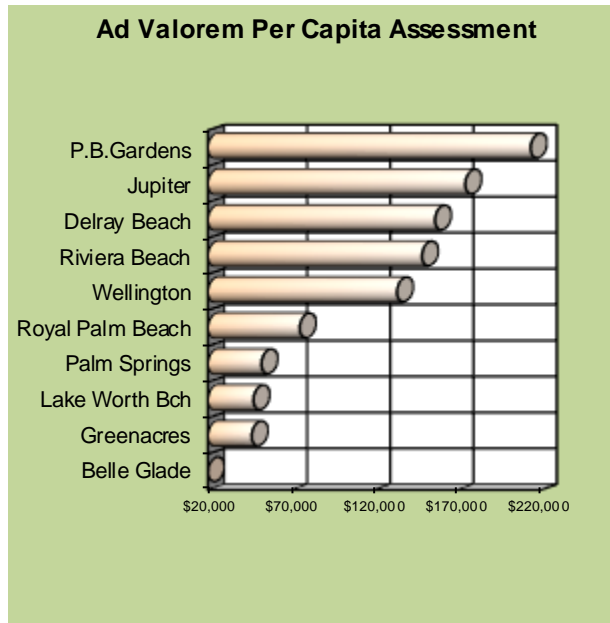
COMPARISON WITH TEN LARGEST CITIES 2018 AD VALOREM TAXES

Per Capita Tax: The City of Greenacres has the lowest per capita ad valorem impact on its citizens among the ten largest cities in Palm Beach County. **Ad Valorem Per Capita Assessment:** The average per capita assessment of Greenacres is also the lowest amongst the ten largest cities at \$46,258. **Millage Rate:** The Greenacres 2018 millage rate of 6.400 (including the library district millage of 0.5491 mills) is the fifth lowest among these cities. These two factors combine to provide Greenacres' residents the lowest per capita ad valorem tax burden (\$321.45.36) of the ten largest cities in Palm Beach County. These charts include the impact of the County Fire MSTU and library taxes where applicable to achieve direct comparability.



COMPARISON WITH COMPARABLY SIZED CITIES 2018 AD VALOREM TAXES

Per Capita Tax: The City of Greenacres has the second lowest per capita ad valorem impact on its citizens among the ten comparably sized cities in Palm Beach County. **Ad Valorem Per Capita Assessment:** The average per capita assessment of Greenacres is also the second lowest of the ten comparably sized cities at \$46,258. **Millage Rate:** The Greenacres 2018 total millage rate of 6.400 (including the library district millage of 0.5491 mills) is the fifth lowest of these cities. These two factors combine to provide Greenacres residents the second lowest per capita ad valorem tax burden (\$321.45) of the comparably sized cities in Palm Beach County. These charts include the impact of the County Fire MSTU and library taxes where applicable to achieve direct comparability.



List of Palm Beach County Municipalities 2018 Ad Valorem Taxes

(includes impact of Fire MSTU and Library Operating Taxes)

City Name	Total 2018 Taxable Value	2018 Population [^]	Per Capita Assessment	2018 Total Millage	Per Capita Tax
Westlake	45,341,742.00	29	1,563,508.34	0.0091322	14,278.27
Manalapan	1,353,365,767	425	3,184,390	0.0030280	9,642.33
Palm Beach	\$18,150,321,468	8,295	\$2,188,104	0.0031350	6,859.71
Jupiter Inlet Beach +	343,417,378	409	839,651	0.0054491	4,575.34
Gulf Stream	1,134,606,911	1,005	1,128,962	0.0040500	4,572.30
Golf, Village of	164,707,698	257	640,886	0.0063849	4,091.99
Palm Beach Shores +	608,837,634	1,217	500,277	0.0068991	3,451.46
Ocean Ridge +	995,897,302	1,827	545,100	0.0058991	3,215.60
Juno Beach *+	1,435,328,754	3,427	418,830	0.0061072	2,557.88
Highland Beach	2,483,303,248	3,654	679,612	0.0037190	2,527.48
Atlantis +	509,208,495	2,021	251,959	0.0082672	2,082.99
South Palm Beach *+	342,481,167	1,400	244,629	0.0078010	1,908.35
North Palm Beach	2,233,205,100	12,596	177,295	0.0075000	1,329.71
Palm Beach Gardens +	11,510,691,019	53,800	213,953	0.0061494	1,315.68
Tequesta +	1,120,423,399	5,857	191,296	0.0068411	1,308.68
Riviera Beach	5,266,001,048	35,431	148,627	0.0084520	1,256.19
Delray Beach	10,415,841,153	66,580	156,441	0.0069719	1,090.69
Mangonia Park +	196,047,614	2,045	95,867	0.0103491	992.14
West Palm Beach	12,645,976,008	112,906	112,004	0.0084748	949.22
Boca Raton	23,842,292,323	93,417	255,224	0.0036787	938.89
Jupiter #+	10,847,103,239	62,100	174,672	0.0051229	894.82
Wellington *+	8,323,416,698	62,304	133,594	0.0064872	866.65
Briny Breezes +	49,458,817	610	81,080	0.0105491	855.32
Lake Clark Shores *+	257,269,252	3,422	75,181	0.0102870	773.39
Lake Park *	665,642,357	8,829	75,393	0.0088055	663.87
Loxahatchee Groves *+	313,290,118	3,384	92,580	0.0070072	648.73
Lantana *	1,036,465,711	11,397	90,942	0.0069581	632.78
Boynton Beach	5,784,638,102	76,756	75,364	0.0079000	595.38
Hypoluxo +	346,358,598	2,741	126,362	0.0037991	480.06
Lake Worth Bch*	1,811,282,872	38,257	47,345	0.0100926	477.84
Royal Palm Beach *+	2,850,239,327	37,934	75,137	0.0059272	445.35
Haverhill *+	96,965,556	2,096	46,262	0.0085072	393.56
Palm Springs *	1,222,701,106	23,448	52,145	0.0073358	382.53
Greenacres, City of +	1,830,329,622	39,568	46,258	0.0069491	321.45
Glen Ridge *+	17,154,253	223	76,925	0.0040072	308.25
Belle Glade *+	336,660,884	17,589	19,140	0.0105491	201.91
Cloud Lake *+	6,653,802	137	48,568	0.0040072	194.62
Pahokee *+	85,556,063	5,909	14,479	0.0105491	152.74
South Bay *+	67,933,359	5,174	13,130	0.0103161	135.45

*Includes MSTU Fire - 3.4581 Mills

+Includes County Library (Operating) - 0.5491 Mills

#Includes MSTU Jupiter Fire - 1.9026 Mills

^University of Florida BEBR 2017 Estimate



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General Fund

The main operating fund of the City.

This section includes:

- Forecast*
- Revenue and Expense Summary*
- Detailed breakdown by division*

Revenue and Expenditure Summary

The FY 2020 budgeted net revenue and expense for the city is \$76,926. For 2020, the Millage Rate rate will stay the same as the previous year at 6.40.

Major revenue sources are:

Ad Valorem tax: This is the top revenue source for the city. This revenue source makes up approximately 39.1% of the City's total revenue budget. Ad Valorem tax is assessed on the value of real property and tangible property with the City limits. Property appraiser office submits this tax revenue monthly. Due to the county offering a tiered discount on taxes for early pay, a majority of the tax revenue is received in November/December of each year.

Intergovernmental: This is the second largest revenue source for the City at around 17.6%. This revenue comprises of state and local funds from sources such as the half-cent sales tax, state revenue sharing and county business tax receipts.

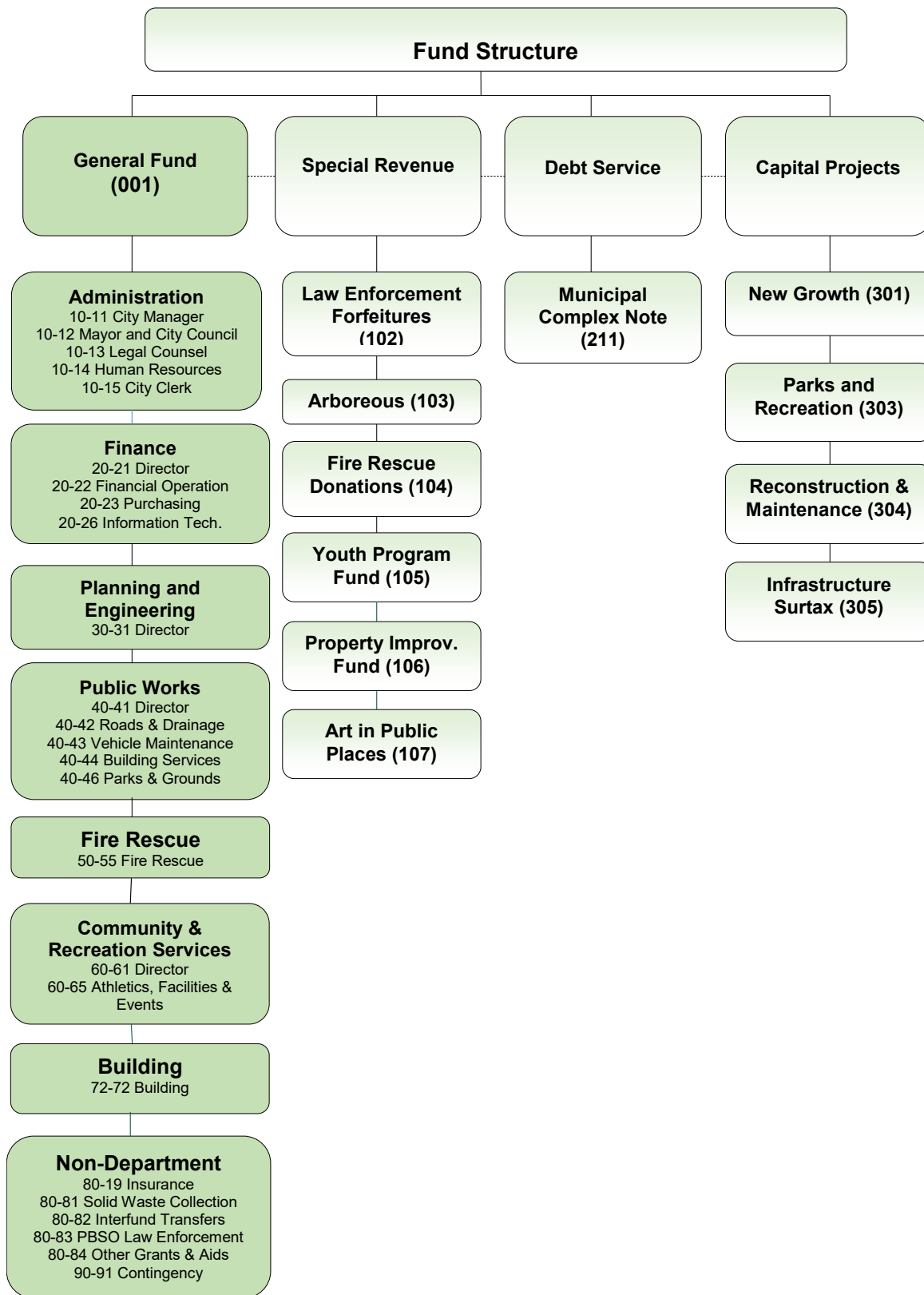
Major expenditures of are:

Personnel Services: Personnel expense make up around 46.8% of the total expense budget. This includes not only payroll but all expense associated to payroll such as healthcare, retirement and worker compensation.

Operating: Operating expense covers such things as electricity, maintenance and office supplies. This amounts to approximately \$2,979,694. Also in this category is contracted law enforcement services. In February 2016, the City contracted with the Palm Beach County Sheriff Office for Law Enforcement Services. This contract for 2020 is approximately \$10,169,449.

Fund Balance:

The reserve balance in the general fund is projected to be approximately \$11,589,589 for the beginning of budget year 2020. Less restricted funds of \$3,458,987 the reserve fund balance will be approximately \$8,207,528.



**GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY**

CATEGORY	FY 2019 BUDGET	FY 2020 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 11,294,282	\$ 12,117,534	\$ 823,252	7.3%	39.1%
Utility Service Taxes	3,284,148	3,025,165	(258,983)	-7.9%	9.8%
Other Taxes	2,281,969	2,211,004	(70,965)	-3.1%	7.1%
Permits and Fees	2,520,879	2,567,875	46,996	1.9%	8.3%
Intergovernmental	5,278,320	5,470,120	191,800	3.6%	17.6%
Charges for Services	3,529,532	4,740,682	1,211,150	34.3%	15.3%
Fines & Forfeitures	101,400	113,400	12,000	11.8%	0.4%
Interest Income	242,994	305,050	62,056	25.5%	1.0%
Rent and Royalties	366,010	377,961	11,951	3.3%	1.2%
Miscellaneous Income	133,551	95,200	(38,351)	-28.7%	0.3%
TOTAL REVENUE	\$ 29,033,085	\$ 31,023,991	\$ 1,990,906	6.9%	100%
EXPENDITURES					
Personnel Services	\$ 13,422,677	\$ 14,481,221	\$ 1,058,544	7.9%	46.8%
Operating	2,743,702	2,979,694	235,992	8.6%	9.6%
PBSO Contract	9,964,364	10,169,449	205,085	2.1%	32.9%
Capital Outlay	9,000	40,200	31,200	346.7%	0.1%
Grants and Aids	7,500	27,500	20,000	266.7%	0.1%
Solid Waste Collection	1,288,564	1,975,500	686,936	53.3%	6.4%
Insurance	366,611	343,736	(22,875)	-6.2%	1.1%
Interfund Transfers	910,000	730,000	(180,000)	-19.8%	2.4%
Contingency	100,000	109,457	9,457	0.0%	0.4%
Other Obligations	90,308	90,308	0	0.0%	0.3%
TOTAL EXPENDITURE	\$ 28,902,726	\$ 30,947,065	\$ 2,044,339	7.1%	100%
Excess Revenue Over (under) Expenditures	130,359	76,926			

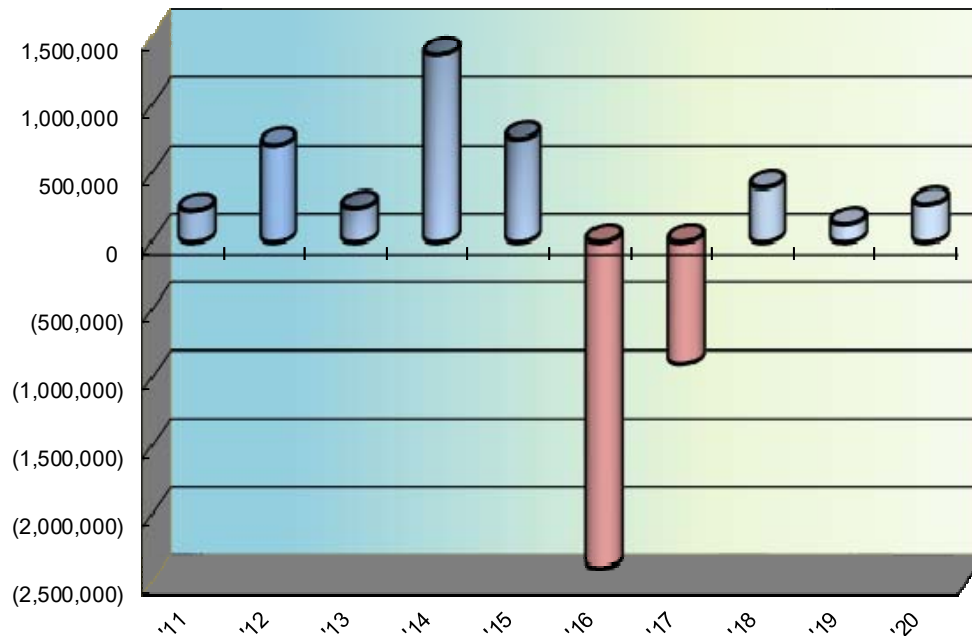
USE OF GENERAL FUND BALANCE

	Projected Ending 2019	Interfund Transfer	Use of Reserve	Projected Ending Balance
Emergency and Disaster Reserve	2,000,000	0	0	2,000,000
Assigned Reserve	1,458,987	0	0	1,458,987
Unassigned Reserve	8,130,602	0	76,926	8,207,528
Total Reserve	11,589,589	0	76,926	11,666,515
Unassigned Reserve as % of expenditures				27.16%

**GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
2019 FORECAST TO 2020 PROPOSED**

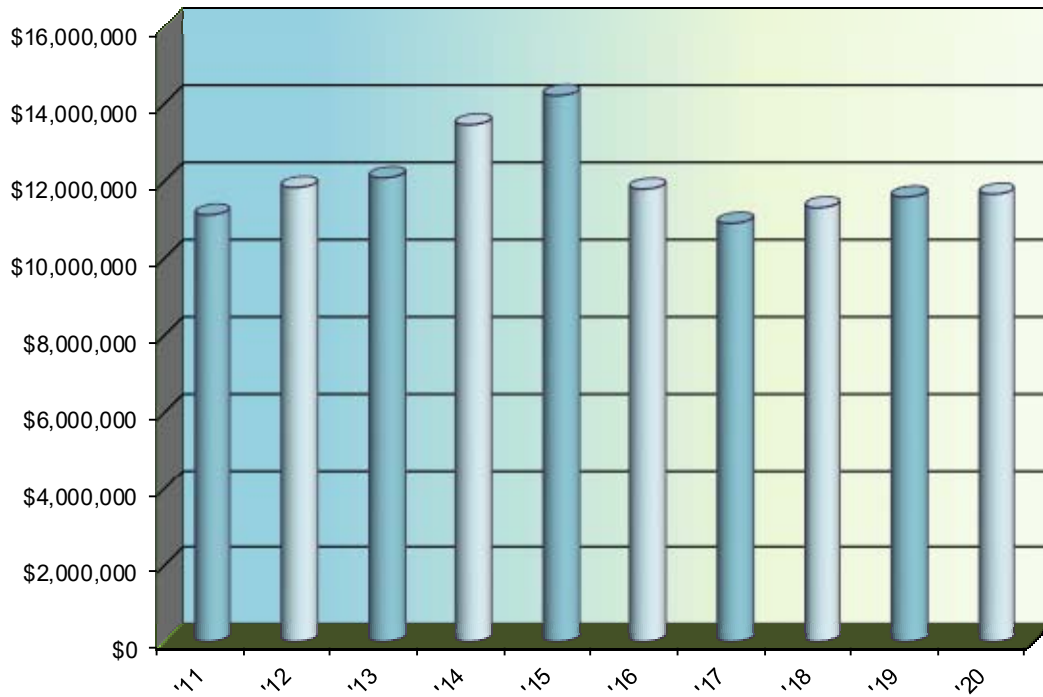
CATEGORY	FY 2019 FORECAST	FY 2020 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 11,308,333	\$ 12,117,534	\$ 809,201	7.2%	39.1%
Utility Service Taxes	2,987,077	3,025,165	38,088	1.3%	9.8%
Other Taxes	2,224,072	2,211,004	(13,068)	-0.6%	7.1%
Permits and Fees	2,458,361	2,567,875	109,514	4.5%	8.3%
Intergovernmental	5,106,690	5,470,120	363,430	7.1%	17.6%
Charges for Services	3,829,881	4,740,682	910,801	23.8%	15.3%
Fines & Forfeitures	94,833	113,400	18,567	19.6%	0.4%
Interest Income	303,971	305,050	1,079	0.4%	1.0%
Rent and Royalties	386,579	377,961	(8,618)	-2.2%	1.2%
Miscellaneous Income	244,205	95,200	(149,005)	-61.0%	0.3%
TOTAL REVENUE	\$ 28,944,002	\$ 31,023,991	\$ 2,079,989	7.2%	100%
EXPENDITURES					
Personnel Services	\$ 13,091,543	\$ 14,481,221	\$ 1,389,678	10.6%	46.8%
Operating	2,786,438	2,979,694	193,256	6.9%	9.6%
PBSO Contract	9,967,199	10,169,449	202,250	2.0%	32.9%
Capital Outlay	14,672	40,200	25,528	174.0%	0.1%
Grants and Aids	17,829	27,500	9,671	54.2%	0.1%
Solid Waste Collection	1,293,063	1,975,500	682,437	52.8%	6.4%
Insurance	390,118	343,736	(46,382)	-11.9%	1.1%
Interfund Transfers	910,000	730,000	(180,000)	-19.8%	2.4%
Contingency	105,453	109,457	4,004	0.0%	0.4%
Other Obligations	90,308	90,308	0	0.0%	0.3%
TOTAL EXPENDITURE	\$ 28,666,623	\$ 30,947,065	\$ 2,280,442	8.0%	100%
Excess Revenue Over (under)	277,379	76,926			

**EXCESS OF REVENUES AND OTHER SOURCES
OVER EXPENDITURES AND OTHER USES
(Excluding Fund Balance)**



Major factors effecting excess or deficit of Revenues over Expenditures

- FY 2011 – Property tax revenues decreased by \$676 thousand. Transfers out for debt service expenditures decreased \$790 thousand.
- FY 2012 – Despite a decrease in assessed property values, the revenue exceeded expenditures by \$711,783. This was due to a higher than expected Half-Cent Sales Tax and EMS revenue.
- FY 2013 – Higher than budgeted state revenue was a factor into the excess of revenues to expenditures by (\$250,695).
- FY 2014 – The Revenue exceeded expenditures by \$1,374,651 than was expected due to under budgeted utility and electric franchise fee.
- FY 2015 – A decreased in overtime and a drop in fuel cost caused an unexpected positive net variance in income over expenditures.
- FY 2016 – The deficit is due to the fund balance transfer to cover the expansion of the Community Center and the transfer of Law Enforcement to Palm Beach County Sheriff.
- FY 2017 – Projective negative excess is due to an increase in head count by 16 full time employees, including six Firefighter/EMT's.
- FY 2018 – Budgeted negative excess is due to an increase in head count and an increase in the Palm Beach County Sheriff contract.
- FY 2019 – The Revenue are projected to exceeded expenditures by \$154,751. This is due to an increase in the millage rate, from 6.0854 to 6.400.
- FY 2020 – The Revenue are projected to exceeded expenditures by \$76,926. PBSO contract increased by 2%. The overall expensense increased 7.1%, whereas the revenue increased only 6.9%.

TOTAL FUND BALANCE AT THE END OF THE YEAR

- FY 2011 – saw an increase in fund balance as well as an increased ratio of fund balance to total expenditures, due to a \$790 thousand reduction in transfers out for debt service expenditures and continued control of operational expenditures.
- FY 2012 – Assessed property values continued to decrease and the millage rate was held at 5.650 mills.
- FY 2013 – A new Fire/EMS services contract with the city of Atlantis coupled with continued control of expenditures has narrowed the 2013 actual deficit to \$107 thousand.
- FY 2014 – Assessed property values increased slightly. The millage rate was set at the rollback rate of 5.4284. Increase in Utility and electric franchise fee caused an increase in fund balance.
- FY 2015 – Assessed property values increased slightly. The millage rate was set at 5.4284.
- FY 2016 – Transfer to Capital Improvement Program totaling \$3,763,381. The millage set at 6.0854.
- FY 2017 – Assessed property values increased 9.064% and millage stayed the same at 6.0854, however expenditures continued to significantly exceed revenues.
- FY 2018 – Assessed property values increased 10.474% and millage stayed the same at 6.0854.
- FY 2019 - Millage rate increased to 6.400.
- FY 2020 – Assessed property values increased 7.75% and millage stayed the same at 6.400, however revenue is slightly higher than expenditures.

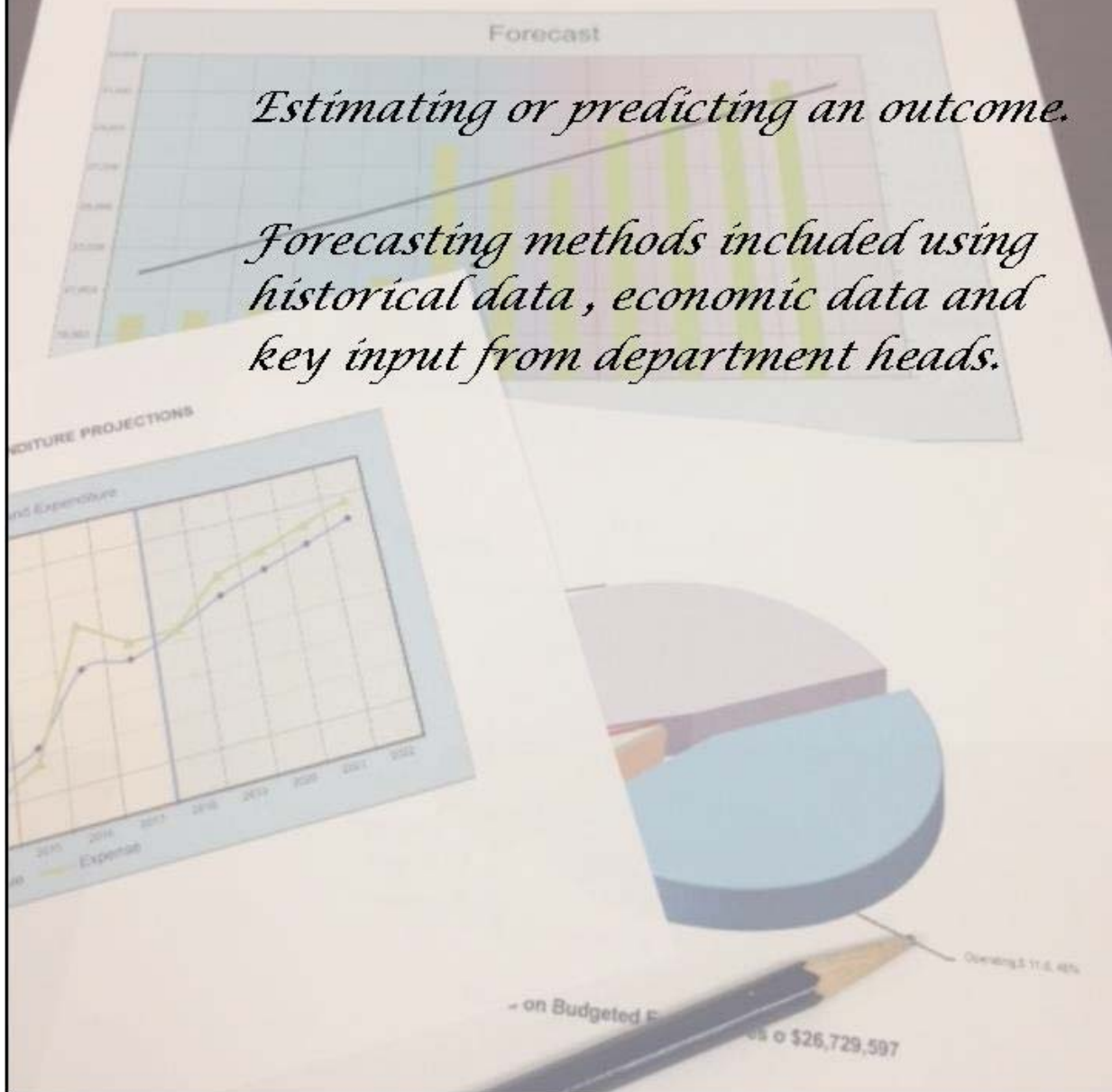


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Forecast

Estimating or predicting an outcome.

Forecasting methods included using historical data, economic data and key input from department heads.



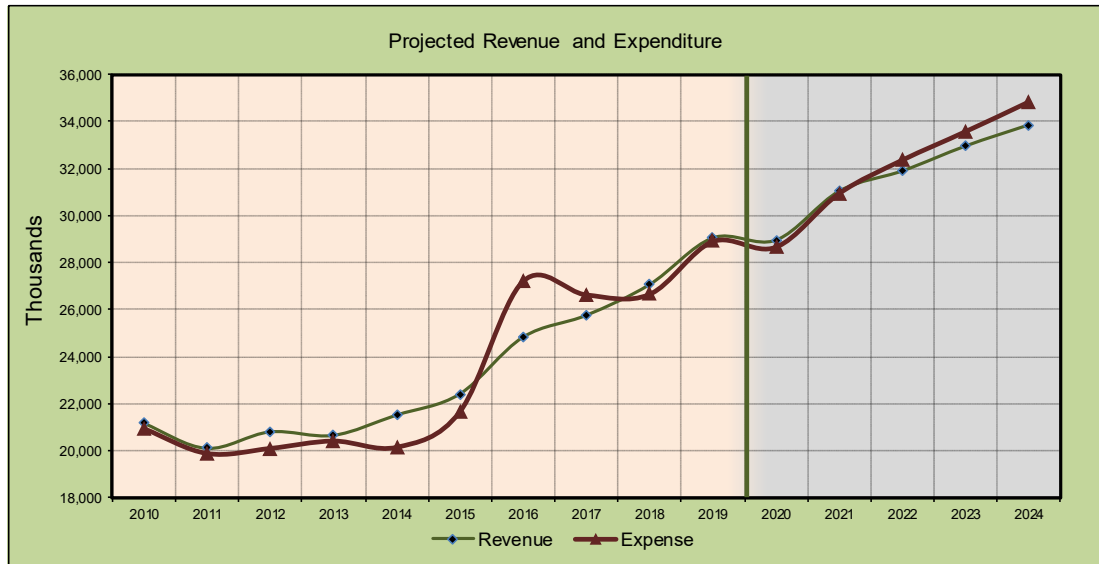
FINANCIAL FORECAST

In order to develop the five (5) year financial forecast, 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.
- Constraints imposed by tax reform legislation which placed caps on local governments' future tax revenues.
- An analysis of financial policies as they relate to desired unassigned fund balance levels. The recommended level, as set forth in the Financial Policies section, is a minimum of 25% of operating expenditures.

The assumptions used in formulating the four years beyond fiscal year 2020 in the five-year forecast are as follows:

- Growth from new construction: while the housing market has begun to recover the City is 97% built out, which limits future growth. The forecast assumes maintaining the Ad Valorem millage rate of 6.4.00 in 2020 through 2024, with a slight average increase in property value of 5.75% per year.
- As required by recently adopted tax legislation, operating tax rates, excluding new construction, are projected to increase no more than the Florida Per Capita Personal Income, as estimated by the Florida Office of Economic & Demographic Research (Avg. from 2020 through 2024 is an average of 3.24% per year).
- Average growth of other revenues: 2.5% per year.
- An average 2.25% inflation rate was used for operating expenditures.
- Inflation factor for personnel services are projected at 4%, which includes a 4% average increase in health insurance costs.
- No new personnel additions were assumed for FY 2021 through 2024.

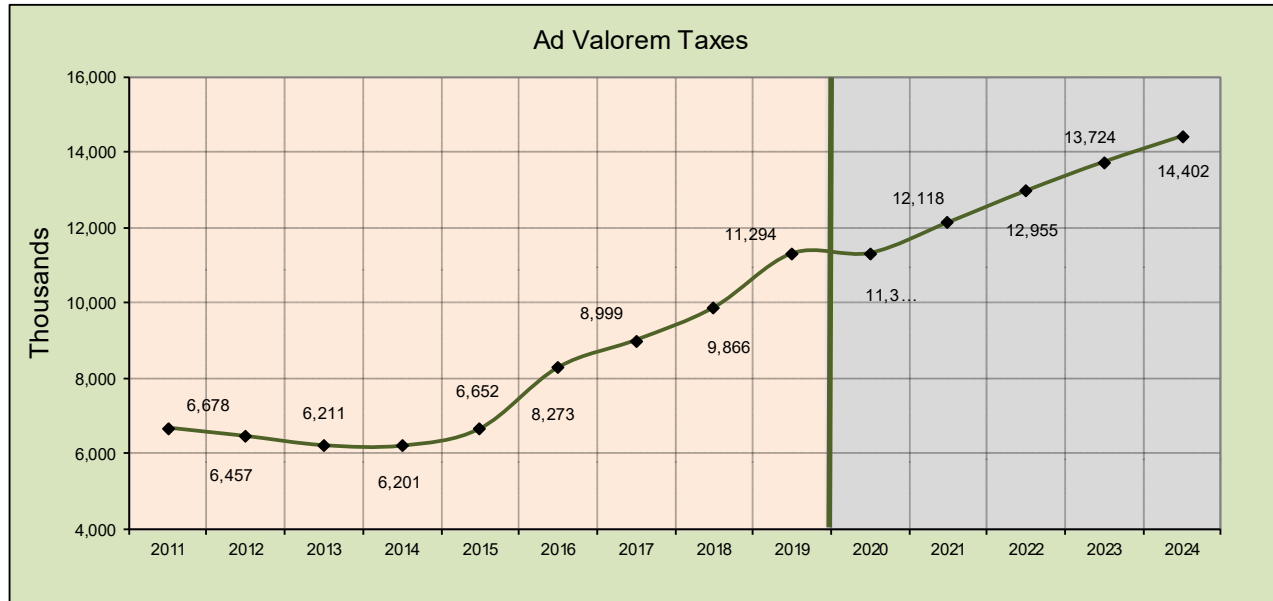
FIVE YEAR REVENUE & EXPENDITURE PROJECTIONS

**GENERAL FUND
FIVE YEAR PROJECTION
Based on Millage Rate of 6.400**

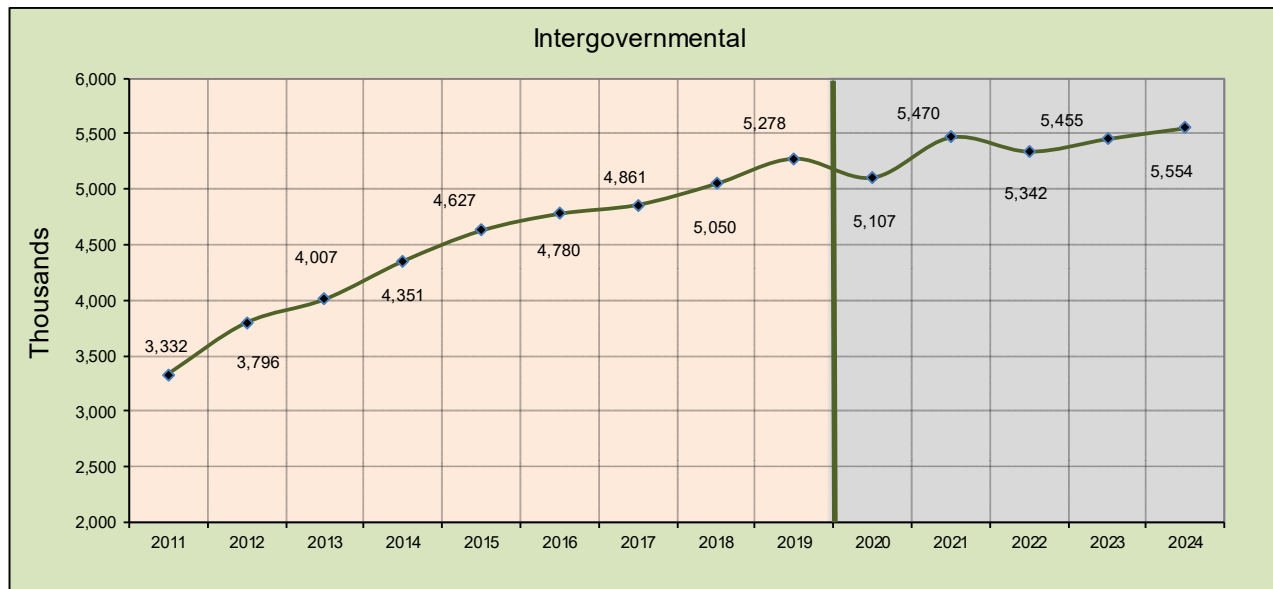
CATEGORY	FY 2019 FORECAST	FY 2020 ADOPTED	FY 2021 PROJECTED	FY 2022 PROJECTED	FY 2023 PROJECTED	FY 2024 PROJECTED
REVENUES						
Ad Valorem Taxes	\$ 11,308,333	\$ 12,117,534	\$ 12,955,261	\$ 13,723,577	\$ 14,402,256	\$ 15,114,869
Utility Service Taxes	\$ 2,987,077	3,025,165	3,084,787	3,146,152	3,177,281	3,234,657
Other Taxes	\$ 2,224,072	2,211,004	2,222,602	2,235,979	2,248,111	2,254,107
Permits and Fees	\$ 2,458,361	2,567,875	2,616,995	2,646,743	2,676,877	2,725,653
Intergovernmental	\$ 5,106,690	5,470,120	5,341,590	5,455,125	5,553,809	5,654,241
Charges for Services	\$ 3,829,881	4,740,682	4,838,681	4,894,030	4,943,402	4,994,198
Fines & Forfeitures	\$ 94,833	113,400	94,800	95,800	96,900	97,900
Interest Income	\$ 303,971	305,050	287,300	300,300	290,300	218,800
Rent and Royalties	\$ 386,579	377,961	385,156	390,413	395,671	398,671
Miscellaneous Income	\$ 244,205	95,200	54,650	48,650	49,150	49,650
TOTAL REVENUE	\$ 28,944,002	\$ 31,023,991	\$ 31,881,822	\$ 32,936,769	\$ 33,833,757	\$ 34,742,746
EXPENDITURES						
Personnel Services	\$ 13,091,543	\$ 14,481,221	\$ 15,205,282	\$ 15,965,546	\$ 16,763,823	\$ 17,602,014
Operating	\$ 2,786,438	2,979,694	3,069,085	3,161,158	3,255,993	3,353,673
PBSO Contract	\$ 9,967,199	10,169,449	10,474,532	10,788,768	11,112,431	11,445,804
Capital Outlay/Grants	\$ 32,501	67,700	68,377	69,061	69,752	70,450
Solid Waste Collection	\$ 1,293,063	1,975,500	2,034,765	2,075,460	2,116,969	2,159,308
Insurance	\$ 390,118	343,736	347,173	350,645	354,151	357,693
Interfund Transfers	\$ 910,000	730,000	980,000	980,000	980,000	980,000
Contingency	\$ 105,453	109,457	100,000	100,000	100,000	100,000
Other Obligations	\$ 90,308	90,308	93,920	95,798	97,714	99,668
TOTAL EXPENDITURE	\$ 28,666,623	\$ 30,947,065	\$ 32,373,134	\$ 33,586,436	\$ 34,850,833	\$ 36,168,610

Net Change in Rev(Exp) \$ 277,379 \$ 76,926 \$ (491,312) \$ (649,667) \$ (1,017,076) \$ (1,425,864)

FIVE YEAR REVENUE PROJECTIONS

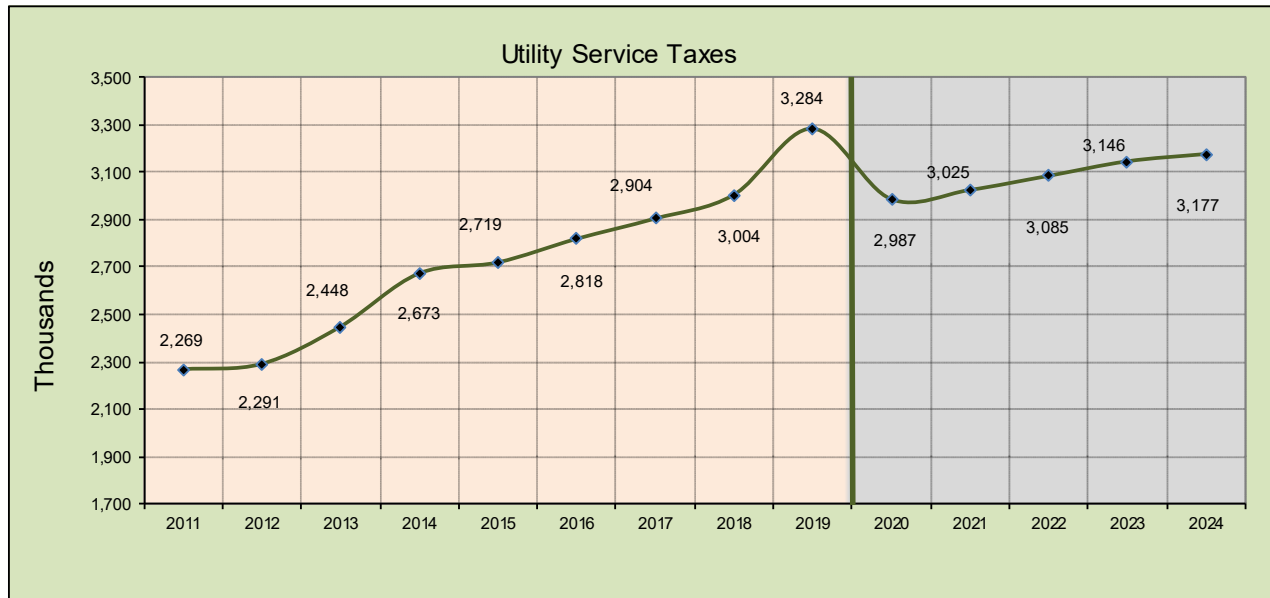


Ad Valorem Taxes: The FY 2020 taxes represent an increase in certified property values of 7.75% from the previous year. The millage rate for 2020 will be 6.400.

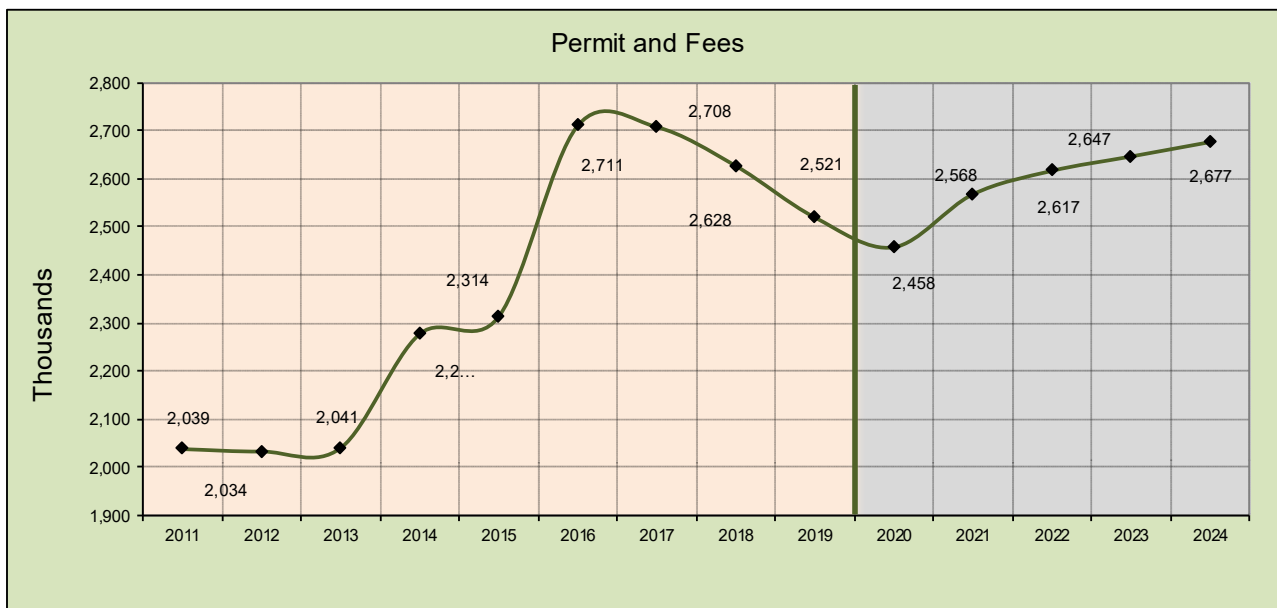


Intergovernmental Revenue: For FY 2020, revenues for the half-cent sales tax and the municipal revenue sharing show increases due to increases in the State estimates. For FY 2021 to FY 2024, moderate increases are projected for these revenues.

FIVE YEAR REVENUE PROJECTIONS

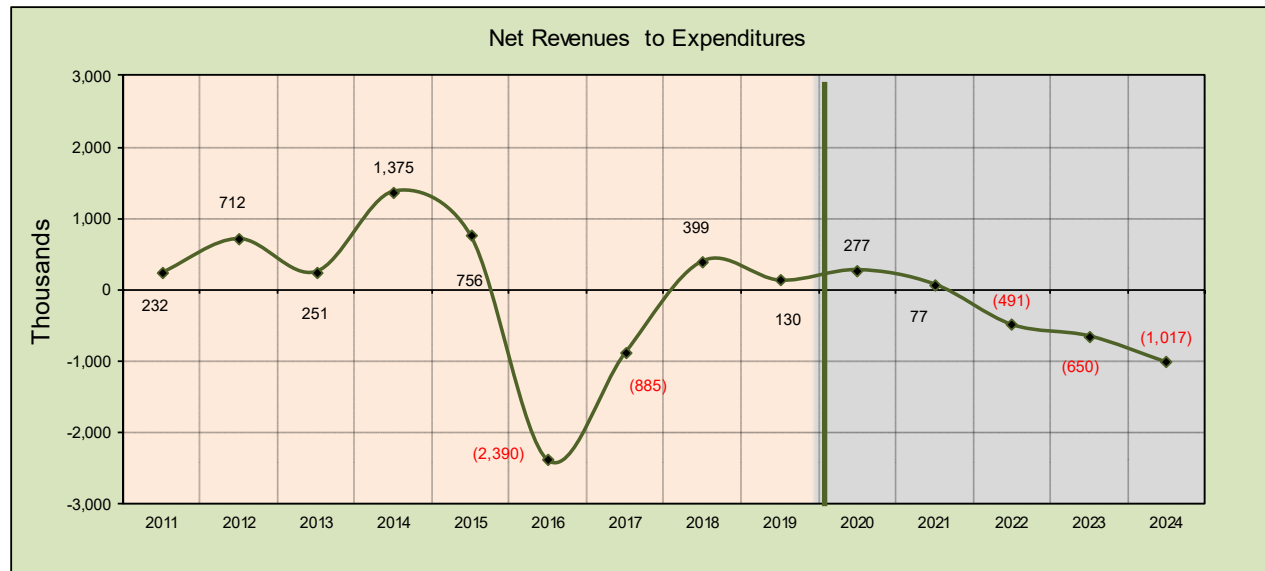


Utility Service Taxes: Electric Utility tax comprises of 81% of the Utility Service Tax revenue. Other utility taxes include Water, Gas and Propane. FY 2020 through FY 2024 projections are based on historical trending.



Permit and Fees: Franchise fees are charged on electricity, solid waste collection and natural gas. Building permits increased in 2016 with the development of several residential housing communities.

FORECASTED CHANGE IN FUND BALANCE



The Net Revenue over Expenditure Chart shows the actual change in fund balance from 2011 through 2018. 2019 is projected to year-end. FY 2020 through 2024 is forecasted based on revenues and expenditures from the charts on the preceding pages. 2016 shows a significant decline in fund balance. This was due to fund transfers to Capital Improvement Project Funds Parks and Recreation (303) for the construction of a new Community Center and to the Recreation and Maintenance Fund (304). The decline in fund balance is projected through 2024.

PROJECTED FUND BALANCE

CATEGORY	FY 2018 ACTUAL*	FY 2019 FORECAST	FY 2020 ADOPTED	FY 2021 PROJECTED	FY 2022 PROJECTED	FY 2023 PROJECTED	FY 2024 PROJECTED
Beginning Fund Balance	\$ 10,910,243	\$ 11,312,210	\$ 11,589,589	\$ 11,666,515	\$ 11,175,203	\$ 10,525,536	\$ 9,508,460
Net Change in Reserve	\$ 401,967	277,379	76,926	(491,312)	(649,667)	(1,017,076)	(1,425,864)
Projected Ending Balance	\$ 11,312,210	\$ 11,589,589	\$ 11,666,515	\$ 11,175,203	\$ 10,525,536	\$ 9,508,460	\$ 8,082,596

FUND BALANCE BREAKDOWN

Emergency Reserve	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Non-Spendable	217,802	1,055,869	246,850	300,000	300,000	300,000	300,000
Compensated Absences	319,142	403,118	162,090	162,090	162,090	162,090	162,090
Unassigned	8,775,266	8,130,602	9,257,575	8,713,113	8,063,446	7,046,370	5,620,506
Fund Balance	\$ 11,312,210	\$ 11,589,589	\$ 11,666,515	\$ 11,175,203	\$ 10,525,536	\$ 9,508,460	\$ 8,082,596

Unassigned Reserve as

% of Expenditures	34.81%	29.29%	26.63%	27.75%	24.73%	20.80%	15.97%
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*Include difference in Cafr \$2,899

Note: Forecast indicates unassigned reserve will be below City Council Policy 18 of 25% of budgeted expenditures in year 2022 through 2023

Revenue

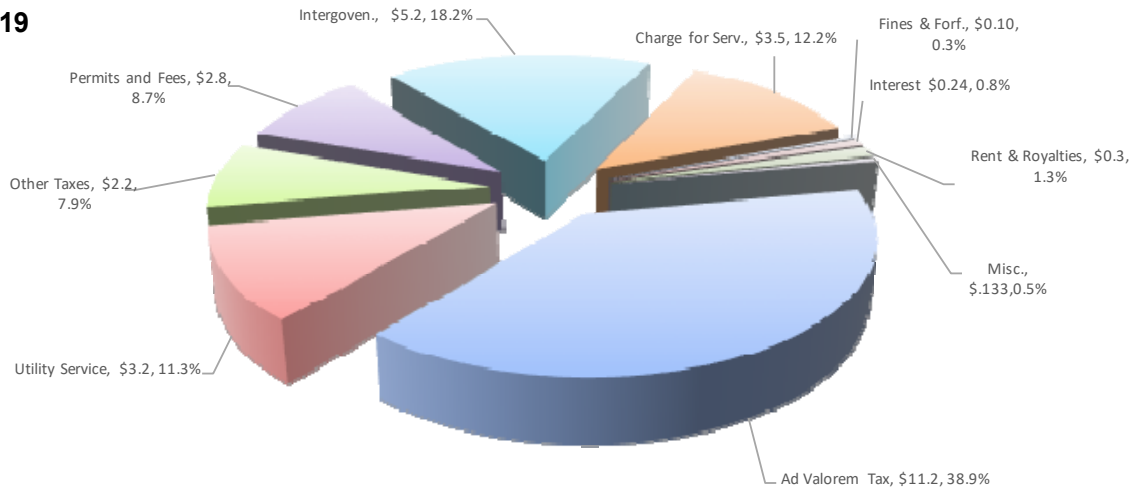


**GENERAL FUND
REVENUE CATEGORY SUMMARY**

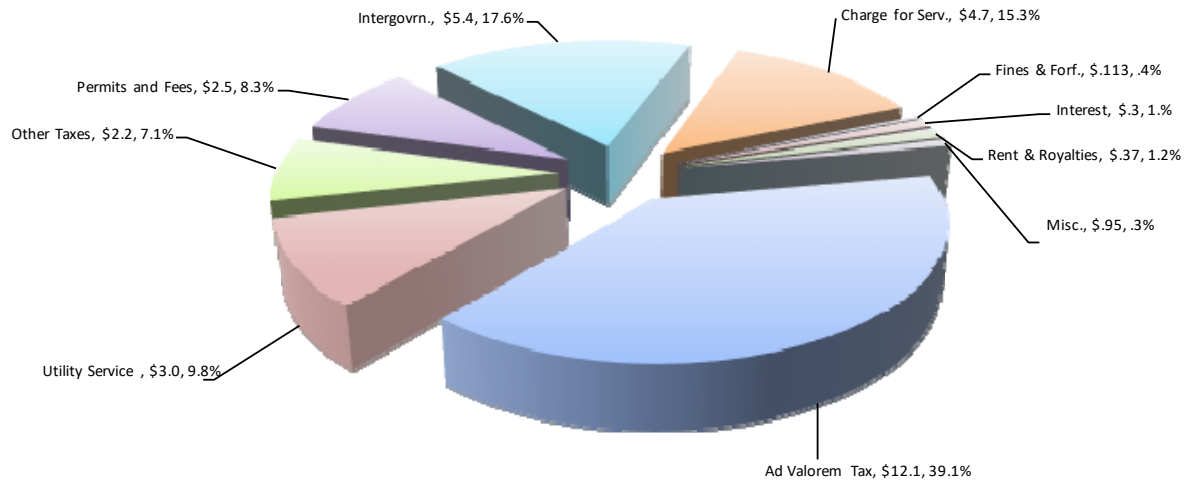
CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUES				
Ad Valorem*	\$ 8,999,275	\$ 9,866,149	\$ 11,294,282	\$ 12,117,534
Utility Service Taxes	2,904,014	3,004,055	3,284,148	3,025,165
Other Taxes	2,217,326	2,286,275	2,281,969	2,211,004
Permits and Fees	2,708,165	2,627,786	2,520,879	2,567,875
Intergovernmental	4,860,571	5,049,679	5,278,320	5,470,120
Charges For Services	3,428,546	3,424,136	3,529,532	4,740,682
Fines & Forfeitures	118,523	111,778	101,400	113,400
Interest Income	74,474	188,401	242,994	305,050
Rent and Royalties	301,853	343,500	366,010	377,961
Miscellaneous Income	137,918	149,293	133,551	95,200
TOTAL REVENUE	\$ 25,750,665	\$ 27,051,052	\$ 29,033,085	\$ 31,023,991

*Includes Delinquent Property Taxes

**GENERAL FUND
REVENUE CATEGORY PERCENTAGES
BASED ON GROSS BUDGET (in millions)**

FY 2019

Based upon Budgeted Revenue of \$ 29,033,085

FY 2020

Based upon Budgeted Revenue of \$ 31,023,991

In FY 2020, ad valorem taxes remain the City's largest revenue source at 39.1% of the total revenue. Intergovernmental revenues from the federal, state and county governments, account for 17.6% of the total revenue. Charge for Service and Utility Service Taxes are next at 15.3% and 9.8%, respectively.

