



Today



CITY OF GREENACRES

COMPREHENSIVE ANNUAL BUDGET
October 1, 2020 - September 30, 2021

Fiscal Year 2021



1943



1945



2009



2008

City of Greenacres



Comprehensive Annual Budget

Fiscal Year 2020/2021

October 1, 2020 – September 30, 2021

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. Morrill

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 Analyst at (561) 642-2038.

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, 2020

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 2021, covering the period from October 1, 2020, to September 30, 2021.

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 budget meetings held in July and August. 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, and taking into consideration the economic impact the COVID-19 pandemic has had on the City, the Fiscal Year 2021 (FY2021) 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 FY2021 budget includes allocations for public safety programs and activities to provide for the physical safety and property protection in the City. The budget includes continued renovations to Fire Rescue Stations 94 and 95 construction of an Emergency Operations Center in the facility at Station 94.

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 addition of cameras to City parks and buildings to provide for added security and monitoring by PBSO. FY2021 is the last year of the five (5) year contract with PBSO.

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

- **Well-Planned Attractive Community:** The FY2021 budget has funds allocated 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 phased funding for the Original Section drainage improvement project to provide capacity improvements to outfall connections, and engineering and design for conversion from septic to sewer, City-wide sidewalk enhancement project that will complete missing sidewalk segments throughout the City, construction of a multi-use trail between Forest Hill Boulevard and Dillman Road, connecting up to three schools, a city park and a county park.
- **Efficient and Effective Government:** The FY2021 budget includes allocations for general government operations including legislative, executive, legal, financial management, and information technology.
- **Diversity in Community Life, Leisure, and Recreation:** The FY2021 budget includes allocations for community and recreation programs including events, recreational athletic leagues, trips and tours, senior activities and funding for the City's award winning, licensed afterschool and camp 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, Holiday in the Park, Fiesta de Pueblo and Rock and Roll Sunday. To provide for new recreational amenities for our park users, during FY2021 construction will begin on new pickle ball courts in the City and a Bankshot basketball court, the first of its kind in Palm Beach County which will afford players of all ages and abilities, including disabled players, an opportunity to play this course described as "mini-golf, but with a basketball."

Operating Environment

The City's operational expenses provide for the demand for an attractive community and 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 FY2021 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, 2020, show an increase of 8.8% over the prior year. Intergovernmental revenues reflect decreases due to the impact of the COVID-19 pandemic. The County voter-approved one-penny infrastructure surtax has generated over \$10.2 million in revenue since its approval and has provided for various quality of life improvement projects for our residents.

As we monitor the City's economic conditions and anticipate a slow recovery with the Phased reopenings in the County, 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 FY2021 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 FY2021 are projected to be \$31,284,233 which represents an increase of .8% over the budgeted FY2020 revenues.

General Fund expenditures for FY2021 are projected to be \$31,307,781, which is 1.2% higher than the expenditures budgeted in FY2020. The increase is primarily as a result of increased Personnel Services costs, and inter-fund transfers to the capital improvement program, Youth Programs 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.

The unassigned reserve will be in excess of 25% of budgeted operating expenditures, as required by the Fund Balance Policy. By FY2024, 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 were added as new Special Revenue Funds in FY2020, but were not funding in FY2021 due to budgetary constraints. The total expenditures for those funds in FY2021 are budgeted to be \$851,903.

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 FY2021 budget allocates a total of \$6,008,270 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 two (2) projects budgeted totaling \$290,000, with grant funds offsetting 75% of the equipment line item for public works. 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 projects totaling \$151,000. 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 ceiling tile replacement and renovation.

The Reconstruction and Maintenance Fund contains projects totaling \$395,178. Revenue streams such as cell tower revenues, interest, grants and fund balances will be used to fund the following:

- Scheduled purchase and/or replacement of Public Works equipment and City fleet vehicles.
- Scheduled infrastructure replacement to include storm water pipes and roadway resurfacing.
- Copier replacement.
- 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 Stations.

The Surtax Infrastructure Fund contains projects totaling \$5.1 million. Revenue for this fund is derived from the County voter approved one-cent sales surtax, and is allocated to fund the following projects:

- Carryover of City park improvements and enhancement of services.
- 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.
- Engineering plans and design for construction of a sewer system in the City's Original Section.
- Carryover of bank stabilization at Gladiator Lake.
- Dillman Trail construction.

The total budget for FY2021 is \$38,571,215, which is \$1,059,590 more than the FY2020 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 Director of Finance 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 6.04 square miles and a population of 39,770, 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, 2009	32,370	—
As of 2020 (BEBR)	39,813	—
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	—

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 21,200 and 5,928 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,

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

2019 Principal Employers in Palm Beach County

Employer	Employees	Percentage of Total Employment
Palm Beach County School District	21,200	3.23%
Palm Beach County Board of Commissioners	11,323	1.72%
Tenet Healthcare Corp.	6,136	0.93%
NextEra Energy, Inc. (FP&L Headquarters)	4,021	0.61%
Hospital Corporation of America (HCA)	3,550	0.54%
Boca Raton Regional Hospital	2,800	0.43%
Florida Atlantic University	2,761	0.42%
Veterans Health Administration	2,468	0.38%
Bethesda Health, Inc.	2,200	0.33%
Office Depot, Inc. (Headquarters)	2,034	0.37%
Total	58,493	8.96%

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.