**GENERAL FUND
REVENUE DETAIL**

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
AD VALOREM TAXES					
311-100	Real And Pers. Prop. Tax	\$ 8,751,853	\$ 9,861,772	\$ 11,144,282	\$ 11,967,534
311-200	Del Real & Personal Prop.	247,422	4,377	150,000	150,000
TOTAL AD VALOREM TAXES		8,999,275	9,866,149	11,294,282	12,117,534
UTILITY SERVICE TAXES					
314-100	Electric Utility Taxes	2,294,157	2,369,353	2,671,203	2,380,000
314-300	Water Utility Service Tax	505,699	539,918	520,945	555,361
314-400	Gas Utility Taxes	66,621	60,953	58,500	57,148
314-800	Propane Gas Utility Taxes	37,537	33,831	33,500	32,656
TOTAL UTILITY SERVICE TAXES		2,904,014	3,004,055	3,284,148	3,025,165
OTHER TAXES					
312-410	1st Local Option Gas Tax	304,655	299,042	308,000	300,000
312-510	Ins Prem Tax-Firefighter	213,087	222,236	251,104	251,104
312-520	Ins Prem Tax-Police	256,157	280,676	227,400	227,400
315-200	Communication Service Tax	1,164,809	1,178,590	1,200,000	1,080,000
316-001	New Business Tax Receipt	214,197	236,968	228,000	269,000
316-020	Transferred B-Tax Receipt	361	475	465	500
316-030	Rental Property BTR	64,060	68,288	67,000	83,000
TOTAL OTHER TAXES		2,217,326	2,286,275	2,281,969	2,211,004
PERMITS AND FEES					
322-100	Building Permit	721,116	673,283	500,000	550,000
322-101	Building Permit-Site work	3,955	4,393	6,000	4,000
322-102	Building Plan Review Fees	4,320	4,275	3,000	3,500
322-200	Electrical Permit	2,960	2,320	2,500	0
323-100	Electric Franchise Fees	1,744,014	1,729,992	1,806,229	1,750,000
323-400	Gas Franchise Fees	40,561	34,512	36,000	35,500
323-700	Solid Waste Franch Fee/Comm	34,495	29,451	28,980	40,225
323-702	Solid Waste Franch Fee/Resident	66,043	68,354	70,300	108,500
323-900	Textile Recycling Rev	0	4,167	0	20,000
329-001	Miscellaneous Inspections	0	160	0	0
329-010	Const. Reinspection Fees	2,515	2,445	1,000	2,800
329-020	Inspections After Hours	120	120	150	150
329-050	Planning Filing Fees	34,488	33,189	32,520	25,000
329-060	Engineering Review Fees	17,619	11,383	12,000	12,000
329-065	Petition Advertisements	3,485	1,487	2,600	2,600
329-100	Foreclosure Registration Fee	30,100	26,200	18,000	12,000
329-110	Permit Surcharge - DCA	1,181	867	800	800
329-120	Permit Surcharge - DBPR	1,193	1,188	800	800
TOTAL PERMITS AND FEES		2,708,165	2,627,786	2,520,879	2,567,875

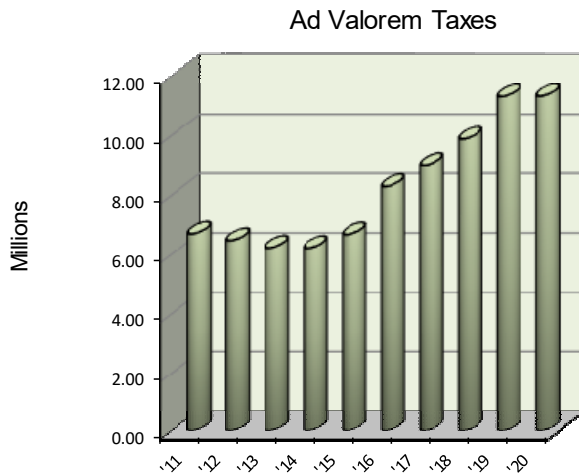
**GENERAL FUND
REVENUE DETAIL CONTINUED**

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
	INTERGOVERNMENTAL				
331-501	FEMA -Hurricane Expense	13,814	52,646	241,000	241,000
334-491	FDOT Lighting Reimbursement	31,996	32,956	32,000	33,000
335-120	State Revenue Sharing	1,600,973	1,643,699	1,654,000	1,800,000
335-140	Mobile Home License Tax	9,212	9,418	10,000	11,000
335-150	Alcoholic Beverage Lic.	4,211	4,112	5,000	5,000
335-180	Half-Cent Sales Tax	3,054,176	3,179,290	3,200,000	3,250,000
335-210	Firefighter Supplemental	13,370	14,370	14,520	15,120
335-490	Motor Fuel Tax Rebate	5,411	5,132	10,000	7,000
337-201	PBC E911 Fund	0	0	0	0
337-700	Local Grants	0	248	0	0
338-100	SWA Recycling Refund	39,096	9,970	30,000	8,000
338-200	B'ness Tax Receipt from Cnty	88,312	97,838	81,800	100,000
	TOTAL INTERGOVERNMENTAL	4,860,571	5,049,679	5,278,320	5,470,120
	CHARGE FOR SERVICES				
341-301	County Impact Admin Fees	26,070	32,093	15,000	20,000
341-900	Elections - Filing Fees	996	1,200	0	583
341-901	Sales of Clerk Documents	69,341	72,206	75,100	95,400
341-901	Sales of Financial Doc	240	226	50	50
341-901	Sales of Planning Doc	96	197	100	50
341-910	Supp. Pay Processing Fee	162	164	234	182
341-920	Passport Fee	0	74,765	103,200	199,512
342-200	Atlantis Interlocal Agree	836,449	869,904	904,704	940,892
342-500	Atlantis Annual Fire Insp	2,684	3,346	2,875	2,875
342-501	GAC Annual Fire Insp Fee	15,144	20,317	14,950	14,950
342-510	Fire Re-Inspection Fees	675	690	460	460
342-520	Pre-Business Tx Rec Insp	4,507	6,233	5,000	5,000
342-521	Rental Property BTR Insp	4,127	4,165	3,200	6,000
342-530	Atlantis Fire Plan Rev Fe	43,891	6,293	5,750	5,750
342-531	GAC Fire Plan Rev Fee	12,287	15,160	10,350	10,350
342-601	GAC-Ambulance Revenue	2,237,980	2,245,485	2,230,000	2,410,500
342-610	EMS W/O - Uncollectible	(798,604)	(1,017,026)	(900,000)	(700,000)
342-611	EMS W/O - Contractual	(517,316)	(454,857)	(530,000)	(650,000)
342-620	EMS Allowance Adjustment	20,335	27,822	18,000	19,200
342-621	Contractual Collection contract	(2,771)	(2,609)	(3,500)	(2,880)
342-900	False Fire Alarms Rev	3,500	7,500	4,600	4,600
342-901	Sales of P/S Documents	1,372	1,604	1,200	1,200
342-902	False Burglar Alarms Rev	30,263	33,598	16,000	20,000
343-400	Solid Waste Fee Reimb	2,863	2,947	2,950	2,900
343-411	Solid Waste Fee	835,320	844,232	921,353	1,975,500
343-413	Solid Waste Recycling Fees	332,235	335,442	367,212	0
343-451	Solid Waste Admin Fees	121,481	124,018	122,652	197,500
343-452	Solid Waste Lien Fees	18,100	17,700	0	0
343-453	Solid Waste Penalties	62,907	64,844	30,000	10,000

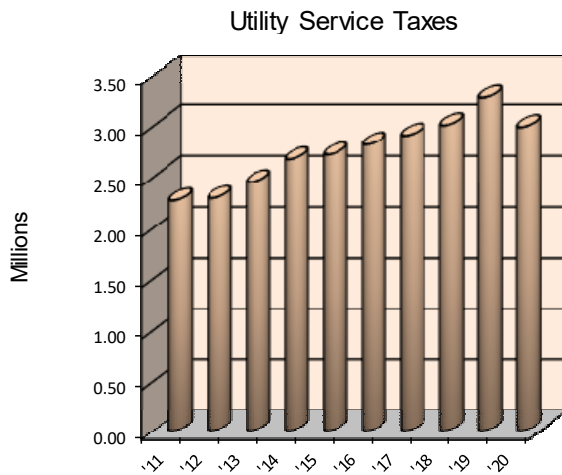
**GENERAL FUND
REVENUE DETAIL CONTINUED**

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
	CHARGE FOR SERVICES CONT.				
347-211	Athletic Fees	28,213	35,356	47,380	55,370
347-212	Leisure Activities Fees	10,666	27,017	0	56,424
347-214	Discover Florida Trips	8,207	6,696	32,245	15,051
347-400	Special Events Commissions	17,126	17,408	28,467	23,263
	TOTAL CHARGE FOR SERVICES	3,428,546	3,424,136	3,529,532	4,740,682
	FINES & FORFEITURES				
351-500	Fines-Moving Violations	84,933	70,670	60,000	60,000
351-501	Law Enforcement Education	11,096	9,294	7,200	7,200
354-100	Code Enforcement Penalties	17,170	23,400	30,000	30,000
354-103	Permit/BTR Penalties	5,054	8,174	4,000	16,000
359-100	NSF Service Charges	270	240	100	100
359-130	Lost / Abandoned Property	0	0	100	100
	TOTAL FINES & FORFEITURES	118,523	111,778	101,400	113,400
	INTEREST				
361-100	Misc Interest On A/R	18	102	50	50
361-110	Tax Collector's Interest	259	793	250	500
361-120	SBA Interest	26,690	75,207	119,930	134,000
361-130	FMLVT Interest	18,864	8,741	24,600	40,000
361-150	Bank Investment Program	28,643	103,558	98,164	130,500
	TOTAL INTEREST	74,474	188,401	242,994	305,050
	RENTS AND ROYALTIES				
362-100	Rental Fees-Short Term	84,302	122,904	142,000	141,061
362-110	Rental Income-Long Term	217,249	220,596	224,010	236,900
362-600	Vending Machine Royalties	302	0	0	0
	TOTAL RENT AND ROYALTIES	301,853	343,500	366,010	377,961
	MISCELLANEOUS				
364-410	Surplus Sales-Furn,Equip	6,583	35,885	85,000	36,000
366-303	Egg Hunt Sponsorship	2,000	2,250	2,500	3,000
366-304	July 4th Sponsorship	2,000	2,500	2,250	2,650
366-900	Contributions	20,482	5,308	6,651	15,400
369-300	Insurance Proceeds	39,409	68,427	5,000	5,000
369-900	Refunds-Current Year	0	0	100	100
369-901	Refunds - Prior Year	28,066	20,934	25,000	25,000
369-905	Witness & Jury Reimburse	0	0	50	50
369-910	Forfeit Non-Vested Retire	12,532	265	1,500	1,500
369-999	Miscellaneous Revenues	26,846	13,724	5,500	6,500
	TOTAL MISCELLANEOUS	137,918	149,293	133,551	95,200
	INTERFUND TRANSFERS				
381-000	Fund Transfer - New Growth	0	0	0	0
	TOTAL INTERFUND TRANSFERS	0	0	0	0
GRAND TOTAL		\$ 25,750,665	\$ 27,051,052	\$ 29,033,085	\$ 31,023,991

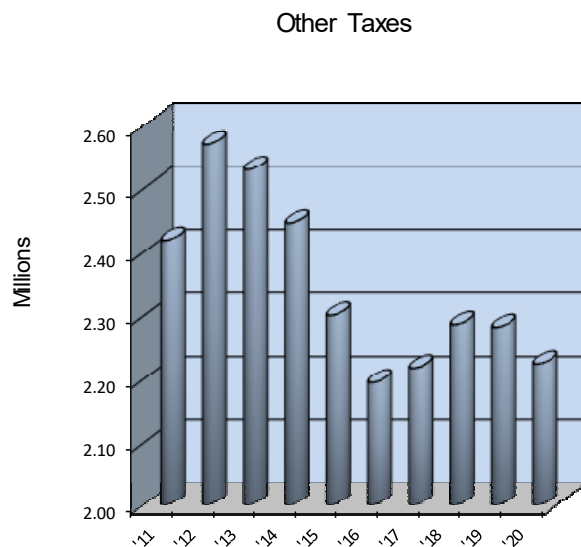
REVENUE HISTORY BY CATEGORY



Ad Valorem Taxes: The City's FY 2020 certified assessed values including new construction increased by 7.3% from FY 2019. The increase is related to the increase in property values and new construction.



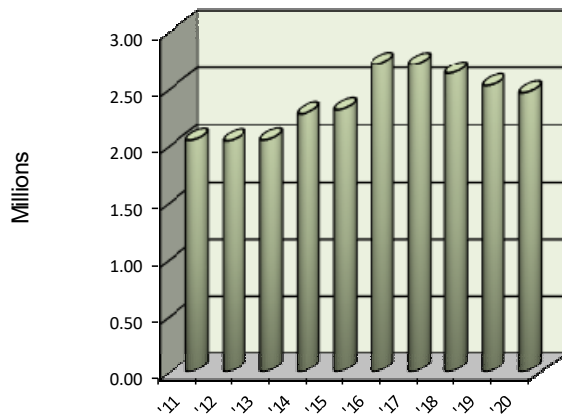
Utility Service Taxes: For FY 2020, \$3.0 million of utility service tax revenue is projected. FY 2019's actuals are lower than budget. This category of revenues is based on usage of applicable services.



Other Taxes: The majority of revenue in this category is derived from Communication Service Tax (CST). CST revenue has slowly decreased with the advancement of cable and phone plans.

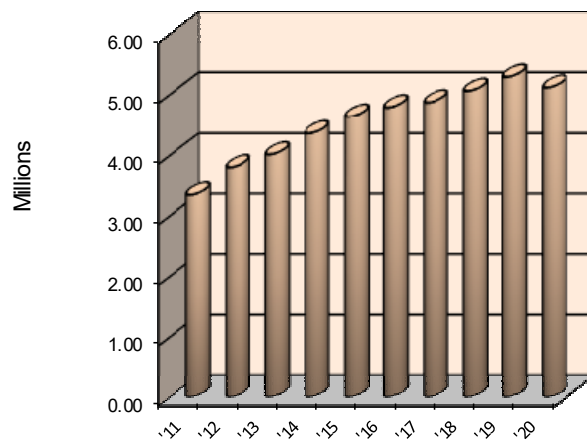
REVENUE HISTORY BY CATEGORY

Permits and Fees



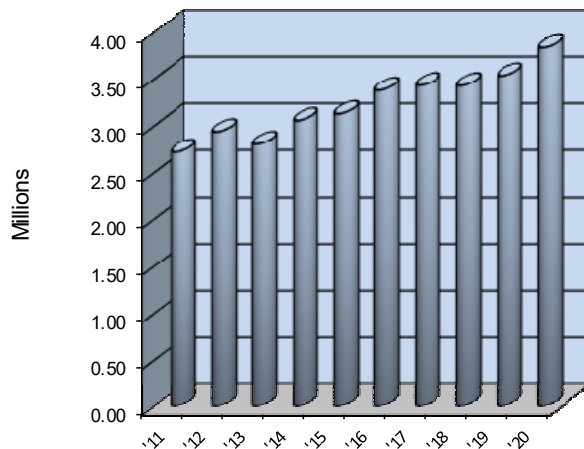
Permits and Fees: For FY 2020, \$2.5 million is projected to be collected for permits and fees. Electric franchise fees comprise the largest component of this revenue category.

Intergovernmental



Intergovernmental: This is the second largest source of City general fund revenue, with \$5.4 million projected for FY 2020. The major resource of this category is the half-cent sales tax.

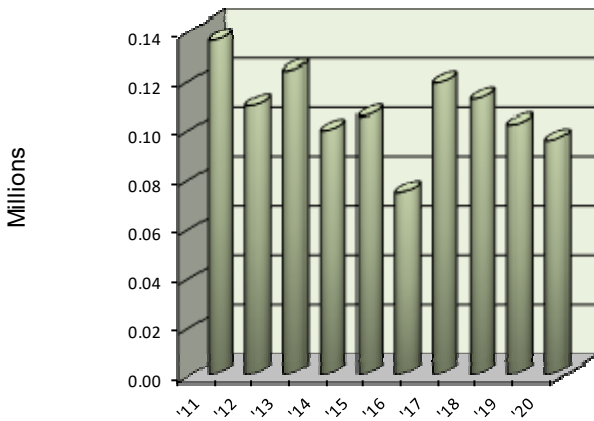
Charge for Services



Charges for Services: Charges for services are the third largest source of general fund revenues, with over \$4.7 million projected for FY 2020. This revenue source includes a contract with the City of Atlantis to provide fire rescue service, solid waste fees, ambulatory service and the new passport services.

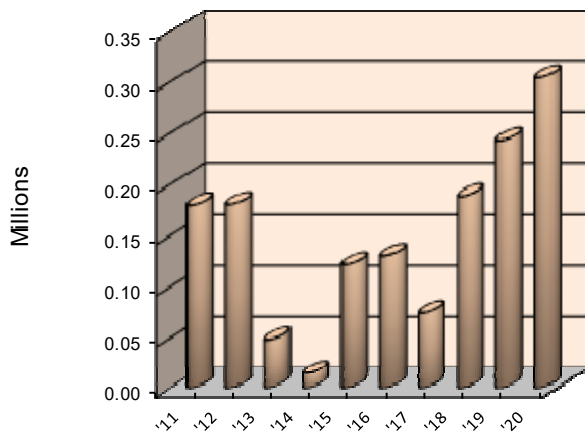
REVENUE HISTORY BY CATEGORY

Fines and Forfeitures



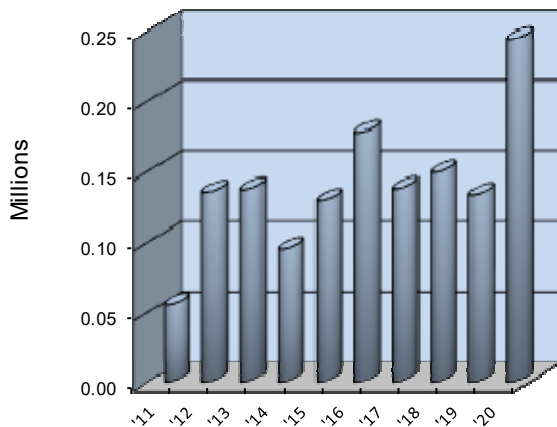
Fines and Forfeitures: This revenue includes: fines from moving violations, code enforcement penalties and permitting penalties.

Interest Income



Interest Income: The City's investments continue to suffer from the current economic conditions and very low interest rates. Currently, the city has a diverse portfolio with investments in tiered CD's, mutual funds and money market accounts.

Miscellaneous



Miscellaneous: This category includes sale of surplus items, insurance proceeds and contributions.



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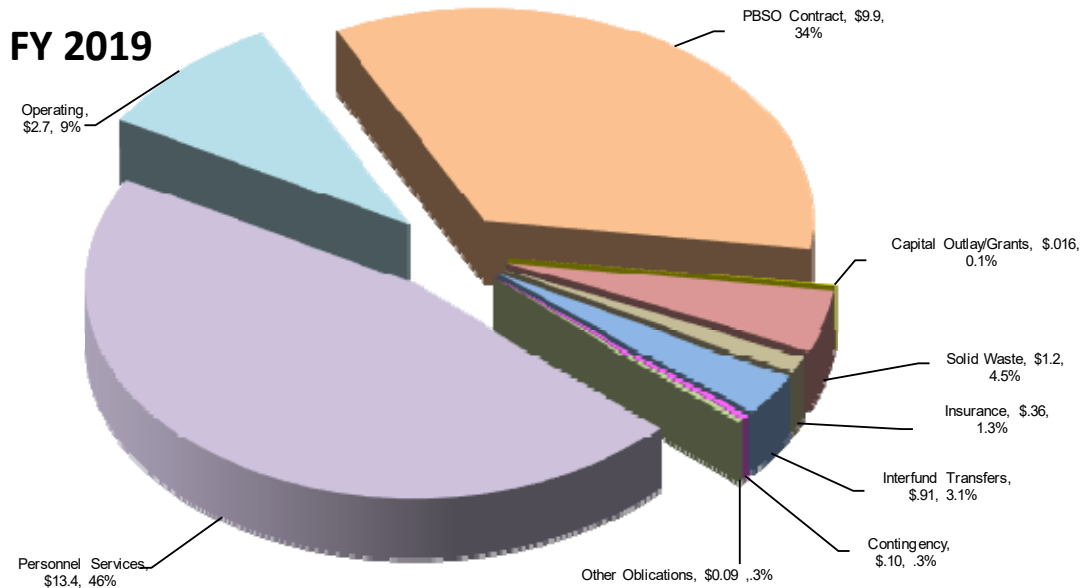
Expenditures



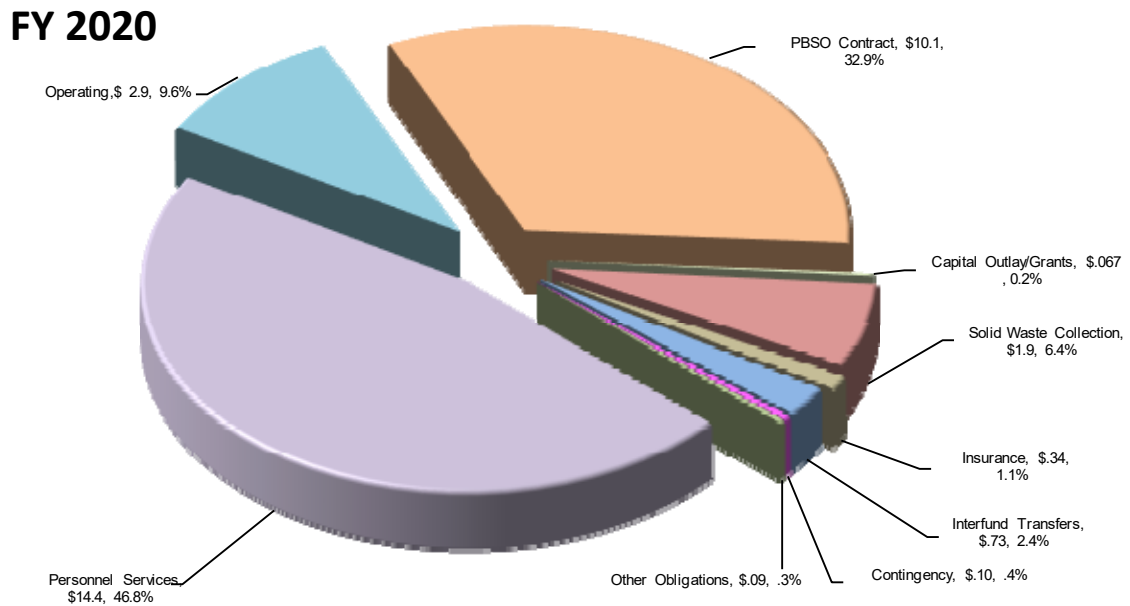
**GENERAL FUND
EXPENDITURE SUMMARY BY CATEGORY**

CATEGORY	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
EXPENDITURES				
Personnel Services	\$ 11,657,006	\$ 12,592,517	\$ 13,422,677	\$ 14,481,221
Operating Expenses	2,368,227	2,424,792	2,743,702	2,979,694
Palm Beach Sheriff's Office (PBSO)	9,324,787	9,608,248	9,964,364	10,169,449
Capital Outlay	26,750	111,049	9,000	40,200
Grants And Aids	7,500	7,500	7,500	27,500
Solid Waste Collection	1,357,524	1,305,708	1,288,564	1,975,500
Insurance	381,853	377,454	366,611	343,736
Interfund Transfers	1,430,000	110,000	910,000	730,000
Contingency	1,305	0	100,000	109,457
Other Obligations	81,048	114,716	90,308	90,308
TOTAL EXPENDITURES	\$ 26,636,000	\$ 26,651,984	\$ 28,902,726	\$ 30,947,065

**EXPENDITURE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET (in millions)**



Based on Budgeted Expenditures of \$28,902,726



Based on Budgeted Expenditures of \$30,947,065

GENERAL FUND - EXPENDITURE DETAIL

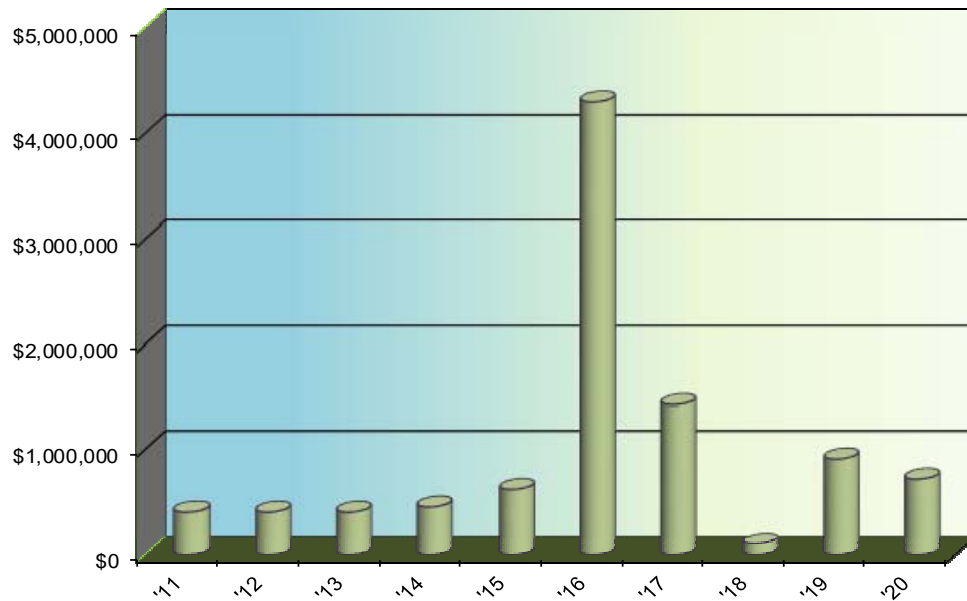
ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 7,136,858	\$ 7,866,718	\$ 8,629,110	\$ 9,263,416
12-2	Vac/Sick Payout	126,259	26,232	0	0
13-1	Other Salaries & Wages (Part-Time)	89,578	120,584	213,123	137,955
14-1	Overtime	534,947	556,389	281,868	437,543
15-1	Special Pay	99,154	120,350	106,080	107,880
21-1	Fica Taxes	573,362	627,941	579,864	629,805
22-1	Retirement Contributions (FRS)	134,681	144,480	174,284	161,268
22-2	FLC Gen Retirement Contr	144,560	166,648	185,265	217,454
22-3	FLC Gen Retirement Match	67,247	68,905	77,741	90,512
22-4	FLC P/S FF Retirement	1,254,110	1,394,921	1,492,108	1,482,451
23-1	Life & Health Insurance	933,631	954,007	1,061,474	1,264,771
23-2	Dependent Insurance	321,685	316,738	336,765	443,021
23-3	Short Term Disability	7,925	8,750	0	0
24-1	Worker's Compensation	225,407	209,130	274,070	233,361
24-2	City Shared Worker Comp	3,829	7,485	0	0
25-1	Unemployment Compensation	3,773	3,239	10,925	11,784
TOTAL PERSONNEL SERVICES		11,657,006	12,592,517	13,422,677	14,481,221
OPERATING EXPENSES					
31-1	Legal Expenses	37,203	59,323	0	0
31-2	Engineering & Architect	14,917	13,270	14,156	15,500
31-4	Other Professional	134,975	85,211	257,227	365,590
31-5	Physical Exams	7,475	8,157	7,591	12,702
32-1	Accounting & Audit	23,800	30,800	36,000	43,000
34-2	Aquatic Weed Control	6,055	6,054	6,056	6,056
34-4	Other Contractual	273,108	253,409	327,386	350,020
34-41	Doc Services	57,866	59,126	60,381	60,477
34-42	Contract with PBSO	9,324,787	9,608,248	9,964,364	10,169,449
40-1	Senior Trips	12,005	10,575	26,595	14,800
40-2	Tuition Reimbursement	7,500	8,000	12,000	12,000
40-3	Personnel Recruiting	15	15	770	520
40-4/81-1	Ed Train Sem & Assc Exp	67,264	98,431	119,344	148,432
40-5	Business Expense. & Mileage	1,291	1,349	3,171	3,789
41-1	Telephone, Teleg. & Mail	67,611	73,933	78,708	82,573
42-1	Postage, Frt. & Express	47,331	46,255	47,790	49,355
43-1	Electricity	189,493	202,426	227,400	221,400
43-2	Street Lights	205,145	201,225	214,792	214,792
43-4	Water & Sewer	41,981	49,103	46,772	47,312
43-5	Dumping Fees	26,110	29,383	48,522	41,252
44-1	Equipment Rental	1,868	13,880	16,125	6,999
44-2	Uniform Rental	1,595	1,744	2,940	2,939
45-2	Notary Fees	558	869	770	400
46-1	R & M - Buildings	20,741	27,804	23,750	23,750
46-11	R & M - Buildings Other Cont	62,297	52,408	41,573	41,333

EXPENDITURE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
	OPERATING EXPENSES CONT.				
46-2	R & M - Vehicles	64,481	60,379	70,240	65,240
46-21	R & M - Vehicles Other Cont	29,333	36,426	44,250	49,250
46-3	R & M - Office Equipment	15,964	15,034	23,644	18,538
46-4	R & M - Communications	2,842	949	1,200	1,200
46-5	R & M - Other Equipment	76,235	97,833	98,639	101,068
46-51	R & M - Other Equip Contractual	10,582	4,479	3,500	3,500
46-6	R & M - Parks & Athletics	6,459	8,453	10,750	10,750
46-61	R & M - Parks Other Contractual	30,782	29,970	13,000	13,000
46-7	R & M - Computer Equipment	21,275	16,085	7,112	27,512
47-1	Printing & Binding	33,038	28,013	31,867	40,146
48-1	City Publicity	1,565	1,627	3,100	3,400
48-17	City Events	15,198	20,876	51,395	26,732
48-3	Other Community Events	445	1,734	2,275	3,120
48-34	Egg Hunt	7,264	6,265	8,895	10,771
48-4	Fireworks	24,790	27,040	31,756	39,470
48-6	Other Promo. Activities	15,851	16,386	20,344	35,318
48-71	L/S Sponsorship offset	0	0	10,901	9,300
48-91	Youth Athletics	9,201	11,216	13,724	14,665
49-1	Legal Ads	15,166	12,297	31,351	26,621
49-2	Election Expenses	34,384	39,895	0	3,372
49-3	Titles, Tags & Taxes	530	797	935	1,120
49-6	Miscellaneous Expense	3,591	1,911	2,530	2,025
49-7	Computer Software	159,826	173,584	174,415	224,760
49-8	Recording Fees	0	0	3,000	3,000
49-9	Classified Ads	2,603	3,370	3,500	3,565
51-2	Office Supplies	25,480	25,394	26,490	29,423
51-4	Copy Paper & Supplies	5,526	6,577	7,454	7,532
51-5	Minor Office Equipment	19,448	22,057	12,964	13,450
51-7	Commemoratives	8,290	12,783	13,103	14,163
52-1	Fuel & Lubricants	78,433	97,273	96,600	111,546
52-2	Parks & Grounds Sup.	37,022	16,577	23,500	21,000
52-3	Cust. Lab. & Chem. Sup.	28,803	41,090	34,930	35,855
52-5	Small Tools & Apparatus	33,983	24,647	28,165	27,625
52-6	Recreation Supplies	3,764	2,580	4,472	1,670
52-7	Medical Supplies	58,945	57,129	58,080	58,075
52-8	Uniforms & Clothing	55,496	50,128	49,461	48,915
53-1	Road & Bridges	14,234	10,873	19,250	19,250
53-2	Traffic Control	22,658	17,043	5,950	5,950
53-3	Drainage	40,929	42,598	24,550	24,550
54-2	Code Supplement & Update	3,663	8,844	6,850	7,850
54-3	Books, Subsc., Prof. Sup.	11,050	11,618	9,074	9,899
54-4	Memberships & Dues	30,142	30,212	40,617	40,457
55-5	Erroneous Issues	752	0	50	50
	TOTAL OPERATING EXPENSES	11,693,014	12,033,040	12,708,066	13,149,143

EXPENDITURE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
	CAPITAL OUTLAY				
62-2	Public Safety Building	2,598	0	0	0
62-31	City Hall Improvement	0	2,030	0	0
62-6	Public Works Buildings	920	0	0	0
64-5	Office Furniture	14,883	58,052	3,200	7,300
64-6	Office Equipment	1,573	0	0	0
64-7	Park Equipment	0	7,867	0	0
64-8	Other Equipment	6,776	38,152	0	0
64-9	Computer Hardware/Software	0	3,340	5,800	32,900
	TOTAL CAPITAL OUTLAY	26,750	111,049	9,000	40,200
	GRANTS AND AIDS				
83-1	Grant/Aids	7,500	7,500	7,500	27,500
	TOTAL GRANTS AND AIDS	7,500	7,500	7,500	27,500
	SOLID WASTE				
34-3	Solid Waste Collection	1,357,524	1,305,708	1,288,564	1,975,500
	TOTAL SOLID WASTE	1,357,524	1,305,708	1,288,564	1,975,500
	INSURANCE				
45-1	Liability & Fleet	326,187	352,404	355,611	331,736
81-20	Claims Repairs	55,666	25,050	11,000	12,000
	TOTAL INSURANCE	381,853	377,454	366,611	343,736
	INTERFUND TRANSFERS				
91-5	Fund Transfer - New Growth	0	0	0	0
91-7	Fund Transfer - Parks and Recreation	0	0	0	0
91-8	Fund Transfer - Reconst & Maint	1,000,000	0	500,000	250,000
91-22	Fund Transfer - After School Program	20,000	110,000	0	0
91-95	Fund Transfer - Debt Service	410,000	0	410,000	410,000
99-99	Fund Transfer - Property Impr	0	0	0	50,000
99-xx	Fund Transfer - Art in Park	0	0	0	20,000
	TOTAL INTERFUND TRANSFERS	1,430,000	110,000	910,000	730,000
	CONTINGENCY				
99-1	Contingency	1,305	0	0	9,457
99-2	Council Contingency	0	0	100,000	100,000
	TOTAL CONTINGENCY	1,305	0	100,000	109,457
	OTHER OBLIGATIONS				
99-4	175/185 Insurance Trust	81,048	114,716	90,308	90,308
	TOTAL OTHER OBLIGATIONS	81,048	114,716	90,308	90,308
	TOTAL GENERAL FUND	\$ 26,636,000	\$ 26,651,984	\$ 28,902,726	\$ 30,947,065

OPERATING TRANSFERS OUT (NET)

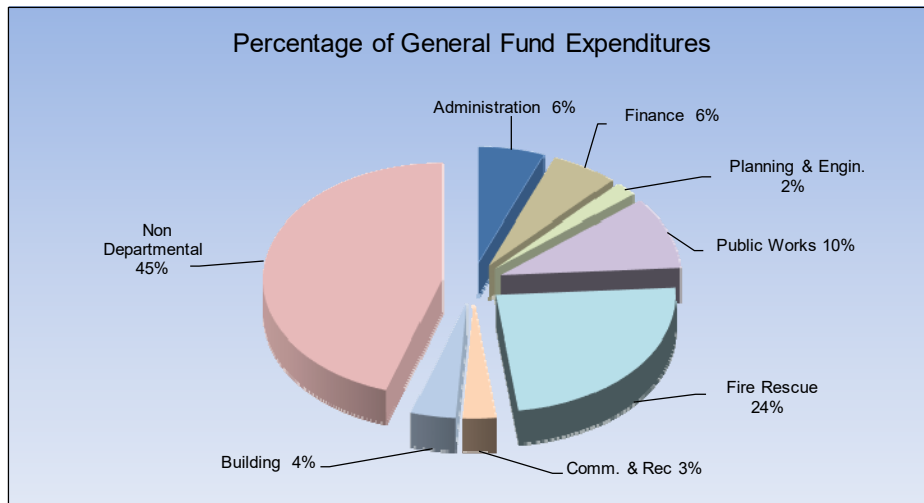
- FY 2011 - The last transfer for the 2004B Revenue Refunding was made.
- FY 2012 - Transfers were limited to debt servicing of \$410,000 for Public Improvement Note 2004A.
- FY 2014 - Transfers were limited to debt servicing of \$410,000 plus \$50,000 to the CARES program.
- FY 2015 - Transfers were limited to debt servicing of \$410,000 plus \$20,000 to the CARES program and \$200,000 to 304 Reconstruction and Maintenance, Capital Project Fund.
- FY 2016 - Transfers were limited to debt servicing of \$410,000, \$20,000 to the CARES program, \$663,381 to Capital Project Fund - Reconstruction and Maintenance (304) and \$2,100,000 the Capital Project Fund – Park and Recreation (303).
- FY 2017 – Transfers for debt servicing of \$410,000 plus \$20,000 to the CARES program and \$1,000,000 to Capital Project Fund – Reconstruction and Maintenance (304).
- FY 2018 – Transfers \$20,000 to the CARES program. Funds from New Growth (301) were transferred to Reconstruction and Maintenance (304) fund,
- FY 2019 – Transfers for debt servicing of \$410,000 plus \$500,000 to Capital Project Fund – Reconstruction and Maintenance (304).
- FY 2020 – Transfers for debt servicing of \$410,000 plus \$250,000 to Capital Project Fund – Reconstruction and Maintenance (304) plus two new funds. \$50,000 to the Property Improvement Fund (106) and \$20,000 to Art in the Parks (107).

GENERAL FUND					
DEPARTMENT EXPENDITURE SUMMARY					
FY 2019			FY 2020		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
ADMINISTRATION					
3	\$ 347,424	10-11 City Manager*	5	\$ 606,677	42.7%
6 PT	232,325	10-12 Mayor and City Council	6 PT	246,869	5.9%
0	125,000	10-13 Legal Counsel	0	230,000	45.7%
3	334,742	10-14 Human Resources	3	372,622	10.2%
3FT 2PT	265,928	10-15 City Clerk	3FT 2PT	338,381	21.4%
9 FT / 8 PT	\$ 1,305,419	ADMINISTRATION TOTAL	11 FT / 8 PT	\$ 1,794,549	27.3%
FINANCE					
2	\$ 368,498	20-21 Office of the Director*	2	\$ 283,683	-29.9%
6	493,613	20-22 Financial Operations	6	553,719	10.9%
2	171,453	20-23 Purchasing	2	195,528	12.3%
3	550,676	20-26 Information Technology	3	681,296	19.2%
13	\$ 1,584,240	FINANCE TOTAL	13	\$ 1,714,226	7.6%
PLANNING AND ENGINEERING					
6	\$ 604,716	30-31 Office of the Director	6	\$ 628,803	3.8%
6	\$ 604,716	PLANNING & ENGIN. TOTAL	6	\$ 628,803	3.8%
PUBLIC WORKS					
3	\$ 293,173	40-41 Office of the Director	3	\$ 323,841	9.5%
8	985,541	40-42 Roads & Drainage	8	1,004,771	1.9%
3	475,271	40-43 Vehicle Maintenance	3	494,810	3.9%
3	566,189	40-44 Building Services	3	579,985	2.4%
8	765,338	40-46 Parks & Grounds	8	715,034	-7.0%
25	\$ 3,085,512	PUBLIC WORKS TOTAL	25	\$ 3,118,441	1.1%
FIRE RESCUE					
57	7,171,841	50-55 Fire Rescue	57	7,644,669	6.2%
57	\$ 7,171,841	FIRE RESCUE TOTAL	57	\$ 7,644,669	6.2%
COMMUNITY & RECREATION SERVICES					
2.50	\$ 282,407	60-61 Office of the Director ¹	2.50	\$ 295,489	4.4%
5 FT/ 10 PT	652,319	60-65 Community Programs	6 FT/ 8 PT	671,860	2.9%
7.5 FT / 10 PT	\$ 934,726	COMMUNITY & REC. SERV. TOTAL	8.5 FT / 8 PT	\$ 967,349	3.4%
¹ Position is split with Youth Program (105)					
BUILDING					
13	\$ 1,079,597	72-72 Office of the Director*	15	\$ 1,223,750	11.8%
13	\$ 1,079,597	BUILDING TOTAL	15	\$ 1,223,750	11.8%

DEPARTMENT EXPENDITURE SUMMARY CONT.

FY 2019			FY 2020		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
NON DEPARTMENTAL					
	\$ 366,611	80-19 Property Liability & Fleet		\$ 343,736	-6.7%
	1,288,564	80-81 Solid Waste Collection		1,975,500	34.8%
	910,000	80-82 Interfund Transfer		730,000	-24.7%
	10,471,500	80-83 PBSO Law Enforcement		10,676,585	1.9%
	0	80-84 Other Grants & Aids		20,000	0.0%
	100,000	90-91 Contingency		109,457	8.6%
	\$ 13,136,675	NON DEPARTMENTAL TOTAL		\$ 13,855,278	5.2%
130.5 FT 18 PT	\$ 28,902,726	GENERAL FUND TOTAL	135.5 FT 16 PT	\$ 30,947,065	6.6%

* Positions changed during 2019 Budget





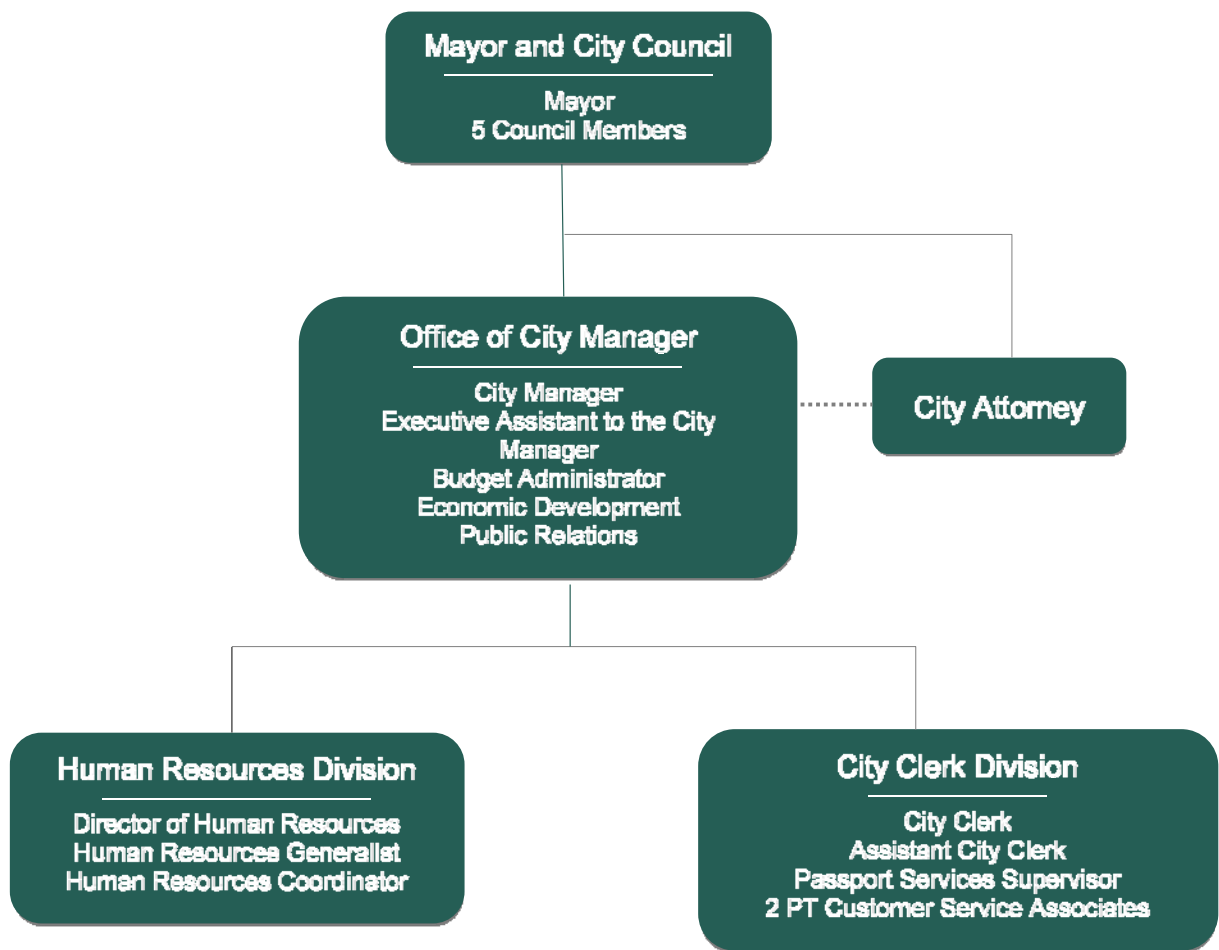
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Department of Administration

Divisions include:

- City Manager*
- Mayor / City Council*
- Legal Counsel*
- Human Resources/Risk Management*
- City Clerk*

Department of Administration



Mission Statement

To provide professional leadership in directing and managing all City operations and implementing City Council policies to provide for an efficient and effective municipal government, serving the residents of the City.

Elected:	6
Full Time:	11
Part Time:	2

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019**

Mayor/City Council:

- Adopted policies through the enactment of 64 ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Approved 60 resolutions that authorized contracts and agreements for the provision of services.
- Budget and awarded five (5) educational scholarships in the amount of \$1,500 each to students residing in the City of Greenacres.
- Released RFQ for Community Visioning Process and Preparation of City Strategic Action Plan for the future.
- Sit as ex-officio members of the City's Civil Service Board.

City Manager:

- Facilitated the development of sound public policy through effective communication of issues and building consensus among Council, staff, and the public, to achieve common goals.
- Reviewed 495 City Council Agenda Items.
- Prepared a comprehensive annual budget.
- Coordinated department activities to provide citywide efficient and effective programs and services.
- Coordinated implementation of the Capital Improvement Program.
- Coordinated four (4) citywide publications and three (3) annual advertisements.
- Initiated Lobbying Services for the City to acquire State level funding by applying for grants and/or other funding opportunities for City related projects.
- Oversee Passport Services and maintain facility to accommodate ongoing customers.

Legal Counsel:

- Reduced the City's legal exposure by reviewing ordinances, resolutions, contracts and/or agreements.
- Prepared pleadings in response to foreclosures which have resulted in the collection and protection of monies due and owing to the City for municipal liens.
- Worked proactively with City staff to update policies governing personnel matters and provide training on the same.
- Worked closely with City staff to provide legal oversight on day-to-day business matters and the possible legal implications associated with same.
- Drafted ordinances with City staff to provide the City with additional enforcement tools for various offenses and nuisance-type activities (lot clearings, board and secures and unsafe building abatement).
- Defend City in civil matters not covered by City's liability insurance, before the appropriate courts of law.

Human Resources/Risk Management:

- Coordinated review of approximately 1,200 employment applications, approved twenty-five (25) position descriptions, and facilitated pre-employment skills assessments, psychological testing; and pre-employment physical exams and drug screens.
- Coordinated four (4) employee events; Employee Recognition Luncheon, Employee Picnic, Take Your Sons and Daughters to Work Day, and Popcorn Social.

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019**

Continued

- Coordinated twenty-eight (28) City-wide employee training programs including: New Supervisory Training, Communication with Persons with Disabilities, Anti-Harassment and Anti-Discrimination, Ethics, Diversity/ADA, General Employee Retirement Workshops, Assessing Work Sites, First Aid/CPR, Sexual Harassment Prevention, Administrative Support, Drug Free Workplace for Employees/Supervisors, and Generational Differences in the Workplace.
- Updated the recruiting, onboarding, and orientation process by creating fillable forms and checklists, updating the applications, and outsourcing the pre-employment requirements.
- Coordinated health, dental and life insurance benefits for 158 eligible participants.
- Updated the Human Resources Standard Operating Procedure Manual.
- Coordinated sixty-one (61) Wellness Screenings of employees that are currently on the City's health insurance.
- Updated the CHASE program aka: Continuously. Honoring. Achievements. (and) Striving (for) Excellence, to increase engagement and moral.
- Updated and supplemented the Supervisors Training Manuals to become more comprehensive and robust.
- Continue the City's Safety Committee and met once a quarter.
- Safety Committee updated Safety Data Sheets (SDS) for City Hall.
- Coordinated the Fire Rescue Promotional Exam process.
- Completed the EEO-4 report for 2019.
- Completed three (3) Internal Investigations.
- Designed and created the new Intranet for Human Resources.
- Attended Keiser University Job Fair.
- Implemented the use of Drop Box for Public Records Requests and New Hire compliance notifications.
- Updated Administrative Directive No. 26 Drug Free Workplace and implemented process for testing.
- Coordinated the charitable campaign for Palms West Pediatric Donation Drop Off by our employees in which our Fire Rescue Department delivered the gifts donated.
- Coordinated the offering of flu shots, pneumonia vaccines and tetanus/whooping cough vaccines.
- Assisted in the RFP, negotiation of the contract, and implementation for Brokerage Services.