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: 6.04 square miles
Miles of Streets: Approximately 23.37 Center Lane Miles
Dwelling Units 17,353
Employees: Full time – 135, Part time – 36
Population; 2020 – 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 (FPL)



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

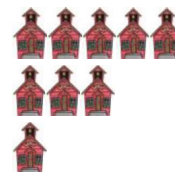


After School Programs (City Run)

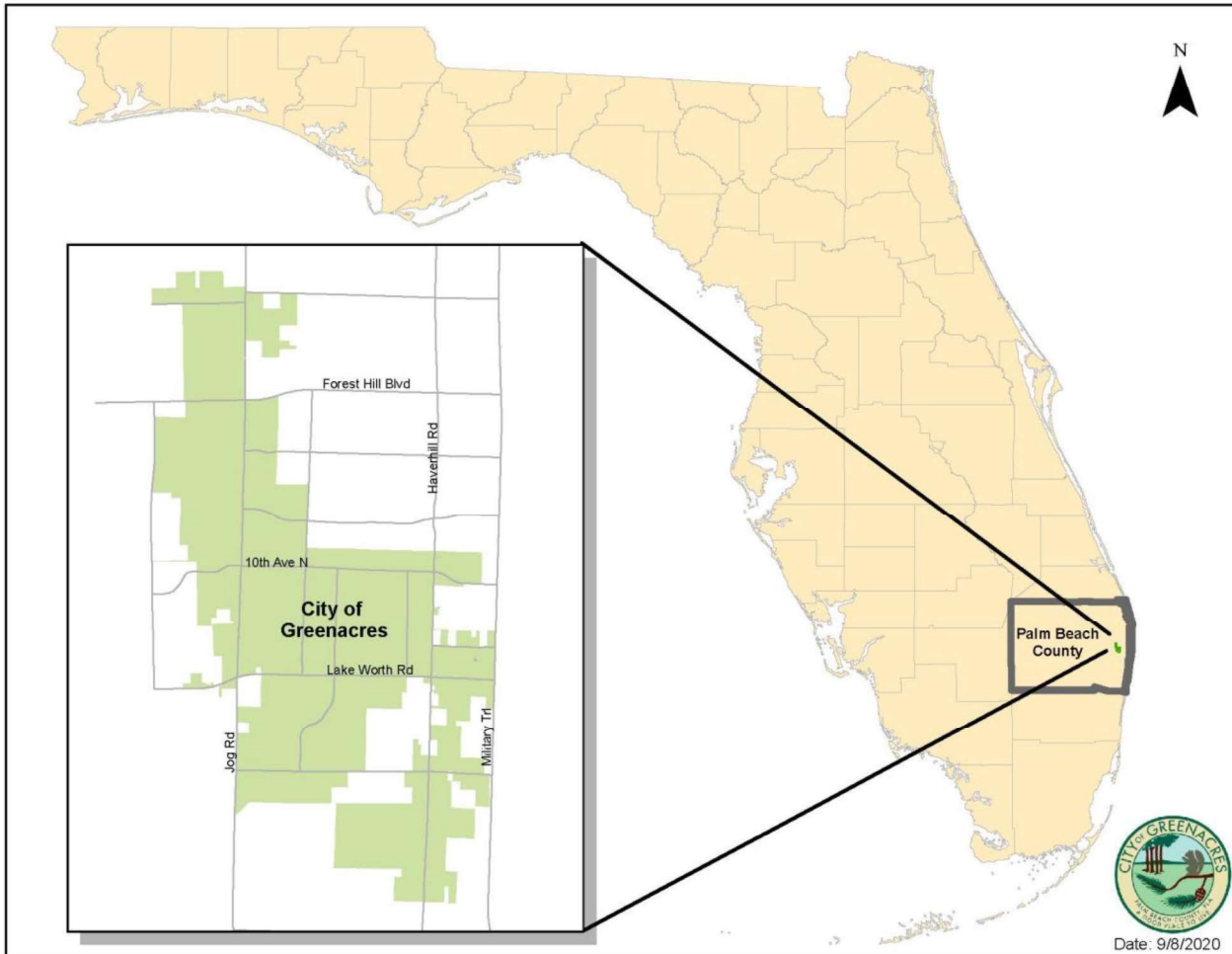
C.A.R.E.S. Elementary School age
Cool Zone Middle School age
Hot Spot High School age

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

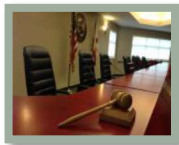
Our goals, objectives and programs are strategically planned to help us achieve our mission. In general, the quality of life in our community is measured by factors that contribute to human life such as safety, physical environment, natural environment, social and leisure resources, and good government. 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 measurable 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
<p>Diversity in Community Life, Leisure & Recreation</p> 	<p>Community Events</p> <p>Youth Programs</p> <p>Leisure Classes and Activities</p> <p>Parks/Recreation</p>	<p>Increased opportunities for community interaction.</p> <p>Positive youth development and leadership skills; success through improvement of school grades and community involvement.</p> <p>Increased opportunities for educational and leisure activities; increased social interaction and community building.</p> <p>Maintaining appropriate recreation and open space that contributes to improved quality of life; providing recreation facilities and programs that promote healthy living choices.</p>

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.