City Clerk:

- Passport Services grew from 2 to 5 certified passport agents with over 3,500 applications processed.
- Transcribed 42 sets (526 pages) of official minutes for City Council and other board meetings.
- Coordinated twenty-four (24) Council meeting agendas with backup material.
- Completed Citywide destruction of 123.31 cubic feet of paper records and deleted volumes of electronic records pursuant to statutory retention requirements.
- Coordinated five (5) events including the Volunteer Boardmember Reception, the PBC League of Cities Membership Meeting/Luncheon, the City Manager's Association Luncheon, a Town Hall Meeting and a Quarterly Meeting for PBC Commission Gregg Weiss.
- Performed 1,402 lien searches and 82 public records requests.
- Implemented a drop box for Council agendas, minutes and audio files for public access.

DEPARTMENT	<u>Administration</u>
COST CENTER	<u>City Manager</u>
COST CENTER NO.	<u>10-11</u>

PRIMARY FUNCTION NARRATIVE

The City Manager serves as the chief administrative officer of the City responsible to the City Council for the administration of City affairs, including overseeing operations of all departments of the City; preparation and submittal of the annual operating budget and Capital Improvement Program (CIP); formulation and presentation of policy proposals; implementation of Council policies; administration of personnel rules; and preparation of special projects and reports requested by the City Council.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$289,038	\$293,824	\$311,174	\$569,060
Operating	29,684	37,159	36,250	37,617
Capital	0	0	0	0
Grants and Aids	0	0	0	0
General Fund Totals	\$318,722	\$330,983	\$347,424	\$606,677

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
City Manager	1	1	1	1
Budget Administrator*	0	0	1	1
Asst. to the City Manager	1	1	1	1
Economic Development	0	0	0	1
Public Relations	0	0	0	1
Total Number of Staff	2	2	3	5

* Moved to Admin from Finance in 2019

DEPARTMENT	<u>Administration</u>
COST CENTER	<u>City Manager</u>
COST CENTER NO.	<u>10-11</u>

The City Manager Division relates to all four goals within the City's Strategic Plan by implementing policy and the efficient and effective management of the City's day-to-day operations to provide for a safe, diverse, well planned and attractive community.

PERFORMANCE MEASURES

OUTPUT MEASURES

- Review and approve City Council agenda items.
- Provide budget reports, capital improvements program (CIP) reports, FYI memos.
- Publish City Link, Annual Report, special publications and annual City advertisements.
- Respond to media requests, questions, and concerns raised by the public.
- Prepare and administer the comprehensive annual budget.
- Present comprehensive annual financial report.
- Coordinate negotiation of agreements and contracts.
- Oversee implementation of CIP.
- Administer City personnel policies, and administrative directives.
- Coordinate implementation of strategic plan.
- Oversee operation of seven (7) departments.
- Work with Palm Beach Sheriff's Office District 16 personnel to maintain the high level of police presence in the City.
- Establish operational policies for service delivery.
- Coordinate establishment of performance and productivity standards for service delivery.
- Administer City's emergency management plan.
- Administer social media to provide information to the public.

GOALS & OBJECTIVES

Goal: To provide and maintain an efficient and effective local government.

- Objective:
- Provide skilled personnel and state of the art equipment to manage City Operations
 - Implement processes and procedures to improve the safety of the community
 - Maintain City facilities and amenities available to the public
 - Offer recreational opportunities that appeal to the diversity of the Community
 - Solicit feedback to continuously improve operations
 - The provision of information to facilitate public policy making.
 - Fiscally sound organization.
 - Evaluate operations to increase organizational effectiveness.

DEPARTMENT	Administration
COST CENTER	City Manager
COST CENTER NO.	10-11

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	214,635	223,205	237,968	428,500
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	6,000	6,000	4,800	4,800
21-1	Fica Taxes	15,314	14,954	17,082	32,265
22-1	Retirement Contributions (FRS)	4,483	4,920	5,081	5,518
22-2	FLC Gen Retirement Contribution	7,052	7,401	7,901	17,295
22-3	FLC Gen Retirement Match	3,526	706	0	8,648
23-1	Life & Health Ins - Employee	17,714	17,091	18,071	42,579
23-2	Dependent Insurance	19,860	19,143	19,469	28,385
24-1	Worker's Compensation	454	404	511	550
25-1	Unemployment Compensation	0	0	291	520
TOTAL PERSONNEL SERVICES		289,038	293,824	311,174	569,060
OPERATING EXPENSES					
31-4	Other Professional Service	2,309	11,419	8,000	350
40-4	Ed Train Sem & Assc Exp	1,075	2,511	2,350	3,060
40-5	Business Exp & Mileage	117	361	120	180
41-1	Telephone	0	0	612	504
42-1	Postage & Freight Charges	18	200	250	250
46-3	R & M - Office Equipment	2,845	3,973	2,028	3,900
47-1	Printing & Binding	9,727	9,070	10,790	16,425
48-1	City Publicity	650	958	1,000	1,300
48-6	Other Promo Activities	5,839	3,952	4,000	4,200
51-2	Office Supplies	2,836	2,856	3,200	3,398
51-4	Copy Paper & Supplies	423	912	1,000	1,000
51-5	Minor Office Equip & Furn	2,553	479	350	350
51-7	Commemoratives	841	0	0	0
54-3	Books,Subsc,Prof Supplies	0	0	400	400
54-4	Memberships & Dues	451	468	2,150	2,300
TOTAL OPERATING EXPENSE \$		29,684	37,159	36,250	37,617
DIVISION TOTAL \$		318,722	\$ 330,983	\$ 347,424	\$ 606,677



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DEPARTMENT	Administration
COST CENTER	Mayor and City Council
COST CENTER NO.	10-12

PRIMARY FUNCTION NARRATIVE

The Mayor and five (5) members of the City Council serve as the legislative body of the City and enact legislation through ordinances and resolutions and establish policies that protect the health, safety and welfare of City residents. The City Council reviews and adopts the annual budget and approves contracts for service delivery. The Mayor and the five (5) members of the City Council, each sit as ex-officio members of the City's Civil Service board.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$114,570	\$135,642	\$172,361	\$185,683
Operating	31,982	35,299	52,464	53,686
Capital	0	0	0	0
Grants and Aids	7,500	7,500	7,500	7,500
General Fund Totals	\$154,052	\$178,441	\$232,325	\$246,869

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Mayor*	1	1	1	1
Council Members*	5	5	5	5
Total Number of Staff	6	6	6	6

* Elected Position: (PT)

DEPARTMENT	<u>Administration</u>
COST CENTER	<u>Mayor and City Council</u>
COST CENTER NO.	<u>10-12</u>

The Mayor and City Council relates directly to the four City goals of the strategic plan by adopting policy and directing the City Manager Division to implement policies that improve the quality of life in the City by providing the best and most cost efficient public services and facilities that exceed the expectations of the City's residents and businesses.

OUTPUT MEASURES

- Approve various agreements and contracts for service delivery and procurement.
- Consider applications for annexation, zoning changes, future land use amendments, special exceptions, and other land use proposals.
- Approve the City's annual operating budget and Capital Improvement Program.
- Serve as ex-officio members of the City's Civil Service board.

GOALS & OBJECTIVES

Goal	To establish laws and policies that promote the general welfare of the City and protect the health and safety of City's residents. Objective <ul style="list-style-type: none"> • Adopt policies through the enactment of ordinances and resolutions that are in keeping with the City's mission.
Goal Objective	To provide the best municipal services to City residents at the most cost efficient means. <ul style="list-style-type: none"> • Balance tax rates commensurate with the quality of service provided.
Goal Objective	To provide a safe and attractive community for City residents in order to improve the quality of life. <ul style="list-style-type: none"> • Appropriate funding for operational and capital improvement programs.

DEPARTMENT	<u>Administration</u>
COST CENTER	<u>Mayor and City Council</u>
COST CENTER NO.	<u>10-12</u>

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11-1	Salaries & Wages	\$ 36,779	\$ 59,610	\$ 82,215	\$ 83,448
15-1	Special Pay	32,822	41,314	42,000	42,000
21-1	Fica Taxes	4,823	7,377	9,098	8,471
22-1	Retirement Contributions (FRS)	1,636	0	0	0
22-2	FLC Gen Retirement Contribution	1,646	2,880	4,050	4,111
22-3	FLC Gen Retirement Match	660	978	1,375	1,395
23-1	Life & Health Ins - Employee	28,620	18,373	28,081	31,387
23-2	Dependent Insurance	7,448	4,938	5,281	14,712
24-1	Worker's Compensation	136	172	261	159
25-1	Unemployment Comp	0	0	0	0
TOTAL PERSONNEL SERVICES		114,570	135,642	172,361	185,683
OPERATING EXPENSES					
40-4	Ed Train Sem & Asc Exp	10,975	11,941	26,450	27,350
40-5	Business Exp & Mileage	310	700	945	1,415
41-1	Telephone	0	2,268	3,672	3,024
47-1	Printing & Binding	473	177	270	300
52-8	Uniforms & Clothing	0	0	0	120
54-3	Books,Subsc,Prof Supplies	192	0	150	150
54-4	Memberships & Dues	20,032	20,213	20,977	21,327
TOTAL OPERATING EXPENSES		31,982	35,299	52,464	53,686
GRANTS & AIDS					
83-1	Other Grants and Aids	7,500	7,500	7,500	7,500
TOTAL GRANTS & AIDS		7,500	7,500	7,500	7,500
DIVISION TOTAL		\$ 154,052	\$ 178,441	\$ 232,325	\$ 246,869



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DEPARTMENT	Administration
COST CENTER	Legal Counsel
COST CENTER NO.	10-13

PRIMARY FUNCTION NARRATIVE

The City Attorney serves as legal counsel for the Mayor, City Council, City Boards, and City staff, on contracted bases providing legal advice and services related to policy and operational matters. Legal consulting services such as labor and pension matters also provided by outside counsel under a contractual arrangement.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$123,840	\$68,466	\$0	\$0
Operating	40,845	63,627	125,000	230,000
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$164,685	\$132,093	\$125,000	\$230,000

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
City Attorney	1	1	0	0
Total Number of Staff	1	1	0	0

DEPARTMENT	<u>Administration</u>
COST CENTER	<u>Legal Counsel</u>
COST CENTER NO.	<u>10-13</u>

ACTIVITY/PERFORMANCE MEASURES

- Review ordinances, resolutions, agreements, and contracts.
- Advise City staff on daily legal issues; review correspondence on behalf of City staff; and provide legal input regarding City code interpretation.
- Prepare pleadings in response to appellate matters, foreclosures, bankruptcy and probate actions to collect monies due and owing to the City.
- Provide legal services for the Building Board of Adjustments and Appeals, and Zoning Board of Adjustment and Appeals.
- Prepare and file all pleadings and legal documents with the Circuit Court which are necessary for forfeiture of property seized in association with arrest for criminal activity.
- Advise and assist Human Resources staff in preparation and presentation of defenses to Equal Employment Opportunity Commissions claims, Administrative Directives and Personnel Policies.

GOALS & OBJECTIVES

Goal To provide professional legal services to the City Council and staff, to protect the City's interests and reduce legal exposure.

Objective • Review all ordinances, resolutions and contracts in a timely fashion.
 • Provide recommendations to the City Council, City Boards, and staff.

DEPARTMENT	<u>Administration</u>
COST CENTER	<u>Legal Counsel</u>
COST CENTER NO.	<u>10-13</u>

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 90,795	\$ 51,335	\$ 0	\$ 0
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	3,000	1,500	0	0
21-1	Fica Taxes	6,577	3,759	0	0
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement Contribution	4,216	2,358	0	0
22-3	FLC Gen Retirement Match	2,108	926	0	0
23-1	Life & Health Ins - Employee	9,019	4,413	0	0
23-2	Dependent Insurance	7,989	4,047	0	0
24-1	Worker's Compensation	136	128	0	0
25-1	Unemployment Compensation	0	0	0	0
TOTAL PERSONNEL SERVICES		123,840	68,466	0	0
OPERATING EXPENSES					
31-1	Legal Expenses	37,203	59,323	0	0
31-4	Other Professional Service	0	0	125,000	230,000
40-4	Ed Train Sem & Assc Exp	0	0	0	0
40-5	Business Exp & Mileage	0	0	0	0
51-5	Minor Office Equip & Furn	0	990	0	0
54-3	Books,Subsc,Prof Supplies	2,967	3,314	0	0
54-4	Memberships & Dues	675	0	0	0
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		40,845	63,627	125,000	230,000
DIVISION TOTAL		\$ 164,685	\$ 132,093	\$ 125,000	\$ 230,000



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DEPARTMENT	Administration
COST CENTER	Human Resources/Risk Management
COST CENTER NO.	10-14

PRIMARY FUNCTION NARRATIVE

The Human Resources Division is responsible for the City's centralized personnel functions consisting of employee recruitment and onboarding; compensation; personnel records; employee training; policy development; employee relations; performance management, and coordination of employee/retiree benefits including retirement plans, life, medical, and dental insurance; Employee Assistance Program; Tuition Reimbursement Program; Employee Recognition and Retention Program; publication of the bi-monthly Employee Newsletter; and Risk Management to include the administration of the Workplace Safety Program and processing of worker's compensation and property/liability insurance claims.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$202,197	\$237,213	\$257,831	\$274,588
Operating	\$75,452	\$65,139	\$76,911	\$98,034
Capital	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
General Fund Totals	\$277,649	\$302,352	\$334,742	\$372,622

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Director of Human Resources	0	1	1	1
Human Resources Generalist ¹	1	1	1	1
Human Resources Coordinator ²	1	1	1	1
Total Number of Staff	2	3	3	3

¹FY17 Position Title changed from Human Resources Specialist to Human Resource Generalist

²FY17 Position Title changed from Human Resources Assistant to Human Resources Coordinator

DEPARTMENT	Administration
COST CENTER	Human Resources/Risk Management
COST CENTER NO.	10-14

The Human Resources/Risk Management Division directly relates to the City's goal of maintaining an efficient and effective local government. The Human Resources/Risk Management Division continues to promote a professional workforce through continuous training and education. Human Resources/Risk Management ensures a safe environment to employees and the public it serves by preventing and minimizing the financial impact of losses to the City.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
No. of personnel files maintained	154	170	179	180
No. of applications submitted	2,200	2,252	2,000	2,000
No. of new hires processed	38	36	37	35
No. of terminations/Resignations/Retirements	23	27	28	25
No. of backgrounds for coaches/volunteers processed		8	23	25
No. of requisitions managed through applicant tracking	19	21	38	38
No. Personal Action Request (PAR's) processed		256	229	200
No. of eligible health insurance participants	160	163	165	165
No. of purged documents(boxes) for destruction	13	3	9	10
No. of In-house training sessions provided	9	22	28	26
No. of documents scanned	9,075	11,066	11,000	11,000
No. of employment verifications including public records requests	61	47	55	60
No. of Newsletters published	6	6	6	6
No. of property claims processed	12	9	5	5
No. of new liability claims processed	2	2	1	1
No. of vehicle claims processed	4	5	8	5
No. of Workers Compensation claims processed	32	30	25	24

EFFICIENCY MEASURES

Avg. cost per hire processed	\$431	\$406	\$416	\$400
Avg. cost per employee – benefits admin.	\$570	\$584	\$617	\$617
Avg. cost per employee – health/dental insurance	\$8,397	\$7,995	\$8,758	\$9,597
Avg. cost per dependent – health/dental insurance	\$5,541	\$4,356	\$5,778	\$6,329

EFFECTIVENESS MEASURES

Health insurance claims loss ratio	66%	90%	89%	135%
% Liability property loss ratio (premiums/losses)	20%	12%	20%	15%
% Workers Compensation loss ratio (premiums/losses)	55%	122%	80%	60%

DEPARTMENT	Administration
COST CENTER	Human Resources/Risk Management
COST CENTER NO.	10-14

GOALS & OBJECTIVES

Goal	Provide a competitive compensation and benefits package in order to attract and retain an excellent work force.
Objective	<ul style="list-style-type: none"> Analyze benefits to ensure the City is getting the best value with maximum benefits. Continue to participate in the Annual PEPIE survey.
Goal	Provide a hiring process that is based on knowledge, skills and abilities in order to provide equal opportunities for City staffing needs.
Objective	<ul style="list-style-type: none"> Review of interview questions for all positions. Review position descriptions to ensure a comprehensive description of essential duties and responsibilities and minimum qualifications. Continue to review policies and procedures to provide more of streamlined process. Maximize advertising within our budget to include: college recruiting, social media, job fairs and print. Continue to update hiring checklists to increase compliance, meeting all pre-employment requirements efficiently and timely. Include the use of supplemental questions to enhance the application process for all positions.
Goal	Provide competent risk management services to minimize liability for the City.
Objective	<ul style="list-style-type: none"> Review insurance coverage limits and property inventory. Conduct quarterly Safety Committee Meetings. Assure a Drug Free Workplace and Workers Compensation processes. Manage Safety Data Sheets (SDS) by location.
Goal	Improve written policies and procedures in order to increase compliance and improve fairness and consistency for all employees.
Objective	<ul style="list-style-type: none"> Analyze and modify those policies required to meet state and federal laws. Update content and format to be relevant and easy to understand. Implement and train employees on updates and location when approved. Review HR Operations Manual quarterly and ongoing to keep relevant and accurate. Utilize and update Annual Work Plan (AWP) monthly to maintain thorough and efficient daily operations. Manage the City's Intranet for employees to easily access resources and information.
Goal	Provide a culture that ensures a positive, productive and fair work environment that fosters employee recognition and satisfaction.
Objective	<ul style="list-style-type: none"> Update the CHASE program aka: Continuously. Honoring. Achievements. (and) Striving. (for) Excellence). Increase the quarterly employee engagement gatherings. Explore the use of the City Intranet and Internet for submitting CHASE nominations and/or commendations.
Goal	Provide training and development opportunities to support the City's commitment to employee engagement, advancement and City productivity.
Objective	<ul style="list-style-type: none"> Provide tuition reimbursement program. Support internal transfers and identify promotional opportunities when available. Provide in-house training to enhance knowledge skills and abilities of our employees. Continue to supplement the Supervisors Training Manuals to become more comprehensive.

DEPARTMENT	Administration
COST CENTER	Human Resources/Risk Management
COST CENTER NO.	10-14

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 151,189	\$ 189,373	\$ 207,769	\$ 213,155
12-2	Vac/Sick Payout	2,100	0	0	0
13-1	Other Salaries & Wages	0	0	0	0
14-1	Overtime	270	285	747	784
15-1	Special Pay	4,767	8,153	8,320	6,320
21-1	Fica Taxes	11,853	15,117	16,585	16,817
22-2	FLC Gen Retirement Contribution	6,103	8,420	10,426	10,697
22-3	FLC Gen Retirement Match	2,938	2,787	3,577	5,348
23-1	Life & Health Ins - Employee	16,174	9,081	9,656	20,493
23-2	Dependent Insurance	4,241	418	35	431
23-3	Short Term Disability	0	0	0	0
24-1	Worker's Compensation	376	340	456	279
25-1	Unemployment Compensation	2,186	3,239	260	264
TOTAL PERSONNEL SERVICES		202,197	237,213	257,831	274,588
OPERATING EXPENSES					
31-4	Other Professional Service	7,392	3,590	15,019	25,855
31-5	Physical Exams	7,275	7,457	6,050	11,899
34-4	Other Contractual Service	25,945	7,997	4,217	4,217
40-2	Tuition Reimbursement	7,500	8,000	12,000	12,000
40-3	Personnel Recruiting Exp	15	15	770	520
40-4	Ed Train Sem & Assc Exp	2,743	6,465	7,960	13,235
40-5	Business Exp & Mileage	0	0	50	50
41-1	Telephone	0	268	612	1,008
45-2	Notary Fees	234	105	110	0
46-3	R & M - Office Equipment	125	306	860	60
47-1	Printing & Binding	0	0	2,035	2,035
48-6	Other Promo Activities	5,313	5,176	6,575	6,325
49-7	Computer Software & Prog	3,500	3,740	3,500	540
49-9	Classified Ads	2,603	3,128	3,000	2,505
51-2	Office Supplies	1,238	1,114	2,080	4,275
51-5	Minor Office Equip & Furn	3,764	(59)	100	100
51-7	Commemoratives	5,175	8,230	9,528	10,500
52-8	Uniforms & Clothing	392	194	80	260
54-3	Books,Subsc,Prof Supplies	1,379	1,481	1,225	1,555
54-4	Memberships & Dues	859	828	1,140	1,095
64-8	Other Equipment	0	7,104	0	0
TOTAL OPERATING EXPENSES		75,452	65,139	76,911	98,034
DIVISION TOTAL		\$ 277,649	\$ 302,352	\$ 334,742	\$ 372,622

DEPARTMENT	Administration
COST CENTER	City Clerk
COST CENTER NO.	10-15

PRIMARY FUNCTION NARRATIVE

The City Clerk Division is responsible for the meeting coordination of the City Council and eight (8) Boards and a Special Magistrate, including recording and transcription of official minutes and public notices; oversight of the City-wide Records Management Program including recording of official documents, coordination and preparation of lien searches, codification of City Ordinances, administration and maintenance of titles and registrations for the City's fleet of vehicles; and administration of the Municipal election. In March 2018, the City Clerk's office became an approved Department of State Passport Acceptance Facility and oversees the certification of agents and the implementation of the passport program. The City Clerk also acts as the Public Information Officer for the City and maintains the social media accounts, issues press releases and responds to media inquiries.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$171,404	\$208,927	\$230,766	\$298,112
Operating	52,250	114,172	35,162	40,269
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$223,654	\$323,099	\$265,928	\$338,381

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Director of Admin Services/ City Clerk	0	1	0	0
City Clerk ¹	1	0	1	1
Assistant City Clerk ²	1	1	1	1
Passport Services Supervisor ³	0	0	1	1
Customer Service Associate ⁴	0	0	2	2
Total Number of Staff	2	2	3FT 2PT	3FT 2PT

¹PIO moved to City Manager

²Position reinstated during 2019

³Position added during 2019

⁴Part-time positions

DEPARTMENT	Administration
COST CENTER	City Clerk
COST CENTER NO.	10-15

The City Clerk Division relates directly to the City's goals of maintaining an efficient and effective local government by preserving the history of the City, providing transparency in government, giving a voice to residents through the Municipal Election process and providing passport application, lien search and notarial services.

PERFORMANCE MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
OUTPUT MEASURES				
No. of ordinances	20	35	29	30
No. of resolutions	67	51	57	58
No of proclamations	30	37	28	29
No. of pages of minutes	612	465	500	526
No. of lien searches/letters processed	1,800	1,368	1,280	1,466
No. of public records requests processed	248	120	136	140
No. of City registered voters	19,389	21,138	21,300	20,609
Avg. cost of municipal election	35,231	39,000	0	3,372
No. of passport applications processed	0	1,412	3,256	4414
No. of City news articles published	159	194	200	107
EFFICIENCY MEASURES				
Avg cost to process a passport	0	29.03	11.32	10.53
Avg time to complete meeting minutes	4.75	3.25	5.50	4.5
Avg time to process lien search	15	15	15	15
EFFECTIVENESS MEASURES				
% of lien searches completed within 5 days	100.0%	100.0%	100%	100%
% of "RUSH" searches completed within 1 day	100.0%	100.0%	100%	100%
% Registered voter participation in Municipal Election	5.36%	8.71%	7%	7.02%

DEPARTMENT	<u>Administration</u>
COST CENTER	<u>City Clerk</u>
COST CENTER NO.	<u>10-15</u>

GOALS & OBJECTIVES

Goal	Ensure a uniform method of paper and electronic record retention and destruction.
Objective	<ul style="list-style-type: none"> • Conduct an annual refresher course for departmental Records Custodians and Alternates. • Schedule one annual destruction of paper records and one annual destruction of electronic records.
Goal	Provide support to City Council and City Boards to meet Florida Statutes requirements.
Objective	<ul style="list-style-type: none"> • Schedule, record, and transcribe minutes for 40 City Council and City Board meetings • Provide orientation, handbook and administer oaths to new board members.
Goal	Coordinate a municipal election in conjunction with the Presidential Preference Primary conducted every 4 years.
Objective	<ul style="list-style-type: none"> • Educate and inform new and seasoned candidates on new election laws, hire poll workers, for 16 precincts and ensure a smooth election process for City voters.
Goal	Convert documents to meet ADA compliance for placement on the City's Website.
Objective	<ul style="list-style-type: none"> • Improve public access and promote transparency in City Government by fulfilling public records requests in a timely manner.
Goal	Continue providing Council agendas in electronic format.
Objective	<ul style="list-style-type: none"> • Cost savings in labor and paper and increased efficiency in the City Clerk's office.
Goal	Continue serving as a Passport Acceptance Facility.
Objective	<ul style="list-style-type: none"> • Hire one additional part-time employee to further reduce costs, increasing revenue while providing superior customer service. • Expand hours, and offer several Saturday passport fairs in FY 2020.
Goal	Reinstate the Charter Review Committee
Objective	<ul style="list-style-type: none"> • Hold annual or quarterly meetings to review proposed changes to the City's Charter.

DEPARTMENT	<u>Administration</u>
COST CENTER	<u>City Clerk</u>
COST CENTER NO.	<u>10-15</u>

COST CENTER EXPENDITURE DETAIL

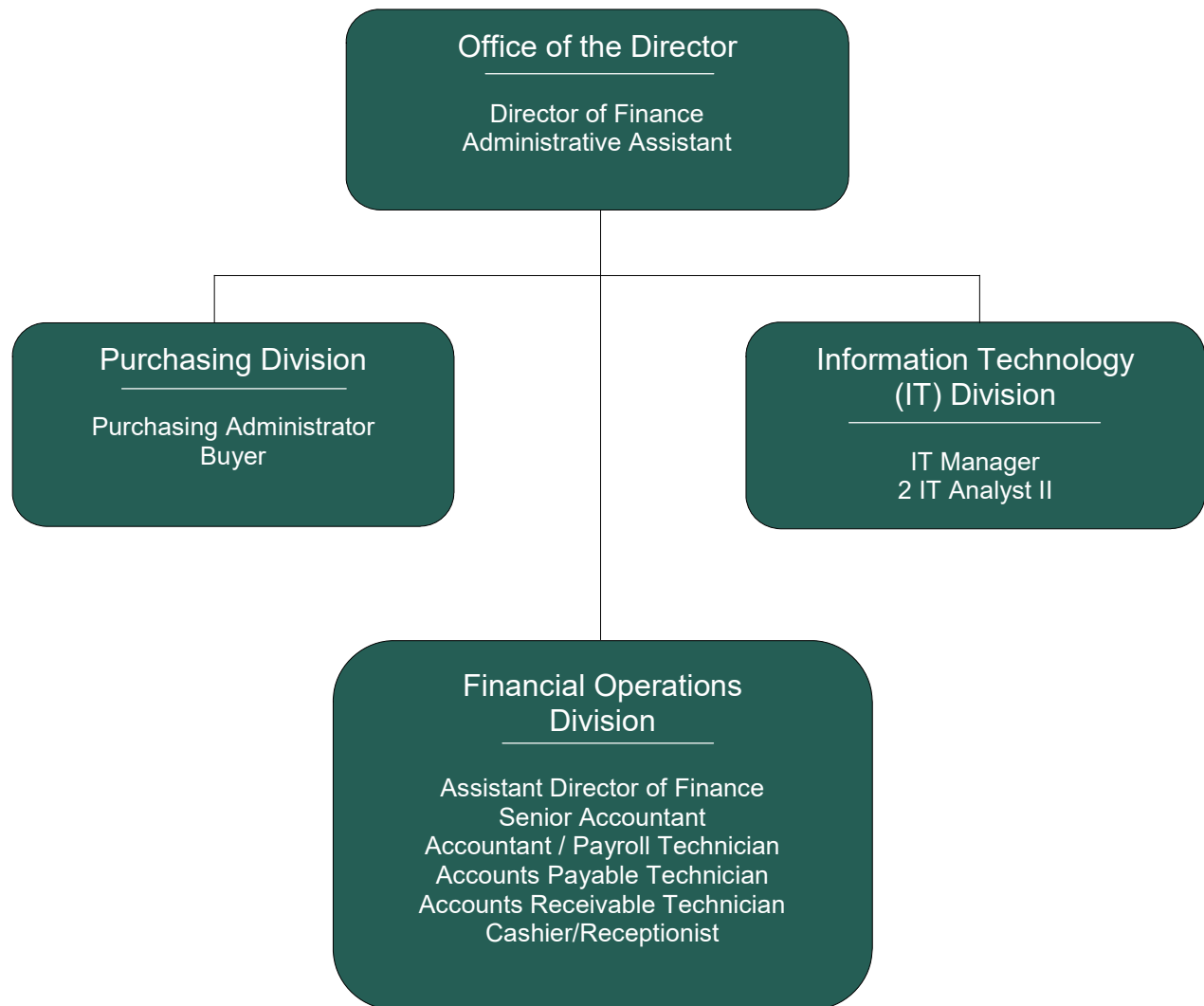
ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 128,240	\$ 143,565	\$ 148,466	\$ 191,504
12-2	Vac/Sick Payout	0	0	0	0
13-1	Other Salaries & Wages	0	16,117	33,584	34,424
14-1	Overtime	110	718	0	1,432
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	9,746	12,212	13,836	16,911
22-1	Retirement Contributions (FRS)	3,953	4,533	4,593	5,055
22-2	FLC Gen Retirement Contribution	2,243	4,345	2,264	3,322
22-3	FLC Gen Retirement Match	1,121	2,172	1,131	1,661
23-1	Life & Health Ins - Employee	17,535	16,947	17,992	29,694
23-2	Dependent Insurance	3,882	3,742	3,964	9,218
24-1	Worker's Compensation	254	256	392	293
25-1	Unemployment Compensation	0	0	224	278
TOTAL PERSONNEL SERVICES		171,404	208,927	230,766	298,112
OPERATING EXPENSES					
34-4	Other Contractual Service	372	348	500	500
40-4	Ed Train Sem & Assc Exp	353	2,134	2,520	2,636
41-1	Telephone	0	222	612	504
45-2	Notary Fees	0	0	0	200
46-3	R & M Office Eq	191	934	0	0
46-5	R & M - Other Equipment	259	0	1,500	1,000
47-1	Printing & Binding	0	0	500	500
48-6	Other Promo Activities	2,821	5,194	5,850	6,025
49-1	Legal Ads	6,419	4,382	7,700	7,840
49-2	Election Expenses	34,384	39,895	0	3,372
49-3	Titles, Tags & Taxes	280	547	685	870
49-8	Recording Fees	0	0	3,000	3,000
51-2	Office Supplies	601	755	910	1,400
51-5	Minor Office Equip & Furn	(106)	1,921	1,800	1,800
51-7	Commemoratives	2,254	4,395	1,350	1,363
54-2	Code Supplements & Updates	3,504	7,278	6,850	7,850
54-3	Books,Subsc,Prof Supplies	348	360	425	509
54-4	Memberships & Dues	570	1,394	960	900
64-5	Office Furniture	0	44,413	0	0
TOTAL OPERATING EXPENSES		52,250	114,172	35,162	40,269
DIVISION TOTAL		\$ 223,654	\$ 323,099	\$ 265,928	\$ 338,381

Department of Finance

Divisions include:

- *Office of Director*
- *Financial Operations*
- *Purchasing*
- *Information Technology*

Department of Finance



Mission Statement

To professionally and responsibly manage the financial affairs of the City and to effectively and efficiently provide related support services for residents and City operations through Information Technology centralized purchasing, accounting and budgeting.

Full Time: 13

**DEPARTMENT OF FINANCE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019**

Office of the Director:

- Completed the TRIM process to set the Ad Valorem rate in accordance with Florida Statutes and the procedures established by the Department of Revenue.
- Received the Distinguished Budget Presentation Award for FY 2018.
- Received the Popular Achievement for Financial Reporting Award for FY 2017.

Financial Operations Division:

- Received the Certificate of Achievement for Excellence in Financial Reporting Award for FY 2017.
- Paid semi-annual debt service and bi-weekly payroll taxes on time; filed quarterly 941 returns with IRS for payroll taxes on time.
- Increased collection rate on ambulance billing by 10%.
- Reduced outstanding solid waste accounts by 441 accounts, from 893 accounts with balances greater than \$5, down to 452 accounts.

Purchasing Division:

- Provided updates to departments regarding procurement policies and procedures through live training sessions and handouts.
- Coordinated 20 solicitations. Highlights include Solid Waste Collection Services, Network Cable & Camera Installation, Court Resurfacings (Bowman and Veterans Parks), Insurance Brokerage Services, Original Section Drainage Improvements Phase 5, Continuing Professional Engineering Services, Technology Evaluation, Median Landscaping & Irrigation, Printing Services for City Publications & City Stationery, and various needs for City parks and events.
- Maintained twenty-eight (28) current City purchasing contracts.

Information Technology Division:

- Coordinated the installation of fiber optic & CAT6 cables, cameras, and electrical wiring in City's parks (Community, Freedom, Veteran, Bowman) and Public Works building
- Coordinated the installation of card access and gate control system at Public Works
- Implemented new cloud based networked Print Server
- Returned leased iPads to Apple store and setup newly purchased iPads from Verizon
- Donated old technology computers to local schools
- Delivered new Windows 10 computers to employees
- Coordinated the installation of mobile credit card using iPads for Leisure Services department
- Coordinated New World Logos.NET upgrade
- Coordinated the installation of Passport Ticketing Monitors
- Coordinated the installation of LG 75-Inch TV in City Hall training room
- Got trained on PDF/Word Document Accessibility



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DEPARTMENT	Finance
COST CENTER	Office of the Director
COST CENTER NO.	20-21

PRIMARY FUNCTION NARRATIVE

The responsibility of the Office of the Director is to oversee and regulate the financial management of the City, including the financial operations division, investments, debt management, purchasing division, and information technology division. The City's operating and capital improvement program budgets are prepared and presented, and the execution monitored by staff. The Office of the Director ensures adequate internal controls are in place, funds are properly accounted for, and audits of the funds of the City are accomplished in accordance with Florida Statutes.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$268,590	\$298,008	\$326,298	\$234,314
Operating	40,326	43,992	42,000	49,169
Capital	6,542	315	200	200
Other	0	0	0	0
General Fund Totals	\$315,458	\$342,315	\$368,498	\$283,683

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Director of Finance	1	1	1	1
Budget Analyst/Grant Coordinator*	1	1	0	0
Administrative Asst	0.5	1.0	1	1
Total Number of Staff	2.5	3.0	2	2

* Position moved to Admin in 2019

DEPARTMENT	Finance
COST CENTER	Office of the Director
COST CENTER NO.	20-21

This Division directly relates to the City's Efficient and Effective goal by maintaining a sound financial condition. The Office of the Director of Finance oversees the Finance Department. This division assures compliance with GASB and GFOA accounting procedures.

ACTIVITY/PERFORMANCE MEASURES

- Oversee preparation of the Comprehensive Annual Financial Report (CAFR) and presentation to the City Council by the second meeting in March.
- Provide monthly financial and budget reports to the City Manager.
- Maintain a critical dates calendar to include all important Department of Finance activity due dates.
- Manage the City's investment portfolio to provide safety, liquidity, and an appropriate rate of return.
- Apply for two Government Finance Officers Association (GFOA) awards.
- Review monthly General Ledger reconciliations.
- Coordinate the review and update of financial policies and procedures as needed.

GOALS & OBJECTIVES

Goal	To continue to provide reliable, accurate and timely financial information to City Council, Management, Staff and Citizens.
Objective	<ul style="list-style-type: none"> • To publish a Comprehensive Annual Financial Report (CAFR) that meets the Government Finance Officer's Association (GFOA) criteria within six months after the end of the fiscal year and to receive the Certificate of Achievement for Excellence in Financial Reporting Award. • To receive the Popular Annual Financial Reporting Award for the current fiscal year.
Goal	To ensure receipt of City's revenue sources through auditing services.
Objective	<ul style="list-style-type: none"> • To conduct monthly reviews of State revenue remittance. • To monitor and review legislative bills that will impact local revenue sources.
Goal	To increase the efficiency of Financial Operations through vertical integration of the Public Administration Software system functionality.
Objective	<ul style="list-style-type: none"> • To increase the number of automated functions utilized. • To decrease the time required to perform financial duties and administer responsibilities.

DEPARTMENT	Finance
COST CENTER	Office of the Director
COST CENTER NO.	20-21

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 207,660	\$ 225,885	\$ 249,143	\$ 173,689
14-1	Overtime	1,276	1,827	0	347
15-1	Special Pay	3,420	4,320	4,320	4,320
21-1	Fica Taxes	15,972	17,180	18,673	12,939
22-2	FLC Gen Retirement Contribution	10,410	11,603	12,458	8,702
22-3	FLC Gen Retirement Match	5,205	5,801	6,228	4,351
23-1	Life & Health Ins - Employee	21,873	24,295	26,851	20,308
23-2	Dependent Insurance	2,360	6,673	7,788	9,218
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	414	424	533	226
25-1	Unemployment Compensation	0	0	304	214
TOTAL PERSONNEL SERVICES		268,590	298,008	326,298	234,314
OPERATING EXPENSES					
31-4	Other Professional Service	2,715	5,990	1,060	710
32-1	Accounting & Auditing	23,800	30,800	36,000	43,000
34-4	Other Contractual Service	9,557	0	0	0
40-4	Ed Train Sem & Assc Exp	2,179	5,366	3,470	3,770
40-5	Business Exp & Mileage	14	15	0	0
41-1	Telephone	0	0	0	504
42-1	Postage & Freight Charges	6	30	50	50
45-2	Notary Fees	0	0	110	0
46-3	R & M - Office Equipment	0	0	200	200
47-1	Printing & Binding	255	468	540	420
51-2	Office Supplies	39	128	0	0
51-5	Minor Office Equip & Furn	759	122	0	0
52-8	Uniforms & Clothing	0	210	0	0
54-3	Books,Subsc,Prof Supplies	717	608	325	325
54-4	Memberships & Dues	285	255	245	190
TOTAL OPERATING EXPENSES		40,326	43,992	42,000	49,169
CAPITAL OUTLAY					
64-5	Office Furniture	6,542	315	200	200
TOTAL CAPITAL OUTLAY		6,542	315	200	200
DIVISION TOTAL		\$ 315,458	\$ 342,315	\$ 368,498	\$ 283,683



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DEPARTMENT	Finance
COST CENTER	Financial Operations
COST CENTER NO.	20-22

PRIMARY FUNCTION NARRATIVE

The Financial Operations Division provides detailed financial services that include accounting, payroll, cash management, accounts payable, and accounts receivable. Personnel in this cost center maintain the City's general ledger and financial accounting system, produce monthly revenue and expenditures statements, reconcile the City's bank accounts, receive and properly record all of the annual revenues, disburse funds for City purchases and provide payroll services to nearly 140 full and part-time employees. Other services include managing of the City's cash, monitoring the City's internal controls, coordinating with auditors on the audit and reporting standards, filing the required external financial and employment tax reports, tracking the capital asset inventory, and billing and collecting payments for various services including ambulance transport.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$357,857	\$442,867	\$413,163	\$472,724
Operating	80,283	77,604	80,450	80,995
Capital	1,573	0	0	0
Other	0	0	0	0
General Fund Totals	\$439,713	\$520,471	\$493,613	\$553,719

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Asst. Director of Finance	1	1	1	1
Accountant/Payroll Technician	0	0	0	1
Acct. Payable Tech.	1	1	1	1
Acct. Receivable Tech.	1	1	1	1
Cashier/Receptionist	1	1	1	1
Payroll Technician	1	1	1	0
Senior Accountant*	1	1	1	1
Total Number of Staff	6	6	6	6

* Title changed in 2019 from Accountant to Senior Accountant

DEPARTMENT	<u>Finance</u>
COST CENTER	<u>Financial Operations</u>
COST CENTER NO.	<u>20-22</u>

The Financial Operations Division directly relates to the City's Efficient and Effective goal by maintaining a sound financial condition. This Division not only processes accounts payable and payroll but also processes accounts receivable. Below are a few of the performance measures for this division. One of the most recent efficiencies in the Financial Operations Division was to add Solid Waste billing to the Tax roll.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
A/P invoices processed for payment	3,562	3,538	3,288	3,800
Cashier Payments Processed	18,432	17,246	7,910	16,000
Solid Waste Bills Issued (new CO'ed or annexed)	14,133	14,110	40	40
Initial Ambulance Invoices	3,016	3,059	3,400	3,300
Accounts Receivable Processed	235	300	326	330
Fixed Assets Maintained	1,419	981	995	990

EFFICIENCY MEASURES

Process time Initial Ambulance Invoice, minutes*	n/a	n/a	5.0	4.8
Process time Accounts Payable Invoice, minutes*	n/a	n/a	6.5	6.4

*New metric beginning in 2019

EFFECTIVENESS MEASURES

# of Audit Findings	0	0	0	0
% of EMS Bills Collected	50.6%	41.2%	52.0%	54.0%
% of Solid Waste Bills Collected	97.8%	100.3%	100.0%	97.6%

GOALS & OBJECTIVES NEED NEW GOALS

Goal	To collect 75% of past due solid waste bills outstanding.
Objective	<ul style="list-style-type: none"> Consider foreclosure of properties with severely past due garbage bills, at least 8-10 years of unpaid bills. Send past due solid waste accounts to collections.
Goal	To streamline ambulance billing process and improve its efficiency and effectiveness.
Objective	<ul style="list-style-type: none"> After streamlining process from two ambulance billing technicians to one ambulance billing technician in fiscal 2019, determine what procedures and processes can or must be assigned to another position in operations. Improve ambulance collection rate to 60% of total billings net of contractual write-offs.

DEPARTMENT	Finance
COST CENTER	Financial Operations
COST CENTER NO.	20-22

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 270,233	\$ 315,611	\$ 313,036	\$ 338,715
12-2	Vac/Sick Payout	0	26,232	0	0
14-1	Overtime	409	2,589	886	2,826
21-1	Fica Taxes	20,365	26,285	23,986	24,331
22-2	FLC Gen Retirement Contribution	10,929	14,659	15,696	17,078
22-3	FLC Gen Retirement Match	5,464	6,142	5,807	6,410
23-1	Life & Health Ins - Employee	45,794	50,335	52,680	59,389
23-2	Dependent Insurance	3,913	418	35	23,133
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	750	596	660	432
25-1	Unemployment Compensation	0	0	377	410
TOTAL PERSONNEL SERVICES		357,857	442,867	413,163	472,724
OPERATING EXPENSES					
34-4	Other Contractual Service	19,077	16,641	18,305	20,785
40-4	Ed Train Sem & Assc Exp	1,916	1,738	4,180	2,270
40-5	Business Exp & Mileage	138	9	100	100
41-1	Telephone	0	0	0	0
42-1	Postage,Frt & Exp Charges	46,979	45,510	46,690	48,190
45-2	Notary Fees	0	130	150	0
46-3	R & M - Office Equipment	2,065	1,650	2,200	2,380
47-1	Printing & Binding	4,442	4,626	3,050	5,050
49-6	Misc Expense	0	85	0	0
49-7	Computer Software & Prog.	2,250	4,658	3,650	700
51-5	Minor Office Equip & Furn	1,086	0	300	300
54-3	Books,Subsc,Prof Supplies	1,815	1,917	700	700
54-4	Memberships & Dues	515	640	1,125	520
TOTAL OPERATING EXPENSES		80,283	77,604	80,450	80,995
CAPITAL OUTLAY					
64-6	Office Equipment	1,573	0	0	0
TOTAL CAPITAL OUTLAY		1,573	0	0	0
DIVISION TOTAL		\$ 439,713	\$ 520,471	\$ 493,613	\$ 553,719



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DEPARTMENT	Finance
COST CENTER	Purchasing
COST CENTER NO.	20-23

PRIMARY FUNCTION NARRATIVE

The Purchasing Division provides professional procurement services to the City Departments while ensuring compliance with Florida State Statutes, the City Procurement Ordinance and Administrative Rules. The Division maintains unbiased vendor selections, cost effective purchases, timely receipt of goods and contractual services. An inventory of frequently used office supplies (Central Store) is maintained for the convenience of the Departments and to take maximum advantage of economical volume discounts and special pricing agreements. The Division prepares (in conjunction with other Departments) complete specifications for issuance of solicitations for supplies, equipment, and services over \$5,000. The Purchasing Division administers major contractual procurements for the City, including administering and monitoring the Procurement Card Program. The Division is responsible to study market trends, review current developments, literature, and technical sources of information, and determine sources of supplies.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$111,049	\$145,618	\$152,551	\$159,118
Operating	18,041	18,805	18,902	36,410
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$129,090	\$164,423	\$171,453	\$195,528

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Purchasing Administrator	1	1	1	1
Buyer	0	1	1	1
Finance/Purchasing Asst	0.5	0	0	0
Total Number of Staff	1.5	2	2	2

DEPARTMENT	<u>Finance</u>
COST CENTER	<u>Purchasing</u>
COST CENTER NO.	<u>20-23</u>

The Purchasing Division directly relates to the City's Efficient and Effective goal by facilitating the procurement of goods and services for the City at large. The Division is responsible for the Procurement Card Program and administrating and negotiating contracts.

PERFORMANCE MEASURES

WORKLOAD/ACTIVITIES

- Review, approve and issue all purchase orders for the City for the procurement of goods and/or services.
- Draft, review, and issue all solicitations and accompanying contracts for the City for the procurement of goods and/or services.
- Coordinate the negotiation of contracts that were initiated by the Purchasing Division.
- Oversee all City contracts that were initiated by the Purchasing Division.
- Oversee the City's Purchasing Card Program.
- Oversee the City's Cell Phone Program.
- Establish policies and procedures for the procurement of goods and/or services.
- Oversee vendor relationships with the City.

GOALS & OBJECTIVES

- | | |
|-----------|--|
| Goal | To enhance efficiency of the procurement process for City Departments. |
| Objective | <ul style="list-style-type: none"> • Updates departments regarding procurement policies and procedures through newsletters. |
| Goal | To ensure a transparent and competitive procurement process. |
| Objective | <ul style="list-style-type: none"> • Maximize competition. |
| Goal | To procure the highest quality goods and services at the least cost. |
| Objective | <ul style="list-style-type: none"> • Identifies alternative means of purchasing. • Identifies potential savings through the issuance of solicitations. |

DEPARTMENT	<u>Finance</u>
COST CENTER	<u>Purchasing</u>
COST CENTER NO.	<u>20-23</u>

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 80,282	\$ 106,083	\$ 110,721	\$ 116,629
14-1	Overtime	14	0	0	0
21-1	Fica Taxes	5,681	7,517	7,879	8,530
22-2	FLC Gen Retirement Contribution	4,000	5,251	5,535	5,831
22-3	FLC Gen Retirement Match	2,000	2,625	2,769	2,916
23-1	Life & Health Ins - Employee	12,881	16,194	17,560	19,797
23-2	Dependent Insurance	6,029	7,756	7,721	5,127
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	162	192	233	148
25-1	Unemployment Compensation	0	0	133	140
TOTAL PERSONNEL SERVICES		111,049	145,618	152,551	159,118
OPERATING EXPENSES					
34-4	Other Contractual Service	0	0	0	13,440
40-4	Ed Train Sem & Asc Exp	3,939	2,568	4,000	5,100
40-5	Business Exp & Mileage	0	5	100	100
41-1	Telephones	5	463	612	540
42-1	Postage & Freight Charges	71	145	150	150
45-2	Notary Fees	0	309	0	0
47-1	Printing & Binding	47	496	700	700
49-1	Legal Ads	1,909	2,618	3,000	3,000
51-2	Office Supplies	6,169	5,393	4,500	4,550
51-4	Copy Paper & Supplies	3,571	4,613	4,000	4,000
51-5	Minor Office Equip & Furn	250	601	200	0
54-3	Books,Subsc,Prof Supplies	664	911	870	950
54-4	Memberships & Dues	664	683	720	730
55-5	Erroneous Issues	752	0	50	50
64-5	Office Furniture	0	0	0	3,100
TOTAL OPERATING EXPENSES		18,041	18,805	18,902	36,410
DIVISION TOTAL		\$ 129,090	\$ 164,423	\$ 171,453	\$ 195,528



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DEPARTMENT	Finance
COST CENTER	Information Technology
COST CENTER NO.	20-26

PRIMARY FUNCTION NARRATIVE

This Division is responsible for the provision of Information Technology (IT) for all departments in the City. The IT staff is responsible for operation, maintenance and upgrade of the integrated computer network and all IT equipment in the City. Division personnel provide the services that allow for the network operation of the City's diverse software applications and hardware components. IT staff also implements and completes major Capital Improvement Projects for the City, to maximize automated support to enhance the City's efficient, business-like operations.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$300,430	\$310,655	\$324,172	\$337,924
Operating	126,587	189,286	221,704	310,472
Capital	0	3,340	4,800	32,900
Other	0	0	0	0
General Fund Totals	\$427,017	\$503,281	\$550,676	\$681,296

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Information Tech. Manager	1	1	1	1
Information Tech. Analyst II	2	2	2	2
Total Number of Staff	3	3	3	3

DEPARTMENT	Finance
COST CENTER	Information Technology
COST CENTER NO.	20-26

The Financial Information Technology (IT) Division directly relates to two City goals; Maintaining a safe city by installing security cameras in parks and City's buildings to deter theft and crime and to monitor activity, help reduce insurance costs, and create a safer workplace for employees and Maintaining an efficient and effective local government by acquiring latest technology at a very competitive price to help increase employees' productivity and customer services.

PERFORMANCE MEASURES

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
OUTPUT MEASURES WORKLOAD				
# of Servers on the Network	25	24	24	24
# of Workstations on the Network	106	107	110	115
# of User Accounts Supported	159	160	163	163
# of Email Accounts Supported	159	168	171	174
# of Access Points and Network Switches	15/13	15/15	15/15	15/15
# of Technical Requests	425	382	350	350
# of Security Cameras Supported	104	125	155	160

EFFICIENCY MEASURES

# of Web based applications acquired	0	0	8	10
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EFFECTIVENESS

Implementing web based applications allows for easy access, cost saving, customization, enhanced security, and reliability

GOALS & OBJECTIVES

Goal	To keep network access for City employees 24 hours per day, 7 days per week.
Objective	Monitor and ensure network availability at 99.7% of the time or greater throughout the fiscal year
Goal	To keep servers and workstations current with updates & patches.
Objective	Check and update Client/Server Patch Management system.
Goal	To ensure the public safety in the parks and to protect the City's properties against theft and vandalism
Objective	Install and monitor a wireless and wired security camera system.
Goal	To protect servers and workstations from all Internet security threats and to reduce the bandwidth loss while making employees' Internet access more efficient.
Objective	Implement a Web Filter, Email and File Security system.