Revenue Policies

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.

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:

- 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 2021

The FY 2021 annual budget for the City of Greenacres covers the period from October 1, 2020 to September 30, 2021, 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.

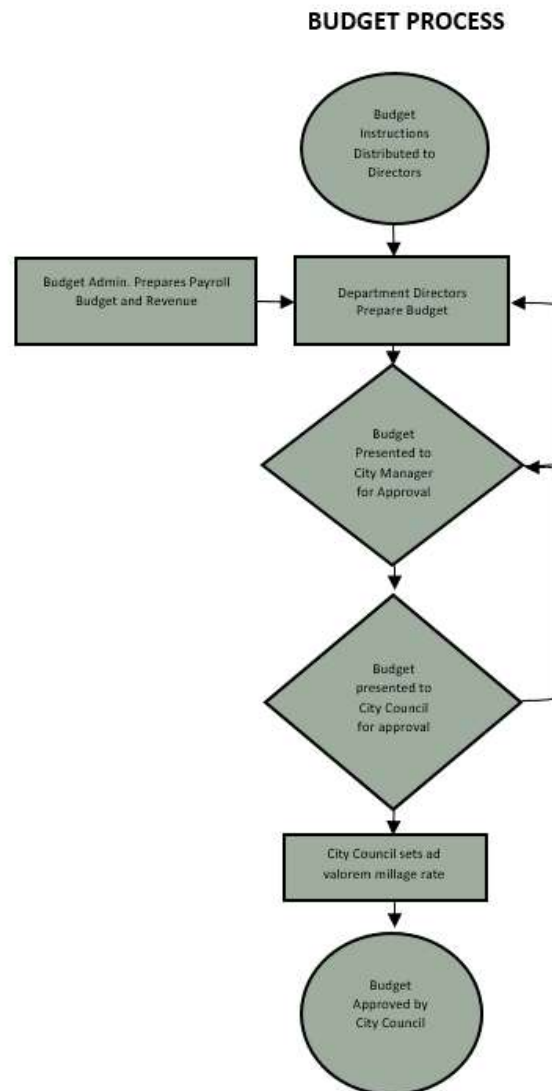
Department Directors formulate new programs as an enhancement package, showing all increases in revenue and expenditures, including capital costs. These are reviewed during the Department Director's budget presentations and approved or rejected by the City Manager. Those approved are added to the City 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 2021

March 2020

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

April 2020

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 16
Follow-up CIP Budget Reviews with City Manager and Finance	Apr 27
Departmental Budget Requests Submitted to City Manager	Apr 27

May 2020

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 27

June 2020

City Council Budget Workshop – CIP & Surtax Projects and Departmental Updates, after Regular Council Meeting	June 29
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July 2020

Property Appraiser Provides Certification of Taxable Values	Jul 1
City Manager Detailed Budget Overview provided to City Council	Jul 27
City Council Adopts Proposed Millage Rate and Sets Time and Date for Public Hearings	Jul 27
Department of Finance Provides Proposed Ad Valorem Rates to Property Appraiser	Jul 30

September 2020

First Public Hearing on Proposed Budget	10-Sep
*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 16
Second Public Hearing to Adopt Final Millage Rate and Budget and Approval of Budget Resolution	Sept 24
Finance Department to Provide Final Millage Rate to Property Appraiser, Tax Collector and Dept. of Revenue	Sept 25
Certification of "TRIM" compliance Signed by City Manager and Submitted to Property Appraiser	Sept 25

October 2020

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.

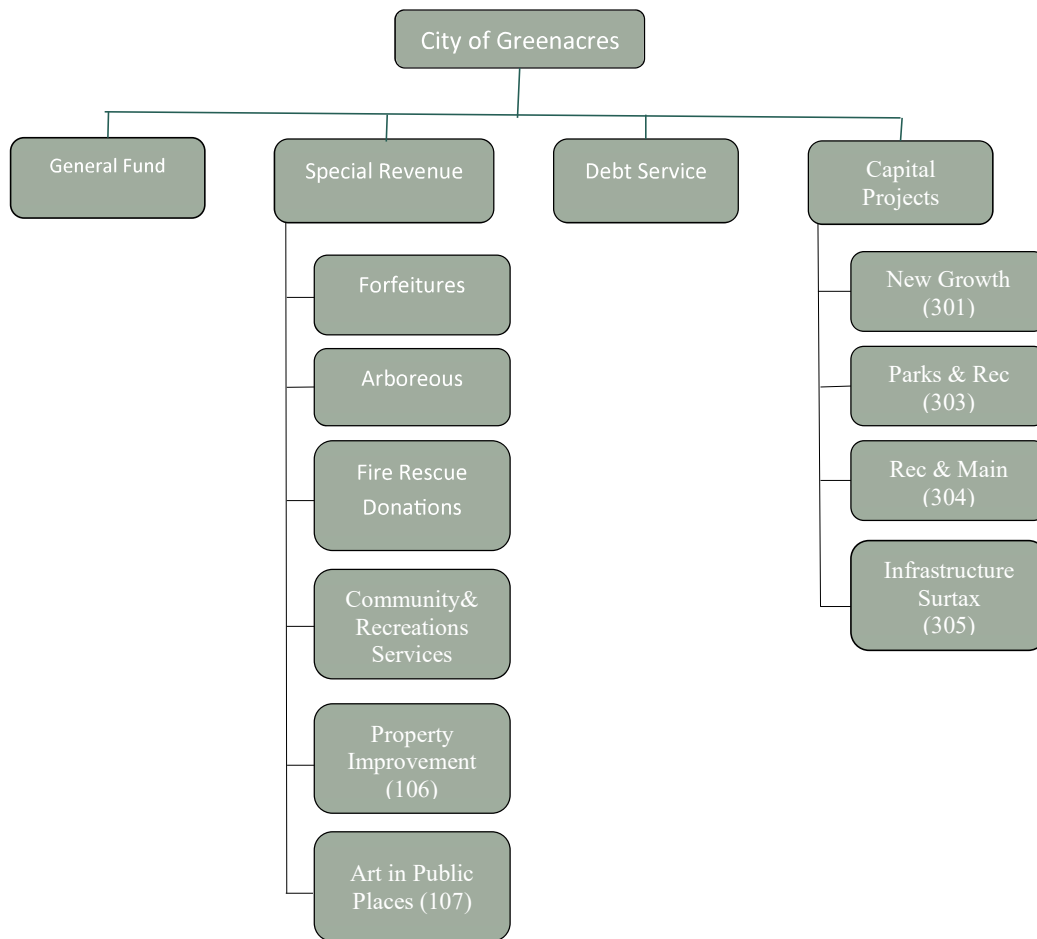
Capital Projects Funds - The City operates three capital projects funds and are all major funds. All funds are supported by various sources including the receipt of grants, inter-fund transfers from the General Fund, impact fees and bond proceeds. The three continuing funds are:

- 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 (as of 2019).



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.



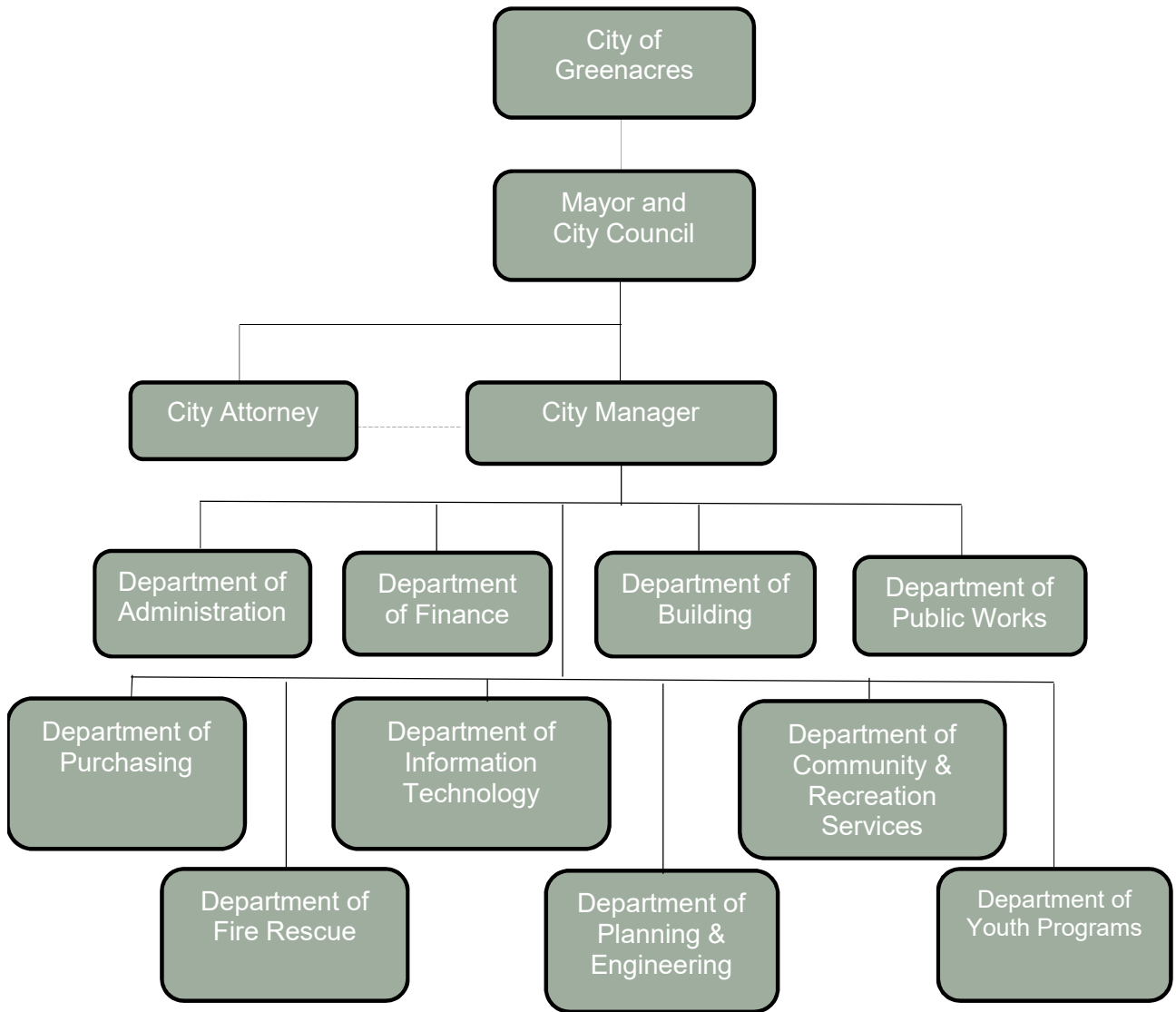
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Budget Overview