DEPARTMENT	Finance
COST CENTER	Information Technology
COST CENTER NO.	20-26

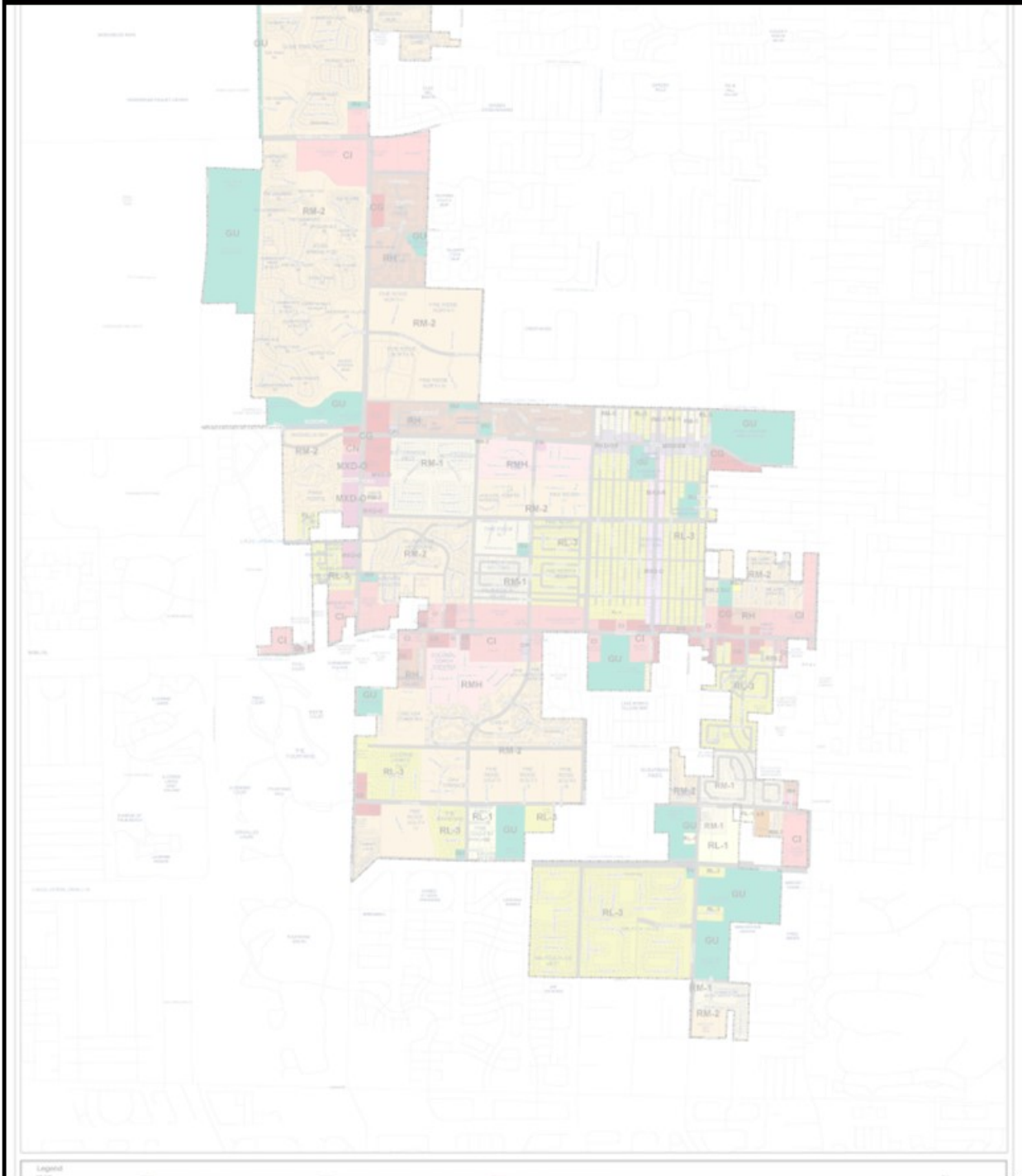
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 239,105	\$ 248,768	\$ 259,247	\$ 268,704
15-1	Special Pay	2,000	2,000	2,000	2,000
21-1	Fica Taxes	18,005	18,759	19,568	20,087
22-2	FLC Gen Retirement Contribution	11,933	12,416	12,962	13,435
22-3	FLC Gen Retirement Match	5,966	6,208	6,481	6,718
23-1	Life & Health Ins - Employee	17,731	17,099	18,142	20,360
23-2	Dependent Insurance	5,206	5,021	4,910	5,952
24-1	Worker's Compensation	484	384	549	343
25-1	Unemployment Compensation	0	0	313	325
TOTAL PERSONNEL SERVICES		300,430	310,655	324,172	337,924
OPERATING EXPENSES					
31-4	Other Professional Svc	0	0	0	0
34-4	Other Contractual Service	275	6,009	4,200	5,600
40-4	Ed Train Sem & Assc Exp	2,893	7,599	5,900	8,600
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephone	3,914	17,362	54,817	65,980
42-1	Postage & Freight Charges	25	45	50	50
44-1	Equipment Rental	0	11,405	12,300	0
46-7	R & M - Computer Equip	12,551	14,195	4,700	25,100
49-7	Computer Software & Program	105,171	130,537	136,887	201,792
51-2	Office Supplies	17	0	0	0
51-4	Copy Paper/Prntr Supplies	95	0	0	0
51-5	Minor Office Equip & Furn	1,050	907	1,500	2,000
52-5	Consumables & Small Tools	396	752	1,000	1,000
54-4	Memberships & Dues	200	475	250	250
TOTAL OPERATING EXPENSES		126,587	189,286	221,704	310,472
CAPITAL OUTLAY					
64-9	Comp Hardware/Software	0	3,340	4,800	32,900
TOTAL CAPITAL OUTLAY		0	3,340	4,800	32,900
DIVISION TOTAL		\$ 427,017	\$ 503,281	\$ 550,676	\$ 681,296

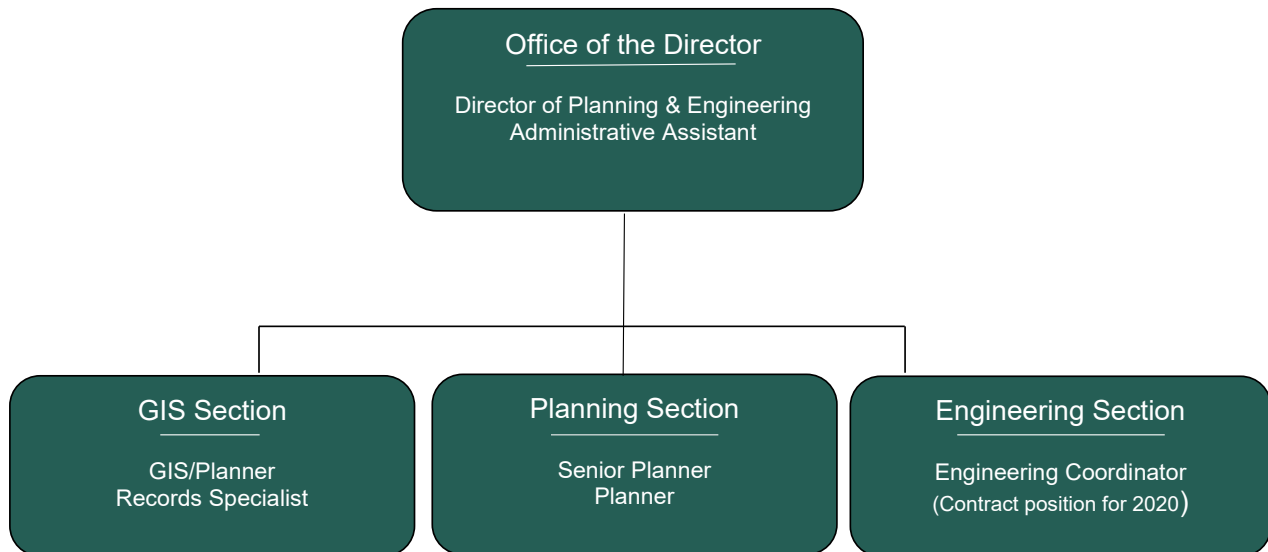


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Planning and Engineering



Department of Planning & Engineering



Mission Statement

To protect the health and safety of the City's residents and further the stability and vitality of the City's economy through comprehensive planning, zoning code administration and capital improvement projects.

Full Time: 6

**DEPARTMENT OF PLANNING AND ENGINEERING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019**

- Maintained the Comprehensive Plan and Zoning Code in compliance with Florida Statutes and the City's vision.
- Maintained the current turnaround time for review of development applications.
- Maintained the current turnaround time for review of engineering plans and plats.
- Maintained four (4) Geographic Information System (GIS) maps on the City's website (Future Land Use Map, Zoning District Map, City Boundary Map, and Council District Map) and further implemented link between Laser Fiche documents and the GIS map.
- Obtained grant funds through the Community Development Block Grant (CDBG) program.
- Completed the construction of Capital Improvement Projects: Original Section Drainage Improvements Phase 5.
- Initiated annexation through Interlocal Agreements with the County for existing enclaves within the City to expand the City's boundaries.

DEPARTMENT	<u>Planning and Engineering</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>30-31</u>

PRIMARY FUNCTION NARRATIVE

The Department is responsible for current and comprehensive urban planning; growth management; implementation and maintenance of the Comprehensive Plan; zoning administration; land development regulation; review, approval and inspection of engineering improvements and plats for private development; and for providing staff support to the Planning Commission and Zoning Board of Adjustment and Appeals. This Department is also responsible for conducting planning studies, applying for certain grants, and design and construction management for City capital improvement projects

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$441,855	\$417,625	\$466,250	\$495,920
Operating	125,712	82,506	138,466	132,883
Capital	0	0	0	0
General Fund Totals	\$567,567	\$500,131	\$604,716	\$628,803

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Planning & Eng Director	1	1	1	1
Administrative Asst.	1	1	1	1
Associate Planner	1	0	1	0
Capital Project Coordinator	1	1	0	0
GIS Analyst/Planner	0	0	1	1
Planner	0	0	0	1
Records Specialist ¹	1	1	1	1
Senior Planner	0	1	1	1
Zoning Administrator	1	1	0	0
Total Number of Staff	6	6	6	6

¹ FY2018 Records Clerk title changed to Records Specialist

DEPARTMENT	<u>Planning and Engineering</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>30-31</u>

The Planning and Engineering Office directly relates to the City's goal of: Maintain a Well-planned, attractive community. The Planning & Engineering Department interprets and enforces the City's Land Development Regulations, which provide the aesthetic regulations for the development of the City. The Department also evaluates existing development for continued compliance and coordinates with the Code Enforcement Division for enforcement.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 PROPOSED
Annexations	0	2	2	2
Comprehensive Plan Amendments	5	4	6	5
Zoning Changes	5	3	7	3
Special Exceptions	5	2	4	4
Site Plans	5	3	5	5
Site Plan Amendments	15	9	14	14
Variances	4	1	4	2
Zoning Text Amendments	2	2	3	4
Temporary Use Permits	38	44	31	31
Building Permit Review for Zoning	270	277	270	269
Engineering Permits, Plats & TCJA's ¹	103	92	60	60
Landscape Inspections	100	105	115	123
Zoning Inspections	129	121	114	117
Engineering Inspections	103	101	115	103

EFFICIENCY MEASURES

Case Reviews per Planner (2)	22	13	22	15
Annexed Acres per Case Processed	0	1.875	2.34	1.41
Landscape Inspections per Inspector (2)	91	52	69	58
Percentage of Zoning Verification letters issued within 5 days	N/A	N/A	N/A	100%
Percentage of certified projects processed to public hearing/approval within 30 days	N/A	N/A	N/A	100%

EFFECTIVENESS MEASURES

Number of permits given zoning approval in a week	N/A	N/A	N/A	15
% of Inspections completed within 24 hours	N/A	N/A	N/A	75%

¹ TCJA - Traffic Control Jurisdiction Agreement

DEPARTMENT	<u>Planning and Engineering</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>30-31</u>

GOALS & OBJECTIVES

Goal	To provide planning and engineering services that improve the health and safety of the built environment and the aesthetics of the City.
Objectives	<ul style="list-style-type: none"> • Increase the area of the Original Section served by an effective stormwater drainage system.
Goal	To promote the growth of the City and its economic base by encouraging annexation.
Objectives	<ul style="list-style-type: none"> • Increase non-residential annexation by prioritizing commercial pockets and contacting property owners to determine if a majority are interested in annexation. • Co-ordinate with the County staff to initiate annexation for enclaves 110 acres or less via Interlocal Agreements based on recent changes to Florida Statutes.
Goal	To provide a fair and consistent regulatory environment for residents and businesses in order to promote excellent customer service.
Objectives	<ul style="list-style-type: none"> • Meet the current turn-around time for review of development applications as set forth in Florida Statutes. • Increase the use of the City's Geographic Information System and linked scanned records.
Goal	To achieve sustainable economic development through a balanced and diversified economy which is compatible with the city's quality built environment and protects the existing character of the built community.
Objectives	<ul style="list-style-type: none"> • Implement an expedited permitting program for companies that are expanding operations or moving into the City so that value-added employment may be created at a faster pace. • Evaluate City development Codes in areas where re-development is desired.

DEPARTMENT	<u>Planning and Engineering</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>30-31</u>

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 274,462	\$ 318,299	\$ 352,387	\$ 376,708
12-2	Vac/Sick Payout	78,190	0	0	0
14-1	Overtime	0	24	0	474
15-1	Special Pay	4,700	6,320	6,320	6,320
21-1	Fica Taxes	25,188	23,907	26,366	28,477
22-2	FLC Gen Retirement Contribution	13,122	13,407	16,030	17,264
22-3	FLC Gen Retirement Match	5,282	5,141	6,629	5,555
23-1	Life & Health Ins - Employee	31,208	39,172	44,535	50,175
23-2	Dependent Insurance	8,813	10,759	12,799	10,001
24-1	Worker's Compensation	890	596	754	486
25-1	Unemployment Compensation	0	0	430	460
TOTAL PERSONNEL SERVICES		441,855	417,625	466,250	495,920
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	14,917	13,270	14,156	15,500
31-4	Other Professional Service	95,250	37,692	76,500	78,000
40-4	Ed Train Sem & Assc Exp	185	2,260	4,642	5,200
40-5	Business Exp & Mileage	0	0	300	300
41-1	Telephone	0	52	612	504
42-1	Postage & Freight Charges	0	0	100	100
46-3	R & M - Office Equipment	4,254	2,267	5,566	2,565
47-1	Printing & Binding	185	226	844	864
49-1	Legal Ads	6,838	5,297	20,651	15,781
49-7	Computer Software & Program	0	8,340	2,500	0
51-2	Office Supplies	681	1,113	1,680	1,680
51-4	Copy Paper & Supplies	856	762	1,554	1,632
51-5	Minor Office Equip & Fur	233	40	0	0
52-8	Uniforms and Clothing	0	157	0	180
54-3	Books,Subsc,Prof Supplies	762	456	1,779	1,857
54-4	Memberships & Dues	1,551	680	6,582	6,720
64-5	Office Furniture	0	9,894	1,000	2,000
TOTAL OPERATING EXPENSES		125,712	82,506	138,466	132,883
DIVISION TOTAL		\$ 567,567	\$ 500,131	\$ 604,716	\$ 628,803



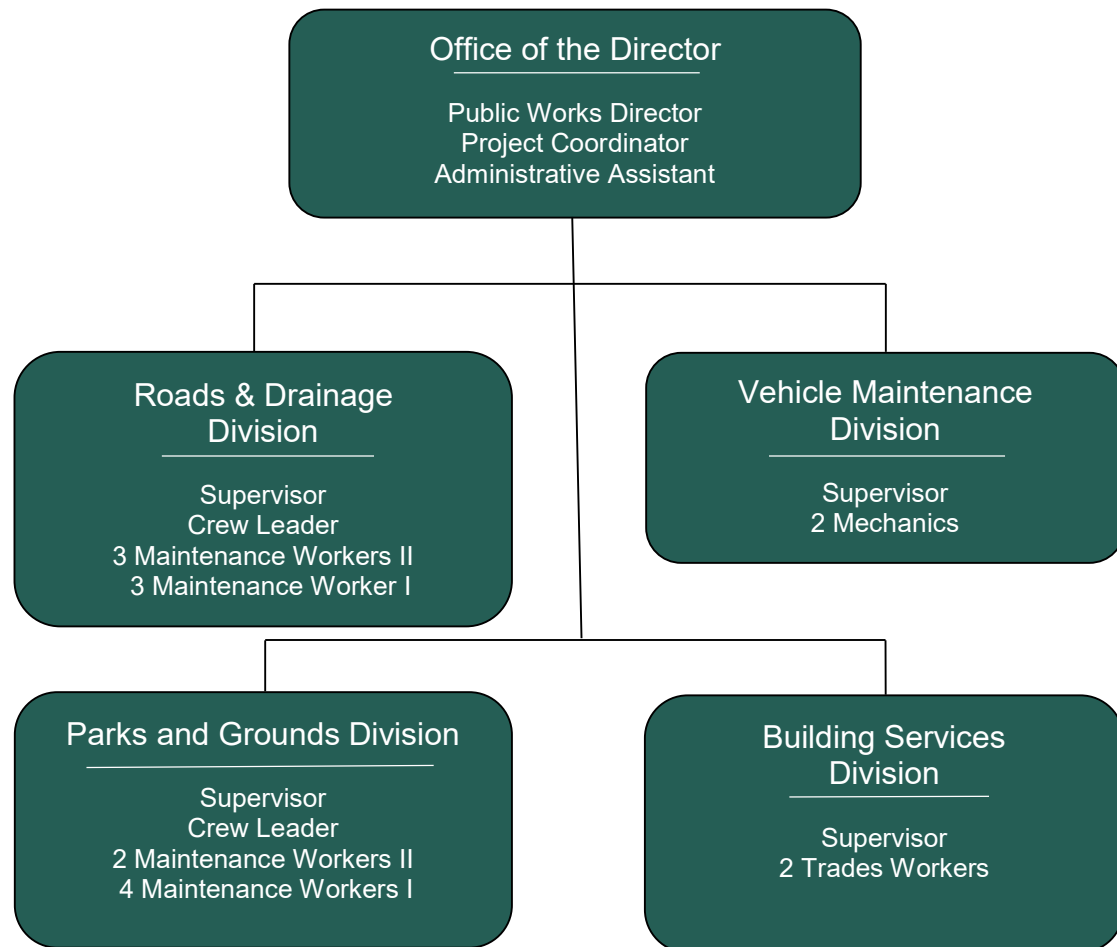
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Public Works

Divisions include:

- Office of the Director*
- Roads & Drainage*
- Vehicle Maintenance*
- Building Services*
- Parks and Grounds*

Department of Public Works



Mission Statement

To properly plan, schedule, and implement safe and efficient Departmental operations through the provision of well-maintained roads, drainage systems, City vehicles and equipment, functional public facilities, and parks and public building grounds.

Full Time: 25

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019**

Office of the Director:

- Coordinated and implemented eighteen (18) Capital Improvement Projects and five (5) Surtax Funded Projects within the allocated funding.
- Processed approximately 500 citizen requests within 24 hours of receipt.
- Received 27th Year Tree City USA Re-Certification Award.
- Coordinated construction of Veterans Memorial Plaza at the Municipal Complex.
- Finalized LED Streetlight Upgrade Project with FPL.
- Provided Public Works Staff with (11) personal and (26) professional development training sessions.
- Coordinated installation of security enhancements at Public Works complex.
- Assisted with the development of the Solid Waste Collection Bid.

Roads & Drainage:

- Coordinated resurfacing of Freedom Park entryway and parking areas.
- Coordinated asphalt resurfacing of First Street, Second Street, Biscayne Drive, Fourth Street, Cambridge Street, Clinton Boulevard and Carver Street.
- Coordinated drainage and driveway apron repairs on S 57th Ave. between A Canal and S 37th Ct.
- Assisted with NPDES Annual Permit submittal.

Vehicle Maintenance Division:

- Performed 850 scheduled preventive maintenance services to all building generators and City Vehicles, including Fire Rescue and Emergency Medical Service vehicles.
- Coordinated development of specifications, purchasing and necessary training of eight (8) replacement City vehicles and two (2) major pieces of Public Works equipment.
- Coordinate the specifications, procurement, receipt and training of Bobcat Skid Steer with (4) implements.
- Coordinated refurbishment of 30 Passenger bus for the Leisure Services Department.
- Worked closely with Fire Rescue Staff in the design, specifications and procurement of Ladder Truck, (2) Medic Trucks and (1) Fire Engine. Equip and ready for service after delivery.
- Worked closely with Fire Rescue Staff on the sale of American LaFrance Aerial Truck, (2) Medic Trucks, (6) City vehicles and (2) pieces of surplus equipment.

Building Services Division:

- Coordinated the completion of approximately 900 public facility repair and maintenance work orders.
- Coordinated exterior painting of Former City Hall (WIC) and Public Works, Community Center interior and painting of (7) bay doors at Fire Rescue 94.
- Coordinated roof replacement at Fire Rescue 94/PBSO D-16 (building phase 2, vehicle bays and south wing), Former City Hall (WIC), Community Park east gazebo, 500 Perry Avenue and the main pavilion and storage shed at Ira Van Bullock Park.
- Coordinated and assisted in the renovation of Community Center Gym, room 1 and room 2.
- Coordinated LED upgrades on interior fixtures (over 3,000 bulbs and 40 exterior fixtures) in buildings and parks citywide.
- Coordinated the installation of new carpet and VCT at Former City Hall (WIC).

Parks Division:

- Assisted with (17) City and community partner sponsored events.
- Coordinated resurfacing of Freedom Park asphalt pathway.
- Assisted in the construction of the Veterans Memorial Plaza at City Hall.
- Coordinated installation of shade structure over play structure and (2) benches at Community Park playground.
- Coordinated name change on various signs at Samuel J. Ferreri Community Park.
- Coordinated flatwork pressure cleaning of various City facilities.
- Coordinated resurfacing of basketball courts at Bowman Park.

DEPARTMENT	Public Works
COST CENTER	Office of the Director
COST CENTER NO.	40-41

PRIMARY FUNCTION NARRATIVE

The Office of the Director is responsible for management, supervision, and oversight of all road, drainage, vehicle, building, and park maintenance activities and for coordination of work between Divisions and other City Departments. This Division is responsible for the management of contractual services including custodial services, Department of Correction's labor force administration, residential solid waste collection, aquatic weed control, fuel supply management, fire/burglar alarms and pest control at public buildings. The Division also handles the submittal of environmental licenses, certifications and reports including Storage Tank Regulation Report, Hazardous Waste Generator Permit, Wellfield Operating Permit, National Pollution Discharge Elimination System Annual Report, SARA Title III Hazardous Materials Report, Tree City USA re-certification and the City's Debris Management Plan.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$209,300	\$271,681	\$280,304	\$295,648
Operating	16,791	10,253	12,869	28,193
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$226,091	\$281,934	\$293,173	\$323,841

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Public Works Director	1	1	1	1
Project Coordinator ¹	1	1	1	1
Administrative Asst.	1	1	1	1
Total Number of Staff	3	3	3	3

¹Position added during 2017

DEPARTMENT	Public Works
COST CENTER	Office of the Director
COST CENTER NO.	40-41

The Public Works Office of Director Division relates to three of the four City goals. The Office of Director provides oversight of the maintenance and provision of safe and attractive roadways, public right-of-ways, fleet, facilities and parks. This is accomplished by ensuring that all staff members receive a variety of personal and professional training opportunities.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
No. of service contracts coordinated	6	6	6	6
No. of annual licenses & reports submitted	6	7	7	7
No. of citizen requests processed	278	728	600	900
No. of community events coordinated	2	2	2	2
No. of Capital Improvement Projects coordinated	22	23	23	22

EFFICIENCY MEASURES

Process time per service contract coordinated (in hours)*	N/A	N/A	N/A	400
Process time for license/report prepared (in hours)*	N/A	N/A	N/A	110
Avg. time admin. staff per citizen request (in hours)	N/A	N/A	N/A	600
Total staff time per event coordinated (in hours)*	N/A	N/A	N/A	100

*New metric as of FY 2020

EFFECTIVENESS MEASURES

- Faster delivery of service contracts.
- Improved data collection and inter-department coordination of license/report submittals.
- Increased number of projects completed during large-scale community events.

GOALS & OBJECTIVES

Goal	Provide leadership, direction and fiscal responsibility in order to ensure Department meets the City's mission.
Objective	<ul style="list-style-type: none"> • Ensure employee professional growth and development through training and networking opportunities. • Ensure daily Supervisor interactions and quarterly Departmental meetings to ensure effective implementation of Departmental Policies, Administrative Directives, Annual Work Plans, Division work assignments, emergency management plans, and other operational functions.
Goal	Provide excellent customer service to internal and external customers.
Objective	<ul style="list-style-type: none"> • Ensure Departmental webpage provides current information related to resident's needs. • Ensure 24-hour response to solid waste, streetlight outages, website tickets, vehicle repair orders, internal work orders and other customer requests.

DEPARTMENT	Public Works
COST CENTER	Office of the Director
COST CENTER NO.	40-41

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 157,773	\$ 207,226	\$ 212,385	\$ 222,492
14-1	Overtime	1,273	1,212	1,118	1,167
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	12,223	15,890	16,258	16,985
22-2	FLC Gen Retirement Contribution	7,645	9,366	10,675	11,183
22-3	FLC Gen Retirement Match	3,823	2,995	2,675	2,786
23-1	Life & Health Ins - Employee	18,386	25,352	26,851	30,205
23-2	Dependent Insurance	3,557	4,960	5,304	5,947
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	300	360	457	289
25-1	Unemployment Compensation	0	0	261	274
TOTAL PERSONNEL SERVICES		209,300	271,681	280,304	295,648
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,035	2,592	3,000	3,000
40-5	Business Exp & Mileage	583	173	500	500
41-1	Telephone	17	118	1,224	1,053
42-1	Postage & Freight Charges	0	76	50	50
45-2	Notary Fees	0	0	200	0
46-3	R & M - Office Equipment	311	334	410	410
46-4	R & M-Communication Equip	633	949	700	700
47-1	Printing & Binding	236	220	60	230
48-6	Other Promo Activities	815	695	2,750	17,750
51-2	Office Supplies	2,298	2,816	2,000	2,000
51-4	Copy Paper & Supplies	291	290	300	300
51-5	Minor Office Equip & Furn	2,489	1,228	605	1,015
52-8	Uniforms & Clothing	371	364	405	405
54-3	Books,Subsc,Prof Supplies	419	89	250	250
54-4	Memberships & Dues	190	309	415	530
64-5	Office Furniture	7,103	0	0	0
TOTAL OPERATING EXPENSES		16,791	10,253	12,869	28,193
DIVISION TOTAL		\$ 226,091	\$ 281,934	\$ 293,173	\$ 323,841



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DEPARTMENT	Public Works
COST CENTER	Roads and Drainage
COST CENTER NO.	40-42

PRIMARY FUNCTION NARRATIVE

The Roads and Drainage Division provides repair and maintenance programs which service 45.80 lane miles of City owned roadways, 38.5 linear miles of sidewalks, 646 storm sewer structures, 22.27 miles of right-of-ways, 72 medians, 5.56 miles of alleyways, 1,384 streetlights, 1,243 traffic control signs, 493 street name signs, and 1,986 trees. The Roads and Drainage Division conducts and documents National Pollution Discharge mination System inspections, repairs and remedial work. This Division also provides underground utility location services through the Sunshine State One Call of Florida program.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$455,546	\$471,818	\$517,308	\$546,560
Operating	433,609	427,533	468,233	458,211
Capital	0	9,188	0	0
Other	0	0	0	0
General Fund Totals	\$889,155	\$908,539	\$985,541	\$1,004,771

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Roads and Drainage Supvr.	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	3	3	3	3
Maintenance Worker I	3	3	3	3
Total Number of Staff	8	8	8	8

DEPARTMENT	Public Works
COST CENTER	Roads and Drainage
COST CENTER NO.	40-42

The Public Works Roads and Drainage Division relates to two of the four City goals; maintain a safe city, and maintain a well-planned attractive community. The Roads and Drainage Division ensures that road and right-of-ways are aesthetically pleasing, properly marked, have the necessary traffic signage, improved visibility and reduces traffic disruptions from storm events.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
No. of pavement lane miles maintained	45.80	45.80	45.80	45.80
No. of linear feet of sidewalks maintained	203,469	203,469	203,469	203,469
No. of street name signs maintained	493	493	493	493
No. of traffic control signs maintained	1,222	1,243	1,243	1,243
No. of medians maintained	72	72	72	72
No. of trees on medians/right-of-ways, and green areas maintained	1,986	1,986	1,986	1,986
No. of stormwater structures maintained	645	645	646	646
No. of FPL streetlights inspected	1,384	1,384	1,384	1,384
No. of City maintained streetlights	43	43	43	43
No. of miles of canals maintained	1	1	1	1
No. of miles of alleyways maintained	5.56	5.56	5.56	5.56
No. of underground utility locate ticket requests	985	987	900	900
No. of Capital Improvement Projects coordinated	6	3	3	7

EFFICIENCY MEASURES

Cost per capita for repair and maintenance of roads and drainage infrastructure	\$22.76	\$23.26	\$24.91	\$24.91
Average annual labor hours per mile of alleyways maintained*	N/A	N/A	N/A	52
Total annual labor hours dedicated to underground locate request	N/A	N/A	N/A	450

*New metric as of FY2020

EFFECTIVENESS MEASURES

- Reduced traffic delays from rain events.
- Reduced flooding in residential areas.
- Elimination of damage to underground infrastructure.

DEPARTMENT	<u>Public Works</u>
COST CENTER	<u>Roads and Drainage</u>
COST CENTER NO.	<u>40-42</u>

GOALS & OBJECTIVES

Goal Provide well maintained, safe, and healthy landscaping and streetscaping on City streets, sidewalks, right-of-ways, medians, and alleyways.

- Objective
- Ensure annual trimming of trees on right-of-ways and medians to maintain aesthetics throughout the City.
 - Maintain 24 hour response to issues on public right-of-ways (i.e. illegal dumping, graffiti, drainage problems, traffic control signage repair and replacement, reporting of streetlight outages, pothole repairs, downed trees, deceased animal removal, shopping carts and underground utility markings).

Goal Provide a well-maintained drainage system to enhance flood prevention.

- Objective
- Maintain bi-annual field inspections of all storm sewer structures.
 - Maintain quarterly intrusive aquatic vegetation inspections of City's water bodies; provide removal and herbicide treatment functions as needed.

DEPARTMENT	Public Works
COST CENTER	Roads and Drainage
COST CENTER NO.	40-42

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 309,228	\$ 321,176	\$ 352,117	\$ 369,685
14-1	Overtime	2,496	4,233	3,648	3,924
15-1	Special Pay	2,800	2,800	2,800	800
21-1	Fica Taxes	23,411	24,340	26,362	27,889
22-1	Retirement Contributions (FRS)	8,418	13,338	13,478	10,821
22-2	FLC Gen Retirement Contribution	8,972	10,174	10,470	14,946
22-3	FLC Gen Retirement Match	2,667	3,295	5,235	5,540
23-1	Life & Health Ins - Employee	58,162	57,521	61,701	78,537
23-2	Dependent Insurance	13,153	12,441	12,738	9,648
23-3	Short Term Disability Pay	875	1,150	0	0
24-1	Worker's Compensation	24,483	22,236	28,329	24,321
24-2	City Shared Worker's Comp	0	(886)	0	0
25-1	Unemployment Compensation	881	0	430	449
TOTAL PERSONNEL SERVICES		455,546	471,818	517,308	546,560
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	0	0	0
34-2	Aquatic Weed Control	6,055	6,054	6,056	6,056
34-4	Other Contractual Service	50,376	42,519	72,900	67,900
34-41	D.O.C. Services	57,866	59,126	60,381	60,477
40-4	Ed Train Sem & Assc Exp	2,329	628	2,600	4,590
41-1	Telephone	0	5	612	504
43-2	Street Lights	205,145	201,225	214,792	214,792
43-5	Disposal Fees	26,050	29,332	48,022	41,002
44-1	Equipment Rental	0	112	300	300
52-3	Custodial, Liab & Chem Sup	1,053	10,307	4,900	4,900
52-5	Consumables & Small Tools	3,470	4,220	3,975	3,975
52-7	Medical Supplies	0	240	250	250
52-8	Uniforms & Clothing	3,254	3,055	3,395	3,395
53-1	Roads & Bridges	14,234	10,873	19,250	19,250
53-2	Traffic Control	22,658	17,043	5,950	5,950
53-3	Drainage	40,929	42,598	24,550	24,550
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memberships & Dues	190	196	200	220
TOTAL OPERATING EXPENSES		433,609	427,533	468,233	458,211
CAPITAL OUTLAY					
64-8	Other Equipment	0	9,188	0	0
TOTAL CAPITAL OUTLAY		0	9,188	0	0
DIVISION TOTAL		\$ 889,155	\$ 908,539	\$ 985,541	\$ 1,004,771

DEPARTMENT	Public Works
COST CENTER	Vehicle Maintenance
COST CENTER NO.	40-43

PRIMARY FUNCTION NARRATIVE

The Vehicle Maintenance Division is responsible for the inspection, repair and maintenance of the City fleet, which consists of 51 vehicles and 169 pieces of landscaping and construction equipment. The Vehicle Maintenance Division performs routine in-house maintenance, coordinates warranty repairs with manufacturers and major repairs with service companies.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$174,082	\$164,225	\$221,970	\$225,866
Operating	222,802	240,143	253,301	268,944
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$396,884	\$404,368	\$475,271	\$494,810

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Vehicle Maintenance Supvr.	1	1	1	1
Mechanic	2	2	2	2
Total Number of Staff	3	3	3	3

DEPARTMENT	Public Works
COST CENTER	Vehicle Maintenance
COST CENTER NO.	40-43

The Vehicle Maintenance Division directly relates to maintaining a safe city by providing full functioning fleet fire and medical apparatus, a diverse fleet of public works trucks and equipment, school buses and administrative vehicles so that the City's mission can be carried out on a daily basis.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
No. of passenger cars maintained	2	2	2	1
No. of light/med duty trucks/vans/SUVs maintained	31	33	34	35
No. of heavy duty trucks maintained	4	4	4	4
No. of fire engines maintained	4	4	5	5
No. of ambulances maintained	4	4	4	4
No. of buses/passenger vans maintained	5	5	5	5
No. of small engine equipment maintained	181	179	178	178
No. of repair orders completed	834	835	800	800
No. of vehicle preventive maintenance (PM) services performed	116	122	130	130
No. of Capital Improvement Projects coordinated	4	3	4	3

EFFICIENCY MEASURES

No. of vehicles maintained per mechanic	23	26	25	25
Avg. completed repair orders per mechanic	379	418	364	364
Avg. completed PM per mechanic	53	61	59	59

EFFECTIVENESS MEASURES

- Provide quarterly preventive maintenance functions to all fleet vehicles to ensure long term operability.
- Provide customers with estimated completion time frames and work progress report.
- Provide customers with a 1-hour response time to vehicle/equipment service calls during working hours.

GOALS & OBJECTIVES

Goal	Provide safe, well-maintained vehicles and equipment to support employees in the course of their duties in a cost effective manner.
Objective	<ul style="list-style-type: none"> • Ensure readily available fuel supply and access to support uninterrupted operations for users. • Ensure small engine equipment usage reviews with Division Supervisors at a minimum three times per year to provide year round availability. • Provide staff with bi-annual ASE certifications and other training programs to reduce the number of outsourced repairs for cost efficiency and faster repair turn-around.

DEPARTMENT	<u>Public Works</u>
COST CENTER	<u>Vehicle Maintenance</u>
COST CENTER NO.	<u>40-43</u>

- Goal Provide excellent customer service to internal customers.
- Objective
 - A maximum of 1-hour response time to vehicle/equipment service calls during working hours.
 - Provide response to all vehicle and equipment repair order requests not to exceed 48 hours.

DEPARTMENT
COST CENTER
COST CENTER NO.

Public Works
 Vehicle Maintenance
 40-43

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 125,181	\$ 117,562	\$ 153,365	\$ 157,713
14-1	Overtime	3,842	3,338	1,295	1,353
15-1	Special Pay	1,600	600	900	900
21-1	Fica Taxes	9,610	9,040	10,918	11,340
22-2	FLC Gen Retirement Contribution	5,387	5,961	7,732	7,953
22-3	FLC Gen Retirement Match	2,694	2,981	3,866	3,976
23-1	Life & Health Ins - Employee	17,264	17,825	26,340	29,044
23-2	Dependent Insurance	4,776	3,130	12,629	10,001
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	3,728	3,788	4,738	3,394
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	187	192
TOTAL PERSONNEL SERVICES		174,082	164,225	221,970	225,866
OPERATING EXPENSES					
34-4	Other Contractual Service	1,758	1,619	2,194	2,230
40-4	Ed Train Sem & Assc Exp	1,703	4,013	3,600	4,150
41-1	Telephone	93	443	612	504
43-5	SW Disposal Fee	60	51	500	250
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	1,595	1,744	2,940	2,939
46-2	R & M - Vehicles	64,432	60,146	70,000	65,000
46-21	R & M - Veh Other Contract	29,333	36,426	44,250	49,250
46-5	R & M - Other Equipment	17,413	21,061	16,000	16,000
46-51	R & M - Other Equip Contract	10,582	4,479	3,500	3,500
49-3	Titles, Tags & Taxes	250	250	250	250
49-7	Computer Software & Prog.	3,149	6,466	6,900	6,900
52-1	Fuel & Lubricants	78,433	97,273	96,600	111,546
52-5	Consumables & Small Tools	12,732	4,685	3,500	4,000
52-7	Medical Supplies	0	49	50	50
52-8	Uniforms & Clothing	1,024	920	1,710	1,680
54-3	Books,Subsc,Prof Supplies	0	418	250	250
54-4	Memberships & Dues	245	100	245	245
TOTAL OPERATING EXPENSES		222,802	240,143	253,301	268,944
CAPITAL OUTLAY					
64-8	Other Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
DIVISION TOTAL		\$ 396,884	\$ 404,368	\$ 475,271	\$ 494,810

DEPARTMENT	Public Works
COST CENTER	Building Services
COST CENTER NO.	40-44

PRIMARY FUNCTION NARRATIVE

The Building Services Division is responsible for the maintenance, repair and minor reconstruction of 17 public buildings and park structures that total 125,158 square feet. The Building Services Division ensures that City owned facilities are safe, aesthetically pleasing, operational and provide a comfortable environment by employing a wide variety of skills to perform preventive maintenance and repairs.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$202,556	\$193,942	\$205,478	\$215,066
Operating	384,258	399,458	360,711	364,919
Capital	3,518	8,808	0	0
Other	0	0	0	0
General Fund Totals	\$590,332	\$602,208	\$566,189	\$579,985

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Building Services Supervisor	1	1	1	1
Trades Worker/Electrician	1	0	0	0
Trades Worker ¹	1	2	2	2
Total Number of Staff	3	3	3	3

¹Position reclassified to Trades Worker in 2018.

DEPARTMENT	Public Works
COST CENTER	Building Services
COST CENTER NO.	40-44

The Public Works Building Services Division relates to two of the four City goals; maintain a safe city, and maintain a well-planned, attractive community. This Division provides aesthetically pleasing, well-maintained, functioning public facilities for the provision of optimum internal and external customer service experience.

PERFORMANCE MEASURES

WORKLOAD	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
No. of office buildings maintained	7	7	7	7
No. of total square feet maintained	125,158	125,158	125,158	130,000
No. of HVAC systems maintained	37	36	36	37
No. of building work orders completed	723	879	875	875
No. of service contracts coordinated	14	14	14	14
No. of Capital Improvement Projects coordinated	5	6	6	8

EFFICIENCY MEASURES

Avg. maintenance cost per s.f. of building	\$2.38	\$2.52	\$2.51	\$2.51
Avg. completed work orders per employee	289	352	350	350

EFFECTIVENESS MEASURES

- Provide initial response to all work order requests within 24 hours of receipt.
- Monitor all custodial issues for long-term resolution.

GOALS & OBJECTIVES

Goal	Provide attractive, safe, and well-maintained Public buildings and facilities, offering a pleasant and functional workplace and public venue.
Objective	<ul style="list-style-type: none"> • Monitor custodial contract to ensure vendor compliance and resolution of complaints within 24 hours of initial communication. • Ensure all monthly, quarterly, bi-annual and annual preventative maintenance/inspections are completed in a timely manner to maximize lifespan of facilities infrastructures.
Goal	Pursue "green" initiatives that provide long term operating and maintenance cost savings.
Objective	<ul style="list-style-type: none"> • Perform cost benefit analysis on new technology to ensure long term cost and carbon footprint reductions. • Pursue procurement of eco-friendly materials (paints, cleaners, LED light fixtures and environmentally friendly chemicals) whenever feasible.

DEPARTMENT
COST CENTER
COST CENTER NO.

Public Works
 Building Services
 40-44

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 114,751	\$ 131,032	\$ 136,037	\$ 141,051
12-2	Vac/Sick Payout	30,438	0	0	0
14-1	Overtime	2,475	173	1,436	1,517
15-1	Special Pay	300	300	300	300
21-1	Fica Taxes	10,921	9,298	9,559	9,787
22-1	Retirement Contributions (FRS)	8,643	6,246	6,501	7,193
22-2	FLC Gen Retirement Contribution	2,443	3,530	4,422	4,646
22-3	FLC Gen Retirement Match	1,221	1,765	2,211	2,324
23-1	Life & Health Ins - Employee	20,043	24,956	26,171	29,045
23-2	Dependent Insurance	5,060	11,384	12,820	14,930
24-1	Worker's Compensation	6,261	4,788	5,856	4,102
24-2	City Shared Worker's Comp	0	470	0	0
25-1	Unemployment Compensation	0	0	165	171
TOTAL PERSONNEL SERVICES		202,556	193,942	205,478	215,066
OPERATING EXPENSES					
34-4	Other Contractual Service	70,070	96,322	98,924	102,034
40-4	Ed Train Sem & Assc Exp	2,670	2,135	2,250	2,350
41-1	Telephone	61,033	45,191	612	540
43-1	Electricity	121,397	122,964	142,200	142,200
43-4	Water & Sewer	41,981	49,103	46,772	47,312
44-1	Equipment Rental	0	20	200	200
46-1	R & M - Buildings	20,741	27,804	23,750	23,750
46-11	R & M - Building Other Cont.	62,297	52,408	41,573	41,333
46-5	R & M - Other Equipment	0	0	150	150
52-3	Custodial, Lab & Chem Sup	268	378	950	1,300
52-5	Consumables & Small Tools	1,638	1,900	1,650	2,050
52-7	Medical Supplies	1,002	50	50	50
52-8	Uniforms & Clothing	1,066	987	1,330	1,330
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memeberships & Dues	95	196	200	220
TOTAL OPERATING EXPENSES		384,258	399,458	360,711	364,919
CAPITAL OUTLAY					
62-1	Office Buildings	0	1,608	0	0
62-2	Public Safety Building	2,598	0	0	0
62-6	Public Works Buildings	920	0	0	0
64-8	Other Equipment	0	7,200	0	0
TOTAL CAPITAL OUTLAY		3,518	8,808	0	0
DIVISION TOTAL		\$ 590,332	\$ 602,208	\$ 566,189	\$ 579,985



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DEPARTMENT	Public Works
COST CENTER	Parks and Grounds
COST CENTER NO.	40-46

PRIMARY FUNCTION NARRATIVE

The Parks and Grounds Division is responsible for the maintenance of 13 City Parks, landscape care around 9 public buildings, 18 irrigation systems, 15 playground structures and equipment, 11 athletic fields, 20 athletic courts, and 4,725 trees. This Division also provides support to 17 City and community events.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$360,897	\$438,040	\$505,096	\$456,712
Operating	247,157	251,282	260,242	258,322
Capital	0	7,867	0	0
Other	0	0	0	0
General Fund Totals	\$608,054	\$697,189	\$765,338	\$715,034

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Parks Maintenance Supvr	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	2	2	2	2
Maintenance Worker I	2	4	4	4
Parks Attendant ¹	2 PT	0	0	0
Total Number of Staff	6 FT / 2 PT	8	8	8

¹ Park Attendant moved to 60-65 in 2017

DEPARTMENT	Public Works
COST CENTER	Parks and Grounds
COST CENTER NO.	40-46

The Public Works Parks and Grounds Division relates to two of the four City goals; maintain a well-planned, attractive community and maintain a diversity in community life, leisure and recreation. This Division provides care, maintenance and planning of infrastructure for Parks and building grounds.

PERFORMANCE MEASURES

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
OUTPUT MEASURES				
No. of parks maintained	13	13	14	14
No. of acres mowed in parks	67	68	68	68
No. of acres mowed for public buildings	12	12	12	12
No. of landscape cuts performed for sports turf fields	110	128	90	90
No. of landscape cuts performed for public building grounds	36	40	36	36
No. of landscape cuts performed for parks grounds	37	43	40	40
No. of athletic fields maintained	11	11	10	10
No. of athletic courts maintained	26	20	20	20
No. of playground areas maintained	15	15	15	15
No. of irrigation systems maintained	18	18	18	18
No. of trees maintained	4,663	4,725	4,792	4,792
No. of City and community events assisted	13	18	17	17
No. of Capital Improvement Projects coordinated	4	5	4	4

EFFICIENCY MEASURES

Avg. labor hrs. per irrigation system to maintain*	N/A	N/A	N/A	1,100
Avg. labor hrs. per athletic field to maintain*	N/A	N/A	N/A	1,400
Avg. cost per acre to maintain (parks and buildings grounds)	\$4,522	\$5,159	\$5,661	\$5,661

*New metric as of FY2020

EFFECTIVENESS MEASURES

% of trees trimmed annually	23%	25%	20%	20%
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GOALS & OBJECTIVES

Goal	Provide clean, safe, and attractive public parks in order to offer a pleasant experience.
Objective	<ul style="list-style-type: none"> • Ensure monthly park and playground structure safety inspections. • Ensure 24-hour response to issues on parks and public building grounds (i.e. illegal dumping, graffiti, vandalism, court light outages, deceased animal removal and underground utility markings). • Coordinate parks maintenance functions and event planning tasks to provide for an excellent park user experience.

DEPARTMENT	<u>Public Works</u>
COST CENTER	<u>Parks and Grounds</u>
COST CENTER NO.	<u>40-46</u>

- Goal Provide well-maintained irrigation systems to ensure a healthy landscape.
- Objective
 - Ensure irrigation map location updates whenever irrigation systems are modified.
 - Ensure irrigation systems are properly adjusted to reduce the amount of chemicals applied to sports turf.

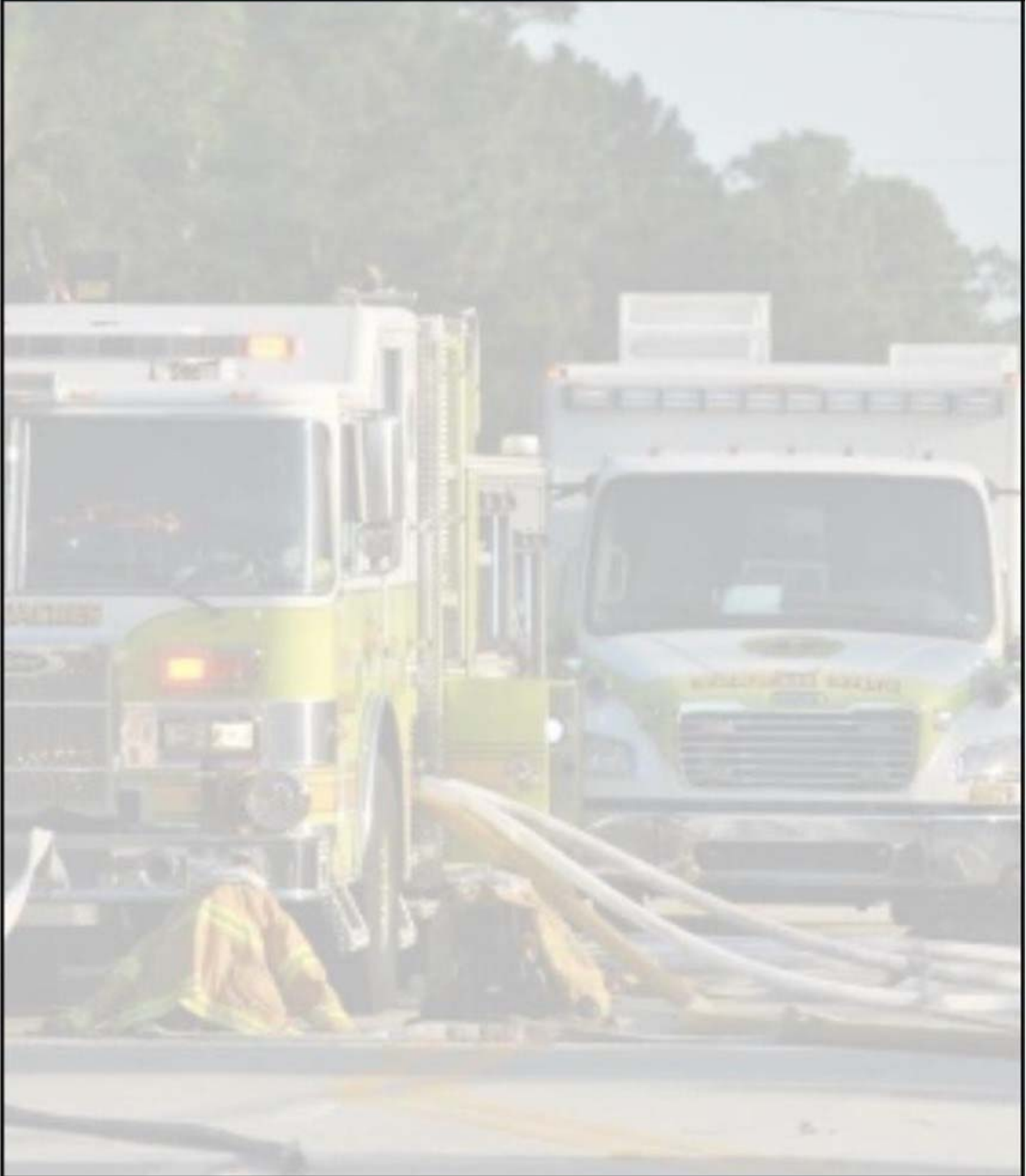
DEPARTMENT
COST CENTER
COST CENTER NO.

Public Works
 Parks and Grounds
 40-46

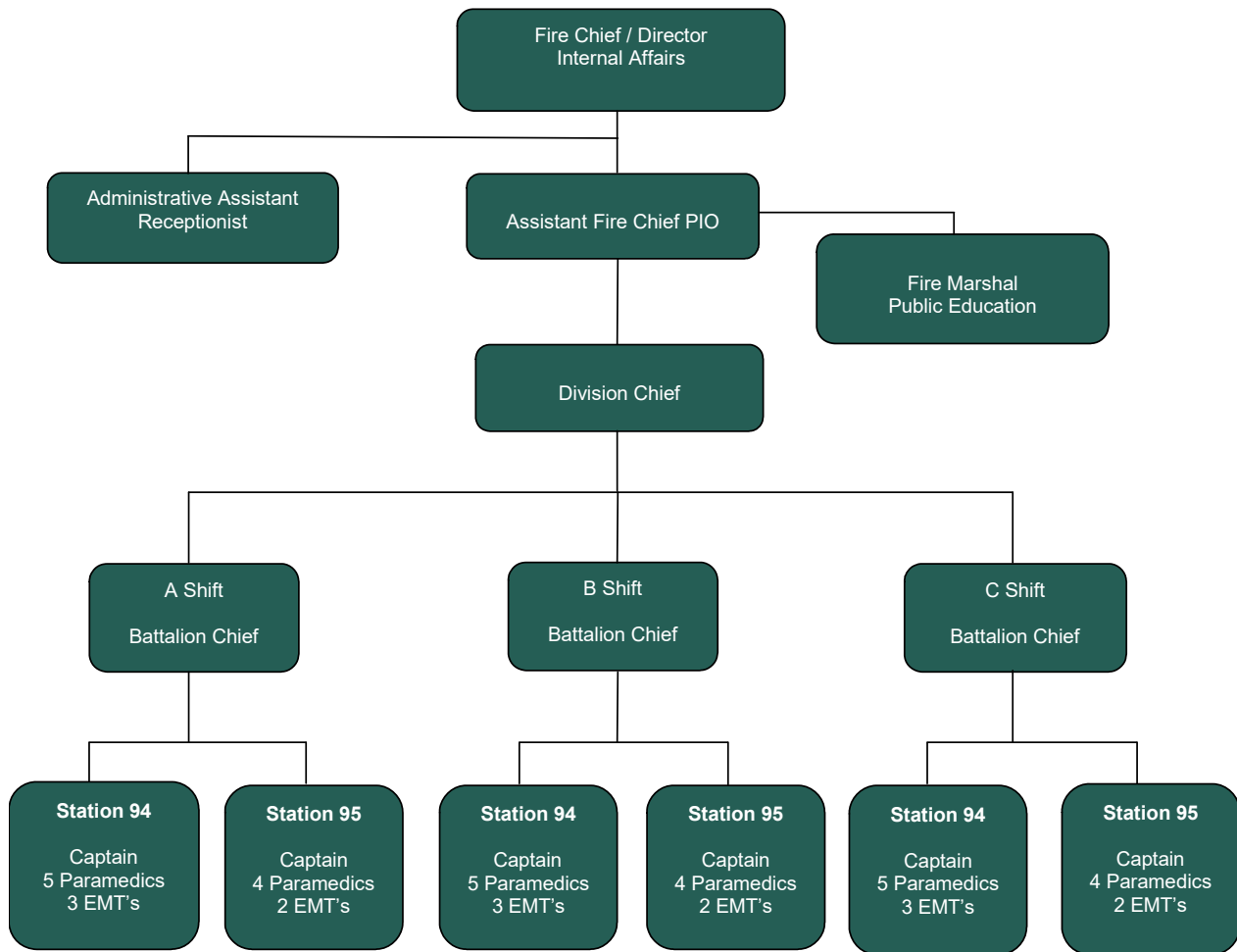
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 247,568	\$ 308,186	\$ 355,431	\$ 327,778
12-2	Vac/Sick Payout	0	0	0	0
13-1	Other Salary	69	0	0	0
14-1	Overtime	8,608	5,157	3,516	3,431
15-1	Special Pay	2,600	2,800	2,800	4,800
21-1	Fica Taxes	19,313	23,458	26,896	24,860
22-1	Retirement Contributions (FRS)	8,585	9,964	12,724	4,178
22-2	FLC Gen Retirement Contribution	9,443	10,419	13,148	14,079
22-3	FLC Gen Retirement Match	3,520	3,617	4,612	4,115
23-1	Life & Health Ins - Employee	43,116	54,603	61,646	50,803
23-2	Dependent Insurance	6,873	9,412	9,964	11,043
23-3	Short Term Disability Pay	325	0	0	0
24-1	Worker's Compensation	10,277	10,424	13,925	11,222
24-2	City Shared Worker's Comp.	600	0	0	0
25-1	Unemployment Compensation	0	0	434	403
TOTAL PERSONNEL SERVICES		360,897	438,040	505,096	456,712
OPERATING EXPENSES					
34-4	Other Contractual Service	69,802	62,357	83,440	88,690
40-4	Ed Train Sem & Assc Exp	2,329	2,571	2,575	3,965
41-1	Telephone	118	411	672	612
43-1	Electricity	68,096	79,462	85,200	79,200
44-1	Equipment Rental	179	1,021	500	500
46-5	R & M - Other Equipment	12,460	27,041	17,000	17,000
46-6	R & M - Parks & Athletic Fd	6,459	8,453	10,750	10,750
46-61	R & M - Parks Other Contract	30,782	29,970	13,000	13,000
52-2	Parks & Grounds Supplies	37,022	16,577	23,500	21,000
52-3	Custodial, Lab & Chem Sup	13,714	16,576	16,000	16,000
52-5	Consumables & Small Tools	2,798	2,190	2,500	2,500
52-7	Medical Supplies	37	151	150	150
52-8	Uniforms & Clothing	3,276	4,502	4,855	4,855
54-3	Books,Subsc,Prof Supplies	85	0	100	100
TOTAL OPERATING EXPENSES		247,157	251,282	260,242	258,322
CAPITAL OUTLAY					
64-7	Park Equipment	0	7,867	0	0
TOTAL CAPITAL OUTLAY		0	7,867	0	0
DIVISION TOTAL		\$ 608,054	\$ 697,189	\$ 765,338	\$ 715,034

Fire Rescue



Department of Fire Rescue



Mission Statement

To improve the quality of life in Greenacres by working together with all citizens to protect life and property, to promote safety, and to improve public education while maintaining fiscal responsibility.

Fire Rescue: 57

**DEPARTMENT OF FIRE RESCUE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019**

Fire Rescue Administration:

- Operated a responsible budget assuring fiscal integrity and accountability while improving the overall effectiveness of service delivery to the public.
- Commissioned the sale of a 100' Aerial Platform for \$175,000.00 dollars.
- Procured and fully implemented an employee resourcing and human capital management software system called CrewSense.
- Awarded a Palm Beach County EMS Grant for an automatic cardiac compression device and three (3) electronic EMS field reporting tablets.
- Received 160 doses of Narcan from the Florida Department of Health, Helping Emergency Responders Obtain Support (HEROS) grant program.
- State of Florida Decontamination equipment grant recipient.
- State of Florida Department of Health Stop the Bleed kits grant recipient.
- Implemented new Advance Life Support and Trauma Transport Protocols.
- In November, served turkey dinners to those in need with Leisure Services.
- In December, wrapped gifts for the needy at the Church of the Messiah.
- Performed Santa delivery at Helping Hands, Moose Lodge, Leisure Services, Hoffman's Chocolates and the Pediatric Center at Palms West Hospital.
- Coordinated five (5) Capital Improvement Projects within their allocated budget amounts.
- Placed into service one new Aerial, two new Rescue ambulances, and one new Fire Engine.
- Received the Bronze level American Heart Association Mission Lifeline award.
- Administrative personnel attended monthly board meetings for the EMS Advisory Council, EMS Providers Association, Fire Chiefs Association, Fire Inspectors Association, and the Training Officers Association.

Fire Rescue Operations:

- Hired four operations personnel and successfully transitioned them through a one-month in-house onboarding program before going on shift.
- Tested 9000 feet of fire hose per NFPA requirement 1961 with on-duty personnel to reduce costs.
- Two personnel were promoted to Paramedic after completing their training program.
- Three personnel received the "Call of the Quarter" award from Wellington Regional hospital for their actions during a shooting at Palm Beach Central high school.
- Developed and implemented a Ride-Along program for internal medicine residents and hospital administrators to improve rapport and efficiency.
- Participated in the following events:
 - Palm Beach County 911 Remembrance Ceremony.
 - Village of Wellington Celebration Parade.
 - City of Delray Beach Saint Patrick's Day Parade.
 - Flavor Fest
 - Fiesta de Pueblo
 - Holiday in the Park
 - Greenacres Thanksgiving Dinner
 - Government Week
 - Greenacres Open House
 - Farm Share

- John I. Leonard Parade
- Ignite the Night 4th of July Celebration.
- City of Atlantis Celebration.
- Christmas tree burning, City of Atlantis.
- Christmas Celebration for the Moose Lodge.
- Hoffman's Chocolates' Christmas Celebration.
- City Leisure Service Easter Celebration.
- Greenacres Fall Fitness Festival.
- Greenacres Lunch with Santa.
- John I Leonard Career Day.
- Four (4) City School Health Fairs Promoting Public Safety and giving Blood Pressure Screenings.
- Continues to stay pro-active in Community Outreach Programs this year, teaching 153 people Cardio Pulmonary Resuscitation Classes (CPR).
- Provided over 208 Blood Pressure Screenings.
- Responded to 6,610 medical and fire responses this year with an average of a six (6) minute response time from the time the call was received to the time of arrival.
- Volunteered and cooked for over a 1,000 children and their families at this year's Lunch with Santa event.
Delivered Santa to hand out presents, books and food that the Department collected for the patients and their family members who were admitted at the Palms West Hospital Pediatric Unit during the Christmas holidays.
Delivered Christmas presents to underprivileged children at Pickwick Park Mobile Home Community

Fire Safety and Prevention:

- The Fire Marshal conducted 1,891 residential and commercial inspections including Atlantis.
- The Fire Marshal reviewed 172 sets of plans.
- Is currently working on the JFK Hospital multi-year project.
- Fourteen fire investigations were conducted.
- The Fire Marshal participated in numerous Public Education events, and was instrumental with scheduling tours and Fire Prevention practices with children from The Palm Beach County School System during Fire Prevention Week.

DEPARTMENT	Fire Rescue
COST CENTER	Office of the Director
COST CENTER NO.	50-55

PRIMARY FUNCTION NARRATIVE

The Fire Rescue Department provides ALS-BLS Emergency Medical Response and Transport along with Fire Suppression and Inspections to the City of Greenacres. The department also provides the same through an Inter-local Agreement with the City of Atlantis. The Division optimizes patient care by maintaining rapid response times, public education, health screenings, training and implementation of proven techniques. The Fire Marshal educates the public by addressing fire prevention, fire safety issues and conducting fire inspections and plan reviews.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$6,055,455	\$6,545,740	\$6,930,845	\$7,398,570
Operating	209,638	203,363	238,996	244,099
Capital	1,238	3,430	2,000	2,000
Other	0	0	0	0
General Fund Totals	\$6,266,331	\$6,752,533	\$7,171,841	\$7,644,669

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Fire Chief	1	1	1	1
Assistant Chief	1	1	1	1
Division Chief	1	1	1	1
Battalion Chief	0	3	3	3
Captain	6	6	6	6
Firefighter/Paramedic	24	24	26	26
Firefighter/EMT	18	18	16	16
Fire Marshal	1	1	1	1
Admin. Assistant ¹	1	1	1	1
Receptionist	1	1	1	1
Total Number of Staff	54	57	57	57

¹ Title changed from Secretary to Admin. Assistant in 2018

DEPARTMENT	Fire Rescue
COST CENTER	Office of the Director
COST CENTER NO.	50-55

The Fire Rescue Division directly relates to the City's Safe City goal by providing Fire Rescue Service and Emergency Medical Response. Along with this service, Fire Rescue conducts fire inspections and educates the public on fire safety.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Total Calls for Service	6168	6,347	6,524	6,687
Calls for Service to Atlantis ¹	498	636	642	678
Fire Safety Inspections	1,863	1,804	1,766	1,811
Blood Pressure Screenings	208	200	160	189
Patients Treated	4,552	5,126	5,162	5,243
Patients Treated Atlantis	498	488	490	501
Atlantis Transports	311	364	352	360
No. of ALS ² Transports	2,359	2,515	2,198	2,249
No. of BLS ³ Transports	788	801	800	818
Structure Fires (including car, refuse, brush)	77	103	120	123
Station Tours and Safety Presentations	147	138	135	138
Cardio Pulmonary Resuscitation Students Certified	152	210	120	200

EFFICIENCY MEASURES

Cost per Call for Service	\$998	\$1,009	\$1,042	\$1,146
Cost Per Transport	\$1,741	\$1,991	\$1,952	\$2,231

EFFECTIVENESS MEASURES

Avg. Response Times for Fire Rescue Calls	5.8 min	6:00 min ⁴	5.58min ⁴	5.58 min ⁴
ISO PPC Fire Rating	2	2	2	2

¹ Included in Total

² Advanced Life Support

³ Basic Life Support

⁴ Fractional Reporting

DEPARTMENT	<u>Fire Rescue</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>50-55</u>

GOALS & OBJECTIVES

Goal **Continue to meet the needs of our community, citizens and Visitors of which we serve**

Objective

- Monitor and Implement new Protocols as science shows a more efficient way to treat Illness and injury as it pertains to the patients we respond to.
- Monitor trends within and throughout the fire service to improve efficiency and effectiveness.
- Evaluate new technology as it relates to Fire/Rescue, and determine what equipment can best suit Fire Rescue efficiency.
- Provide challenging training and education that is current and effective, enabling the division to accomplish its mission.

Goal **Continue to meet or exceed the response time criteria set by the Standards of the Industry**

Objective

- Provide immediate response to emergency fire rescue calls for service.
- Monitor all emergency fire rescue dispatch times and provide feedback as needed.
- Provide Emergency response times all Emergency within the national standard of 8 minutes.
- Provide regular analysis and feedback to personnel to improve out service times for all emergency responses.

Goal **Decrease property loss and injury due to fire.**

Objective

- Complete a minimum of 1,600 commercial/residential fire safety inspections.
- Conduct and continue to promote fire safety presentations.
- Conduct fire safety and code violation inspections.
- Continue to monitor and update Pre-Fire Plans and target hazards on new and existing businesses throughout our response area.

Goal **Maintain fire rescue vehicles and related equipment, in optimum working condition.**

Objective

- Ensure that daily check off sheets are completed, indicating any deficiencies that need to be addressed.
- Monitor and track and mitigate any continuing problems that affect the day to day operations as it relates to emergency apparatus and equipment.
- Develop and maintain a Capital Improvement Program aimed at updating facility and equipment concerns.
- Continue to monitor station and equipment needs to ensure a safe working environment.
- Hold quarterly Safety Committee Meetings as outlined in the Collective Bargaining Agreement.

DEPARTMENT	Fire Rescue
COST CENTER	Office of the Director
COST CENTER NO.	50-55

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 3,548,786	\$ 3,836,029	\$ 4,343,551	\$ 4,568,842
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	506,498	522,866	264,211	410,206
15-1	Special Pay	17,365	22,030	9,240	14,540
21-1	Fica Taxes	287,963	311,150	241,399	268,524
22-1	Retirement Contributions (FRS)	87,865	95,825	122,114	123,775
22-2	FLC Gen Retirement Contribution	2,384	3,155	4,637	4,965
22-3	FLC Gen Retirement Match	1,192	1,577	2,318	990
22-4	FLC P/S FF Retirement Contribution	865,914	1,006,725	1,103,912	1,094,255
23-1	Life & Health Ins - Employee	409,685	416,776	461,396	529,039
23-2	Dependent Insurance	158,015	163,777	174,041	206,575
23-3	Short Term Disability Pay	6,725	6,375	0	0
24-1	Worker's Compensation	160,158	151,554	198,486	170,867
24-2	City Shared Worker's Comp.	2,905	7,901	0	0
25-1	Unemployment Compensation	0	0	5,540	5,992
TOTAL PERSONNEL SERVICES		6,055,455	6,545,740	6,930,845	7,398,570
OPERATING EXPENSES					
31-4	Other Professional Service	25,147	22,024	28,350	28,000
34-4	Other Contractual Service	2,420	2,457	2,816	2,755
40-4	Ed Train Sem & Assc Exp	8,742	14,597	19,512	28,446
41-1	Telephone	2,237	4,848	6,659	1,272
42-1	Postage & Freight Charges	232	237	250	365
44-1	Equipment Rental	1,689	1,322	2,625	5,799
45-2	Notary Fees	129	0	0	0
46-3	R & M - Office Equipment	1,151	1,037	3,516	3,731
46-5	R & M - Other Equipment	28,381	29,980	38,037	39,111
47-1	Printing & Binding	400	135	500	500
48-6	Other Promo Activities	1,063	1,369	1,169	1,018
49-6	Miscellaneous Expense	2,450	1,825	2,530	2,025
49-7	Computer Software & Program	14,700	13,005	13,964	14,753
51-2	Office Supplies	5,604	5,077	5,500	5,500
51-4	Copy Paper & Supplies	290	0	500	500
51-7	Commemoratives	20	0	2,000	2,000
52-3	Custodial, Lab & Chem Supplies	2,027	2,103	2,500	2,000
52-5	Consumables & Small Tools	10,828	7,778	13,925	12,625
52-7	Medical Supplies	55,843	56,525	57,500	57,500
52-8	Uniforms & Clothing	44,260	36,709	34,678	33,476
54-3	Books, Subsc, Prof Supplies	1,345	1,620	1,700	1,953
54-4	Memberships & Dues	680	715	765	770
TOTAL OPERATING EXPENSES		209,638	203,363	238,996	244,099
CAPITAL OUTLAY					
62-2	Public Safety Building	0	0	0	0
64-5	Office Furniture	1,238	3,430	2,000	2,000
TOTAL CAPITAL OUTLAY		1,238	3,430	2,000	2,000
DIVISION TOTAL		\$ 6,266,331	\$ 6,752,533	\$ 7,171,841	\$ 7,644,669

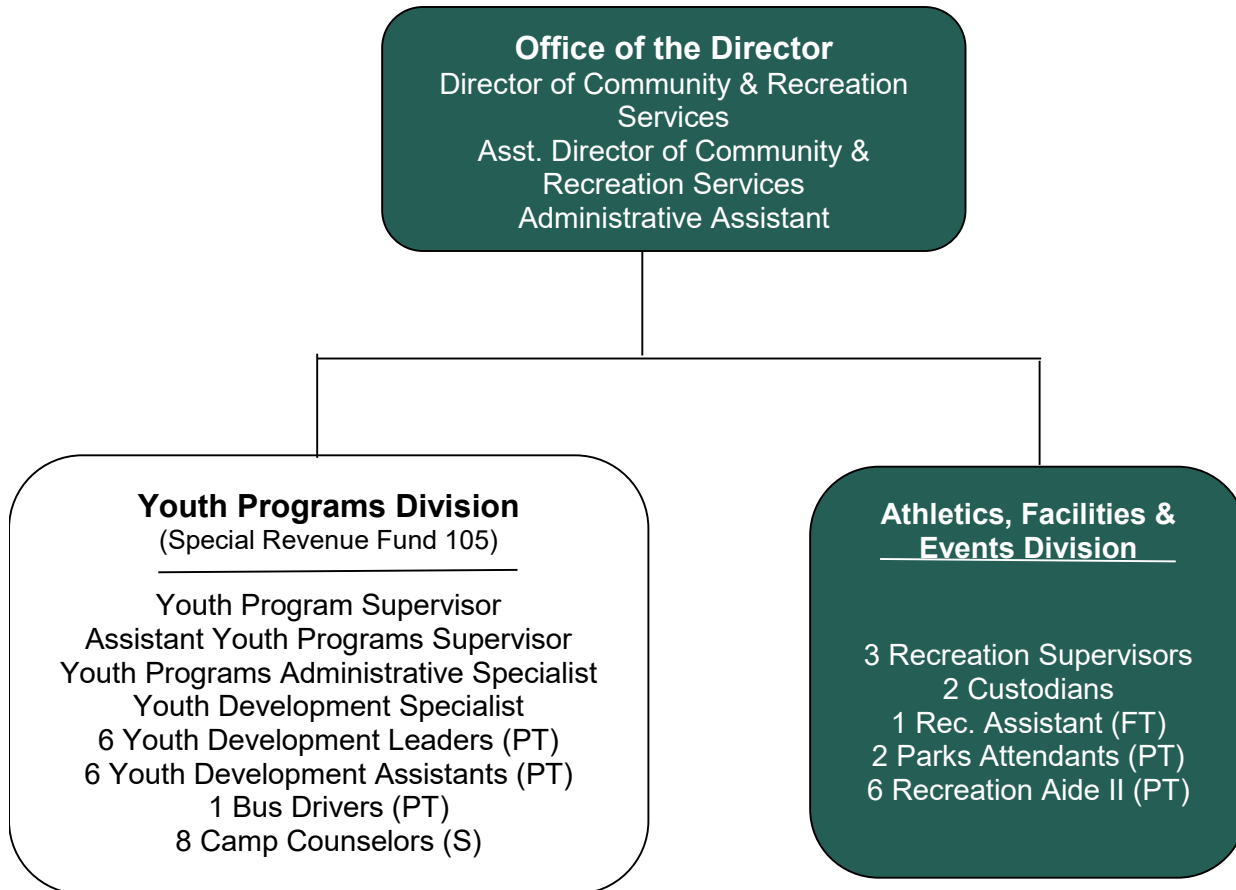
Community and Recreation Services Department

Divisions include:

- Office of the Director*
- Athletics, Facilities and Events
Division*
- Youth Programs*

(details found in Special Revenue Fund -105)

Community and Recreation Services Department



Mission Statement

Promote diversity in community life, leisure and recreation, by enriching the lives of residents through programs, classes, community events, organized athletic leagues, out-of-school time and camp programs.

Full Time: 13
Part Time: 29

COMMUNITY AND RECREATION SERVICES DEPARTMENT
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019

Office of the Director:

- Operated and managed facility rentals, functions and events for an annual total of 344 days, for 3,241 hours and serving over 66,000 users.
- Chartered 12 new Little Free Libraries, including one (1) new business, for the City with an inventory of 8,500 books.
- Coordinated 32 Independent Contractor Agreements for services such as; athletic league officials, enrichment programs, event and agreement entertainment, food and craft vendors.
- Received \$24,135 in sponsorships, in-kind donations and event revenue from vendors to offset expenses for 9 City sponsored and 2 co-sponsored community events.
- Coordinated 5 Service Agreements/Contracts—generating over \$383,910 in revenue through service agreements with the PBC Early Learning Coalition (2); PBC Youth Services Department (1); the PBC Summer Camp Scholarship Program (1); and the Florida Department of Health, Bureau of Child Care Food Program (CCFP).
- Maintained productive partnerships with over 28 community agencies and organizations.
- Awarded 32 qualified residents with prorated (25%, 50% 75%) Youth Athletic Scholarship awards totaling \$2,120 for Co-ed Youth Soccer and Basketball.
- Completed the national re-accreditation process for Youth Programs through the Council on Accreditation (COA).
- Maintained the Florida Parks & Recreation Association State's Health and Wellness Pledge.

Community and Recreation Services:

- Served a total of 516 youth through athletic programs (Basketball-241, Soccer-335) with a 48% Greenacres resident participation rate.
- The Center facilitated 2,020 rental reservations generating \$143,500 in revenue (1,100—Facility Rentals: Including 14 Long-term classes/renters and 2 Religious organizations, 675—Field Rentals, and 245—Pavilion Rentals).
- Provided 34 room rentals for three (3) different PBSO groups (Detective Bureau./FTO/PBSO Captains) and one (1) Fire Rescue mtgs. with an in-kind value of \$16,335.
- The Center hosted two (2) large community events; the Employee Recognition Luncheon; Fire Marshall meeting; PBSO Holiday Party; Palm Beach County Parks & Recreation Director's Roundtable meeting; PBC League of Cities March meeting; PBC Youth Services Meeting; Census Interviews; the Educational Scholarship Committee student interviews; and other miscellaneous meetings.
- The Center housed The ARC of Palm Beach County's Winter, Spring and Summer Camps totaling forty-two (44) days with an in kind value of \$8,855. Hosted one (1) week long PBSO and FL Sheriff's Ranches "Harmony in the Streets" Camp for over 60 children.
- The Center hosted two (2) weeks of a newly implemented Summer Basketball Skills Camp.
- Hosted ten (10) PBC School District ESE, SIM and Early Childhood K-12th Employee training sessions.

Youth Programs (105 Fund):

- Operated 254 days and served 130 participants in afterschool and three (3) camp (Winter, Spring and Summer) programs.
- Obtained a Quality Improvement System (QIS) annual monitoring score of 4.78 out of 5.
- Increased the number of civic involvement opportunities from 4 to 5: made centerpieces for Senior Congregate Meal Program and the Community Thanksgiving Dinner; delivered Thanksgiving meals to City residents; and participated in two (2) intergenerational events at Villa Madonna Senior Residential facility.
- City Council recognized 30 students who accrued 12,031 hours, with the Presidential Volunteer Services Awards in April.
- Achieved a 75% participation rate for members volunteering at eight (8) City-sponsored events and community service projects.
- The C.A.R.E.S. Junior Garden Club (in operation since 2010) received \$5,000 of in-kind volunteer hours, materials, plants and educational services through the Oleander Garden Club of the Palm Beaches and a grant from the National Elks Foundation Lodge #1352 in West Palm Beach.
- Expanded our partnership with Sierra Club Loxahatchee Group Inspiring Connections Outdoors (ICO) program to include a teen group which increased participation from 13 to 30+ students experiencing environmental field and camping trips at no cost.
- Successfully passed 19 mandatory, unannounced program inspections from the Palm Beach County Health Department (11), Child Care Food Program and Summer Food Service Program (5) Palm Beach County Youth Services Department (2), and Early Learning Coalition (1).
- Coordinated over \$7,200 of in-kind programming for participants through various Enhanced Learning Opportunities (ELO's): FLIPPANY; Florida Fishing Academy, Inc., Junior Achievement, Adverse Childhood Experiences (ACE'S) training and Cultural Competency training.

DEPARTMENT	<u>Community & Recreation Services</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>60-61</u>

PRIMARY FUNCTION NARRATIVE

The Office of the Director is responsible for strategic planning; contract coordination and compliance; adherence to policies and procedures; organizational development; facility management; personnel and fiscal management; administration of the City's Educational and Athletic Scholarship Programs, the President's Volunteer Service Awards Program; the Greenacres Little Free Library; Youth Programs Division contractual oversight, licensing, funding, national accreditation; program and employee development; event and activity management; public and community relations; marketing and sponsorships; and the monitoring and evaluation of all the Leisure Services Department operations.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$212,966	\$237,693	\$268,421	\$280,561
Operating	7,507	6,982	13,986	14,928
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$220,473	\$244,675	\$282,407	\$295,489

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Director	1	1	1	1
Asst. Director ¹	0	0.33	0.50	0.50
Administrative Asst.	1	1	1	1
Total Number of Staff	2	2.33	2.50	2.50

¹Position split with Youth Program (105)

DEPARTMENT	<u>Community & Recreation Services</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>60-61</u>

The Community and Recreation Services Office of the Director impacts the City's goal of: Promoting Diversity in Community Life, Leisure and Recreation, through department operations, fiscal and facility management, personnel and volunteer recruitment, community partnerships, sponsorships, marketing, contract compliance, community events, rentals, out-of-school and camp programs, Little Free Library and Educational Scholarship programs, President's Volunteer Service Awards program, and the City's annual Photo Contest.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
No. of Contracts Executed	4	5	5	5
No. of Community Partnerships To No. of Collaborative Partnerships	20	26	28	29
No. of Vendor/Independent Contractor Agreements	27	46	32	34
No. of Educational Scholarship Applications	11	8	14	15
No. of Community Events Coordinated	15	12	9	9
No. of Event Participants	18,600	19,900	22,748	24,748
No. of Chartered Little Free Libraries	N/A	4	16	19
No. of Business Sponsorships	9	12	12	14

EFFICIENCY MEASURES

Avg. Cost per Contract Coordination	\$5,896	\$6,000	\$6,400	\$8,200
Total Amount of Sponsorships Received	\$9,359	\$9,500	\$16,190	\$22,500
Avg. Cost of Events*	\$3,199	\$3,336	\$6,577	\$6,372
*Doubled the budget for <i>Back-to-School</i> , <i>Thanksgiving</i> , <i>Holiday in the Park</i> events				

EFFECTIVENESS MEASURES

% of Event Expenses Offset by Revenue	8%	38%	34%	58%
% of Customers Satisfied with Service	95%	96%	95%	96%

DEPARTMENT	<u>Community & Recreation Services</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>60-61</u>

GOALS & OBJECTIVES

Goal	To provide guidance to divisions on the implementation of the Strategic Plan, Annual Work Plan, budget performance measures and department goals in order to achieve the City's mission.
Objective	<ul style="list-style-type: none"> • Lead, direct, and coordinate program and facility procedures, contract compliance, licensing regulations, national accreditation, fees, programs, events, policies, and the Emergency Management Plan for improved operational practice.
Goal	To provide sustainable community programs and events through enhanced marketing strategies in order to generate new customers, business sponsors, and generate revenue sources for self-sufficiency.
Objective	<ul style="list-style-type: none"> • Generate revenues that are equal to direct event and athletic expenses. • Increase business sponsorship by a minimum of one per year to enhance and subsidize community events.
Goal	To provide a range of recreational activities and facilities, serving all age groups in order to retain customers and community involvement.
Objective	<ul style="list-style-type: none"> • Plan and execute nine community events (six City sponsored & 3 Co-sponsored). • Continue to expand and enhance the eleven programs operated throughout seven of the City's facilities.

DEPARTMENT	<u>Community & Recreation Services</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>60-61</u>

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 151,440	\$ 178,594	\$ 200,755	\$ 208,319
14-1	Overtime	1,056	462	86	153
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	10,754	13,158	14,867	15,314
22-2	FLC Gen Retirement Contribution	7,549	7,719	10,043	10,425
22-3	FLC Gen Retirement Match	3,775	3,709	5,021	4,151
23-1	Life & Health Ins - Employee	17,714	18,426	22,461	25,256
23-2	Dependent Insurance	16,038	10,753	10,191	12,098
24-1	Worker's Compensation	320	552	431	270
25-1	Unemployment Compensation	0	0	246	255
TOTAL PERSONNEL SERVICES		212,966	237,693	268,421	280,561
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	3,520	1,567	3,800	5,525
40-5	Business Exp & Mileage	13	0	210	277
41-1	Telephone	192	1,337	2,616	1,008
45-2	Notary Fees	0	130	0	0
47-1	Printing & Binding	0	61	0	0
48-1	City Publicity	915	669	2,100	2,100
49-7	Computer Software & Prog	0	231	0	0
49-9	Classified Ads	0	242	500	1,060
51-2	Office Supplies	2,119	2,145	3,020	3,020
51-5	Minor Office Equip & Furn	38	0	400	400
51-7	Commemoratives	0	158	225	300
52-8	Uniforms & Clothing	0	67	69	75
54-4	Memberships & Dues	710	375	1,046	1,163
TOTAL OPERATING EXPENSES		7,507	6,982	13,986	14,928
DIVISION TOTAL		\$ 220,473	\$ 244,675	\$ 282,407	\$ 295,489

DEPARTMENT	<u>Community & Recreation Services</u>
COST CENTER	<u>Athletics, Facilities & Events</u>
COST CENTER NO.	<u>60-65</u>

PRIMARY FUNCTION NARRATIVE

This Division provides an array of opportunities to enrich the lives of our citizens by providing numerous community events, classes, banquet facility coordination, gym, room, outdoor pavilions, athletic field, and concession stand rentals; recreational athletic leagues; and senior activities in an effective, efficient and quality manner. The Division coordinates Community Events, the City's Athletic Provider Agreements, PBC School Board Interlocal Agreements, management and execution of the Youth Athletic Scholarship program, collaboration with local organized sports providers, and collaboration with numerous community organizations. The Division also coordinates all marketing for the Department through press releases, website, City Link publications, and the marquees.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$354,297	\$382,951	\$420,208	\$470,461
Operating	145,675	154,888	232,111	201,399
Capital	6,776	14,660	0	0
Other	0	0	0	0
General Fund Totals	\$506,748	\$552,499	\$652,319	\$671,860

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Recreation Supervisor	1	3	3	3
Recreation Specialist	3	0	0	0
Custodian	2	2	2	2
Recreation Assistant ¹	0	1	1	1
Recreation Aide II (PT)	5	7	7	6
Parks Attendant (PT)	2	2	2	2
Total Number of Staff	6 FT/ 7 PT	5 FT/ 10 PT	5 FT/ 10 PT	6 FT/ 8 PT

¹ Reclassed Recreation Aide II to Recreation Assistant, made full time FY2020

DEPARTMENT	<u>Community & Recreation Services</u>
COST CENTER	<u>Athletics, Facilities & Events</u>
COST CENTER NO.	<u>60-65</u>

The Athletics, Facilities and Events Division impacts the City's goal of: Promoting Diversity in Community Life, Leisure and Recreation, by providing educational and active classes for a variety of ages, community events, banquet, classroom, gym, field and pavilion rental coordination, athletic leagues, camp programs, a senior congregate meal program, older adult activities, and Department marketing.

PERFORMANCE MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
OUTPUT MEASURES				
No. of Chartered Bus Trips	4	5	7	8
No. of Athletic Leagues Organized	4	3	4	4
No. of Youth Athletic Participants	324	372	516	605
No. of Athletic Scholarships	25	19	22	25
No. of Paid Center Rentals	678	977	1100	1175
No. of Pavilion Rentals	217	236	245	255
No. of Field Rentals	484	655	675	700
EFFICIENCY MEASURES				
Avg. Cost per Chartered Bus Trip	\$375	\$239	\$375	\$195
Avg. Cost of Youth Athletic Leagues	\$66	\$91	\$92	\$95
Avg. Cost per Athletic Scholarship	\$36	\$41	\$67	\$67
Avg. Cost per Paid Center Rental	\$85	\$103	\$94	\$96
Avg. Cost per Pavilion Rental	\$82	\$77	\$72	\$74
Avg. Cost per Field Rental	\$59	\$68	\$82	\$82
EFFECTIVENESS MEASURES				
% of Center Expenses Offset by Paid Rentals	56%	73%	75%	80%
% of Resident Athletic Participants	51%	54%	49%	49%

DEPARTMENT	<u>Community & Recreation Services</u>
COST CENTER	<u>Athletics, Facilities & Events</u>
COST CENTER NO.	<u>60-65</u>

GOALS & OBJECTIVES

Goal	To increase the participation in the Greenacres youth athletic programs in order to reduce childhood obesity and juvenile crime.
Objective	<ul style="list-style-type: none">• Increase the number of Youth Athletic Scholarships by a minimum of (3) three.• Increase the Center's "Open Gym" schedule for community youth from 10 to 15 hours weekly, in an attempt to reduce juvenile-related crime.• Continue to provide a 1-week (for June & July) Co-ed Youth Summer Basketball Skills Camp.
Goal	To provide opportunities for Greenacres adult residents that promote a healthy and active lifestyle and build a unified community.
Objective	<ul style="list-style-type: none">• Increase the number of educational or physically active classes offered at the Community Center or park facilities by a minimum of (1) one annually.• Continue to host intergenerational activities within the Senior Congregate Meal Program and Center sponsored ballroom dances.• Continue to offer chartered bus trips (Theater, Casino, Sawgrass Mills, Miami Heat game, etc.) for the community.

DEPARTMENT	Community & Recreation Services
COST CENTER	Athletics, Facilities & Events
COST CENTER NO.	60-65

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 181,000	\$ 202,318	\$ 157,011	\$ 256,042
12-2	Vac/Sick Payout	1,591	0	0	0
13-1	Other Salaries & Wages	89,509	104,467	179,539	103,531
14-1	Overtime	3,446	4,988	4,925	5,440
15-1	Special Pay	0	4,533	4,200	2,400
21-1	Fica Taxes	20,839	24,056	26,422	28,055
22-2	FLC Gen Retirement Contribution	6,987	8,459	9,669	13,084
22-3	FLC Gen Retirement Match	3,037	3,495	4,835	5,671
23-1	Life & Health Ins - Employee	39,352	25,217	26,710	49,677
23-2	Dependent Insurance	2,965	1,462	35	431
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	4,653	3,956	6,447	5,689
24-2	City Shared Worker's Comp	212	0	0	0
25-1	Unemployment Compensation	706	0	415	441
TOTAL PERSONNEL SERVICES		354,297	382,951	420,208	470,461
OPERATING EXPENSES					
31-4	Other Professional Svc	2,162	4,496	3,298	2,675
31-5	Physical Exams	200	700	1,541	803
34-4	Other Contractual Service	14,778	14,865	24,190	26,169
40-1	Senior Trips	12,005	10,575	26,595	14,800
40-4	Ed Train Sem & Assc Exp	2,064	865	2,060	3,810
40-5	Business Exp & Mileage	0	0	306	317
41-1	Telephone	2	51	480	480
42-1	Postage & Freight Charges	0	12	150	150
46-3	R & M - Office Equipment	4,781	4,219	8,389	4,817
46-4	R & M - Communication Equip	2,209	0	500	500
46-5	R & M - Other Equipment	5,753	8,994	6,932	8,787
47-1	Printing & Binding	14,697	10,270	10,878	11,422
48-1	City Publicity	0	0	0	0
48-17	City Events	15,198	20,876	51,395	26,732
48-3	Daddy Daughter Event	445	1,734	2,275	3,120
48-34	Egg Hunt	7,264	6,265	8,895	10,771
48-4	July 4th Event	24,790	27,040	31,756	39,470
48-71	L/S Sponsoring Exp	0	0	10,901	9,300
48-91	Youth Athletics	9,201	11,216	13,724	14,665
49-7	Computer Software & Prog.	2,974	3,308	3,414	75
51-2	Office Supplies	233	162	0	0
51-5	Minor Office Equip & Furn	6,946	12,233	6,409	6,185
52-3	Custodial, Lab & Chem Supplies	11,741	11,726	10,580	11,655
52-5	Consumables & Small Tool	954	99	115	175
52-6	Recreation Supplies	3,764	2,580	4,472	1,670

DEPARTMENT	<u>Community & Recreation Services</u>
COST CENTER	<u>Athletics, Facilities & Events</u>
COST CENTER NO.	<u>60-65</u>

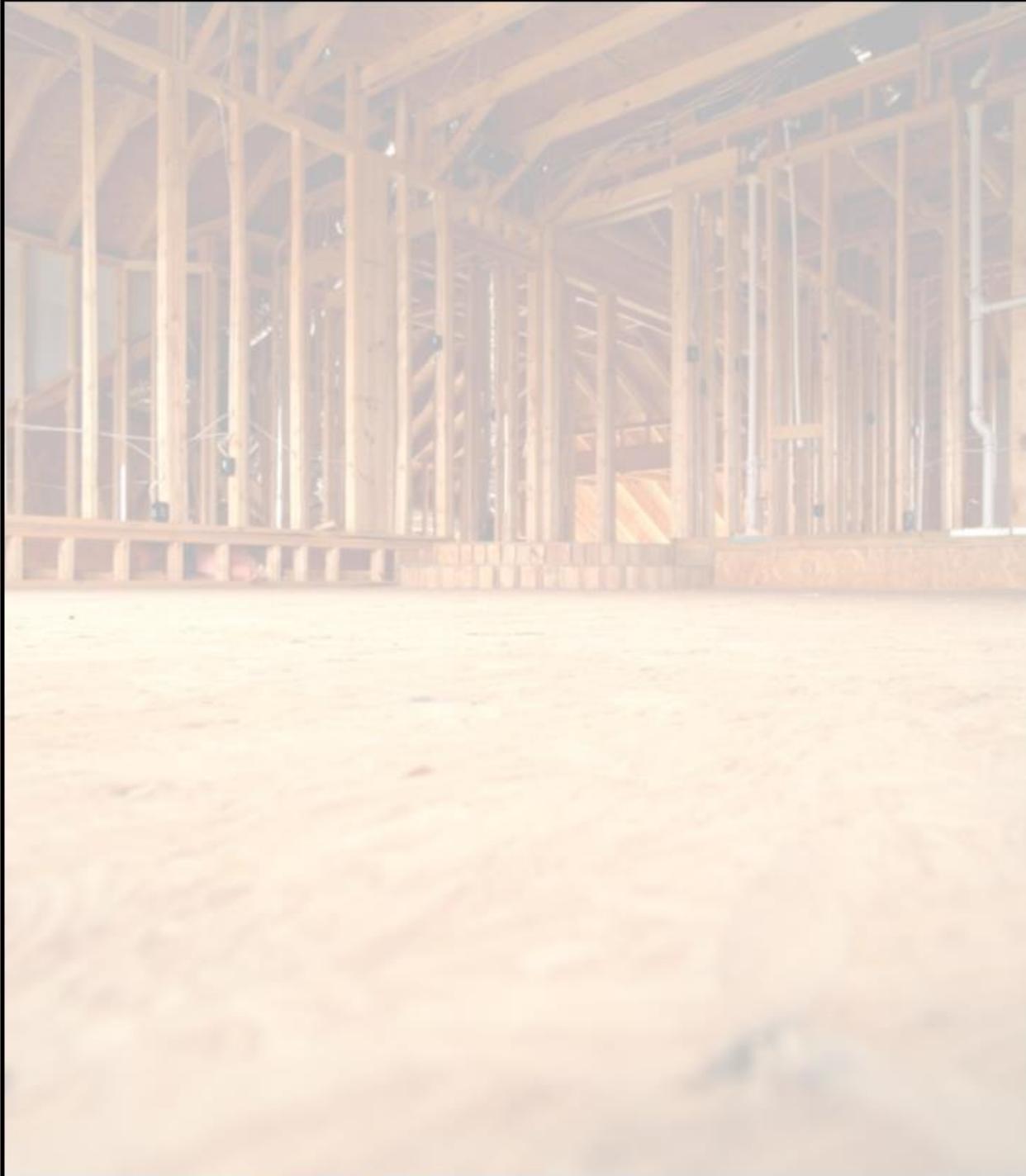
COST CENTER EXPENDITURE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
	OPERATING EXPENSES CONT.				
52-7	Medical Supplies	2,063	114	80	75
52-8	Uniforms & Clothing	971	2,028	1,939	1,939
54-4	Memberships & Dues	480	460	837	837
	TOTAL OPERATING EXPENSES	145,675	154,888	232,111	201,399
	CAPITAL OUTLAY				
64-8	Other Equipment	6,776	14,660	0	0
	TOTAL CAPITAL OUTLAY	6,776	14,660	0	0
	DIVISION TOTAL	\$ 506,748	\$ 552,499	\$ 652,319	\$ 671,860

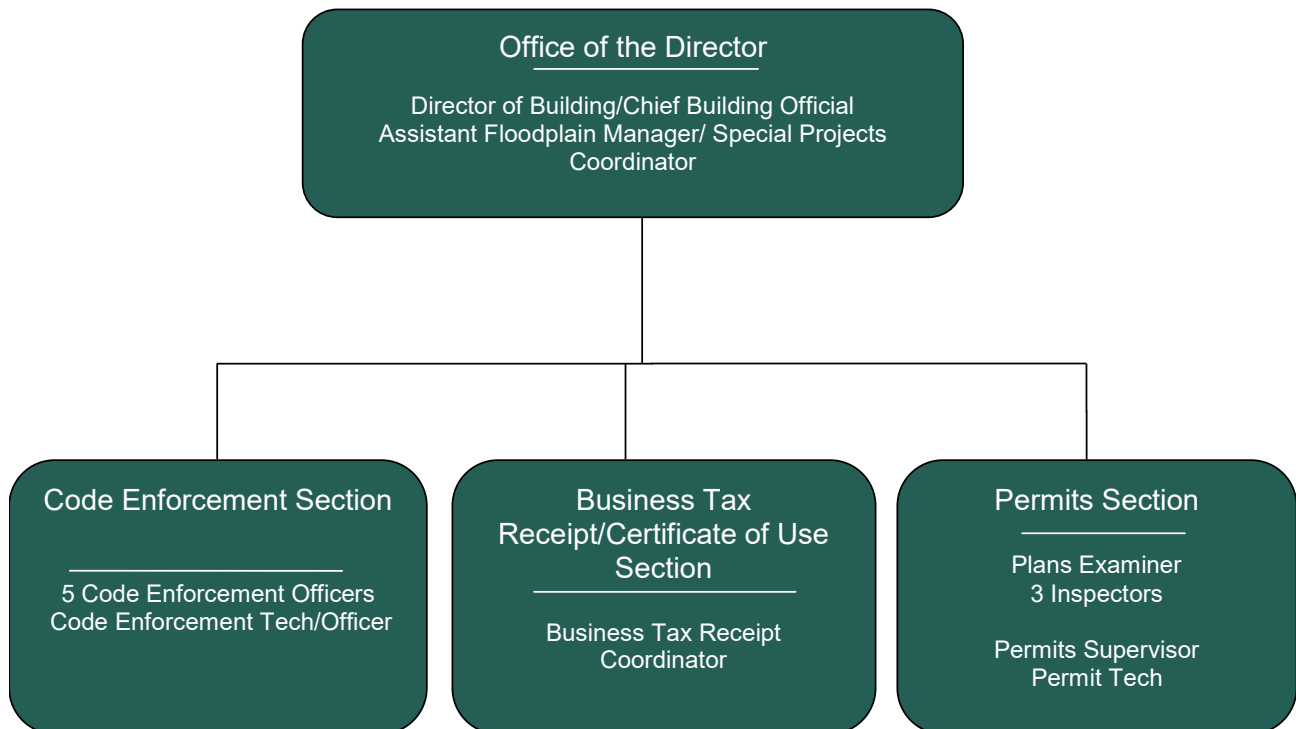


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Building Department



Department of Building



Mission Statement

To ensure the health and safety of the public through the effective, efficient and fair enforcement of the City's laws and ordinances relating to the construction of buildings and the maintenance of property.

Full Time: 15

**DEPARTMENT OF BUILDING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019**

- Amended City Code Chapter 9 to add a section prohibiting lodging in public. (Ord. 2018-16)
- Researched, revised and had adopted by City Council a new Greenacres Property Maintenance Code. (Ord. 2019-07)
- Amended City Code Chapter 7 to create new regulations for lot cleaning, boarding and securing of vacant structures. The regulations include provisions for city costs expended for abatement to be recuperated through a city services lien that would be placed on the non ad valorem section of the tax bill for the property. (Ord. 2019-05)
- Amended City Code Chapter 2 that creates the procedures for recuperating abatement costs through a city services lien and placing the costs on the property's tax bill and superior to other liens. (Ord. 2019-06)
- Amended City Code Chapter 7 to update the regulations for noise control. (Ord.) 2019-10)
- Amended City Code Chapter 7 for garbage collection regulations to match provisions of the new Solid Waste Franchise Agreement. (Ord. 2019-11)
- Two New Code Enforcement Officers & Code Enforcement Tech received Code Enforcement Level 1 certifications.
- New Code Enforcement Officers received Code Enforcement Level IV certificate.
- Helped with implementation of textile recycling program and coordination with vendor to approve site locations.
- Acted as intermediary between Church and Public Works to adopt a canal in conjunction with clean up event.
- Created parking citations for use by PBSO.
- Created and implemented a new procedure for delinquent Business Tax Receipt (BTR) for Code Enforcement that improved delinquent BTR collection rate.
- Worked with IT and Administration to gather information on accessibility PDF requirements for the website, coordinated classes with IT which educated City staff on making Documents accessible and finally the documents converted were approved to go back on our website.
- Researched implementation of a new matching grants program for property improvements. The grant program is intended to encourage property owners to rehabilitate and improve the physical appearance and value of homes and businesses throughout the City.
- Implemented the City's participation in the International Coastal Cleanup Event.
- Created new program where plaza owners sign agreements that allow code officers to pick up illegal signs on plaza property which helps reduce improper signage and repeat violators.
- Participated in the Insurance Services Organization's (ISO) Building Code Effectiveness Grading Schedule (BCEGS) audit of the Building Department. Insurance companies use this information to reduce property insurance premiums for city residents.

DEPARTMENT	<u>Building</u>
COST CENTER	<u>Building</u>
COST CENTER NO.	<u>72-72</u>

PRIMARY FUNCTION NARRATIVE

The Building Department is responsible for the administration and enforcement of State, County and City codes and laws that relate to building construction, floodplain management, code enforcement, and business tax receipts. The Building Department reviews building plans, issues permits, performs field inspections, grants Occupancy Certificates, manages property records, issues business tax receipts and contractor registrations, performs investigation and processing of code violations, and prepares and presents cases brought to the Code Enforcement Board and the Building Board of Adjustments and Appeals.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Personnel Services	\$862,881	\$939,386	\$1,030,285	\$1,176,138
Operating	54,481	38,060	48,312	47,612
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$917,362	\$979,476	\$1,079,597	\$1,223,750

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Dir. Of Building/Chief Building Official	1	1	1	1
Administrative Assistant	1	1	1	0
Asst Floodplain/Prj Coord	1	1	1	1
Business Tax Receipt Coord ¹	1	1	1	1
Code Enforcement Officer	3	3	2	5
Code Enforcement Tech	1	1	1	0
CE Tech/Officer	0	0	0	1
Inspectors	3	3	3	3
Permits Supervisor	0	0	0	1
Permit/Licensing Coord.	1	1	1	0
Permit/Licensing Tech.	0	0	0	1
Plans Examiner	1	1	1	1
Senior Code Enfor. Officer	0	0	1	0
Total Number of Staff	13	13	13	15

DEPARTMENT	<u>Building</u>
COST CENTER	<u>Building</u>
COST CENTER NO.	<u>72-72</u>

The Building Department's performance directly relates to two of the City goals: Maintaining a Safe City and a well-planned attractive community. This is accomplished through the effective, efficient and fair enforcement of the City's laws and ordinances relating to the construction of buildings and the maintenance of property.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 ADOPTED
Permits Issued	2,552	2,904	2,900	2,900
Inspections	8,602	8,672	8,800	9,000
Code Enforcement Inspections	1,383	1,096	1,300	1,800
Code Enforcement Violations	1,504	1,554	1,600	2,000
Code Enforcement Cases	402	336	360	520
Code Enforcement Citations	6	3	15	20
Code Enforcement Citation Warnings	33	56	100	120
Illicit Discharge Inspections	40	65	50	70

EFFICIENCY MEASURES

Avg. Building inspections per day per inspector	12	12	12	12
Avg. Code cases per officer per year	134	149	120	130

EFFECTIVENESS MEASURES

% of permits reviewed within target time	99%	99%	99%	99%
% of inspections completed within 24 hrs.	99%	99%	99%	99%
% of C.E. cases brought into voluntary compliance	90%	90%	90%	90%
Insurance Services Organization BCEGS (resident.)	3	3	3	3
Insurance Services Organization BCEGS (comm.)	3	3	3	3

GOALS & OBJECTIVES

Goal	To provide efficient services to protect the health and safety of City residents.
Objective	<ul style="list-style-type: none"> • Maintain rate of reviewing and processing permits within targeted time frames at 99%. • Improve National Flood Insurance Program CRS rated community score from a classification of 8 to a 7. • Maintain ISO rating of 3 for residential and 3 for commercial.
Goal	To provide efficient Code Enforcement to maintain a safe and attractive community.
Objective	<ul style="list-style-type: none"> • Improve citation system. • Improve the Special Magistrate process. • Implement a standard Code Enforcement fee schedule.