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*

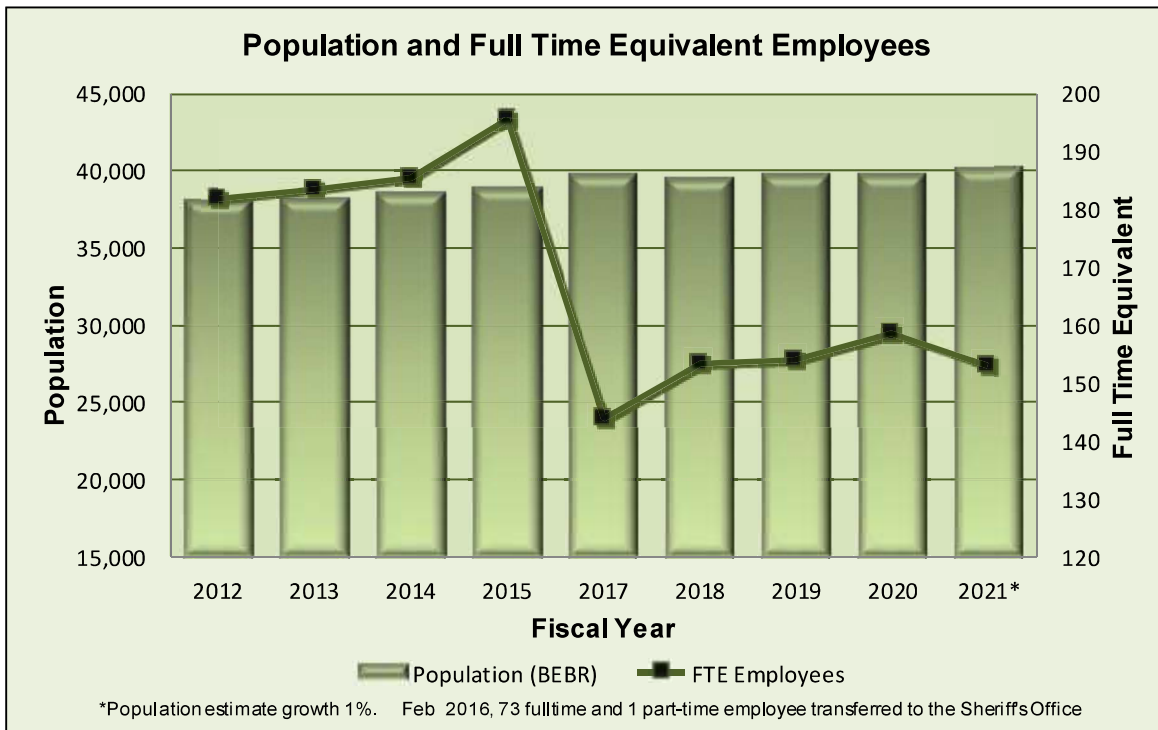
Organizational Chart



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: 135
Part Time: 36

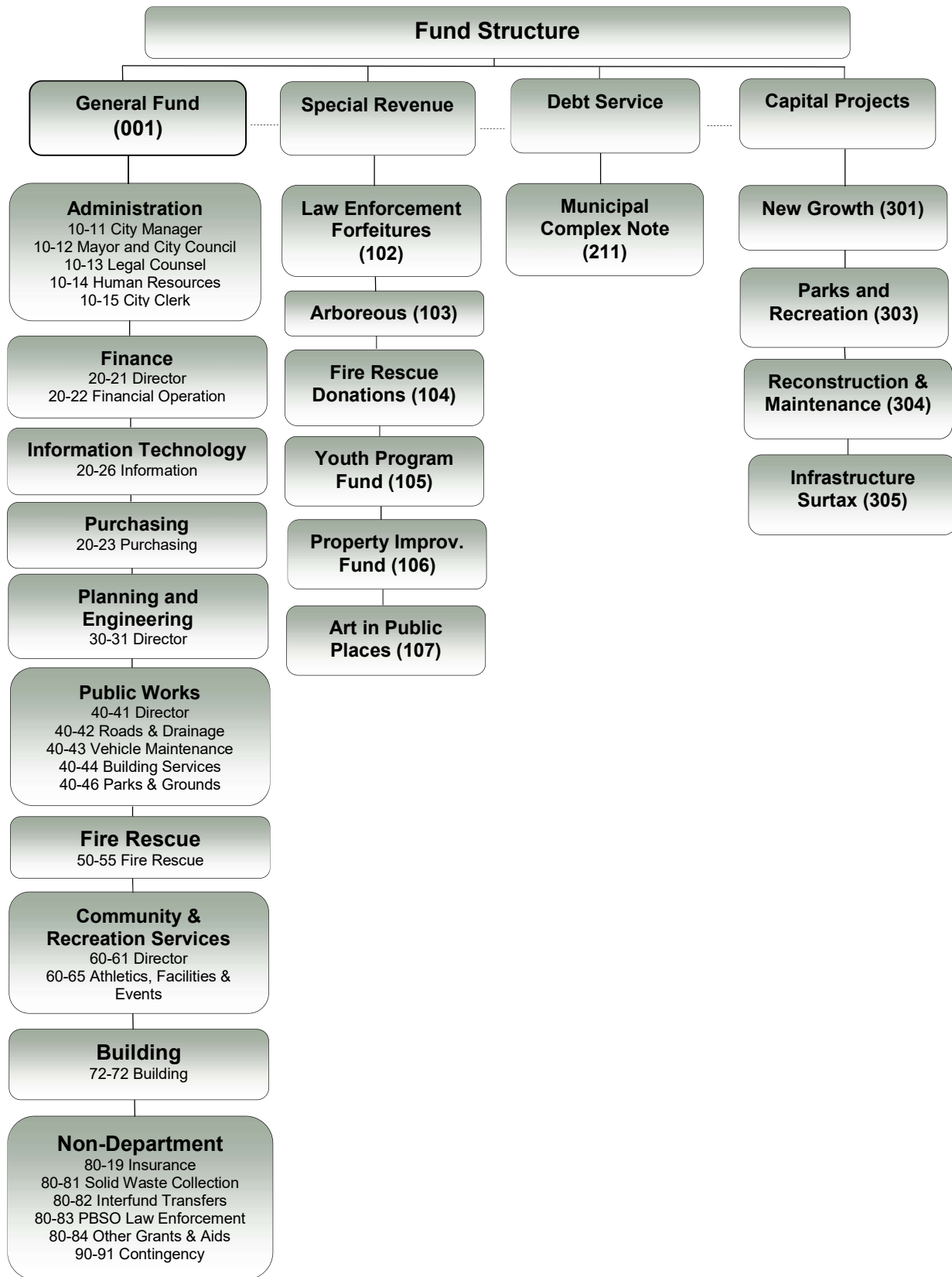


Personnel Summary FY 2019 - 2021					
Department	FY 2019 Service Levels	Adopted Additions / Reductions	FY 2020 Service Levels	Adopted Additions / Reductions	FY 2021 Service Levels
Administration	9 FT / 8 PT	+2 FT	11 FT / 8 PT	-3 FT	8 FT / 8 PT
Finance	13 FT	0	13 FT	-5 PT	8 FT
Information Technology	0 FT	0	0 FT	+3 FT	3 FT
Purchasing	0 FT	0	0 FT	+2 FT	2 FT
Planning/Eng	6 FT	0	6 FT	0	6 FT
Public Works	25 FT	0	25 FT	-3 FT	22 FT
Fire Rescue	57 FT	0	57 FT	0	57 FT
Community & Rec. Service	12 FT / 32 PT	+1 FT / -3 PT	13 FT / 29 PT	-3 FT / -21 PT	10 FT / 8 PT
Youth Programs	0	0	0	+5 FT / +20 PT	5 FT / 20 PT
Building	14 FT	+1 FT	15 FT	-1 FT	14 FT
TOTALS	136 FT / 40 PT	+4 FT / -3 PT	140 FT / 37 PT	-5 FT / -1 PT	135 FT / 36 PT

FT – Full Time; PT – Part Time

The preceding chart shows actual changes between the FY 2019 and FY 2020 service levels, and the proposed changes for budget year FY 2021. A brief explanation is provided below.

- Department of Administration – 1 Econ. Dev. and 1 Publ. Rel. eliminated, 1 Budget Admin. transferred to Finance
- Department of Finance – 2 FT transf. to Purchasing and 3 FT to IT, 1 Budget Adm. trans from Admin, 1 AR eliminated
- Department of Inform Technology- 3 FT IT transferred from Finance.
- Department of Purchasing – 2 FT purchasing transferred from Finance.
- Department of Planning/Eng. – No staffing changes are proposed for 2021.
- Department of Public Works – Eliminated 2 Maint. Worker, 1 Parks Superv., 1 Building Supervisor created 1 Public Facilities Supervisor position.
- Department of Fire Rescue – No staffing changes are proposed for 2021.
- Department of Leisure Services – 5 FT and 20 PT reported under the Youth Programs. Added 1 FT & 1 PT Custodian, 1 FT Park Attendant, eliminated 1 PT Park Attend. 1 PT Bus Driver
- Department of Youth Programs – Separated from Leisure Serv 5 FT and 20 PT positions.
- Department of Building – 1 Plan Examiner and 1 Dir. of Building/Chief Bldg. Official combined to create 1 Building Official/Plan Examiner, added 1 Sr.Code Enfor. Officer, eliminated 1 Code Enfor. Officer.



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 \$260,242 and the General Fund budgeted expenditures have increased by \$360,716 compared to FY 2020 budgeted numbers. The following discussion highlights the significant factors that affected the adopted FY 2021 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 \$1,053,358 from last year's budget. This is a result of a 8.8% increase in certified assessed property values from FY 2020 to FY 2021. 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 2021 revenues show a projected to decrease from last year's budget by \$272,264. Electric and water utility are budgeted lower in 2021 due to COVID 19.

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 2021 reflects a decrease of \$10,484 compared to the FY 2020 budget, due to COVID 19.

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 2021 Budget shows a decrease of \$963,620 due to COVID 19.