DEPARTMENT	<u>Building</u>
COST CENTER	<u>Building</u>
COST CENTER NO.	<u>72-72</u>

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 607,751	\$ 682,861	\$ 757,506	\$ 820,442
12-2	Vac/Sock Payout	13,940	0	0	0
14-1	Overtime	3,174	8,517	0	4,489
15-1	Special Pay	4,820	4,720	5,120	5,420
21-1	Fica Taxes	44,804	50,484	54,110	58,223
22-1	Retirement Contributions (FRS)	11,098	9,654	9,793	4,728
22-2	FLC Gen Retirement Contribution	22,096	25,125	27,147	38,438
22-3	FLC Gen Retirement Match	11,048	11,985	12,971	17,957
23-1	Life & Health Ins - Employee	91,360	100,331	114,630	148,983
23-2	Dependent Insurance	41,507	36,504	37,041	66,171
24-1	Worker's Compensation	11,171	7,980	11,052	10,291
24-2	City Shared Worker's Comp	112	0	0	0
25-1	Unemployment Compensation	0	0	915	996
TOTAL PERSONNEL SERVICES		862,881	939,386	1,030,285	1,176,138
OPERATING EXPENSES					
34-4	Other Contractual Service	8,678	2,275	15,700	15,700
40-4	Ed Train Sem & Assc Exp	6,198	12,877	11,275	14,175
40-5	Business Exp & Mileage	116	86	440	450
41-1	Telephone	0	894	3,672	4,032
42-1	Postage, Frt & Exp Charges	0	0	50	0
45-2	Notary Fees	195	195	200	200
46-2	R & M - Vehicles	49	233	240	240
46-3	R & M - Office Equipment	241	314	475	475
47-1	Printing & Binding	2,576	2,264	1,700	1,700
49-7	Computer Software & Prog.	28,082	3,299	3,600	0
51-2	Office Supplies	3,645	3,835	3,600	3,600
51-4	Copy Paper & Supplies	0	0	100	100
51-5	Minor Office Equip & Furn	386	3,595	1,300	1,300
52-5	Consumables & Small Tools	1,167	3,023	1,500	1,300
52-8	Uniforms & Clothing	882	935	1,000	1,200
54-2	Code Supplements & Update	159	1,566	0	0
54-3	Books,Subsc,Prof Supplies	357	444	700	700
54-4	Memberships & Dues	1,750	2,225	2,760	2,440
TOTAL OPERATING EXPENSES		54,481	38,060	48,312	47,612

DEPARTMENT	<u>Building</u>
COST CENTER	<u>Building</u>
COST CENTER NO.	<u>72-72</u>

COST CENTER EXPENDITURE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
	CAPITAL OUTLAY				
62-31	City Hall Improvement	0	2,030	0	0
64-9	Comp Hardware/Software	0	0	1,000	0
	TOTAL CAPITAL OUTLAY	0	2,030	1,000	0
	GRANTS AND AIDS				
83-1	Other Grants & Aids	0	0	0	0
	GRANTS AND AIDS	0	0	0	0
DIVISION TOTAL		\$ 917,362	\$ 979,476	\$ 1,079,597	\$ 1,223,750



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Non-Departmental

Divisions include:

- *Insurance*
- *Solid Waste Collection*
- *Interfund Transfers*
- *PBSO Law Enforcement*
- *Other Grants & Aids*
- *Contingency*

NON-DEPARTMENTAL

Non-departmental expenditures are used to account for centralized City wide expenditures that are not included in department budgets.

The Insurance Cost Center is used to account for the City's insurance premium for property, casualty and liability insurance. This policy includes all City properties, parks, equipment and vehicles.

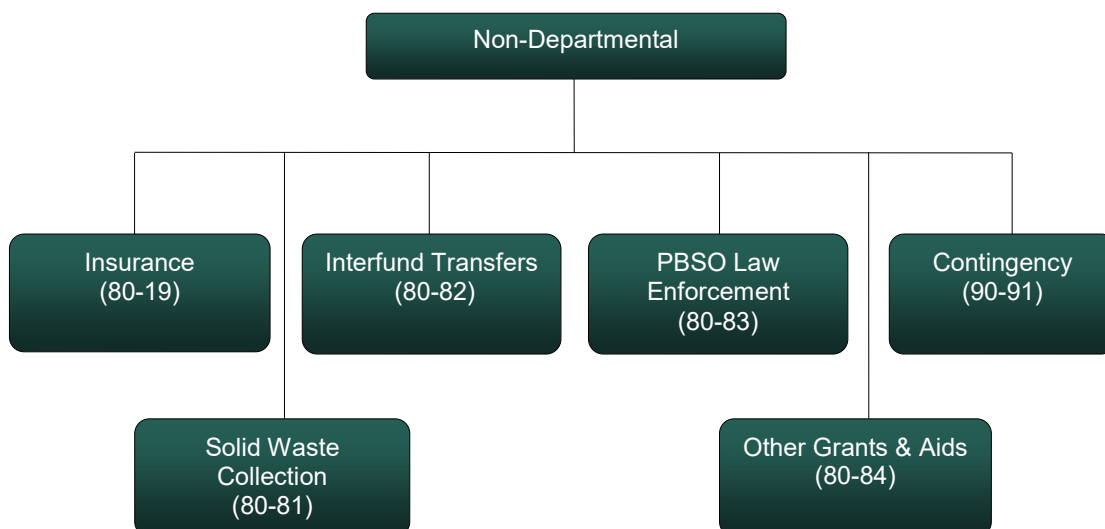
The Solid Waste Collection Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste and bulk pickup. Residential customers are billed directly from the City on a semi-annual basis for this service. The current service provider for this service is Advanced Disposal Services, Inc.

The Interfund Transfer Cost Center is used to transfer resources from the General Fund to adequately support any of the other funds. Currently the City transfers resources to the Debt Service Fund (211) and the Reconstruction and Maintenance Fund (304). For Budget year 2020, the City has added two new funds to transfer resources to: the Property Improvement Fund (106) and Arts in Public Places (107).

The PBSO Law Enforcement Cost Center is used for law enforcement expenses. The City contracts with the Palm Beach County Sheriff's Office for law enforcement services. This cost center not only accounts for the contract expense but also the 175/185 Insurance Trust cost and other small expenses indirectly related to the contract.

The Other Grant and Aids Cost Center is used to expend contributions / scholarship funds from the Textile Bin contract. The City's receives revenue for recycle textile bins being located on City property. The funds are used for City sponsored youth athletics or youth camps.

The Contingency Cost Center is used to fund any unanticipated expenditures, such as the costs associated with hurricanes. Authorization for use of this fund is limited to City Council approval.



DEPARTMENT	Non-Departmental
COST CENTER	Insurance
COST CENTER NO.	80-19

PRIMARY FUNCTION NARRATIVE

This cost center funds the City's insurance premium for property, casualty and liability insurance. This also includes payments for the repair of the City's fleet vehicles damaged and covered under insurance.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Property, Liab & Fleet	\$326,187	\$352,404	\$355,611	\$331,736
Insurance Claim Repr	55,666	25,050	11,000	12,000
Misc Exp	1,141	1	0	0
General Fund Totals	\$382,994	\$377,455	\$366,611	\$343,736

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
OPERATING EXPENSES					
45-1	Property, Liab & Fleet Insurance	\$ 326,187	\$ 352,404	\$ 355,611	\$ 331,736
49-6	Misc Expense	1,141	1	0	0
81-20	Insurance Claims Repairs	55,666	25,050	11,000	12,000
TOTAL OPERATING EXPENSES		382,994	377,455	366,611	343,736
DIVISION TOTAL		\$ 382,994	\$ 377,455	\$ 366,611	\$ 343,736

DEPARTMENT	<u>Non-Departmental</u>
COST CENTER	<u>Solid Waste Collection</u>
COST CENTER NO.	<u>80-81</u>

PRIMARY FUNCTION NARRATIVE

This cost center funds the payment of contractual fees for garbage and recycling collection to the City's franchise contractor, Advanced Disposal Services Inc. The contract provides for twice a week garbage pickup and once a week recycling, vegetative waste and bulk trash pickup. Residential customers solid waste invoice is added to their annually property tax roll.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Solid Waste Coll & Disp	\$1,357,524	\$1,305,708	\$1,288,564	\$1,975,500
General Fund Totals	\$1,357,524	\$1,305,708	\$1,288,564	\$1,975,500

ACTIVITY/PERFORMANCE MEASURES

17,047 residential units served as of August 2019.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
	OPERATING EXPENSES				
34-3	Solid Waste Coll	\$ 1,357,524	\$ 1,305,708	\$ 1,288,564	\$ 1,975,500
	TOTAL OPERATING EXPENSES	1,357,524	1,305,708	1,288,564	1,975,500
	DIVISION TOTAL	\$ 1,357,524	\$ 1,305,708	\$ 1,288,564	\$ 1,975,500

DEPARTMENT	Non-Departmental
COST CENTER	Interfund Transfers
COST CENTER NO.	80-82

PRIMARY FUNCTION NARRATIVE

This cost center services the transfer of resources from the General Fund to provide resources for Debt Service Fund, Property Improvement, Art in Public Places and Capital Projects Funds.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Fund 105-Youth Program	\$20,000	\$110,000	\$0	\$0
Fund 106-Property Impr	0	0	0	50,000
Fund 107-Art in Public Places	0	0	0	20,000
Fund 211-Mun Complex	410,000	0	410,000	410,000
Fund 304-Reconstruction and Maintenance	1,000,000	0	500,000	250,000
General Fund Totals	\$1,430,000	\$110,000	\$910,000	\$730,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
OPERATING EXPENSES					
91-22	Interfund Transfer-CARES	20,000	110,000	0	0
91-3	Interfund Transfer-Property	0	0	0	50,000
91-4	Interfund Transfer- Art	0	0	0	20,000
91-8	Interfund Transfer-Rec & Maint	1,000,000	0	500,000	250,000
91-95	Interfund Transfer-Debt	410,000	0	410,000	410,000
TOTAL OPERATING EXPENSES		1,430,000	110,000	910,000	730,000
DIVISION TOTAL		\$ 1,430,000	\$ 110,000	\$ 910,000	\$ 730,000

DEPARTMENT	Non-Departmental
COST CENTER	PBSO Law Enforcement
COST CENTER NO.	80-83

PRIMARY FUNCTION NARRATIVE

This cost center services public safety costs related to the contract for law enforcement services with the Palm Beach Sheriff's Office, police & firefighters retirement fund and other police service expenses. Previously the City's law enforcement activities were carried out by public safety (police) officers funded through cost centers 50-51, 50-53, and 50-57. In Fiscal Year 2015 (last full year before the start of the PBSO contract) these were budgeted at a total of \$7,377,983.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
PBSO contract	\$9,355,896	\$9,634,899	\$9,992,996	\$10,198,081
175/185 Insurance Trust	\$469,244	\$502,912	\$478,504	\$478,504
General Fund Totals	\$9,825,140	\$10,137,811	\$10,471,500	\$10,676,585

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
OPERATING EXPENSES					
22-4	FLC P/S FF Retirement	\$388,196	\$388,196	\$388,196	\$388,196
34-42	Other Contractual Service	9,324,787	9,608,248	9,964,364	10,169,449
46-5	R & M - Other Equipment	11,969	10,757	19,020	19,020
46-7	R & M - Computer Equip	8,724	1,890	2,412	2,412
81-1	Ed Train Sem & Assc Exp	10,416	14,004	7,200	7,200
99-4	175/185 Benefits Trust	81,048	114,716	90,308	90,308
TOTAL OPERATING EXPENSES		9,825,140	10,137,811	10,471,500	10,676,585
DIVISION TOTAL		\$9,825,140	\$10,137,811	\$10,471,500	\$10,676,585

DEPARTMENT	<u>Non-Departmental</u>
COST CENTER	<u>Other Grants & Aids</u>
COST CENTER NO.	<u>80-84</u>

PRIMARY FUNCTION NARRATIVE

The Other Grant and Aids Cost Center is used to expend contributions / scholarship funds from the Textile Bin contract. The City's receives revenue for recycle textile bins being located on City property. The funds are used for City sponsored youth athletics or youth camps.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Other Grants & Aids	\$0	\$0	\$0	\$20,000
General Fund Totals	\$0	\$0	\$0	\$20,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
OPERATING EXPENSES					
83-1	Other Grants & Aids	\$ 0	\$ 0	\$ 0	\$ 20,000
TOTAL OPERATING EXPENSES		0	0	0	20,000
DIVISION TOTAL		\$ 0	\$ 0	\$ 0	\$ 20,000

DEPARTMENT	Non-Departmental
COST CENTER	Contingency
COST CENTER NO.	90-91

PRIMARY FUNCTION NARRATIVE

This cost center funds the Contingency Fund for projects that may arise during the year and covers unanticipated expenditures. Authorization for use of these funds is limited to City Council action. In FY 2005, this fund was utilized to account for expenditures relating to Hurricanes Frances and Jeanne. In FY 2006, this fund was utilized to account for expenditures relating to Hurricane Wilma. In FY 2016, the City Council directed these funds to be used for sidewalks in the Palm Beach Villas II neighborhood. In 2017, this fund was used for Hurricane Irma.

EXPENDITURES

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Contingency (Hurricane)	\$1,305	\$0	\$0	\$9,457
Contingency (Council)	0	0	100,000	100,000
General Fund Totals	\$1,305	\$0	\$100,000	\$109,457

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

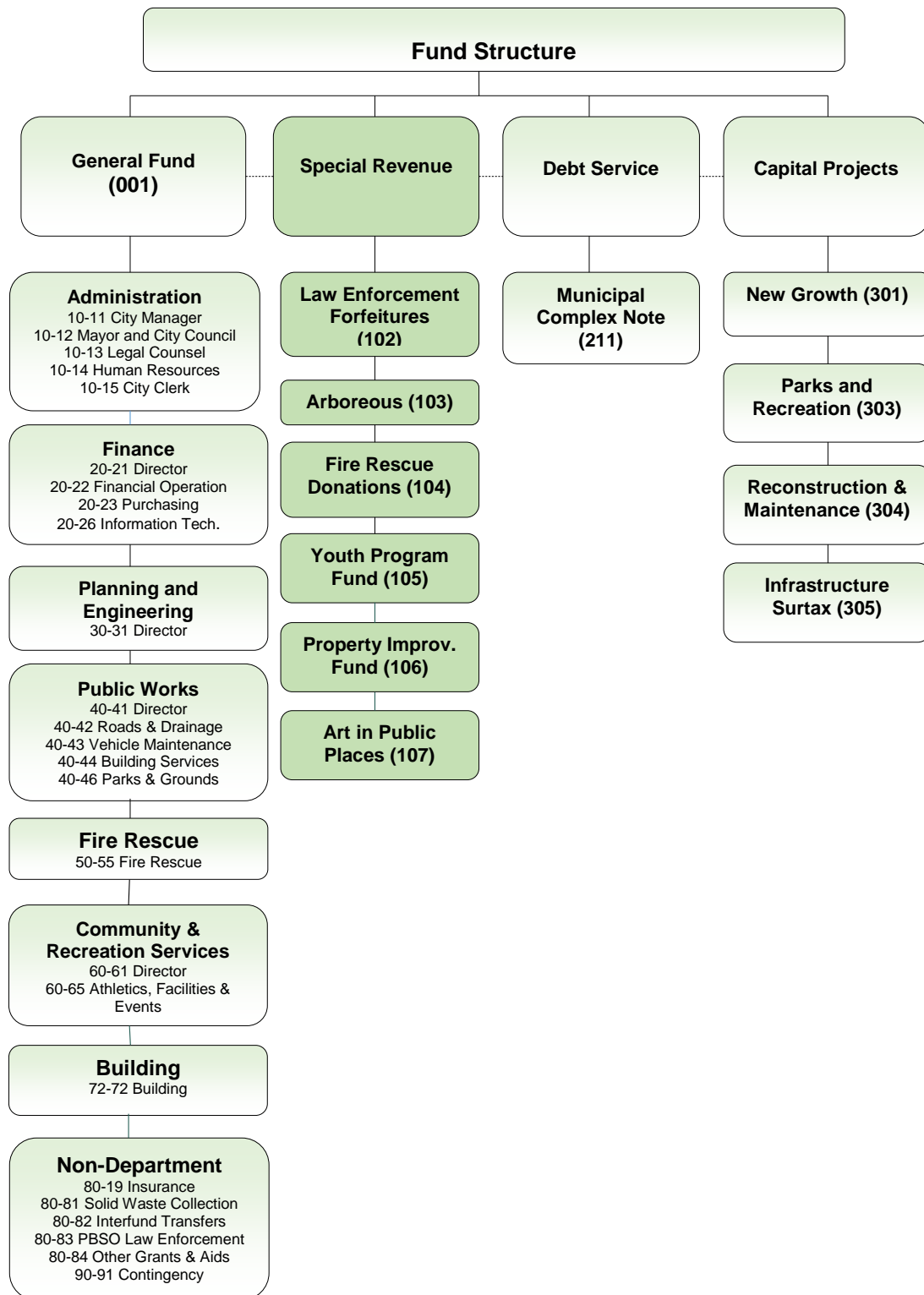
ACCT#	DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
OPERATING EXPENSES					
99-1	Council Hurricane	1,305	0	0	9,457
99-2	Council Contingency	0	0	100,000	100,000
TOTAL OPERATING EXPENSES		1,305	0	100,000	109,457
DIVISION TOTAL		\$ 1,305	\$ 0	\$ 100,000	\$ 109,457

Special Revenue

Special Revenue funds are used to account for general government financial resources that are restricted by law or contractual agreement for a specific purpose.

FUNDS Included:

- Forfeitures (102)*
- Arboreous (103)*
- Public Safety Donations (104)*
- Youth Program (105)*
- Property Improvement (106)*
- Art in Public Places (107)*



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects). These funds are legally restricted to expenditures for specified purposes. The City of Greenacres has established four special revenue funds; Forfeitures fund, Arboreous fund, Fire Rescue Donation fund, Youth Program's fund, Property Improvement Program and Art in Public Places.

The **Forfeitures Fund** (102) was established in fiscal year 1989 to account for the funds generated from law enforcement confiscation actions. There are restrictions as to how the funds are utilized. According to §932.7055(9) Fla. Stat., budgeting revenue for these funds is prohibited. The funds and interest shall be used for school resource officers, crime prevention, safe neighborhood, drug abuse education and prevention programs, or other law enforcement purpose, such as cost of protracted or complex investigations, additional equipment or expertise, automated external defibrillators for use in law enforcement vehicles and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency. If an agency acquired at least \$15,000 within a fiscal year, the agency must expend or donate no less than 15% to support or operate such programs as drug treatment, drug abuse education, drug prevention, crime prevention, safe neighborhood, or school resource officer program(s). Council approval is required for all expenditures in the fund according to §932.7055(5) (b) Fla. Stat.

The **Arboreous Fund** (103) was established in fiscal year 1993 to account for funds designated for tree planting activities. The revenue for this fund is generated from three major sources: commercial construction, interest and grants. The formula for commercial construction is the monetary equivalent of 1 tree for every 1,000 square feet of building area. Interest is received on the fund balance. The City has previously received grant funds for beautification projects. Planting activities include, but are not limited to, purchasing, planting, and maintaining trees in medians, parks, and along roadways throughout the City's boundaries.

The **Fire Rescue Donation Fund** (104) [formerly known as Public Safety] was established in fiscal year 1996 to account for restricted contributions received by the Fire Rescue Department. The contributions usually are received in two major categories: Emergency Medical Services and General Donation. The City fiduciary responsibility is to ensure that the funds are spent for their designated purpose. Examples of items purchased with the funds are gas monitoring equipment and fire helmets.

The **Youth Programs Fund** (105) is for the financial accountability of the year-round, inclusive afterschool programs. The program serves three age groups of children. The "Children Are Really Extra Special" (C.A.R.E.S.) Program is for elementary age children, was established in fiscal year 1997, and has a maximum capacity of 120 participants. The Cool Zone program, for middle-school aged children, was added in fiscal year 2002 and has a maximum capacity of 30. Hot Spot is the youth program for high school participants and has a maximum capacity of 25 participants.

Funding for the Youth Programs comes from several sources. The Early Learning Coalition combined with the Children Services Council provides grant funding for qualified participant fees. A USDA Grant provides funding for healthy snacks. Private participant fees, donations and interest provide the remaining funds.

The **Property Improvement Fund** (106) is a new fund for budget year 2020. This is a dollar for dollar match for residents to repair the exterior of their homes. This is to encourage residents to improve their home esthetic and increase property value.

The **Art in Public Places Fund** (107) is a collaboration with local and national artists to bring Art in the City's parks and public areas. FY 2020 will be the inaugural year of this program.



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DEPARTMENT	Administration
COST CENTER	Forfeitures Fund
COST CENTER NO.	102-50

PRIMARY FUNCTION NARRATIVE

This cost center funds a Law Enforcement Trust through the proceeds received from the sale of forfeited property and/or any forfeited money or currency and interest earned there from. Florida State Statute 932.7055 (8)(c) prohibits the budgeting of anticipated revenue in this fund. The Sheriff's with approval from the City Council may expend these funds.

DESCRIPTION*	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUE				
351-200 Forfeitures	\$ 0	\$ 0	N/A	N/A
361-120 SBA Interest	0	3,513	N/A	N/A
361-150 Bank Investment	2,406	1,899	N/A	N/A
364-410 Surplus Sales	0	0	N/A	N/A
TOTAL REVENUES	\$ 2,406	\$ 5,412	N/A	N/A

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
EXPENSES				
48-2 Crimes and Fire Pre	\$ 0	\$ 0	\$ 0	\$ 0
64-8 Other Equipment	0	7,968	115,782	73,405
TOTAL EXPENSES	\$ 0	\$ 7,968	\$ 115,782	\$ 73,405

* Florida State Statute 932.7055 (9) prohibits budgeting anticipated revenue

Projected Beginning Fund Balance	\$	73,405
Net Change		(73,405)
Projected Ending Fund Balance	\$	0



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DEPARTMENT	Public Works
COST CENTER	Arboreous Fund
COST CENTER NO.	103-80-62

PRIMARY FUNCTION NARRATIVE

This cost center funds special projects designated by the City Council for the planting of trees and landscaping within the City. The sources of revenue for this fund are interest earnings and developer payments as part of the Tree Dedication Program (section 16-1293 of the City Code). Arboreous fund expenditures contribute towards enhancing the aesthetic values and beautification of the City. Property values in the City are enhanced by these efforts to improve our visual environment.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 0	\$ 364	\$ 40	\$ 40
361-150 Bank Investment	202	182	333	333
324-220 Impact Fee	6,307	8,750	3,300	1,930
TOTAL REVENUES	\$ 6,509	\$ 9,296	\$ 3,673	\$ 2,303

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
EXPENSES				
63-4 Landscaping	\$ 0	\$ 6,300	\$ 7,000	\$ 7,000
TOTAL EXPENSES	\$ 0	\$ 6,300	\$ 7,000	\$ 7,000

FUND BALANCE:

Projected Beginning Fund Balance	\$	25,763
Net Change		(4,697)
Projected Ending Fund Balance	\$	21,066



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DEPARTMENT	Fire Rescue
COST CENTER	Donation fund
COST CENTER NO.	104-50

PRIMARY FUNCTION NARRATIVE

The Fire Rescue Donations Fund is used to account for donations received by the Department of Fire Safety. Estimated revenue projections for 2020 are \$210. The Donations Fund is used to precisely assure that all donations to Fire Rescue are spent for the purpose designated by the donor.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 0	\$ 22	\$ 0	\$ 0
361-150 Bank Investment	16	12	10	10
366-903 EMS Donations	130	325	200	200
366-904 Misc P/S Donations	0	0	0	0
TOTAL REVENUES	\$ 146	\$ 359	\$ 210	\$ 210

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
EXPENSES				
48-6 Consumables & Small Tools	\$ 0	\$ 0	\$ 0	\$ 0
52-5 Small Tools & Minor Equip	0	0	0	0
64-8 Other Equipment	0	520	1,509	1,509
TOTAL EXPENSES	\$ 0	\$ 520	\$ 1,509	\$ 1,509

FUND BALANCE:

Projected Beginning Fund Balance	\$ 2,088
Net Change	(1,299)
Projected Ending Fund Balance	\$ 789



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DEPARTMENT	Leisure Services
COST CENTER	Youth Programs
COST CENTER NO.	105-60-64

PRIMARY FUNCTION NARRATIVE

The Youth Programs Division operates the C.A.R.E.S., Cool Zone and Hot Spot programs, a nationally accredited, year-round, inclusive afterschool program serving 100 elementary, 25 middle school, and 25 high school participants. Transportation is provided to the licensed facility from nine (9) local schools. Positive youth development techniques and Quality Improvement Standards (QIS) are utilized to develop future leaders. The program provides a sense of belonging, enrichment and recreational activities, cultural experience, volunteer and job shadowing opportunities, and academic support in a nurturing environment. Emphasis is placed on civic education, community service and community involvement, and participants have the opportunity to participate in the program's Youth Advisory Council (YAC). The program is funded through participant fees, reimbursement from the Early Learning Coalition, the Florida Department of Health Child Care Food Program, Prime Time of Palm Beach County, Palm Beach County Youth Services Department and the City.

PERSONNEL STAFFING

POSITION TITLE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Assistant Director ¹	0	0.666	0.5	0.5
Youth Programs Supervisor	1	1	1	1
Asst. Youth Program Supervisor ²	1	0	1	1
Youth Programs Admin Specialist	1	1	1	1
Youth Development Specialist	1	1	1	1
Child Care Assistant (PT)	6	8	0	0
Child Care Assistant I (PT)	0	1	0	0
Youth Development Leader (PT) ³	0	0	6	6
Youth Development Assistant (PT)	0	0	6	6
Recreation Aide II (PT) ⁴	6	6	0	0
Camp Counselor (PT)	4	6	8	8
Bus Driver (PT)	0	0	2	1
Total Number of Staff	4 FT/16 PT	3.666 FT/21 PT	4.50 FT/22 PT	4.50 FT/21 PT

¹ Assistant Director 1/2 of time to program, 1/2 to General Fund - Leisure Service - Office of Director

² Asst. Youth Programs Supervisor position was re-established in FY18

³ Child Care Assistant was reclassified as a Youth Development Leader in FY18

DEPARTMENT	<u>Leisure Services</u>
COST CENTER	<u>Youth Programs</u>
COST CENTER NO.	<u>105-60-64</u>

PERFORMANCE MEASURES

WORKLOAD	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 PROJECTED	FY 2020 PROPOSED
No. of Participants (CARES/CZ/HS)	150	150	150	150
No. of Participants in Sierra Club ICO	13	13	25	25
No. of Licenses Coordinated	1	1	1	1
No. of MOU'S Coordinated	4	4	6	6
No. of Part. In Youth Advisory Council (YAC)	15	15	7	7
No. of Part. In Life Skills Training Program	15	15	15	15
No. of Part. In Jr. Garden Club ¹	0	0	15	15
No. of Hot Spot Part. in Mentoring Program ²	15	15	0	0
No. of Presidential Volunteer Service Hrs	6,000	6,000	18,000	20,000

1 Replaced No. of Part. In Life Skills Training Program in FY19

2 Hot Spot participants included into CARES/Cool Zone No. of Participants in FY19

EFFICIENCY MEASURES

Avg. Cost per CARES/CZ/HS Participant	\$3,603	\$4,982	\$4,149	\$4,269
Staff to Student Ratio (CARES/CZ/HS)	1:18	1:18	1:15	1:15
% of Daily Attendance	85%	85%	85%	85%
% of Youth with 25 Community Service Hours	72%	72%	80%	95%
% of Youth enrolled in Youth Advisory Council	N/A	50%	50%	50%
% of CZ & HS Youth with a minimum		75%	90%	90%
PBC-PQA (QIS) Score	4.75	4.83	4.76	4.50

GOALS & OBJECTIVES

Goal	To provide afterschool support, community service projects and volunteer opportunities in order to develop future leaders, improve high school graduation rates and increase civic involvement.
Objective	<ul style="list-style-type: none"> To increase the number of community service hours annually at 25 for 85% of enrolled Cool Zone & Hot Spot members. To maintain a minimum Conduct Score of 3 (out of a 4) for 75% of enrolled Cool Zone & Hot Spot members. To increase the annual number of community service project opportunities from 4 to 6.
Goal	To provide training and educational opportunities for participants that facilitate healthy lifestyle behaviors and career exploration.
Objective	<ul style="list-style-type: none"> To maintain parent involvement and encourage healthy behavior by hosting 2 presentations annually (C.A.R.E.S. Jr. Garden Club and Summer Parent Night). Maintain career exploration activities at 3 per year. Maintain a Quality Improvement System monitoring score of 4.50 or above.

DEPARTMENT	<u>Leisure Services</u>
COST CENTER	<u>Youth Programs</u>
COST CENTER NO.	<u>105-60-64</u>

REVENUE AND EXPENDITURE DETAIL

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUE				
331-716 USDA Snack Program	\$ 14,022	\$ 17,493	\$ 16,000	\$ 16,000
337-710 Youth Program Grant	260,533	308,352	426,702	417,180
347-313 Children's Camps Fees	63,972	33,303	61,256	54,480
347-315 Greenacres Cares Fees	113,697	96,488	134,371	131,473
347-317 Hot Spot Part	870	665	0	0
347-318 Cool Zone Fees	7,641	2,390	0	0
361-120 SBA Interest	0	0	0	0
361-150 Bank Investment	338	35	400	401
366-900 Contributions	1,000	0	11,710	6,460
369-915 Leisure Svcs Fundraiser	769	0	475	475
369-999 Miscellaneous Revenue	553	74	0	0
381-000 Interfund Transfer	20,000	110,000	0	0
TOTAL REVENUES	\$ 483,395	\$ 568,800	\$ 650,914	\$ 626,469

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
EXPENSES				
12-1 Regular Salaries & Wages	\$ 157,316	\$ 152,165	\$ 198,549	\$ 213,384
13-1 Other Salaries & Wages	154,041	198,987	208,951	190,854
14-1 Overtime	1,010	1,671	0	1,015
15-1 Special Pay	0	0	0	2,000
21-1 Fica Taxes	23,454	26,688	29,983	30,013
22-2 FLC Gen Retir. Contrib.	6,865	7,585	9,926	10,671
22-3 FLC Gen Retir Match	2,503	3,793	4,963	5,336
23-1 Life & Health Ins - Employee	32,912	26,965	39,511	34,828
23-2 Dependent Insurance	5,146	3,502	15,101	14,355
24-1 Worker's Compensation	3,382	3,640	4,038	3,920
24-2 City Shared Worker's Comp	0	0	0	0
25-1 Unemployment Compensation	(27)	0	489	489
31-4 Other Professional Svc	2,053	4,834	8,376	5,718
31-5 Physical Exams	2,495	3,174	1,645	1,679
34-1 Interfund Admin Charges	0	0	0	0
34-3 Solid Waster Coll & Disp	0	8,842	0	0
34-4 Other Contractual Service	7,460	1,120	4,000	1,500
34-7 Sponsored Events	45,863	45,703	40,795	39,990
40-4 Ed train Sem & Assc Exp	1,649	1,708	1,890	1,500
40-5 Business Exp & Mileage	3,562	4,713	155	155
41-1 Telephone	704	519	1,836	1,550
43-1 Electricity	14,437	13,747	0	0
43-4 Water & Sewer	1,268	1,208	0	0
45-1 Liability & Fleet Ins.	5,440	5,440	0	0

DEPARTMENT Leisure Services
COST CENTER Youth Programs
COST CENTER NO. 105-60-64

REVENUE AND EXPENDITURE DETAIL CONT.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
46-1 R & M - Buildings	334	0	0	0
46-2 R & M - Vehicles	0	0	400	400
46-3 R & M - Office Equipment	3,356	4,053	6,031	4,783
46-4 R & M - Communication Equip	548	0	1,000	1,000
48-1 City Publicity	2,080	954	1,000	1,000
48-71 IMotivate Project	11,452	3,513	10,000	5,000
51-2 Office Supplies	1,825	1,362	2,004	2,004
52-0 Food Supplies	27,631	29,758	31,500	31,500
52-3 Custodial, Lab & Chem Supplies	3,176	2,766	3,000	3,500
52-5 Small Tools & Minor Equip	1,580	0	0	0
52-6 Recreation Supplies	14,705	20,469	12,790	9,790
52-7 Medical Supplies	1,207	606	1,100	1,100
52-8 Uniforms & Clothing	0	1,910	830	680
54-3 Books,Subsc,Prof Supplies	168	285	430	192
54-4 Memberships & Dues	215	300	100	100
64-5 Office Furniture	0	1,958	0	0
64-8 Office Equipment	0	0	0	3,000
TOTAL EXPENSES	\$ 539,810	\$ 583,938	\$ 640,393	\$ 623,006

FUND BALANCE:

Projected Beginning Fund Balance	\$	2,659
Net Change		3,463
Project Ending Fund Balance	\$	6,122

DEPARTMENT	Public Works
COST CENTER	Property Improvement
COST CENTER NO.	106-82-62

PRIMARY FUNCTION NARRATIVE

This cost center funds special projects designated by the City Council for a Private Property Improvement Program. This is a dollar for dollar match to residents to repair the exterior of their homes. This is to encourage residents to improve their home esthetic and increase property value.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 0	\$ 0	\$ 0	\$ 40
361-150 Bank Investment	0	0	0	0
381-100 Local Grant Remib	0	0	0	0
381-000 Intercompany	0	0	0	50,000
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 50,040

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
EXPENSES				
46-1 R & M Building	\$ 0	\$ 0	\$ 0	\$ 50,000
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0	\$ 50,000

FUND BALANCE:

Projected Beginning Fund Balance	\$ 0
Net Change	40
Projected Ending Fund Balance	\$ 40



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DEPARTMENT	Planning
COST CENTER	Art in Public Places
COST CENTER NO.	107-30-31

PRIMARY FUNCTION NARRATIVE

This cost center funds special projects designated by the City Council for Art in Public Places. This project collaborates with local and national artists to bring Art in the City's parks and public areas. FY 2020 will be the inaugural year of this program.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUE				
324-236 Impact Fee Art	\$ 0	\$ 0	\$ 0	\$ 300
361-120 SBA Interest	0	0	0	5
361-150 Bank Investment	0	0	0	0
381-000 Intercompany	0	0	0	20,000
TOTAL REVENUES	\$ 0	\$ 0	\$ 0	\$ 20,305

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
EXPENSES				
31-4 Other Professional Serv	\$ 0	\$ 0	\$ 0	\$ 20,000
TOTAL EXPENSES	\$ 0	\$ 0	\$ 0	\$ 20,000

FUND BALANCE:

Projected Beginning Fund Balance	\$ 0
Net Change	305
Projected Ending Fund Balance	\$ 305

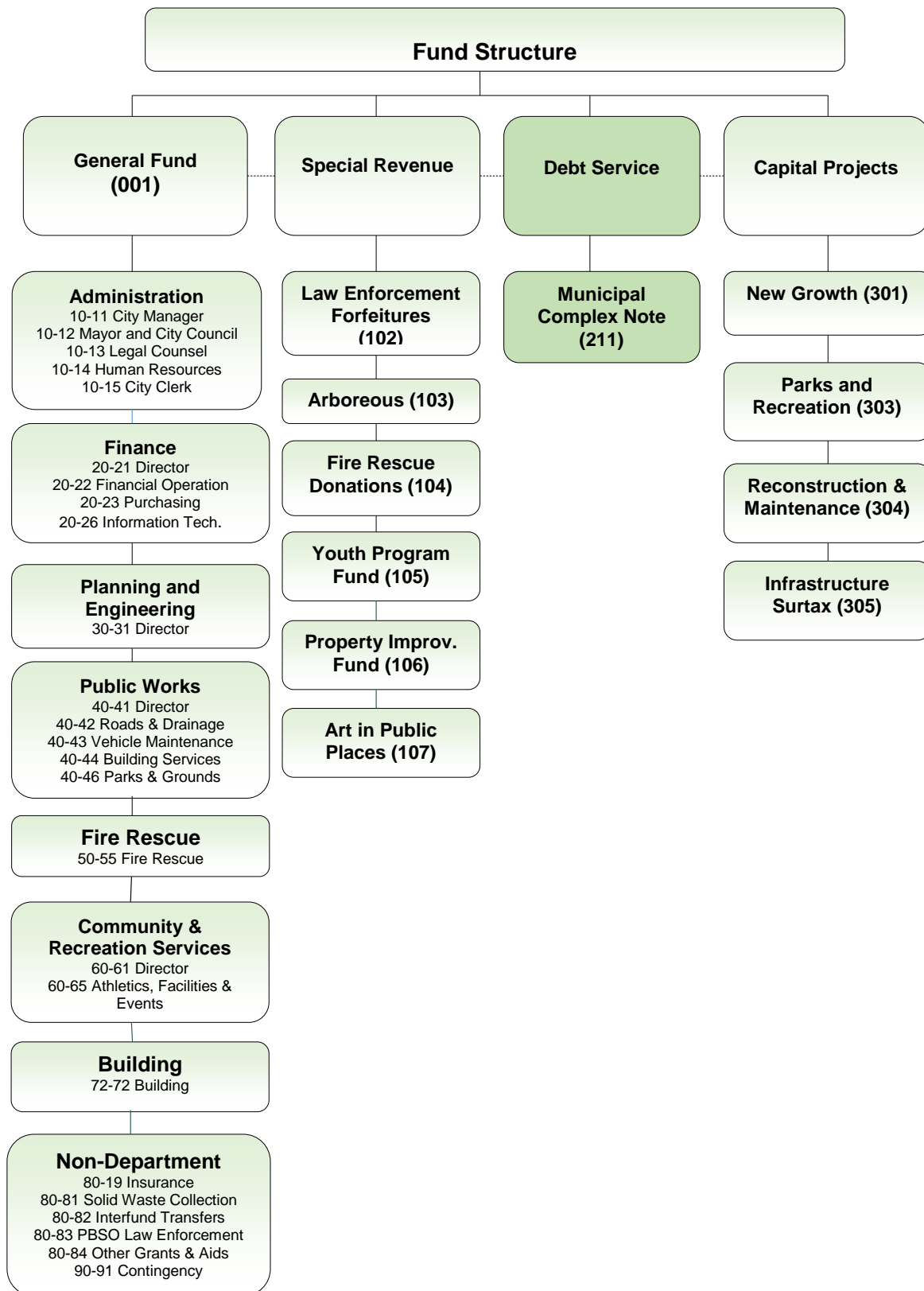


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Debt Service

In 2004, a \$5.5 million loan was issued to construct the Municipal Complex including a new City Hall building and Public Works.





DEBT SERVICE FUND

In the State of Florida there are no statutory limits on the amount of debt that may be incurred by a municipality. However, the issuance of General Obligation Bonds, backed by the full faith and credit of a municipality, must be approved by a majority vote of the electors. Such General Obligation Bonds are repaid through a debt service millage in an amount necessary to cover the financing costs of the bond issue. There is no statutory cap on this debt service millage as long as the debt issuance has received voter approval.

Municipalities may, without requiring a voter referendum, also issue Revenue Bonds that do not pledge the full faith and credit of the government. Ad valorem millage may not be pledged to retire these bonds. Normally, the pledging of other specific revenue streams, such as special assessment revenue or public service taxes, are required to support the issuance of Revenue Bonds. These bonds typically carry a higher interest rate than General Obligation Bonds issued under the same market conditions. The City's debt policy is located within the Administrative Policies.

The City Council approved debt financing in FY 2004 in the amount of a \$5,500,000 bank note with a term of twenty (20) years. The proceeds were used to design and construct a new Municipal Complex which includes a Public Works Facility and City Hall. The 20-year loan was secured at a fixed rate of 4.03% with Public Improvement Note 2004A. The City will have \$1,809,620 principal outstanding at the close of FY 2019 and the debt will be retired in FY 2024.

The principal and interest payment for the 2004A note during FY 2019 is \$403,260. At the end of fiscal year 2018, the City's ratio of debt service (principal and interest) as a percentage of non-capital expenditures was 1.53%. The City's debt policy limits maximum total debt service to no more than fifteen percent (15%) of total general fund revenues; in FY 2018 it was 1.49%, and is expected to be around 1.39% in FY 2019. The debt policy also requires that maximum outstanding capital indebtedness to property tax base is to be no more than five percent (5%); in FY 2018 and 2019 it is under 0.1%. The City currently has no capital lease obligations.

The City of Greenacres is proud of its outstanding history of fiscally sound business practices and its healthy debt ratios are certainly a reflection of it.

DEPARTMENT Debt Service Funds
COST CENTER Public IMP Note, 2004A
COST CENTER NO. 211-80-19

PRIMARY FUNCTION NARRATIVE

This cost center funds the debt service on the Public Improvement Note, Series 2004A bank loan. The \$5.5 million loan was issued in 2004 to construct the Municipal Complex on Melaleuca Lane. The debt will be repaid over twenty (20) years with semi-annual payments of principal and interest at a rate of 4.03%, maturing in September 2024.

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 0	\$ 3,603	\$ 0	\$ 0
361-150 Bank Investment	5,947	3,202	7,909	7,000
381-000 Interfund Trans	410,000	0	410,000	410,000
TOTAL REVENUES	\$ 415,947	\$ 6,805	\$ 417,909	\$ 417,000

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
EXPENSES				
71-1 Principal	\$ 295,959	\$ 308,014	\$ 320,560	\$ 333,617
72-1 Interest	107,252	95,178	82,700	69,643
TOTAL EXPENSES	\$ 403,211	\$ 403,192	\$ 403,260	\$ 403,260

FUND BALANCE:

Projected Beginning Fund Balance	\$	183,036
Net Change		13,740
Projected Ending Fund Balance	\$	196,776

**PUBLIC IMPROVEMENT NOTE, SERIES 2004A
DEBT SERVICE SCHEDULE (FUND 211)**

AMOUNT OF DEBT	\$5,500,000	ANNUAL INTEREST RATE	4.03%
START DATE	9/1/2004	LENGTH OF DEBT, YEAR	20
		PAYMENT PER YEAR	2

PMNT #	START OF PERIOD	ANNUAL INTEREST RATE	DEBT BALANCE	SCHEDULED PAYMENT	INTEREST PORTION	PRINCIPAL PORTION
31	Mar-20	4.03%	2,016,299	201,630	36,486	165,144
32	Sep-20	4.03%	1,814,669	201,630	33,157	168,473
				403,260	69,643	333,617
33	Mar-21	4.03%	1,613,039	201,630	29,760	171,870
34	Sep-21	4.03%	1,411,409	201,630	26,295	175,335
				403,260	56,055	347,206
35	Mar-22	4.03%	1,209,779	201,630	22,759	178,871
36	Sep-22	4.03%	1,008,149	201,630	19,153	182,477
				403,260	41,912	361,348
37	Mar-23	4.03%	806,519	201,630	15,474	186,156
38	Sep-23	4.03%	604,889	201,630	11,720	189,910
				403,260	27,194	376,066
39	Mar-24	4.03%	403,259	201,629	7,890	193,739
40	Sep-24	4.03%	201,630	201,630	3,985	197,645
				403,259	11,875	391,384
			\$ 0	\$ 2,016,299	\$ 206,679	\$ 1,809,620

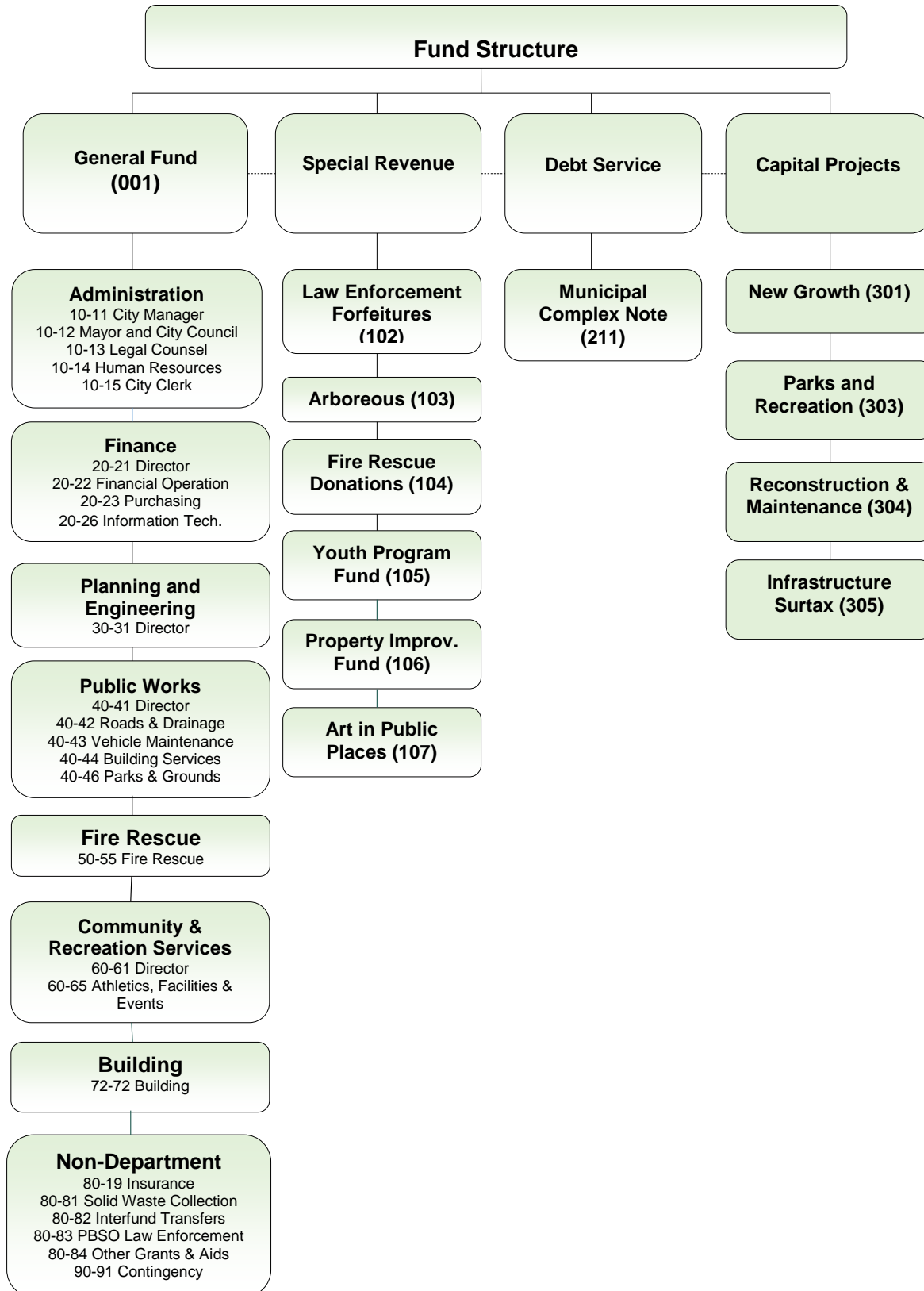


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Capital Improvement Program

Financial resources that are used to construct or acquire major, long-lived general facilities and capital outlay projects.

- *New Growth (301)*
- *Parks and Recreation (303)*
- *Reconstruction & Maintenance (304)*
- *Infrastructure Surtax (305)*



CAPITAL IMPROVEMENT PROGRAM (CIP)

In order for the City of Greenacres to continually improve the quality of life by providing the best and most cost efficient public service and facilities, it must maintain a Capital Improvement Program (CIP) fund. A CIP project is defined as a fixed asset over \$10,000 in cost and has a useful life of over one year.

The City of Greenacres structures its CIP program within four funds: the New Growth Fund, the Parks and Recreation Fund, the Reconstruction and Maintenance Fund and the Infrastructure Surtax Fund.

The **New Growth** (301) fund provides for acquisition of new and expanded public infrastructure resulting from the growth of the City (this does not include City Parks). Examples of some historical use of this fund have been for wireless local area networking, sanitary sewer system and Geographic Information System (GIS).

Revenue for the New Growth Fund is usually generated by four major sources; grants, new growth impact fees, interest and inter-fund transfer.

In 2018, the lease revenue from a cell towers located on the Public Works property was moved to the Reconstruction and Maintenance (304) fund from the New Growth (301) fund.

Grant funds have assisted the City in many ways throughout the years. The City has previously received Community Development Block Grant (CDBG) funds, a federal grant, to cover such projects as sanitary sewer system and alleyway clearing.

An impact fee is a regulatory fee charged against new developments to offset the increase in capital facilities cost due to the increase in population from the build out of the new construction whether it is a commercial or residential unit.

Interest is received on the fund balance through investments in compliance with the City's Investment Policy.

The **Park and Recreation** (303) fund provides for construction and refurbishment of park facilities within City limits. The City's eleven active parks vary in size and amenities. The smaller parks contain picnic areas and playground equipment, while some of the bigger parks have racquetball, basketball and tennis courts, and soccer and baseball fields - all of them lighted.

Four major revenue sources that support this fund are grants, impact fees, interest, and inter-fund transfers.

The City has previously received grant funding to build parks and add park lighting from such sources as the State's Florida Recreation Development Assistance Program (FRDAP) and Palm Beach County.

Impact fees are received from developers who provide payment in lieu of parks and recreation land dedication for their development impact.

Interest is received on the fund balance through investments in compliance with the City's Investment Policy.

In 2018, the lease revenue from three cell towers located in two of the City's parks was moved to the Reconstruction and Maintenance (304) fund from the Parks and Recreation (303) fund.

The **Reconstruction and Maintenance** (304) fund provides for rebuilding and replacement of existing capital assets. Examples of previous projects within these funds are vehicle replacement, repaving/resurfacing roads and A/C replacement.

Four major revenue sources that support this fund are: grants, interest, five cell tower rental and inter-fund transfer.

The City has previously received grant funding for this fund from such sources as the Federal Emergency Management Agency (FEMA) for upgrading shutters on several public buildings and the United States Department of Justice for police equipment.

Just as in the other funds, interest is received on the fund balance through investments in compliance with the City's Investment Policy.