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

Salaries and Benefits represent approximately 46.7% of the expenditures in the general fund. For FY 2021, personnel costs will be approximately \$153,445 more than the FY 2020 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 \$107,573 greater in FY 2021 compared to FY 2020 budget. This increase in cost is due to an increase in the general operating expense such as other contractual and computer software.

Interfund Transfers decreased by \$145,000 compared to the previous year's budget. This decrease is due a lower amount transferred to the Debt Service Fund (211).

BUDGET SUMMARY ALL FUNDS

		<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS*</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL</u>
ESTIMATED REVENUES:						
Taxes:	Millage Per \$1,000					
Ad Valorem Taxes	6.4000	13,170,892				13,170,892
Utility Service Tax		2,752,901				2,752,901
Other Taxes		2,222,932			105,000	2,327,932
Permits and Fees		2,557,391			932,422	3,489,813
Intergovernmental Revenues		4,506,500	436,869		3,971,776	8,915,145
Charges for Services		5,388,409	184,114			5,572,523
Fines and Forfeitures		97,456				97,456
Miscellaneous Revenues						
Interest Earned		161,800	711	4,000	657,797	824,308
Rent and Royalties		308,900			291,841	600,741
Other Miscellaneous Revenues		117,052	1,060			118,112
Total Revenues		<u>\$31,284,233</u>	<u>\$622,754</u>	<u>\$4,000</u>	<u>\$5,958,836</u>	<u>\$37,869,823</u>
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN			135,000	300,000	150,000	585,000
Appropriated use of Fund Balance (increase)		23,548	94,149	99,261	(100,566)	116,392
Total Estimated Revenues and Financing Sources		<u>\$31,307,781</u>	<u>\$851,903</u>	<u>\$403,261</u>	<u>\$6,008,270</u>	<u>\$38,571,215</u>
EXPENDITURES, USES AND RESERVES:						
General Government		5,187,630			317,200	5,504,830
Public Safety		20,220,304	93,203		442,553	20,756,060
Transportation		1,480,745			193,425	1,674,170
Culture / Recreation		1,661,480	751,700		2,053,136	4,466,316
Physical Environment		2,172,622	7,000		3,001,956	5,181,578
Debt Service				403,261		403,261
Total Expenditures		<u>\$30,722,781</u>	<u>\$851,903</u>	<u>\$403,261</u>	<u>\$6,008,270</u>	<u>\$37,986,215</u>
Other Financing Uses						
Interfund Transfers - OUT		585,000			0	585,000
Total Appropriated Expenditures and other Uses		<u>\$31,307,781</u>	<u>\$851,903</u>	<u>\$403,261</u>	<u>\$6,008,270</u>	<u>\$38,571,215</u>

* 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
<u>ESTIMATED REVENUES:</u>					
Total Revenues	\$31,284,233	\$622,754	\$4,000	\$5,958,836	\$37,869,823
Other Financing Sources					
Interfund Transfers - IN		135,000	300,000	150,000	585,000
Appropriated use of Fund Balance	23,548	94,149	99,261	(100,566)	116,392
Total Estimated Revenues and Financing Sources	<u>\$31,307,781</u>	<u>\$851,903</u>	<u>\$403,261</u>	<u>\$6,008,270</u>	<u>\$38,571,215</u>
<u>EXPENDITURES, USES AND RESERVES:</u>					
Total Expenditures	\$30,722,781	\$851,903	\$403,261	\$6,008,270	\$37,986,215
Other Financing Uses					
Interfund Transfers - OUT	585,000				585,000
Total Appropriated Expenditures and other Uses	<u>\$31,307,781</u>	<u>\$851,903</u>	<u>\$403,261</u>	<u>\$6,008,270</u>	<u>\$38,571,215</u>
Projected Beginning Fund Balance	12,043,520	129,525	198,398	8,620,397	20,991,840
Revenues and Financing Sources	31,284,233	757,754	304,000	6,108,836	38,454,823
Expenditures and other Uses	(31,307,781)	(851,903)	(403,261)	(6,008,270)	(38,571,215)
Projected Ending Fund Balance	12,019,972	35,376	99,137	8,720,963	20,875,448

BREAKDOWN OF ENDING FUND BALANCES BY TYPES

Fund Balances					
Nonspendable	110,015				110,015
Restricted for:					
Arboreous Activities		30,183			30,183
Public Safety Donations		752			752
Youth Programs		3,901			3,901
Debt service			99,137		99,137
New Growth				1,963,568	1,963,568
Parks and Rec				1,683,417	1,683,417
Reconstruction & Maint				979,323	979,323
Special Community Prj (Art&PIP)		540			540
Sur tax				4,094,655	4,094,655
Committed to:					
Emergency and disaster reserve	2,000,000				2,000,000
Pension plan reserve					
Budget stabilization reserve					
Assigned for:					
Compensated absences reserve	435,402				435,402
Capital Projects					
Unassigned:	9,474,555				9,474,555
Projected Ending Fund Balance	12,019,972	35,376	99,137	8,720,963	20,875,448