Inter-fund transfer as a revenue source occurs with this fund. \$500,000 will be transferred in FY 2019 from the general fund balance.

The **Infrastructure Surtax** (305) fund was established in 2017. November 2016, Palm Beach County residents voted for a penny sales tax increase for needed improvement to infrastructure. Effective January 1, 2017, these funds will be allocated as follows: 50% to the School District, 30% percent to the County, 20% to 39 municipalities within the county. It is estimated that the City will received approximately \$23,600,000 over the ten-year life of this sur tax.

The City's CIP plan is designed around its Comprehensive Plan (refer to Strategic Plan and Five Year Financial Forecast page). For example, the New Growth fund will ensure that the level of service will accommodate the growth of residential and commercial building by maintaining and improving the City's facilities.

The CIP budget process begins with a review of all open CIP projects determining their completion date and completion cost.

Each Department Director then identifies new potential projects based on priority, completion cost, recurring cost, useful life and funding source.

A CIP meeting is held to review these projects, as well as any future projects to determine priority and funding sources. Based on the review, a six-year projection matrix is prepared listing the projects, cost and funding source.

Several projects continually shown on the matrix include vehicle and equipment replacement. Vehicle and equipment assets are reviewed individually each year to determine their useful life.

Once all projects have been evaluated and priority is determined based on cost and need, the list is brought before City Council for approval.

CAPITAL IMPROVEMENT PROGRAM FY 2019 – 2025 COST BY FUND

PRJ # DESCRIPTION	BUDGET FY 2019	AMENDED BUDGET	ADOPTED FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
NEW GROWTH 301								
Interfund Transfer	0	0	0	0	0	0	0	0
106 City Sidewalks¹	0	147,850	0	0	0	0	0	0
169 Public Works Generator	240,000	240,000	0	0	0	0	0	0
192 Bowman Street Improvement	150,000	150,000	0	0	0	0	0	0
212 Fire Rescue Equipment	50,000	50,000	50,000	0	0	0	0	0
218 Haverhill Road Street Lights	0	30,000	0	0	0	0	0	0
TOTAL NEW GROWTH	\$ 440,000	\$ 617,850	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PARKS & RECREATION - FUND 303								
032 City Parks Improv	77,000	96,505	72,000	67,000	67,000	67,000	67,000	67,000
048 Parks Court Resurfacing	30,000	30,000	10,000	0	0	0	45,000	25,000
160 Parks/Building Parking Resurf	150,000	150,000	10,000	30,000	10,000	0	30,000	0
186 Public Grounds Rejuvenation	25,000	25,000	20,000	10,000	10,000	10,000	10,000	10,000
198 Community Center Renovation	169,000	169,000	105,500	0	0	0	0	0
206 Surveillance Camera	50,000	100,000	0	0	0	0	0	0
TOTAL PARKS & RECREATION	\$ 501,000	\$ 570,505	\$ 217,500	\$ 107,000	\$ 87,000	\$ 77,000	\$ 152,000	\$ 102,000
RECONSTRUCTION & MAINTENANCE - FUND 304								
000 Interfund Transfer	0	0	0	0	0	0	0	0
049 Equipment Replacement	61,000	61,000	58,300	63,900	80,000	53,500	0	0
058 Air Pack Fill Station	0	0	75,000	0	0	0	0	0
069 Copier Replacement	23,500	23,500	8,000	44,000	39,000	0	26,000	0
073 JAG Law Enf Eq	16,431	33,039	16,000	0	0	0	0	0
088 Vehicle Replacement	179,950	394,709	263,000	60,000	54,000	30,000	161,000	0
091 Computer Terminal Hardware Repl	34,000	39,510	98,000	57,000	36,000	0	0	0
141 Surveillance Camera	20,000	20,000	12,000	0	12,000	0	12,000	0
150 Roof Replacement	646,000	646,000	290,000	31,000	149,000	100,000	10,000	10,000
151 Exterior/Interior Painting	34,200	34,200	28,700	22,500	60,000	18,000	23,700	17,000
152 Storm Water Pipe	30,000	76,669	30,000	30,000	30,000	30,000	30,000	30,000
161 Road Resurfacing & Striping	220,000	220,000	160,000	130,000	140,000	150,000	150,000	150,000
163 AC replacement	30,000	42,037	177,500	107,000	131,000	72,000	100,325	79,500
180 Energy Efficiency Ench	47,000	47,000	0	0	0	0	0	0
191 Public Safety HQ Renovation	15,000	36,460	151,000	0	0	0	0	0
200 500 Perry Ave Building Renovation	20,000	20,000	0	0	0	0	0	0
212 Fire Rescue / EMS Equipment	85,726	85,726	85,726	0	0	0	0	0
220 Public Right of Way Landscape	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
221 Air Pack Replacement	66,000	66,000	0	0	0	0	0	0
223 Parking Expansion	0	0	100,000	0	0	0	0	0
228 Public Works Security	0	65,586	0	0	0	0	0	0
229 Flooring WIC Building	48,691	48,691	0	0	0	0	0	0
TOTAL RECONSTRUCTION & MAINTENANCE	\$ 1,597,498	\$ 1,980,127	\$ 1,573,226	\$ 565,400	\$ 751,000	\$ 473,500	\$ 533,025	\$ 306,500
INFRASTRUCTURE SURTAX - FUND 305								
032 City Parks Improv	500,000	532,835	500,000	0	0	0	0	0
088 Vehicle Replacement	271,000	964,285	416,000	0	638,000	0	841,000	0
106 City Sidewalks	1,024,000	1,059,988	1,086,000	0	0	0	0	0
150 Roof Replacement	0	214,384	0	0	0	0	0	0
191 Fire Rescue EOC	0	0	450,000	0	0	0	0	350,000
193 Original Section Drainage Improv(CDBG)	288,654	719,559	288,654	266,154	412,608	0	0	1,256,070
200 500 Perry Ave Building Renovation	0	0	350,000	0	0	0	0	0
210 Median Landscaping Rejuvenation	0	939,874	0	0	0	0	0	0
222 City Entryway Monuments	0	100,000	0	0	0	0	0	0
226 Lake Drainage Imp (Gladiator Lake)	1,825,000	1,862,550	0	0	0	0	0	0
231 Septic to Sewer	0	0	450,000	638,000	0	841,000	0	0
232 Dillman Trail	0	0	5,000	588,447	0	0	0	0
TOTAL INFRASTRUCTURE SURTAX	\$ 3,908,654	\$ 6,393,475	\$ 3,545,654	\$ 1,492,601	\$ 1,050,608	\$ 841,000	\$ 841,000	\$ 1,606,070
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$ 6,447,152	\$ 9,561,957	\$ 5,386,380	\$ 2,165,001	\$ 1,888,608	\$ 1,391,500	\$ 1,526,025	\$ 2,014,570



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**REVENUE AND EXPENDITURE DETAIL
NEW GROWTH (301)**

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUE				
Interest	\$ 2,696	\$ 9,615	\$ 38,021	\$ 40,000
Palm Beach County	0	0	0	0
Local Grants	21,309	15,564	230,000	50,000
Residential Impact fees	52,732	0	0	0
Commercial Impact fees				
Beulah Church	0	0	10,940	0
Brahman Honda	26,320	0	0	0
Green Pine Estate	0	0	0	10,920
Dairy Queen	0	0	0	8,722
Aldi's	0	64,545	0	0
Kid's College Greenacres	0	0	14,175	0
Ross Expansion	1,274	0	0	0
Soma Lake Worth	15,227	0	0	0
Target Discount Tire	0	26,928	0	0
Target Zaxby	0	7,944	0	0
WAWA	16,640	0	0	0
Cell Tower Rental	43,223	0	0	0
TOTAL REVENUE	\$ 179,421	\$ 124,596	\$ 293,136	\$ 109,642
EXPENDITURE				
Interfund Transfer	0	500,000	0	0
082 Upgrade Hardware & Software	20,683	22,198	0	0
106 City Sidewalks	138,239	0	0	0
169 Public Works Generator	0	0	240,000	0
192 Bowman Street Improvement	0	0	150,000	0
212 Fire Rescue Equipment (grant)	24,600	15,564	50,000	50,000
217 New Website Development	33,125	0	0	0
219 Storm Sewer Maintenance Equipment	88,369	0	0	0
222 Information Signs Upgrade	17,140	47,261	0	0
TOTAL EXPENDITURE	\$ 322,156	\$ 585,023	\$ 440,000	\$ 50,000

**REVENUE AND EXPENDITURE DETAIL
NEW GROWTH (301) CONT.**

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
FUND BALANCE				
Beginning fund balance*	\$ 2,154,885	\$ 2,012,150	\$ 1,551,723	\$ 1,217,009
Net Change	(142,735)	(460,427)	(146,864)	59,642
Prior year Rollover	0	0	(453,658)	0
Realized Revenue	0	0	265,808	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 2,012,150	\$ 1,551,723	\$ 1,217,009	\$ 1,276,651

* Based on Comprehensive Annual Financial Report

FUND CHANGE SUMMARY:

The beginning fund balance for 2020 is estimated at \$1,217,009. This is due not only to the 2020 budgeted projects but also to carryover projects from the previous year. Cell tower rental revenue was moved to Reconstruction and Maintenance fund (304) in 2018. Many of the projects previously funded by New Growth (301) can now be funded by the Infrastructure Surtax (305). Estimated ending fund balance is approximately \$1,276,651.

PROJECT NAME	Fire Rescue Equipment
DEPARTMENT	Fire Rescue
PROJECT NO.	301-212

Project Description

This project provides for the funding and purchase of Fire Rescue Equipment. This project is funded by the Palm Beach County Emergency Management. EMS providers determine the equipment to be procured. Previous equipment purchased has been tablets and laryngoscopes.



Operating Impact Created by Project:

Projected Operating Expense: \$0

Estimated Useful Life:

Description of Operating Impact:

Project Budget

Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Materials and Labor	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Estimated Total Cost	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County (grant)	50,000	50,000	0	0	0	0	0	100,000
State								
Federal								
Estimated Total Revenue	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$100,000



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**REVENUE AND EXPENDITURE DETAIL
PARKS AND RECREATION (303)**

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUES				
Interest	\$ 3,412	\$ 9,623	\$ 5,425	\$ 35,000
Impact Fees - Residential	172,976	0	0	0
Local Grant	3,000	0	0	0
Cell Tower Rental	162,768	0	0	0
Interfund Transfer	0	0	0	0
TOTAL REVENUE	\$ 342,156	\$ 9,623	\$ 5,425	\$ 35,000
EXPENDITURES				
032 City Parks Improv	221,289	104,448	77,000	72,000
048 Parks Court Resurfacing	24,900	13,995	30,000	10,000
160 Parks/Building Parking Resurf	720	154,360	150,000	10,000
186 Public Grounds Rejuvenation	7,002	25,285	25,000	20,000
190 Park Lighting Enhancement	64,388	0	0	0
198 Community Center Renovation	219,542	24,805	169,000	105,500
199 Park Restroom Upgrade	0	0	0	0
206 Surveillance Camera	0	0	50,000	0
224 Rambo Park Parking Expansion	642	0	0	0
227 Community Park Shuffleboard Demo	0	18,600	0	0
TOTAL EXPENDITURE	\$ 538,483	\$ 341,493	\$ 501,000	\$ 217,500
FUND BALANCE				
Beginning fund balance ¹	\$ 2,315,184	\$ 2,118,857	\$ 1,786,987	\$ 1,244,627
Net Change	(196,327)	(331,870)	(495,575)	(182,500)
Prior year Rollover	0	0	(70,000)	0
Un-realized Rev / Exp ²	0	0	23,215	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 2,118,857	\$ 1,786,987	\$ 1,244,627	\$ 1,062,127


¹ Based on Comprehensive Annual Financial Report

² Revenue/Expenses not accounted for during budgeting

FUND CHANGE SUMMARY:

It is estimated that the beginning fund balance for 2020 will be approximately \$1,244,627. The budget for 2020 includes interest on the fund balance. The cell tower rental income has been re-located in the Reconstruction and Maintenance (304) fund. Ending fund balance in this fund is estimated to be approximately \$1,062,127.

PROJECT NAME	City Parks Improvement
DEPARTMENT	Public Works
PROJECT NO.	303-032


Project Description								
<p>This project provides for ongoing repairs and upkeep of the City's Public Parks. General wear and tear, age, past repair history and cost are taken into account in the planned replacement of each item. Improvements are replaced according to the attached matrix. In FY 2020, the following are scheduled: replace sports turf at Freedom Park, Ira Van Bullock Park and Veterans Park.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$1,500</p> <p>Estimated Useful Life: Signage 5-7 yrs and Fencing 8-10 years.</p> <p>Description of Operating Impact: None. Replacement of existing park elements for which operating costs are included in the operating budget.</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Sport Turf	\$45,000	\$50,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$320,000
Sod	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Equipment	0	0	0	0	0	0	0	0
Fencing	20,000	10,000	10,000	10,000	10,000	10,000	10,000	80,000
Sign Refurbishment	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000
Estimated Total Cost	\$77,000	\$72,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$484,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$77,000	\$72,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$484,000
County								
State								
Federal								
Estimated Total Revenue	\$77,000	\$72,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$484,000

PROJECT NAME City Parks Improvement
DEPARTMENT Public Works
PROJECT NO. 303-032

Project No.: 303-032

Location/Fixture	2020	2021	2022	2023	2024	2025
Sports Turf						
Athletic fields at Freedom Park, Ira Van Bullock and Veterans' Park	\$50,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Sod replacement						
Replacement/enhancements at various City Parks and Buildings	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Play Structure						
Bowman Park (2018)						
Bowman Park Exercise Stations (2016)						
Burrowing Owl Park (2019)						
Community Hall/Perry Building Large Play Structure (2017)						
Community Hall/Perry Building Basketball Structure (2014)						
Community Park Large Play Structure (2018)						
Community Park Small Play Structure (2014)						
Community Park Exercise Stations (2011)						
Empire Park (2007)						
Freedom Park (2019)						
Gladiator Park (2013)						
Heather Estates Park (2008)						
Ira Van Bullock Park (2008)						
Ramblewood Park (2013)						
Rambo Park (2017)						
Veterans' Memorial Park (2014)						
Fencing Replacement						
Bowman Park						
Burrowing Owl Park						
Community Hall/Perry Building						
Community Park						
Empire Park						
Freedom Park						
Gladiator Park						
Heather Estates Park						
Ira Van Bullock Park						
Ramblewood Park						
Rambo Park						
Veterans' Memorial Park						
Misc. Fence Repairs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Entry Sign Refurbishing						
Bowman Park (2014)						
Burrowing Owl Park (2014)						
Community Park (2016)						
Empire Park (2015)						
Freedom Park (2015)						
Gladiator Park (2012)						
Heather Estates Park (2015)						
Ira Van Bullock Park (2016)						
Oasis Park (2014)						
Ramblewood Park (2014)						
Rambo Park (2014)						
Veterans' Memorial Park (2016)						
Misc. Sign Refurbishment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Totals	\$72,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000

PROJECT NAME	Parks Court Resurfacing
DEPARTMENT	Public Works
PROJECT NO.	303-048

Project Description								
<p>This project provides for the resurfacing of 2 tennis courts and 12 basketball courts in Parks throughout the City. In FY 2020, the racquetball courts at Samuel J. Ferreri Community Park will be refurbished. This project will provide an aesthetic enhancement and provide safer playing surfaces.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:				\$0				
Estimated Useful Life:				Asphalt surfaces 8 to 10 years.				
Description of Operating Impact:				N/A				
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Material & Labor	\$30,000	\$10,000	\$0	\$0	\$0	\$45,000	\$25,000	\$110,000
Estimated Total Cost	\$30,000	\$10,000	\$0	\$0	\$0	\$45,000	\$25,000	\$110,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$30,000	\$10,000	\$0	\$0	\$0	\$45,000	\$25,000	\$110,000
County								
State								
Federal								
Estimated Total Revenue	\$30,000	\$10,000	\$0	\$0	\$0	\$45,000	\$25,000	\$110,000


PROJECT NAME Parks Court Resurfacing
DEPARTMENT Public Works
PROJECT NO. 303-048

Project No.: 048

Park Court	Installation Date	Previous Overlay	Lifespan	2020	2021	2022	2023	2024	2025
Bowman Park Basketball Court (2)	1999	2019	2029-2023						
Burrowing Owl Basketball Court (3)	1991	2018	2026-2030						
Community Park Racquetball Court (4 concrete)	1990	2012	2019-2023	x					
Community Park Tennis Court (2)	1990	2016	2024-2026					x	
Gladiator Basketball Court 1	1976	2016	2024-2026					x	
Gladiator Basketball Court 2 ¹	1976	2018	2026-2028						
Ira Van Bullock Basketball Court (2)	2016	-	2024-2026						
Rambo Park Basketball Court (2)	1996	2016	2024-2026						x
Rambo Park Soccer Court ²	1980	2017	2024-2027						
Veterans Park Basketball Court	1985	2019	2018-2022						
Veterans Park Soccer Court	1985	2019	2024-2027						
Total:				\$10,000	\$0	\$0	\$0	\$40,000	\$25,000

¹ converted from tennis court to basketball court in FY18² converted from tennis court to soccer court in FY17

PROJECT NAME	<u>Parks/Building Parking Resurfacing</u>
DEPARTMENT	<u>Public Works</u>
PROJECT NO.	<u>303-160</u>

Project Description								
<p>This project provides for the asphalt overlay and striping of parking areas at parks and public buildings and overlay of walking pathways. Age, usage and maintenance, and repairs will be taken into account to determine when resurfacing will take place at each location. In FY 2020, the parking areas at Empire Park will be resurfaced and re-striped. This project increases safety, handicap accessibility and aesthetics at City parks and public building grounds.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: 15-20 years</p> <p>Description of Operating Impact: Resurfacing work will restrain the ongoing cost of repairs included in the Public Works Department budget.</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Engineering								
Material & Labor	\$150,000	\$10,000	\$30,000	\$10,000	\$0	\$30,000	\$0	\$230,000
Estimated Total Cost	\$150,000	\$10,000	\$30,000	\$10,000	\$0	\$30,000	\$0	\$230,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$150,000	\$10,000	\$30,000	\$10,000	\$0	\$30,000	\$0	\$230,000
County								
State								
Federal								
Estimated Total Revenue	\$150,000	\$10,000	\$30,000	\$10,000	\$0	\$30,000	\$0	\$230,000


PROJECT NAME Parks/Building Parking Resurfacing
DEPARTMENT Public Works
PROJECT NO. 303-160

Project No.: 160

Area	Surface Type	Overlay Year	Lifespan	2020	2021	2022	2023	2024	2025
Bowman Park Parking	Asphalt	2009	2019-2024		x				
Bowman Park Pathway	Asphalt	2013	2028-2033						
City Hall Parking ¹	Asphalt	2018	2029-2033						
Community Center Parking Phase I	Asphalt	2016	2026-2031						
Community Center Parking Phase II	Asphalt	2016	2026-2031						
Community Hall Parking (Martin Ave)	Asphalt	2015	2035-2040						
Community Hall/CARES Parking (4 th St.)	Asphalt	2015	2035-2040						
Community Park Pathway (Jog Rd to Pinehurst Pathway)	Asphalt	2005	2025-2030						
Empire Park Parking	Asphalt	2010	2020-2025	x					
Former City Hall Parking	Asphalt	2017	2027-2032						
Freedom Park Drive (entry and exit)	Asphalt	2019	2034-2039						
Freedom Park Parking (north)	Asphalt	2019	2034-2039						
Freedom Park Parking (south)	Asphalt	2019	2034-2039						
Freedom Park Pathway	Asphalt	2019	2034-2039						
Gladiator Park Parking	Asphalt	2009	2019-2024			x			
Ira Van Bullock/CARES Parking (Perry Ave)	Asphalt	2015	2035-2040						
Leisure Services (Bus Yard/East Parking)	Asphalt	2009	2026-2031						
Municipal Complex Pathway	Asphalt	2017	2032-2037						
Public Works Parking ²	Asphalt	2018	2028-2033						
Pinehurst Pathway Phase I (east to Liberty Park)	Asphalt	2009	2024-2029					x	
Pinehurst Pathway Phase II (Park Point Cir. To Pinehurst Pathway)	Asphalt	2011	2024-2029					x	
Fire Rescue 94/PBSO Distr 16 Parking	Asphalt	2011	2026-2034						
Fire Rescue 94/PBSO Distr 16 Compour	Asphalt	2011	2026-2034						
Fire Rescue Station 95 Parking	Asphalt	2002	2017-2022		x				
Rambo Park Parking	Asphalt	2013	2028-2033						
Veterans Park Parking	Asphalt	2013	2033-2038						
Total:				\$10,000	\$30,000	\$10,000	\$0	\$30,000	\$0

¹Includes east and west entryways²Includes drive from east entrance

PROJECT NAME	Public Grounds Landscape Rejuvenation
DEPARTMENT	Public Works
PROJECT NO.	303-186

Project Description								
<p>This project provides for the replacement and/or enhancement of landscaping at public buildings in order to maintain an appearance of high quality and account for the replacement of dead plant material.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Varies</p> <p>Description of Operating Impact: Initial watering and fertilization of selected landscape material.</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Material & Labor	\$25,000	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$95,000
Estimated Total Cost	\$25,000	\$20,000	\$10,000	\$10,000	\$10,000	\$20,000	\$10,000	\$95,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$25,000	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$95,000
County								
State								
Federal								
Estimated Total Revenue	\$25,000	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$95,000

PROJECT NAME Community Center Renovation
DEPARTMENT Finance
PROJECT NO. 303-198

Project Description

This project provides for the renovation of the mens and womens restroom in the original section of the Community Center. Restroom flooring, stall partitions, light fixtures and wall tiles will be replaced with similar to those in the expansion side of the building. Also, existing ceiling tiles in hallways will match newer tiles. Flooring in room 4 will also be replaced.

**Operating Impact Created by Project:**

Projected Operating Expense: \$0
 Estimated Useful Life:
 Description of Operating Impact: N/A

Project Budget

Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Restroom Renovations	\$0	\$67,000						\$67,000
Interior Door Replacement	\$50,000	\$0						\$50,000
Bleacher	\$16,000	\$0						\$16,000
Ceiling Tile	\$0	\$23,000						\$23,000
Flooring Replacement	\$103,000	\$15,500						\$118,500
Estimated Total Cost	\$169,000	\$105,500	\$0	\$0	\$0	\$0	\$0	\$274,500

Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$169,000	\$105,500						\$274,500
County								
State								
Federal								
Estimated Total Revenue	\$169,000	\$105,500	\$0	\$0	\$0	\$0	\$0	\$274,500



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**REVENUE AND EXPENDITURE DETAIL
RECONSTRUCTION AND MAINTENANCE (304)**

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUE				
Interest	\$ 11,736	\$ 20,082	\$ 19,437	\$ 42,437
2nd Local Option Gas Tax	142,072	138,407	142,000	140,000
JAG	16,960	645	17,210	16,000
CDBG	134,437	126,019	0	0
FEMA	0	0	77,933	77,933
Cell Tower Rental	0	222,525	205,991	291,841
Interfund Transfer	1,000,000	500,000	500,000	250,000
TOTAL REVENUE	\$ 1,305,205	\$ 1,007,678	\$ 962,571	\$ 818,211
EXPENDITURE				
000 Interfund Transfer	0	0	0	0
049 Equipment Replacement	43,531	122,289	61,000	58,300
058 Air Pack Fill Station	0	0	0	75,000
069 Copier Replacement	33,932	650	23,500	8,000
073 JAG Law Enf Eq	16,960	660	16,431	16,000
088 Vehicle Replacement	81,164	134,290	179,950	263,000
091 Computer Terminal Hardware Repl	14,016	9,490	34,000	98,000
141 Surveillance Camera	0	47,284	20,000	12,000
150 Roof Replacement	11,590	76,117	646,000	290,000
151 Exterior/Interior Painting	9,361	40,755	34,200	28,700
152 Storm Water Pipe	28,922	129,655	30,000	30,000
161 Road Resurfacing & Striping	157,848	178,210	220,000	160,000
163 AC replacement	28,013	36,771	30,000	177,500
180 Energy Efficiency Ench	0	0	47,000	0
191 Public Safety HQ Renovation	217,759	89,619	15,000	151,000
193 Original Section Drainage Improv	407,877	10,584	0	0
200 500 Perry Ave Building Renovation	0	0	20,000	0
210 Median Landscaping Rejuvenation	71,578	0	0	0
212 Fire Rescue / EMS Equipment	0	0	85,726	85,726
215 Fire Rescue Bunker Gear Replacement	0	0	0	0
220 Public Right of Way Landscape	0	0	20,000	20,000
221 Air Pack Replacement	212,240	0	66,000	0
223 Parking Expansion	24,557	660	0	100,000
228 Public Works Security	0	15,932	0	0
229 Flooring WIC Building	0	0	48,691	0
TOTAL EXPENDITURE	\$ 1,359,348	\$ 892,966	\$ 1,597,498	\$ 1,573,226

**REVENUE AND EXPENDITURE DETAIL
RECONSTRUCTION AND MAINTENANCE (304) CONT.**

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
Beginning fund balance ¹	\$ 2,162,090	\$ 2,107,947	\$ 2,222,659	\$ 1,502,006
Net Change	(54,143)	114,712	(634,927)	(755,015)
Prior year Rollover ²			(85,726)	0
Ending Fund Balance	\$ 2,107,947	\$ 2,222,659	\$ 1,502,006	<u>\$ 746,991</u>
Restricted 2nd Local Option Gas Tax				\$ 84,937
		Fund Balance Less Restricted		\$ 662,054

¹ Based on Comprehensive Annual Financial Report

² Also includes Revenue/Expenses not accounted for during budgeting

FUND CHANGE SUMMARY:

It is estimated that the beginning fund balance for 2020 will be approximately \$1,502,006. The budget for 2020 includes cell tower rental income of \$291,841, restricted 2nd Local Option Gas Tax and interest. Several fire trucks and buses which used to be procured from this funds have now been moved to the Infrastructure Surtax (305) fund. Ending fund balance is estimated to be \$746,991. 2nd Local Option Gas tax restricts \$84,437 of the balance leaving an adjusted fund balance of \$652,054.

PROJECT NAME Public Works Equipment Replacement
DEPARTMENT Public Works
PROJECT NO. 304-049

Project Description

This project provides for the orderly replacement of off road and ancillary on road equipment used by the Public Works Department for roadway, drainage, vehicle and parks maintenance. It includes items such as tractors, trailers, aerial lifts, lawn/sports turf care and fertilization equipment, welding equipment, pneumatic shop equipment, portable generators, backhoes and forklifts. The attached matrix identifies the equipment scheduled for replacement.

**Operating Impact Created by Project:**

Projected Operating Expense: \$0
 Estimated Useful Life: Varies
 Description of Operating Impact: Potential decrease in operating and maintenance costs included in operating budget.

Project Budget

Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2020	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Equipment	\$61,000	\$58,300	\$63,900	\$80,000	\$53,500	\$0	\$0	\$316,700
Estimated Total Cost	\$61,000	\$58,300	\$63,900	\$80,000	\$53,500	\$0	\$0	\$316,700

Funding Source	Budget 2019	Budget Year 2020	FY 2020	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$61,000	\$58,300	\$63,900	\$80,000	\$53,500	\$0	\$0	\$316,700
County								
State								
Federal								
Estimated Total Revenue	\$61,000	\$58,300	\$63,900	\$80,000	\$53,500	\$0	\$0	\$316,700

PROJECT NAME Public Works Equipment Replacement
DEPARTMENT Public Works
PROJECT NO. 304-049

Project No.: 049

Equipment Description	2020	2021	2022	2023	2024	2025
1979 FORD 3600 TRACTOR						
1985 20-TON PRESS	\$1,500					
1985 DRILL PRESS	\$1,000					
1986 BANDSAW (VM SHOP)						
1992 HONDA EM1800 GENERATOR		\$1,200				
1992 HONDA EM2200X GENERATOR		\$1,200				
1996 HONDA EM5000S GENERATOR						
1996 16' x 7' TANDEM TRAILER (refurbished 2009)	\$5,100					
2019 GENI LIFT (TRADES SHOP)						
2019 BOBCAT SKID STEER						
1999 BOBCAT TRAILER (refurbished 2009)			\$7,000			
2000 PRESSURE PRO WASHER 4000	\$2,800					
2002 PONY PUMP w/500-GAL WATER TANK		\$2,000				
2002 HONDA TPG5000H-DX PORTABLE GENERATOR						
2002 EDCO WALK BEHIND CONCRETE SAW	\$4,600					
2002 AERIFIER 4" PRONGS						
2018 JOHN DEERE LOADER/BACKHOE						
2003 JOHN DEERE TRACTOR W/BUSHOG			\$70,000			
2003 SPEEDFLO PAINT SPRAYER						
2004 TANDEM TRAILER						
2004 TANDEM TRAILER						
2005 BALDOR 175 KW #213 GENERATOR "FRANCES"						
2005 BALDOR 175 KW #216 GENERATOR "WILMA"						
2018 PORTABLE 10KW GENERATOR						
2005 TORO UTILITY VEHICLE		\$38,000				
2018 TIRE CHANGER						
2018 TIRE BALANCER						
2006 JOHN DEERE GATOR	\$10,300					
2006 SPORTS TURF SOD CUTTER						
2007 CHALLENGER PORTABLE LIFT						
2007 CHALLENGER CL10 LIFT				\$8,500		
2007 CHALLENGER 30,000LBS LIFT				\$45,000		
2007 ROBINAIR AC RECOVERY MACHINE		\$13,000				
2019 FRIGIDAIRE STACK WASHER/DRYER						
2007 HONDA EB5000X GENERATOR						
2007 JOHN DEERE 655 TILLER						
2007 JOHN DEERE 790 TRACTOR	\$22,600					
2008 STUMP GRINDER						
2009 BULK OIL PUMP						
2010 HONDA EM5000SX GENERATOR			\$3,000			
2011 SKAG TIGER CUB 61"	\$10,400					
2012 SNAPON SCANNER		\$3,000				
2012 GRAVELY MOWER 44"		\$5,500				

PROJECT NAME Public Works Equipment Replacement
DEPARTMENT Public Works
PROJECT NO. 304-049

Project No.: 049

Equipment Description	2020	2021	2022	2023	2024	2025
2013 AIR OPERATED GREASE GUN						
2013 MILLER MATIC 200 MIG WELDER (VM SHOP)						
2013 SIMPSON PRESSURE WASHER 3000						
2013 WISCONSIN ROBIN TAMPER						
2013 CONCRETE SURFACER						
2013 SCAG MOWER (72")						
2014 TRAILER MOUNTED 6" WATER PUMP "ISAAC"						
2014 GRAVELY MOWER 44"						
2015 SCAG (72")						
2015 CHAMPION AIR COMPRESSOR (VM SHOP)						
2015 WATER TANKER PUMP						
2015 30 GALLON AIR COMPRESSOR (VM TRUCK)						
2016 AIR COMPRESSOR (PS 1 Bay)						
2016 CEMENT MIXER (R&D)						
2016 TORO GROOM MASTER						
2016 ARROWBOARD						
2016 20 TON SERVICE JACK X2						
2017 JOHN DEERE GATOR						
2017 VICON FERTILIZER SPREADER PTO						
2017 TORO ROTARY MOWER						
2018 TIRE PRESSURE SENSOR TOOL						
TOTALS:	\$58,300	\$63,900	\$80,000	\$53,500	\$0	\$0

PROJECT NAME	<u>Air Pack Fill Station</u>
DEPARTMENT	<u>Fire Rescue</u>
PROJECT NO.	<u>304-058</u>

Project Description

This project provides for the purchase of a new air fill station used for the filling of air bottles that are used during firefighting operations. The current fill station was refurbished in FY2005, and will be due for replacement by FY 2020.

**Operating Impact Created by Project:**


Projected Operating Expense: \$1,900
 Estimated Useful Life: 15 Years
 Description of Operating Impact: None

Project Budget


Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Equipment & Design		\$75,000	\$0					\$75,000
Estimated Total Cost	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000

Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City		\$75,000	\$0					\$75,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000


PROJECT NAME	Copier Replacement
DEPARTMENT	Finance
PROJECT NO.	304-069

Project Description								
<p>Provides for the orderly replacement of the eleven copiers used in the City. Four copiers are heavy duty, mass-volume copiers with sorters and are located in the Departments of Administration and Finance, Planning and Building, Fire Rescue, and Leisure Services. Five medium duty copiers with sorters are located in the Departments of Public Works, Fire Rescue, Leisure Services (2), and Building. One low volume light duty copier is located in the Department of Finance. One plotter is located in the Department of Planning and Engineering.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: 5 years</p> <p>Description of Operating Impact:</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Furniture, Equipment & Software	\$23,500	\$8,000	\$44,000	\$39,000	\$0	\$26,000	\$0	\$140,500
Estimated Total Cost	\$23,500	\$8,000	\$44,000	\$39,000	\$0	\$26,000	\$0	\$140,500
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$23,500	\$8,000	\$44,000	\$39,000	\$0	\$26,000	\$0	\$140,500
County								
State								
Federal								
Estimated Total Revenue	\$23,500	\$8,000	\$44,000	\$39,000	\$0	\$26,000	\$0	\$140,500

PROJECT NAME Law Enforcement JAG
DEPARTMENT Administration
PROJECT NO. 304-073

Project Description								
<p>This project provides for the purchase of public safety equipment. Funding is through the Edward Byrne Memorial Justice Assistance Grant (JAG) program. For 2020, the funds are budget to be used for security camera equipment.</p>								
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Description of Operating Impact:</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2020	TOTAL
Vehicle Printers	\$16,431	\$16,000	\$0	\$0	\$0	\$0	\$0	\$32,431
Estimated Total Cost	\$16,431	\$16,000	\$0	\$0	\$0	\$0	\$0	\$32,431
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2020	TOTAL
City								
County								
State								
Federal(JAG)	\$16,431	\$16,000	0	0	0	0	0	\$32,431
Estimated Total Revenue	\$16,431	\$16,000	\$0	\$0	\$0	\$0	\$0	\$32,431


PROJECT NAME	Vehicle Replacement Program
DEPARTMENT	All Departments
PROJECT NO.	304-088

Project Description								
<p>This project provides for the orderly replacement of vehicles in all departments within the City. Mileage, age, and repairs take a toll on vehicles. Vehicles are tracked on each of the three elements. A CIP vehicle review team evaluated each vehicle's records for replacement timing. A matrix showing the schedule of replacement from 2020-2025 is attached.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Average 6-10 years, depending on use</p> <p>Description of Operating Impact: Cost of maintenance will decrease as a result of replacing vehicles.</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Vehicles	\$ 179,950	\$ 263,000	\$ 60,000	\$ 54,000	\$ 30,000	\$ 161,000	\$ 0	\$747,950
Estimated Total Cost	\$179,950	\$263,000	\$60,000	\$54,000	\$30,000	\$161,000	\$0	\$747,950
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$179,950	\$263,000	\$ 60,000	\$ 54,000	\$ 30,000	\$ 161,000	\$ 0	\$747,950
County								
State								
Federal								
Estimated Total Revenue	\$179,950	\$263,000	\$60,000	\$54,000	\$30,000	\$161,000	\$0	\$747,950

PROJECT NAME Vehicle Replacement Program
DEPARTMENT All Departments
PROJECT NO. 304-088

DEPART.	MODEL YR	ASSET#	VIN#	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
BUILDING (7)									
	2007 Taurus (code enforcement)	8405	9077			\$25,000			
	2013 Ford Escape	8409	4795					\$27,000	
	2013 Ford Escape	8408	4796					\$27,000	
	2013 Ford Escape	8407	4797					\$27,000	
	2017 Ford F150	8412	2584						
	2019 F 150	9999	7150						
	2019 F 150	9999	9999						
ENGINEERING (1)									
	2002 Explorer (replace with Ford Escape)	7281	0736	\$23,000					
FINANCE (2)									
	2005 Caravan (replace w ith caravan 7 pass)	7420	0502	\$28,000					
	2014 Ford Escape	8394	8425						
LEISURE SERVICES (7)									
	1992 3800/Bus 60 Pass. (surtax)	6735	8066			\$130,000			
	1995 3600 Thmas Bus 30 Pass.(refurb)	6285	3509						
	1995 3800/Bus 60 Pass.	7062	5863						
	2000 Dakota 4x4 (Park Attn)	5913	9221	\$27,000					
	2013 Dodge Caravan	8608	4355				\$30,000		
	2019 Blue Bird 30 Pass.	10230	8280						
	2019 Transit T350 15 pass	9999	9999						
PUBLIC WORKS (24)									
	1986 S1700 Water Tanker (surtax)	7055	6237	\$145,000					
	1993 4700LP Flat Bed 1.1/2 (refurb)	6460	0877		\$10,000				
	1996 F350 Pick Up (Bucket Truck)	6161	2820						
	1999 3500 SIERRA Dump	6998	9468	\$50,000					
	2001 4700 Dump	7020	5454						
	2001 Caravan (to be replace by Explorer Eng.)	7221	3000						
	2002 F-250 Super Duty	6512	9073	\$36,000					
	2006 F-350 Crew Cab	8151	5657	\$54,000					
	2007 E-350 Van (Bldg Serv)	8363	7816		\$50,000				
	2008 4300 (trash truck)	8373	1272						
	2013 E350 15 Pass. (w ork rel)	9999	4500						
	2013 F-250 Super Duty	8659	9679					\$40,000	
	2013 F-250 Super Duty	8658	4518					\$40,000	
	2015 F-350 Service Truck	0037	9465						
	2016 F-150 Extended Cab	10087	6812						
	2016 F-150 Extended Cab	10038	6650						
	2017 F-250 Pick Up	10096	0946						
	2018 Dump truck XL-F-450	10115	2320						
	2018 F-150	10104	8501						
	2018 F-150	10103	8502						
	2018 F-150 Pick Up	10109	7631						
	2018 T-250 Utility Body	10117	8371						
	2019 F-350 Crew Cab	9999	9999						
	2019 F-150	9999	9999						
FIRE RESCUE (13)									
	2005 Ford Explorer EMS (Batt. Chief)	8049	3262	\$45,000					
	2001 American LaFrance (pink)	9999	7080						
	2009 Pierce Pumper 95 (surtax)	8557	0196			\$508,000			
	2010 M-2 Freightliner Med (surtax)	8692	9673	\$271,000					
	2011 HHR (Fire Marshal)	8735	1762			\$29,000			
	2012 Pierce Saber Pumper (surtax)	8847	2805					\$561,000	
	2014 M-2 Freightliner Med (surtax)	8960	3796					\$280,000	
	2016 Ford Explorer (Asst Dire Chief)	0078	8202						
	2016 Ford Explorer (Div Chief)	0077	8201						
	2018 Ford Explorer (Fire Chief)	10190	9428						
	2018 Pierce 75' Ladder	10110	9227						
	2019 Freightliner Med 4 Door	10114	2199						
	2020 M-2 Freightliner Med	9999	9999						
SURTAX FUNDED				-\$416,000	\$0	-\$638,000	\$0	-\$841,000	
GRAND TOTAL 54				\$263,000	\$60,000	\$54,000	\$30,000	\$161,000	\$0

PROJECT NAME	Computer Hardware Replacement Program
DEPARTMENT	Finance
PROJECT NO.	304-091

Project Description								
<p>This project provides for the orderly replacement of User Desktop/Laptop Computers and Servers. By funding this project, the City will stay current with technological advances in the information technology field. This project also provides for the replacement of City Hall UPS. By funding this project, the City will stay current with technological advances and the City Hall server will be protected in case of power outages.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: 5 years</p> <p>Description of Operating Impact: The cost of maintenance after warranty is minimal and has been included in the Information technology's Division budget.</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Tablet/Laptops	\$1,600	\$1,600	\$36,000	\$0	\$0	\$0	\$0	\$39,200
Desktops	\$32,400	\$32,400	\$21,000	\$36,000	\$0	\$0	\$0	\$121,800
Servers	\$0	\$50,000		\$0	\$0	\$0		\$50,000
UPS	\$0	\$14,000		\$0	\$0	\$0		\$14,000
Estimated Total Cost	\$34,000	\$98,000	\$57,000	\$36,000	\$0	\$0	\$0	\$225,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$34,000	\$98,000	\$57,000	\$36,000	\$0	\$0	\$0	\$225,000
County								
State								
Federal								
Estimated Total Revenue	\$34,000	\$98,000	\$57,000	\$36,000	\$0	\$0	\$0	\$225,000

PROJECT NAME Computer Hardware Replacement Program
DEPARTMENT Finance
PROJECT NO. 304-091


Detail

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Project No: 091

Department	Position Title	Suggested Model
AD	CITY MANAGER	DELL OPTIPLEX 7060 MFF
AD	HR COORDINATOR	DELL OPTIPLEX 7060 MFF
AD	PASSPORT SUPERVISOR	DELL OPTIPLEX 7060 MFF
BL	CODE ENFORCEMENT TECHNICIAN	DELL OPTIPLEX 7060 MFF
BL	DIRECTOR	DELL LATITUDE
BL	CODE ENFORCEMENT 1A	DELL OPTIPLEX 7060 MFF
BL	CODE ENFORCEMENT 1B	DELL OPTIPLEX 7060 MFF
FI	CASHIER/RECEPTIONIST	DELL OPTIPLEX 7060 MFF
FI	IT MANAGER	DELL LATITUDE
FI	PURCHASING ADMINISTRATOR	DELL LATITUDE
FI	ACCOUNTANT	DELL OPTIPLEX 7060 MFF
FR	CAPTAIN 1	DELL OPTIPLEX 7060 MFF
FR	CAPTAIN 2	DELL OPTIPLEX 7060 MFF
FR	FIRE MARSHALL	DELL OPTIPLEX 7060 MFF
FR	FIRE DIVISION CHIEF	DELL OPTIPLEX 7060 MFF
FR	FIRE CHIEF	DELL LATITUDE 5290
FR	ASSISTANT FIRE CHIEF	DELL LATITUDE 5290
FR	BATTALION CHIEF	DELL LATITUDE
LS	COMMUNITY HALL YOUTH PROGRAM SPECIALIST	DELL OPTIPLEX 7060 MFF
LS	COMMUNITY CENTER RECREATION ASSISTANT	DELL OPTIPLEX 7060 MFF
LS	DIRECTOR	DELL LATITUDE
LS	CREDIT CARD PAYMENT	DELL OPTIPLEX 7060 MFF
LS	COMMUNITY CENTER FRONT DESK GENERAL USE	DELL OPTIPLEX 7060 MFF
PL	SCANNING STATION	DELL OPTIPLEX 7060 MFF
PL	SECRETARY	DELL OPTIPLEX 7060 MFF
PL	DIRECTOR	DELL LATITUDE 5290
PL	SENIOR PLANNER	DELL OPTIPLEX 7060 MFF
PL	ASSOCIATE PLANNER	DELL OPTIPLEX 7060 MFF
PW	PROJECT COORDINATOR	DELL OPTIPLEX 7060 MFF
PW	DIRECTOR	DELL LATITUDE
PW	PARKS MAINTENANCE SUPERVISOR	DELL OPTIPLEX 7060 MFF
PW	TRADES SUPERVISOR	DELL OPTIPLEX 7060 MFF
PW	ROADS/DRAINAGE SUPERVISOR	DELL OPTIPLEX 7060 MFF
PW	MOBILE LAPTOP	DELL LAPTOP
PW	MOBILE LAPTOP	DELL LAPTOP
PW	MOBILE LAPTOP	DELL LAPTOP

PROJECT NAME Security Cameras
DEPARTMENT Public Works
PROJECT NO. 304-141

Project Description								
<p>The project is for the maintenance and the addition to the City's current camera system infrastructure. The surveillance system gives security and allows for monitoring by Palm Beach Sheriff's office staff.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life:</p> <p>Description of Operating Impact: N/A</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Material & Labor	\$20,000	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0	\$56,000
Estimated Total Cost		\$12,000	\$0	\$12,000	\$0	\$12,000	\$0	\$56,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$20,000	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0	\$56,000
County								
State								
Federal								
Estimated Total Revenue	\$20,000	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0	\$56,000

PROJECT NAME	Roof Replacement
DEPARTMENT	Public Works
PROJECT NO.	304-150

Project Description								
<p>This project provides for the orderly replacement of roofing systems on public buildings and park structures. Age, maintenance and repairs, and functionality are taken into account as part of the analysis to determine when each facility will have the roofing system replaced. A matrix showing the schedule of the roof replacement from FY 2020 through FY 2025 is attached.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Varies</p> <p>Description of Operating Impact: N/A</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Materials and Labor	\$646,000	\$290,000	\$31,000	\$149,000	\$100,000	\$10,000	\$10,000	\$1,236,000
Estimated Total Cost	\$646,000	\$290,000	\$31,000	\$149,000	\$100,000	\$10,000	\$10,000	\$1,236,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$646,000	\$290,000	\$31,000	\$149,000	\$100,000	\$10,000	\$10,000	\$1,236,000
County								
State								
Federal								
Estimated Total Revenue	\$646,000	\$290,000	\$31,000	\$149,000	\$100,000	\$10,000	\$10,000	\$1,236,000

PROJECT NAME	<u>Roof Replacement</u>
DEPARTMENT	<u>Public Works</u>
PROJECT NO.	<u>304-150</u>


Project No.: 150

BUILDING	Roof Type	Installation Date	Lifespan	2020	2021	2022	2023	2024	2025
301 Swain Blvd.	Asphalt Shingles	May-04	2019-2024	\$91,000					
301 Swain Blvd.	4-ply built-up	May-04	2019-2024	\$122,000					
500 Perry Ave.	Asphalt Shingles	April-19	2034-2039						
500 Perry Ave Pavilion	Metal	July-97	2017-2022			\$18,000			
Bowman Park Gazebo	Metal	June-00	2020-2025			\$18,000			
Burrowing Owl Park Gazebo	Metal	June-17	2042-2047						
Former City Hall (PBC Health Dept.)	Asphalt Shingles (20/40 year)	April-19	2034-2039						
Community Center	Metal	September-99	2019-2024				\$100,000		
Community Hall	Asphalt Shingles	November-05	2020-2025	\$32,000					
Community Hall (flat decks)*	4-Ply Built Up	May-11	2026-2031	\$45,000					
Community Park Comfort Station*	Metal	July-18	2038-2043						
Community Park East Gazebo	Metal	April-19	2039-2044						
Community Park West Gazebo	Metal	July-18	2038-2043						
Community Park Main Pavilion	Metal	June-13	2038-2043						
Empire Park Gazebo	Metal	January-00	2020-2025		\$29,000				
Freedom Park Main Pavilion	Metal	January-02	2022-2027			\$75,000			
Freedom Park Small Pavilion	Metal	January-02	2022-2027			\$38,000			
Freedom Park North Restroom/Press Box	Metal	January-02	2022-2027						
Freedom Park South Restroom/Press Box	Metal	July-08	2028-2033						
Freedom Park Shed	Metal	September-03	2023-2028						
Freedom Park Dugouts	Metal	April-13	2038-2043						
Ira Van Bullock Padgett Field Dugouts & Press boxes	Metal	January-00	2020-2025						
Ira Van Bullock North Field Dugouts & Press boxes	Metal	February-13	2038-2043						
Ira Van Bullock Pavilion*	Metal	April-19	2038-2043						
Ira Van Bullock Gazebo	Metal	June-09	2029-2034						
Ira Van Bullock PW Storage Shed	Asphalt Shingles	March-19	2039-2044						
525 Swain Boulevard	3 ply Rubberoid Modified Bitumen	August-07	2022-2027						
Fire Rescue Station 94/PBSO District 16 Phase 1	4-Ply Johns Manville	March-19	2049-2054						
Fire Rescue Station 94/PBSO District 16 Phase 2	4-Ply Johns Manville	March-19	2049-2054						
Fire Rescue Station 94/PBSO Dist 16 Bay & south wing*	4-Ply Johns Manville	March-19	2049-2054						
PBSO District 16 Firing Range	4-Ply Built Up	June-17	2032-2037						
Fire Rescue Station 95	Barrel Tile	August-02	2027-2032						
Veterans Park Dugouts (non Capital) ¹	Metal	September-06	2016-2021						
Veterans Park Press box	Asphalt Shingles	January-06	2021-2026						
Veterans Park Shed	3-Ply	August-00	2026-2031		\$2,000				
Municipal Complex- City Hall	Standing Seam Metal Roof *Snap Clad	July-07	2022-2027						
Municipal Complex- City Hall (flat deck)*	Built Up Roof	July-07	2022-2027						
Municipal Complex- Public Works	Metal	July-07	2022-2027						
Misc. Major Repairs (non Capital)				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
				\$290,000	\$31,000	\$149,000	\$100,000	\$10,000	\$10,000

* Restoration/repairs

¹ Removed in FY19

PROJECT NAME	Exterior/Interior Painting of Public Buildings
DEPARTMENT	Public Works
PROJECT NO.	304-151

Project Description								
<p>This project provides for the orderly exterior and interior maintenance of public building and park facilities through weather proofing and painting. Age, usage, maintenance and repairs, and color-fading are taken into account as part of the analysis to determine when each facility will be painted. A matrix showing the schedule of painting from FY 2020 through FY 2025 is attached.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Varies</p> <p>Description of Operating Impact: N/A</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2020	FY 2021	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Materials & Labor	\$34,200	\$28,700	\$22,500	\$60,000	\$18,000	\$23,700	\$17,000	\$204,100
Estimated Total Cost	\$34,200	\$28,700	\$22,500	\$60,000	\$18,000	\$23,700	\$17,000	\$204,100
Funding Source	Budget 2019	Budget Year 2020	FY 2020	FY 2021	FY 2023	FY 2024	FY 2025	TOTAL
City	\$34,200	\$28,700	\$22,500	\$60,000	\$18,000	\$23,700	\$17,000	\$204,100
County								
State								
Federal								
Estimated Total Revenue	\$34,200	\$28,700	\$22,500	\$60,000	\$18,000	\$23,700	\$17,000	\$204,100

PROJECT NAME Exterior/Interior Painting of Public Buildings
DEPARTMENT Public Works
PROJECT NO. 304-151

Project No.: 151

Building	Date Painted	Scheduled Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
301 Swain Blvd. (exterior)	May-12	2022				\$5,000		
301 Swain Blvd. (interior)	May-12	2022				\$2,500		
500 Perry Ave. (exterior)	June-14	2022			\$5,000			
500 Perry Ave. (interior)	June-14	2021		\$3,500				
500 Perry Ave. Gazebo	November-14	2022		\$4,000				
Bowman Park Gazebo	April-16	2023				\$2,000		
Burrowing Owl Park Gazebo	January-12	2022				\$2,000		
City Hall (exterior)	March-16	2030						
City Hall (interior)	May-16	2026						
City Hall Diesel Fuel Tank	March-16	2024					\$1,200	
Community Center (exterior)	March-16	2026						
Community Center (int-common wall,banq hall, several offices)	February-19	2019					\$10,000	
Community Hall (exterior)	June-14	2021			\$5,000			
Community Hall (interior)	June-14	2020	\$15,000					
Community Park Comfort Station (exterior)	February-16	2023						
Community Park Comfort Station (interior)	April-16	2021				\$3,000		
Community Park East Gazebo	January-12	2019	\$2,000					
Community Park West Gazebo	April-16	2023				\$2,000		
Community Park Main Pavilion (new roof)	June-13	2025						\$2,500
Community Park Main Pavilion (structure)	February-15	2021		\$2,500				
Community Park Main Pavilion Guard Rails	May-18	2021		\$2,500				
Community Park Shuffleboard	April-14	2022				\$1,500		
Empire Park Gazebo	April-16	2026						
Former City Hall (exterior)	February-19	2024					\$11,000	
Former City Hall (interior)	May-18	2025						\$12,000
Freedom Park Main Pavilion	April-16	2026			\$2,500			
Freedom Park Main Pavilion Guard Rails	May-18	2022			\$2,500			
Freedom Park Small Pavilion	April-16	2026						\$2,500
Freedom Park North Restroom/Press Box	December-15	2025						
Freedom Park South Restroom	December-13	2020		\$10,000				
Freedom Park Dugouts	February-16	2023			\$2,000			
Ira Van Bullock Dugouts & Press boxes	May-12	2020	\$4,400					
Ira Van Bullock Pavilion	April-16	2026						
Ira Van Bullock Gazebo	April-16	2026						
Fire Rescue Station 94/PBSO District 16 (exterior)	July-10	2017						
Fire Rescue Station 94/PBSO District 16 (interior)	July-14	2021			\$40,000			
Fire Rescue Station 94/PBSO District 16 Bay Doors (4 Red)	February-19	2024					\$1,500	
PBSO District 16 Range (exterior)	June-10	2017						
PBSO District 16 Range (interior)	July-14	2021			\$2,000			
Fire Rescue Station 95 (exterior, not including bay doors)	March-12	2020	\$7,300					
Fire Rescue Station 95 (interior)	August-15	2023						
Public Works (exterior)	February-19	2029						
Public Works (interior)	March-16	2026						
PW Shed at Martin Ave.	March-14	2021			\$1,000			
Veterans Park Dugouts ¹	May-12	2019						
Veterans Park Shed	April-16	2023						
Veterans Park Press Box/Restrooms (exterior)	February-08	2017						
Veterans Park Press Box/Restrooms (interior)	March-16	2023						
Total:			\$28,700	\$22,500	\$60,000	\$18,000	\$23,700	\$17,000
¹ Removed in FY19								

PROJECT NAME Storm Sewer Pipe & Basin Replacement
DEPARTMENT Public Works
PROJECT NO. 304-152

Project Description

This project provides for the rehabilitation of storm sewer structures throughout the City. There are several storm sewer drainage systems that were installed more than 35 years ago and are in need of repair and maintenance. Over the past 10 years, heavy maintenance and rehabilitation of the City's storm sewer system has been performed. Video inspection and minor repairs are also planned from FY 2020 through FY 2025.


**Operating Impact Created by Project:**

Projected Operating Expense: \$0
 Estimated Useful Life: 20-30 Years
 Description of Operating Impact: Regular maintenance helps avoid the need for costly and disruptive emergency repairs.

Project Budget

Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Materials & Labor	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$210,000
Estimated Total Cost	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$210,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$210,000
County								
State								
Federal								
Estimated Total Revenue	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$210,000

PROJECT NAME	<u>Roadway Resurfacing, Striping and Marking</u>
DEPARTMENT	<u>Public Works</u>
PROJECT NO.	<u>304-161</u>

Project Description								
<p>This project provides for the refurbishing of the asphalt markings and stripes along with the resurfacing of roadways throughout the City. A matrix showing the schedule of roadway rehabilitation from FY 2020 through FY 2025 is attached.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: 15-20 Years</p> <p>Description of Operating Impact: N/A</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Materials & Labor	\$220,000	\$160,000	\$130,000	\$140,000	\$150,000	\$150,000	\$150,000	\$1,100,000
Estimated Total Cost	\$220,000	\$160,000	\$130,000	\$140,000	\$150,000	\$150,000	\$150,000	\$1,100,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$220,000	\$160,000	\$130,000	\$140,000	\$150,000	\$150,000	\$150,000	\$1,100,000
County								
State								
Federal								
Estimated Total Revenue	\$220,000	\$160,000	\$130,000	\$140,000	\$150,000	\$150,000	\$150,000	\$1,100,000

PROJECT NAME Roadway Resurfacing, Striping and Marking
DEPARTMENT Public Works
PROJECT NO. 304-161

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Appian Way	Asphalt	1997	2017-2022		X				
Biscayne Blvd.	Asphalt	1995	2015-2020				X		
Biscayne Dr. (Flemming Ave to South 57th Ave.)	Asphalt	2016	2036-2041						
Biscayne Dr. (Flemming Ave to Haverhill Rd.)	Asphalt	2019	2039-2044						
Bowman St.	Asphalt	2000	2020-2025					X	
Broward Ave. (north of 10th Ave)	Asphalt (10th Ave. Intersection)	2007	2026-2031				X		
Broward Ave. (south of 10th Ave)	Asphalt	2016	2036-2041						
Cambridge St.	Asphalt	2019	2039-2044						
Carver St.	Asphalt	2019	2039-2044						
Caesar Cir.	Asphalt	1996	2016-2021	X				X	
Centurian Cir.	Asphalt	1996	2016-2021		X			X	
Centurian Way	Asphalt	1996	2016-2021		X			X	
Chariot Cir.	Asphalt	1996	2016-2021			X		X	
Chickasaw Cir.	Asphalt	1996	2016-2021						
Cindi Ln.	Asphalt	2000	2020-2025						
Clinton St.	Asphalt	2019	2039-2044						
Constantine Cir.	Asphalt	1997	2017-2022		X				
Constitution Way	Asphalt	1999	2019-2024						
Dahl Rd.	Asphalt	1994	2019-2024						X
Dillman Rd.	Asphalt	2004	2024-2029						
Dodd Rd.	Asphalt	2005	2025-2030						
Empire Way	Asphalt	1996	2016-2021	X		X			
First St.	Asphalt	2019	2039-2044						
Fleming Ave. (north of 10th Ave)	Asphalt	2010	2030-2035						
Fleming Ave. (south of 10th Ave.)	Asphalt	2016	2031-2036						
Fourth St.	Asphalt	2019	2039-2044						
Foxtail Dr. (north of Purdy Lane)	Asphalt	2013	2033-2038						
Foxtail Dr. (south of Purdy Lane)	Asphalt	1997	2017-2022						
Gladiator Cir.	Asphalt	1997	2017-2022			X			X
Harwich Ct.	Asphalt	2000	2020-2025						
Heather Dr. East	Asphalt	1996	2016-2021						
Heather Dr. West	Asphalt	1996	2016-2021						
Jackson Ave. (north of 10th Ave.)	Asphalt	2005	2025-2030				X		
Jackson Ave. (south of 10th Ave.)	Asphalt	2017	2037-2042						
Jennings Ave. (north of 10th Ave)	Asphalt	2010	2030-2035						
Jennings Ave. (south of 10th Ave)	Asphalt	2016	2031-2036						
Martin Ave. (north of 10th Ave.)	Asphalt	2006	2026-2034						
Martin Ave. (south of 10th Ave.)	Asphalt	2015	2035-2040						
Nautica Isles Blvd.	Asphalt	2002	2022-2027						
Nicia Way	Asphalt	1997	2017-2022		X				
Park Pointe Drive	Asphalt	1997	2017-2022					X	
Perry Ave. (north of 10th Ave)	Asphalt	2014	2034-2039						
Perry Ave. (south of 10th Ave)	Asphalt	2015	2035-2040						
Pine Ave.	Asphalt	2006	2026-2031						
Piney Ct.	Asphalt	1998	2018-2023						


PROJECT NAME Roadway Resurfacing, Striping and Marking
DEPARTMENT Public Works
PROJECT NO. 304-161

Roadway Striping, Marking and Resurfacing Cont.

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Ramblewood Cir.	Asphalt	1996	2021-2026					x	
Ramblewood Ct.	Asphalt	1996	2021-2026					x	
Rome Ct.	Asphalt	1997	2022-2027	x					
S 35th Ct.	Asphalt	1995	2020-2025				x		x
S 36th St.	Asphalt	1995	2020-2025				x		x
S 37th Ct. (west of S. 57th Ave.)	Asphalt	1999	2019-2024				x		
S 37th Ct. (east of S. 57th Ave.)	Asphalt	1999	2019-2024				x		
S 37th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024				x		
S 37th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024					x	
S 38th Ct. (west of S. 57th Ave.)	Asphalt	1996	2016-2021					x	
S 38th Ct. (east of S. 57th Ave.)	Asphalt	1996	2016-2021					x	
S 38th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024					x	
S 38th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024					x	
S 55th Ave.	Asphalt	1999	2019-2024					x	
S 56th Terr. (north end)	Asphalt	1999	2019-2024					x	
S 56th Terr. (south end)	Asphalt	1999	2019-2024					x	
S 57th Ave.	Concrete	1983	2018-2033						
S 57th Ave.	Asphalt	2014	2039-2034						
(Lake Worth Rd. to L-13 Canal)	Asphalt	1998	2018-2023						x
Sandi Ln.	Asphalt	2000	2020-2025						x
Second St.	Asphalt	2019	2039-2044					x	
Seven Springs Blvd.	Asphalt	1997	2017-2022						
Sherwood Forest Blvd.	Asphalt	1998	2018-2023						
Swain Blvd.	Asphalt	2004	2024-2029						
(north of 10th Ave)	Asphalt	2016	2036-2041						
Swain Blvd.	Asphalt	2016	2036-2041						
(south of 10th Ave)	Asphalt	2016	2036-2041						
Toga Way	Asphalt	1997	2017-2022			x			
Walker Ave.	Asphalt	2010	2026-2031						
(north of 10th Ave.)	Asphalt	2010	2026-2031						
Walker Ave.	Asphalt	2017	2037-2042						
(south of 10th Ave.)	Asphalt	2017	2037-2042						
Woodlake Blvd.	Asphalt	1995	2020-2025						
Woodwind Ct.	Asphalt	1991	2011-2026					x	
Wry Rd.	Asphalt	2000	2020-2025					x	

PROJECT NAME	HVAC Replacement Program
DEPARTMENT	Public Works
PROJECT NO.	304-163

Project Description								
<p>This project provides for the orderly replacement of air conditioning systems at public buildings throughout the City. Funds are budgeted to replace those units whose life expectancy is nearing expiration along with unexpected repairs and/or replacement due to general wear and tear, and equipment failure. Age, usage, past repair history and repair costs are taken into account as to when each unit should be replaced. A matrix showing the schedule of replacements from FY 2018 through FY 2023 is attached.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Varies</p> <p>Description of Operating Impact: New units will reduce electricity and repair expenses.</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Materials & Labor	\$30,000	\$177,500	\$107,000	\$131,000	\$72,000	\$100,325	\$79,500	\$697,325
Estimated Total Cost	\$30,000	\$177,500	\$107,000	\$131,000	\$72,000	\$100,325	\$79,500	\$697,325
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$30,000	\$177,500	\$107,000	\$131,000	\$72,000	\$100,325	\$79,500	\$697,325
County								
State								
Federal								
Estimated Total Revenue	\$30,000	\$177,500	\$107,000	\$131,000	\$72,000	\$100,325	\$79,500	\$697,325

PROJECT NAME HVAC Replacement Program
DEPARTMENT Public Works
PROJECT NO. 304-163

Project No.: 163										
BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2020	2021	2022	2023	2024	2025
500 Perry West	Sep-09	COND	SW Classroom	4			\$6,000			
500 Perry West	Sep-09	A/H	SW Classroom	4						
500 Perry West	Oct-19	COND	NW Classroom	3					\$4,500	
500 Perry West	Oct-19	A/H	NW Classroom	3						
500 Perry East	Apr-16	COND	SE Classroom/Office	3.5						
500 Perry East	Apr-16	A/H	SE Classroom/Office	3.5						
500 Perry East	Jan-08	COND	NE Classroom/Restrooms	5	\$7,500				\$7,500	
500 Perry East	Jan-08	A/H	Ne Classroom/Restrooms	5						
Former City Hall	Jun-13	A/H	East Wing- CPU Room	1.5						\$10,000
Former City Hall	Jun-13	COND	East Wing- CPU Room	1.5						
Former City Hall	Sep-13	A/H	East Wing	15						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Feb-17	A/H	Lobby	15						
Former City Hall	Feb-17	COND	Lobby	7.5					\$16,500	
Former City Hall	Feb-17	COND	Lobby	7.5						
Former City Hall	Aug-12	A/H	West Wing	15						
Former City Hall	Aug-12	COND	West Wing	7.5						\$35,000
Former City Hall	Aug-12	COND	West Wing	7.5						
Former City Hall	Sep-13	A/H	Former Council Chambers	10						
Former City Hall	Sep-13	COND	Former Council Chambers	5						
Former City Hall	Sep-13	COND	Former Council Chambers	5						
Community Center	Oct-99	A/H	#3 Gym (back-up unit)	20					\$13,500	
Community Center	Apr-08	COND	#3 Gym (back-up unit)	20						
Community Center	Dec-14	A/H	#4 Gym	20						
Community Center	Dec-14	COND	#4 Gym	20						
Community Center	Jun-14	COND	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	A/H	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	COND	#2 Classroom & Hall	20						
Community Center	Jun-14	A/H	#2 Classroom & Hall	20						
PBSO District 16 Range	Mar-11	PACKAGE	Stalls	6						
PBSO District 16 Range	Mar-11	A/H	Interior Rooms	4						
PBSO District 16 Range	Mar-11	COND	Interior Rooms	4						
PBSO District 16 Range Shed	Oct-08	WINDOW	Shed	5,000 BTU					\$625	
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Laundry,T.V.,Tool,Radio	2						\$4,500
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Laundry,T.V.,Tool,Radio	2						
Fire Rescue 94/PBSO Distr 16	Mar-09	A/H	Former Computer Room	2					\$2,200	
Fire Rescue 94/PBSO Distr 16	Jul-07	COND	Former Computer Room	2						
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Former Dispatch,Kitchen,Bunk	7.5				\$12,000		
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Former Dispatch,Kitchen,Bunk	7.5						
Fire Rescue 94/PBSO Distr 16	Dec-09	A/H	Admin,Lobby,Reception	7.5						
Fire Rescue 94/PBSO Distr 16	Dec-09	COND	Admin,Lobby,Reception	7.5						
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Phase 2	15				\$22,000		
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Phase 2	15						
Fire Rescue Station 95	Jun-11	A/H	Main Building	7.5				\$12,000		
Fire Rescue Station 95	Jun-11	COND	Main Building	7.5						
301 Swain	Apr-12	A/H	Museum	3.5						
301 Swain	Apr-12	COND	Museum	3.5						
301 Swain	Apr-12	A/H	Office Areas	3.5						
301 Swain	Apr-12	COND	Office Areas	3.5						
Community Hall	Apr-11	A/H	South Side	10				\$18,000		
Community Hall	Apr-11	COND	South Side	5						
Community Hall	Apr-11	COND	South Side	5						

PROJECT NAME HVAC Replacement Program
DEPARTMENT Public Works
PROJECT NO. 304-163


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FY 2020-2025 Capital Improvement Program

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	Project No.: 163			Project No.: 150		
					2020	2021	2022	2023	2024	2025
Community Hall	Apr-11	A/H	North Side	10						
Community Hall	Apr-11	COND	North Side	5			\$18,000			
Community Hall	Apr-11	COND	North Side	5						
Freedom Park	Jul-15	WALL	Press box	1						
Ira Van Bullock	Oct-15	WINDOW	Concession Area	1						
Public Works	Aug-07	A/H	Entire Building	15		\$72,000			\$22,500	
Public Works	Aug-07	COND	Entire Building	15						
City Hall	Aug-07	PACKAGE	East Wing	25	\$70,000					
City Hall	Aug-07	PACKAGE	West Wing	25	\$70,000					
City Hall	Aug-07	A/H	Council Chambers	20			\$77,000			
City Hall	Aug-07	COND	Council Chambers	20						
City Hall CPU Room	Nov-17	A/H	CPU Room	2		\$5,000			\$3,000	
City Hall CPU Room	Nov-17	COND	CPU Room	2						
Misc. Major Repairs					\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Total:					\$179,520	\$109,021	\$133,022	\$74,023	\$102,349	\$81,525

1 TON = 12,000 BTU'S

PROJECT NAME	<u>Parking Expansion</u>
DEPARTMENT	<u>Public Works</u>
PROJECT NO.	<u>304-223</u>

Project Description								
<p>This project provides for the addition of parking areas in public right of ways to provide safe pedestrian and vehicular access to various public facilities. Approximately 750' of the right of way east of Jog Road on Dodd Road is currently used as informal parking by patrons of the Greenacres Branch Libray. Patrols of Liberty Park Elementary and Samuel J. Ferreri Community Park are currently using approxinately 800' of right of way as informal parking to visit the facilities. On the south side of Constitution Way. Also, patrons are using the right of way on Seven Springs Boulevard, west of Sherwood Forest Boulevard as information parking. Site surveys, engineering and traffic plans will be developed to provide for the most safest access in compliance with typical traffic design standards.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Varies</p> <p>Description of Operating Impact: N/A</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design	\$0	\$29,400						\$29,400
Materials and Labor	\$0	\$70,600						\$70,600
Estimated Total Cost	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000

REVENUE AND EXPENDITURE DETAIL INFRASTRUCTURE SURTAX (305)

DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 ADOPTED
REVENUE				
Interest	\$ 4,333	\$ 15,744	\$ 10,800	\$ 10,800
CDBG	0	0	126,019	126,019
HMGP	0	0	1,368,750	1,368,750
Infrastructure Surtax	1,943,133	2,823,027	3,000,000	2,795,567
TOTAL REVENUE	\$ 1,947,466	\$ 2,838,771	\$ 4,505,569	\$ 4,301,136
EXPENDITURE				
032 City Parks Improv	305,604	543,198	500,000	500,000
088 Vehicle Replacement	0	903,032	271,000	416,000
106 City Sidewalks	25,620	119,091	1,024,000	1,086,000
150 Roof Replacement	0	0	0	0
190 Park Lighting Enhancement	95,249	0	0	0
191 Fire Rescue EOC	0	0	0	450,000
193 Original Section Drainage Improv(CDBG)	0	99,191	288,654	288,654
200 500 Perry Ave Building Renovation	0	0	0	350,000
210 Median Landscaping Rejuvenation	0	80,125	0	0
222 City Entryway Monuments	0	0	0	0
226 Gladiator Lake ¹	14,910	47,540	1,825,000	0
231 Septic to Sewer	0	0	0	450,000
232 Dillman Trail	0	0	0	5,000
TOTAL EXPENDITURE	\$ 441,383	\$ 1,792,177	\$ 3,908,654	\$ 3,545,654
Beginning fund balance ²	\$ 0	\$ 1,506,083	\$ 2,552,677	\$ 3,036,227
Net Change	1,506,083	1,046,594	596,915	755,482
Un-realized Rev / Exp ³	0	0	(113,365)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,506,083	\$ 2,552,677	\$ 3,036,227	\$ 3,791,709

¹ Revenue from grant project to be received the following year

² Based on Comprehensive Annual Financial Report

³ Revenue/Expenses not accounted for during budgeting

FUND CHANGE SUMMARY:

It is estimated that the beginning fund balance for 2020 will be approximately \$3,036,227. The budget income for 2020 includes interest, grant fund and infrastructure monies. The expenses include a freightliner in the vehicle project, the completion of the sidewalk project and a septic to sewer which is a new project for 2020. Ending fund balance is estimated to be \$3,791,709.

PROJECT NAME	City Parks Improvement
DEPARTMENT	Public Works
PROJECT NO.	305-032

Project Description

This project provides for ongoing repairs and upkeep of the City's Public Parks. General wear and tear, age, past repair history and cost are taken into account in the planned replacement of each item. In FY 2019, the playstructures at Freedom Park and at Burrowing Owl Park were replaced. In Fiscal Year 2020, City Staff will review several Park enhancement options.

**Operating Impact Created by Project:**


Projected Operating Expense:	\$1,500
Estimated Useful Life:	Playstructures 12-15 yrs
Description of Operating Impact:	None. Replacement of existing park elements for which operating costs are included in the operating budget.

Project Budget

Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Sport Turf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sod	0	0	0	0	0	0	0	0
Equipment	500,000	500,000	0	0	0	0	0	1,000,000
Fencing	0	0	0	0	0	0	0	0
Sign Refurbishment	0	0	0	0	0	0	0	0
Estimated Total Cost	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000

Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000
County								
State								
Federal								
Estimated Total Revenue	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000

PROJECT NAME	Vehicle Replacement Program
DEPARTMENT	All Departments
PROJECT NO.	305-088

Project Description								
<p>Several Fire Rescue trucks, a school bus, and a water tanker will be purchased over the next few years. In 2020, a water tanker and a freightliner will be purchased. Refer to the attached matrix.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Average 10 years, depending on use</p> <p>Description of Operating Impact: Cost of maintenance will decrease as a result of replacing vehicles.</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Vehicles	\$ 271,000	\$ 416,000	\$ 0	\$ 638,000	\$ 0	\$ 841,000	\$ 0	\$2,166,000
Estimated Total Cost	\$ 271,000	\$ 416,000	\$ 0	\$ 638,000	\$ 0	\$ 841,000	\$ 0	\$ 2,166,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$ 271,000	\$ 416,000	\$ 0	\$ 638,000	\$ 0	\$ 841,000	\$ 0	\$ 2,166,000
County								
State								
Federal								
Estimated Total Revenue	\$ 271,000	\$ 416,000	\$ 0	\$ 638,000	\$ 0	\$ 841,000	\$ 0	\$ 2,166,000

PROJECT NAME	Vehicle Replacement Program
DEPARTMENT	All Departments
PROJECT NO.	305-088

DEPART.	MODEL YR	ASSET#	VIN#	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
BUILDING (0)									
Replace	1992 3800/Bus 60 Pass	6735	8066			\$130,000			
Replace	1986 S1700Water Tanker	7055	6237	\$145,000					
Replace	2009 M-2 Freightliner	8553	1792	\$271,000					
Replace	Pierce Pumper 95	8557	0196			\$508,000			
Replace	2010 M-2 Freightline Med	8692	9673						
Replace	2012 Pierce Saber pumper	8847	2805					\$561,000	
Replace	2014 M-2 Freightliner	8960	3796					\$280,000	
GRAND TOTAL 0				\$416,000	\$0	\$638,000	\$0	\$841,000	\$0

PROJECT NAME City-Wide Sidewalk Enhancements
DEPARTMENT Public Works
PROJECT NO. 305-106

Project Description

This project will provide connections and complete missing segments to create sidewalk networks that allow for safe movement for people of varying ages and mobility. Sidewalks are intended to provide circulation and access for residents and visitors in a neighborhood to the various homes and amenities such as parks, stores and workplaces. In FY 2018, surveying and engineering work was undertaken to identify areas of concerns and potential construction costs to complete the missing sidewalk segments throughout the City. Sidewalk connections in five (5) sections of the City shall be initiated in FY 2019 and completed in FY 2020.

**Operating Impact Created by Project:**

Projected Operating Expense: \$0
 Estimated Useful Life: 30 years+
 Description of Operating Impact: The sidewalk will require periodic inspections and repair of any defects that arise.

Project Budget

Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	1,024,000	1,086,000	0	0	0	0	0	2,110,000
Estimated Total Cost	\$1,024,000	\$1,086,000	\$0	\$0	\$0	\$0	\$0	\$2,110,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$1,024,000	\$1,086,000	\$0	\$0	\$0	\$0	\$0	\$2,110,000
County								
State								\$0
Federal								
Estimated Total Revenue	\$1,024,000	\$1,086,000	\$0	\$0	\$0	\$0	\$0	\$2,110,000

PROJECT NAME	Fire Rescue EOC
DEPARTMENT	Fire Rescue
PROJECT NO.	305-191

Project Description

This project provides for the renovation of the interior of the Public Safety Building. The building is 30 years old and requires renovations to increase efficiency and respond to evolving standards in the fire/rescue field and additional staffing. In FY 2019, the City will procure an architectural consultant for the architectural programming and concept design for Fire Rescue Station 94 (fund 304). A space needs analysis, concept plan development, construction documents and budget analysis and bidding research will be undertaken to renovate the open-air atrium area into a full scale Emergency Operations Center in Fiscal Year 2020.



Operating Impact Created by Project:


Projected Operating Expense: \$0
 Estimated Useful Life: 20 years bldg/10 years furniture
 Description of Operating Impact: Operating and maintenance costs included in operating budget.

Project Budget


Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Construction of EOC		\$450,000						\$450,000
Estimated Total Cost	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$450,000

Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City		\$112,500	\$0					\$112,500
County								
State (HMPG)		337,500	0					337,500
Federal								
Estimated Total Revenue	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$450,000


PROJECT NAME	Original Section Drainage Improvements
DEPARTMENT	Planning & Engineering
PROJECT NO.	305-193

Project Description							
<p>This project will provide improvement to the stormwater drainage system within the Original Section to reduce flooding, improve performance and reduce future maintenance needs. In FY 2014, a survey and analysis was performed to determine the most effective improvements to be made, estimate their cost, and rank them in order of priority. Beginning in FY 2015, construction started with the undertaking of First Street between the E-3 Canal and Swain Boulevard and then proceed in a number of phases based on the plan and priority determined in FY 2014. For FY 2016, the alleyway drainage areas north of First Street, South of the L-11 Canal, and West of Swain Boulevard will be re-shaped to improve holding capacity and conveyance. In FY 2017, a stormwater drain system, including inlets and piping along First Street from Jackson Ave on the East to Swain Blvd. For FY 2018, enhancement of the existing stormwater drainage system for the southeastern corner of the Original Section will occur by increasing capacity and conveyance effectiveness at the existing alleysthrough excavation and grading. For FY2019 & 2020 capacity improvements will be made to the outfall connections on either side of the L-11 Canal.</p>							
Operating Impact Created by Project:							
Projected Operating Expense:				\$0			
Estimated Useful Life:				25 Years			
Description of Operating Impact:				N/A			
Project Budget							
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design	\$35,000	\$35,000	\$26,000	\$29,000	\$0		\$125,000
Construction	\$253,654	\$253,654	\$240,154	\$383,608	\$0	\$0	\$1,131,070
Estimated Total Cost	\$288,654	\$288,654	\$266,154	\$412,608	\$0	\$0	\$1,256,070
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$129,389	\$163,654	\$141,154	\$287,608	\$0	\$0	\$721,805
County							
State							
Federal (CDBG)	\$159,265	\$125,000	\$125,000	\$125,000	\$0	\$0	\$534,265
Estimated Total Revenue	\$288,654	\$288,654	\$266,154	\$412,608	\$0	\$0	\$1,256,070

PROJECT NAME	500 Perry Ave Building Renovation
DEPARTMENT	Public Works
PROJECT NO.	305-200

Project Description								
In FY 2019, the City will procure an architectural consultant for the programming and concept design for expansion of the building. A space needs analysis, concept plan development, construction documents and budget analysis and bidding research will be undertaken to add classroom space. This project will allow for increased capacity in participants in the City's youth programs.								
Operating Impact Created by Project:								
Projected Operating Expense:				\$0				
Estimated Useful Life:								
Description of Operating Impact:				Reduction in staff time for routine maintenance and repairs of accordion shutters.				
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$350,000						\$350,000
Estimated Total Cost	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000

PROJECT NAME	Septic to Sewer
DEPARTMENT	Planning & Engineering
PROJECT NO.	305-231

Project Description								
<p>To provide for sanitary sewer service to eighty six (86) properties in the City's Original Section along Swain Boulevard from Lake Worth Road northwards to approximately 300 feet south of 10th Avenue North. which would positively impact the values of the properties in the area due to enhanced quality of life. During FY2020 the City will engage a construction engineer to develop plans for the construction of a sewer system to reduce the amount of pollutants discharged into the groundwater system through collection of all wastewater through the sewer system ultimately reducing pollutants leading into the LWDD Canal E-3, LWDD Canal L-11 and LWDD Canal L-10.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Average 40 years, depending on use</p> <p>Description of Operating Impact:</p>								
Project Budget								
Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design	\$ 0	\$ 450,000	\$ 638,000	\$ 0	\$ 841,000	\$ 0	\$ 0	\$ 1,929,000
Construction								
Estimated Total Cost	\$ 0	\$ 450,000	\$ 638,000	\$ 0	\$ 841,000	\$ 0	\$ 0	\$ 1,929,000
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$ 0	\$ 450,000	\$ 638,000	\$ 0	\$ 841,000	\$ 0	\$ 0	\$ 1,929,000
County								
State								
Federal								
Estimated Total Revenue	\$ 0	\$ 450,000	\$ 638,000	\$ 0	\$ 841,000	\$ 0	\$ 0	\$ 1,929,000

PROJECT NAME Dillman Trail
DEPARTMENT Planning & Engineering
PROJECT NO. 305-232

Project Description

Proposing to develop a twelve (12) foot wide multi-use pathway within an existing vacant eighty (80) foot right-of-way, that we are referring to as the Dillman Trail. The trail will allow an alternative route between Dillman Road and Forest Hill Boulevard, which connects up to three schools, a county park and a city park for residential pedestrian traffic. The project will be maintained as a Linear Park that is open from dawn to dusk.

The project will include gates at the north and south ends to discourage vehicle traffic from erroneously entering the pathway.

The project is 90% funded by a grant from Palm Beach County Transportation Planning Agency Transportation Alternatives program. Planning and Design will start in 2020.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: 15-20 Years
 Description of Operating Impact: Refurbishment every 8-10 years due to weather conditions.

Project Budget

Cost by CIP Year	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design		\$5,000	\$0					\$5,000
Equipment & Design		0	583,447					583,447
Estimated Total Cost	\$0	\$5,000	\$583,447	\$0	\$0	\$0	\$0	\$588,447
Funding Source	Budget 2019	Budget Year 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City		\$5,000	\$54,750					\$54,750
County								
State								
Federal			533,697					533,697
Estimated Total Revenue	\$0	\$5,000	\$588,447	\$0	\$0	\$0	\$0	\$588,447

Glossary

This sections covers the acronyms and definitions of terms used throughout this budget document.



GLOSSARY OF TERMS

For your convenience and reading ease, the following is a list of acronyms that are used by the City of Greenacres that you will find in the Glossary below.

ALS	–	Advanced Life Support	GASB	–	Governmental Accounting Standards Board
CARES	–	Children Are Really Extra Special	GIS	–	Geographic Information System
CDBG	–	Community Development Block Grant	GPRS	–	General Packet Radio System
CDPD	–	Cellular Digital Packet Data	HOA	–	Homeowners' Association
CIP	–	Capital Improvement Program	ICMA	–	International City/County Management Association
COLA	–	Cost-Of-Living Adjustment	MDT	–	Mobile Data Terminals
EKG	–	Electrocardiogram	MPSCC	–	Municipal Public Safety Communications Consortium
EMS	–	Emergency Medical Services	MSTU	–	Municipal Services Taxing Unit
FY	–	Fiscal Year	ODP	–	Office of Domestic Preparedness
FMIvT	–	Florida Municipal Investment Trust	PBSO	–	Palm Beach County Sheriff's Office
FTE	–	Full Time Equivalent	PC	–	Personal Computer
GAAP	–	Generally Accepted Accounting Principals			

ACCOUNT NUMBER: A term to identify an individual asset, liability, encumbrance control, or fund balance.

ACCOUNTING PERIOD: A period for which financial statements are prepared. The City's fiscal year accounting period is from October 1 through September 30.

ACCOUNTING PROCEDURES: All processes that discover, record, classify, and summarize financial information to produce financial reports and provide internal control.

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, or organizational components.

ACCOUNTS PAYABLE: A liability account reflecting amounts due to private persons or organizations for goods provided or services rendered.

ACCOUNTS RECEIVABLE: An asset account reflecting amounts due from private persons or organizations for goods and services provided.

ACCRUAL BASIS: The basis of accounting under which transactions are recorded when they occur regardless of the timing of related cash flows. Under the accrual basis of accounting, revenues are recorded when earned, and expenses when incurred.

ADOPTED BUDGET: The budget as it is approved by the City Council prior to the beginning of each fiscal year.

AD VALOREM TAX: The Latin phrase "Ad Valorem" means "according to value", and is referred to as "property taxes" (taxes assessed *according to the value* of the property).

ADVANCED LIFE SUPPORT (ALS): An advanced measure of transport service extended to Greenacres residents by which more aggressive life-saving techniques are required and/or administered such as airway management, endotracheal intubation, IV therapy, cardiac monitoring and drug administration therapy.

AGENCY FUNDS: Agency funds are used to account for resources that the government is holding in a fiduciary capacity (in trust) for another agency or individual. They are primarily clearing devices for cash collected for others, held briefly, and then disbursed to authorized recipients.

AMENDED BUDGET: The amended budget is the working budget. It is the adopted budget that incorporates all operating transfers and approved budget amendments (changes in the budget total that are approved subsequent to initial adoption).

AMORTIZATION: (1) Gradual reduction, redemption, or liquidation of the balance of accounts according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of a Debt Service Fund.

ANNUAL BUDGET: A plan for the coordination of resources and expenditures. The budget is the financial plan for the City's allocation of resources to provide services, accomplish the city's goals and objectives, and perform activities.

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 for this term.

APPROPRIATION: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION: A valuation set upon real estate, or other property by a government, as a basis for levying taxes.

ASSESSMENT RATIO: The ratio of assessed value to market value. For example, a county requires a 40% assessment ratio on all property to be taxed. Property with a \$10,000 market value is therefore assessed at \$4,000 (40% of \$10,000) and the tax rate is applied to \$4,000.

ASSESSMENT ROLL: In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are also usually shown. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

ATTRITION: Loss of personnel - the gradual reduction of the size of a workforce by not replacing personnel lost through retirement or resignation.

AUDIT: An inspection of the accounting records and procedures of a business, government unit, or other reporting entity by a trained accountant for the purpose of verifying the accuracy and completeness of the records. A CPA audit determines the overall validity of the financial statements.

AUTHORITY: A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other

governments for its creation, its financing, or the exercise of certain powers.

AVAILABLE FUND BALANCE: This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

BALANCED BUDGET: A budget in which planned, available funds are equal planned expenditures.

BEGINNING FUND BALANCE: The unexpended amount in a fund at fiscal year end, which is available for appropriation in the next fiscal year.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BUDGET: A dollars-and-cents plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. Various documents, however, are commonly called budgets prior to approval by the legislative body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or if the appropriating body has approved it.

BUDGET CALENDAR: The schedule of key dates that a government follows in the preparation and adoption of the budget.

BUDGET MESSAGE: A general discussion of the proposed budget, as presented in writing, by the budget-making authority to the legislative body.

BUDGET TRANSFER: An action which changes budgeted amounts at the department, division, and/or object code level of control with offsetting increases and decreases in budgeted line items, but does not change total appropriations by fund.

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 government or enterprise in accordance with an approved budget for the purpose

of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL EQUIPMENT: Equipment such as automobiles, computers, and furniture, with an expected life of more than one year and a value of more than \$750 dollars.

CAPITAL EXPENDITURES: Expenditures resulting in the acquisition of, or addition to, the government's general fixed assets.

CAPITAL LEASE: A leasing arrangement that must be reflected on the balance sheet as an asset and a corresponding liability. Generally, this happens when the lessee is, in substance, buying the asset or is leasing it for most of its useful life. In contrast, an *operating* lease normally involves equipment whereby the contract is written for considerably less than the life of the equipment, and the lessor handles all maintenance and servicing, also called a service lease.

CAPITAL OUTLAYS: Expenditures that result in the acquisition or construction of fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP): The plan that identifies and controls expenditures for improvements to City facilities and land acquisitions pursuant to City functions over a five-year period.

CAPITAL PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project, or other contemplated acquisition of the government, and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECT: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life; also called capital improvements.

CAPITAL PROJECT FUNDS: Capital Project Funds are established to account for financial resources that are to be used to construct or otherwise acquire major, long-lived general government capital facilities – such as buildings, highways, storm sewer systems, and bridges. Their principal purpose is to ensure the economic and legal expenditure of the resources, but they may also serve as cost accounting mechanisms for controlling and accumulating the costs of major capital outlay

projects. Furthermore, they *must* be used whenever they are legally or contractually required for non-major capital asset acquisitions. Indeed, they may be used to account for *any* general government capital asset acquisition.

CASH BASIS: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CELLULAR DIGITAL PACKET DATA (CDPD):

This is a data transmission technology developed for use on cellular phone frequencies. CDPD uses unused cellular channels to transmit data in packets at speeds up to 19.2 Kbps. It is designed to integrate with existing networks in assisting wireless connections for the Mobile Data Terminals used by Public Safety.

CHILDREN ARE REALLY EXTRA SPECIAL (C.A.R.E.S.): City sponsored C. A. R. E. S. program is a year-round, quality school-age childcare program that provides a variety of services to benefit the community, including homeowner assistance, drama and photo clubs, baseball, kickball, reading, and other activities.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG):

Federal grant funds dedicated for programs and activities that primarily benefit low and moderate-income families, individuals and neighborhoods. Programs include, but are not limited to, housing rehabilitation, affordable housing development and preservation, human services, and capital improvement activities.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures.

COOL ZONE: A program for middle school-aged children that provides free classes, trips, arts and crafts, help with homework, and sporting and other activities.

COST CENTER: A cost center is a sub-division of a department. For better management and control of costs, each of the City's departments is divided into cost centers, based on specific operations or responsibilities within the department. For instance, the Department of Administration has five (5) cost centers: City Manager, Mayor and City Council, Legal Council, Human Resources, and City Clerk. All of the cost centers in each department of the City can be referenced in the Table of Contents of this budget document, beginning on Page II.

COST-OF-LIVING ADJUSTMENT (COLA): An increase in salaries to offset the adverse effect of inflation.

COUNCIL DISCRETIONARY ACCOUNT: An amount set aside that can be released by the City Council to meet unexpected needs.

CURRENT ASSETS: Those assets that are available or can readily be made available to finance current operations or to pay current liabilities. Current assets are normally used or converted into cash within one year. Some examples are cash, temporary investments, and receivables (like taxes receivable) that are expected to be collected within one year.

DEBT LIMIT: The maximum amount of legally permitted gross or net debt.

DEBT SERVICE: The payment of principal and interest on borrowed funds, such as bonds and notes.

DEBT SERVICE FUNDS: Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEBT SERVICE REQUIREMENT: The amount of money required for the principal and interest payments on long-term debt, the maturities of principal for serial bonds, and the required contributions to accumulate monies for the future retirement of term bonds.

DEFICIT: An excess of a fund's expenditures over its revenues in a given accounting period.

DEPARTMENT: A basic organizational unit of government that is functionally unique in its delivery of services.

DEPRECIATION: The systematic charges to expense of the cost of fixed assets as they decrease in value due to usage and the passage of time.

DESIGNATED FUND BALANCE: Available cash balances realized in one or more prior fiscal years and subsequently designed for use as a funding source in a future budget year.

DISTINGUISHED BUDGET PRESENTATION PROGRAM: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently,

organized, and easily readable budget documents; and to provide peer recognition and technical assistance to the fiscal officers preparing them.

ELECTROCARDIOGRAM (EKG): The tracing that is made by an electrocardiograph which is an instrument for recording the changes of electrical potential occurring during the heartbeat used especially in diagnosing abnormalities of heart action.

EMERGENCY MEDICAL SERVICES (EMS): Services provided by the EMS Division of Greenacres Public Safety Department.

ENCUMBRANCE: An amount of money that has been approved for the payment of goods and services not yet received.

ENTERPRISE FUND: A fund that may be used to report any activity for which a fee is charged to external users for goods and services that makes the entity self supporting.

EXPENDITURES: The cost measurement focus of governmental (expendable) fund accounting, which measures the amount financial resources during the period for current operations, capital outlay, and the payment of long-term debt principal and interest.

EXPENSES: The cost measurement focus of non-expendable (proprietary) fund accounting and the entity-wide financial reports of government and non-profit organizations, as well as profit seeking companies in the private sector, which measures the economic cost of assets consumed during a period. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUNDS: Trust and agency funds used to account for assets held by the City in a trustee capacity, or as an agent for individuals, private organizations, other governments, or other funds.

FISCAL YEAR (FY): The 12-month period used by the City as its accounting period for operating, budgeting, and reporting purposes. State law requires that the fiscal year for the City of Greenacres, and all Florida local governments, must be from October 1 to September 30.

FIXED ASSETS: Assets of a long-term character that are expected to provide an economic benefit to the City for a period greater than 12 months. Classes

of fixed assets include land, buildings, improvements other than buildings, and machinery and equipment.

FMIvT: The Florida Municipal Investment Trust (FMIvT) is the investment program of the Florida League of Cities. It was created in 1996 to provide cities with safe investment alternatives and offers several portfolios including industry-leading fixed income funds, actively managed domestic and international stock funds and AAA-rated bond funds.

FRANCHISE: A special privilege granted by a government regulating the continuing use of public property such as city streets and usually involving the elements of monopoly and regulation.

FULL FAITH AND CREDIT: A pledge of the general taxing power of the City for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

FULL TIME EQUIVALENT (FTE): FTE is the number of full time employees in addition to the number of part time employees converted to full time (hours based on 2080 work hours per year).

FULL-TIME POSITION: A position of employment requiring a minimum 35-hour work-week to qualify for full City benefits.

FUNCTION: A group of related activities that provide a major service or regulatory program for which a government is responsible (e.g., public safety).

FUNCTIONAL CLASSIFICATION: Expenditure classification based on the principal functions of a state or local government. Examples of functional classifications are public safety, general government, culture/recreation, etc.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The residual (fund) equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases; con-

versely, when expenditures exceed revenue, fund balance decreases.

FUND TYPE: In governmental accounting, all funds are classified into seven generic fund types; the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, Internal Service Funds, and Fiduciary (Trust and Agency) Funds.

GASB: Governmental Accounting Standards Board – an established national board, which governs financial reporting standards on state and local government levels throughout the United States of America, with its main headquarters in Chicago, Illinois.

GENERAL FUND: The main operating fund of a state or local government, the General Fund may be used to account for all financial resources except those *required* to be accounted for in another fund.

GENERAL LONG-TERM OBLIGATIONS (DEBTS): All long-term indebtedness of the state which is not classified as a fund obligation should be accounted for as a general long-term obligation. General long-term obligations (debts) are liabilities that are expected to be repaid from governmental funds, but will not be paid by expending available resources as of the end of the current fiscal year. General long-term obligations (debts) are secured by the general credit and revenue raising capacity of the state. Refer to LONG-TERM LIABILITIES.

GENERAL OBLIGATION BONDS: Bonds backed by the full faith and credit of the issuing government.

GENERAL PACKET RADIO SYSTEM (GPRS): A new standard for wireless communications that run at speeds up to 115 Kbps. GPRS is an efficient use of limited bandwidth and is particularly suited for sending and receiving small bursts of data, such as e-mail and Web browsing. The main benefits of GPRS are that it reserves radio resources only when there is data to send and it reduces reliance on traditional circuit-switched network elements.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general

application, but also detailed practices and procedures. GAAP provides a standard to measure financial presentations. The primary authoritative statement of the application of GAAP to state and local governments are Government Accounting Standards Board (GASB) pronouncements.

GEOGRAPHIC INFORMATION SYSTEM (GIS): A GIS is a specialized data management system designed for the entry, analyses, and display of data commonly found on maps. GIS integrates maps with a database and allows analyses to be performed using location relationships of map features to the database.

GOAL: A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

GOVERNMENTAL FUND (TYPE): This category is used to account for the acquisition, use and balances of current financial resources, and the related current liabilities – except those accounted for in proprietary and fiduciary funds. These funds use the current financial resources measurement focus and the modified accrual basis of accounting. The funds which are properly classified as governmental funds are general fund, special revenue funds, capital projects funds, and debt service funds. Refer to GENERAL FUND, SPECIAL REVENUE FUNDS, CAPITAL PROJECTS FUNDS, and DEBT SERVICE FUNDS.

GRANTS: Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

HOMEOWNERS' ASSOCIATION (HOA):

A governing board that establishes rules and regulations for homeowners within its jurisdiction boundaries.

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.

INFRASTRUCTURE: The physical assets of a government, which are immovable, and of value only to the governmental unit (e.g. sidewalks, gutters, bridges, streets, water, sewer, and parks).

IMPACT FEE: A charge on new development to pay for the construction or expansion of off-site capital improvements that are necessitated by and benefit the new development.

INTERFUND TRANSFERS: The movement of monies between the funds of a governmental entity.

INTERGOVERNMENTAL REVENUE: Revenue collected by one governmental entity and distributed to another governmental entity, usually according to a predetermined formula.

INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION (ICMA): Professional organization of which the City of Greenacres is a member. Within ICMA is the Center for Performance Management and it is from the Center for Performance Management that the City obtains benchmark data enabling the City to make comparisons to other cities.

INVESTMENTS: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in government operations.

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: Debt 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.

LINE-ITEM BUDGET: Refers to the level of detail at which the budget is prepared. A line-item budget is appropriated at the most detailed level, usually by each object of expenditure account (e.g., executive salaries, regular salaries, overtime, etc.) *within* each major category of expenditure (e.g., Personal Services) within each cost center, within each department of the City. At this level, each object of expenditure is a budgeted *line-item* in the budget process.

MILL: From the Latin word *mille* (thousand), a mill is one thousandth of a dollar, or one-tenth of a cent. The term is used in expressing tax rates on a per dollar basis.

MILLAGE RATE (MILLAGE): The tax rate applied to each thousand dollars of taxable assessed valuation, which results in the tax levy. Example: A millage rate of 5.0000 applied to property with a taxable value of \$50,000 would generate \$5 dollars of tax for every \$1,000 dollars of taxable property

value, or \$250 dollars of property taxes: $5.0000 \times (\$50,000/\$1,000) = 5.0000 \times \$50 = \250.00 .

MODIFIED ACCRUAL BASIS OF ACCOUNTING:

The accrual basis of accounting adapted to the governmental fund type, which records revenue when measurable and available, and expenditures when the liability is incurred.

MOBILE DATA TERMINALS (MDT): Ruggedized wireless computing devices that send and receive information over a wireless data network, used by City of Greenacres police officers and building inspectors in the field.

MUNICIPAL PUBLIC SAFETY**COMMUNICATIONS CONSORTIUM (MPSCC):**

An entity that is developing a county -wide 800 MHZ trunking system to link with the City's 800 MHZ radio communications system.

MUNICIPAL SERVICES TAXING UNIT (MSTU):

A specific taxing unit established by the Palm Beach County Board of County Commissioners via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit.

OBJECTIVE: A goal or target, identified in well-defined and measurable terms, that is achievable within a specific time frame.

OBLIGATIONS: Amounts that a government may legally be re-quired to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

OFFICE OF DOMESTIC PREPAREDNESS (ODP):

An office created through Homeland Security, which funds 90% (10% city matching) of certain special and approved projects through ODP Firefighters Assistance Grants.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Governments are required by law to establish an annual operating budget.

OPERATING EXPENDITURES: The everyday operating costs of a government entity, such as supplies, contractual services, and utilities.

ORDINANCE: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER COSTS: Costs other than personnel, operating, or capital costs, such as debt service and transfers between funds.

OUTSIDE SERVICES: All costs of fees and services purchased by the City including all contracting, license fees, maintenance and repair services, training and travel, and financial and legal services.

PART-TIME POSITION: Part-time employees work less than 35 hours per week and are not entitled to full-time employee benefits.

PAY-AS-YOU-GO BASIS: A term used to describe the financial policy of a governmental unit, which finances its capital outlays from current revenues rather than by long-term borrowing.

PERFORMANCE BUDGET: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

PERFORMANCE MEASURE: Data collected to determine how effective or efficient a program is in achieving its objectives.

PERSONAL COMPUTER(S) (PC): Used by staff to complete daily tasks.

PERSONAL SERVICES: Includes Salaries and Wages (compensation for the services of permanent employees) and Fringe Benefits (all costs associated with employee benefits including retirement, FICA, Medicare, Insurance, Workers Compensation, Unemployment Compensation, managerial physicals, and uniform allowance.)

PERSONNEL COSTS: Costs directly associated with employees, including salaries and fringe benefits.

PROGRAM: A distinct, clearly identifiable activity, function, cost center, or organizational unit, which is budgeted as a sub-unit of a department. A program budget utilizes the separate programs as its basic component.

PROPERTY TAX: A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

PURCHASE ORDER: A document that authorizes the procurement of specified merchandise or services.

RECLASSIFICATION: The moving of an existing position from one personnel classification (title) to another based upon the different performance of duties.

RECOGNIZE: The recording of a revenue or expense item in a given accounting period.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to other department, for specified articles or services.

RESERVED FUND BALANCE: On-hand cash balances that are reserved for outstanding encumbrances or obligations of the City for expenditure in a future budget year.

RESOLUTION: A special or temporary order of a legislative body, requiring less legal formality than an ordinance or state statute.

REVENUES: Increases in governmental fund-type net current assets from other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues.

REVENUE BOND: A type of bond that is backed by a pledge of the revenues from a specific enterprise or project.

RIGHT OF WAY: Land the City owns and maintains.

ROLLED-BACK RATE: The tax millage rate which, when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year levy.

SPECIAL ASSESSMENT: A compulsory (enforced) levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those parties. This often occurs when water and sewer services are provided for a neighborhood or community; the citizens in the neighborhood who benefit from the new service may be assessed in monthly or annual installments to pay for the cost of the improvements.

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for general government financial resources that are restricted by law or contractual agreement to specific purposes. In contrast to the General Fund, which is established at the inception of a government and exists throughout the government's life, Special Revenue Funds exist only as long as the government has resources dedicated to a specific purpose.

STATUTE: A written law enacted by a duly organized and constituted legislative body.

TAX RATE: The amount of tax stated in terms of a unit of a tax base. The State of Florida uses a mill as its tax rate. A mill is the rate applied to each thousand dollars of taxable appraised value. For example, 5.0000 mills applied to property valued at \$50,000 would generate taxes of \$250 (5.0000 x 50) of ad valorem revenue. In accordance with Florida Statutes, except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by municipalities in excess of 10 mills, except for voter approved debt service levies.

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.

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. Neither does the term include charges for services rendered only to those paying such charges for specific services rendered, such as building permit fees.

TEMPORARY POSITION: A temporary position is filled for a specified period of time, is not permanent

in nature, and does not qualify for regular City benefits.

TRANSFERS IN / TRANSFERS OUT (INTERFUND TRANSFERS): Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures as other financing sources or uses.

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.

UNDESIGNATED / UNRESERVED FUND

BALANCE: Unrestricted funds available to be designated as a budget-funding source.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

WORKLOAD INDICATORS: Statistical and historical measures of the service level provided, or workload completed by each Department within the City.