**CITY OF GREENACRES
THREE YEAR'S SUMMARY OF REVENUES AND EXPENDITURES**

Millage Per \$1,000 6.4000 6.4000 6.4000

	GENERAL FUND			SPECIAL REVENUE FUNDS *		
	Actual (FY 2019)	Adopted Budget (FY 2020)	Budget (FY 2021)	Actual (FY 2019)	Adopted Budget (FY 2020)	Budget (FY 2021)
FUND BALANCES BROUGHT FORWARD:	\$11,312,210	\$11,589,589	\$12,043,520	\$344,830	\$103,915	\$129,525
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes	11,310,316	12,117,534	13,170,892			
Utility Service Tax	3,068,790	3,025,165	2,752,901			
Other Taxes	2,294,354	2,211,004	2,222,932			
Permits and Fees	2,478,043	2,567,875	2,557,391			
Intergovernmental Revenues	5,150,931	5,470,120	4,506,500	230,568	435,410	436,869
Charges for Services	3,928,561	4,740,682	5,388,409	278,692	185,953	184,114
Fines and Forfeitures	96,233	113,400	97,456	0	0	0
Miscellaneous Revenues						
Interest Earned	322,364	305,050	161,800	6,680	829	711
Rent and Royalties	374,913	377,961	308,900			
Other Miscellaneous Revenues	309,897	95,200	117,052	1,787	7,135	1,060
Total Revenues	\$29,334,402	\$31,023,991	\$31,284,233	\$517,727	\$629,327	\$622,754
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	0	0	0	55,000	70,000	135,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$29,334,402	\$31,023,991	\$31,284,233	\$572,727	\$699,327	\$757,754
	\$40,646,612	\$42,613,580	\$43,327,753	\$917,557	\$803,242	\$887,279
EXPENDITURES, USES AND RESERVES:						
General Government	4,706,592	5,515,101	5,187,630			
Public Safety	18,767,266	19,545,004	20,220,304	227,151	74,914	93,203
Transportation	1,436,201	1,499,077	1,480,745			
Culture / Recreation	1,488,352	1,682,383	1,661,480	567,033	693,006	751,700
Physical Environment	1,350,955	1,975,500	2,172,622	1,396	7,000	7,000
Debt Service						
Total Expenditures	\$27,749,366	\$30,217,065	\$30,722,781	\$795,580	\$774,920	\$851,903
Other Financing Uses						
Interfund Transfers - OUT	965,000	730,000	585,000			
Total Appropriated Expenditures and Other Uses	\$28,714,366	\$30,947,065	\$31,307,781	\$795,580	\$774,920	\$851,903
Reserves	11,932,246	11,666,515	12,019,972	121,977	28,322	35,376
Total Appropriated Expenditures And Reserves	\$40,646,612	\$42,613,580	\$43,327,753	\$917,557	\$803,242	\$887,279

*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)**

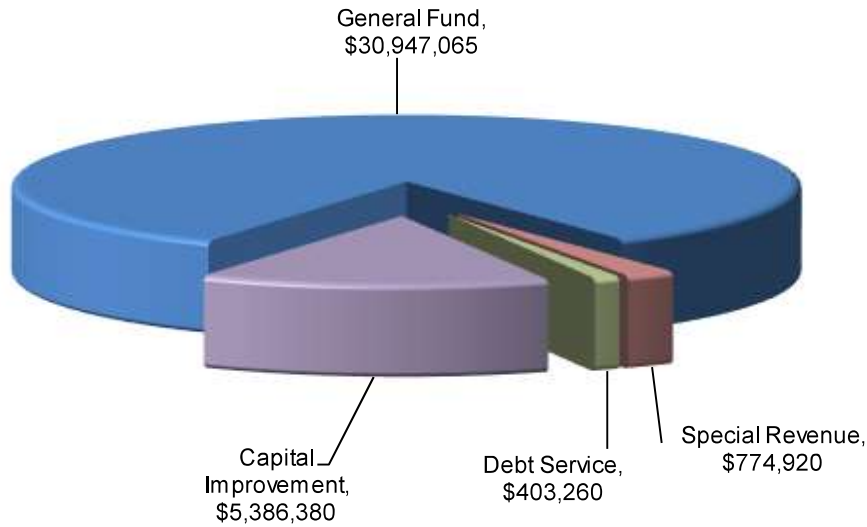
	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Actual (FY 2019)	Adopted Budget (FY 2020)	Budget (FY 2021)	Actual (FY 2019)	Adopted Budget (FY 2020)	Budget (FY 2021)
<u>FUND BALANCES BROUGHT FORWARD:</u>	\$170,624	\$183,036	\$198,398	\$8,114,046	\$6,999,869	\$8,620,397
<u>ESTIMATED REVENUES:</u>						
Taxes:						
Ad Valorem Taxes						
Utility Service Tax						
Other Taxes				140,151	140,000	105,000
Permits and Fees				112,194	19,642	932,422
Intergovernmental Revenues				3,260,704	4,434,269	3,971,776
Charges for Services						
Fines and Forfeitures						
Miscellaneous Revenues						
Interest Earned	9,422	7,000	4,000	334,950	128,237	657,797
Rent and Royalties				273,113	291,841	291,841
Other Miscellaneous Revenues						
Total Revenues	\$9,422	\$7,000	\$4,000	\$4,121,112	\$5,013,989	\$5,958,836
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	410,000	410,000	300,000	500,000	250,000	150,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$590,046	\$600,036	\$502,398	\$12,735,158	\$12,263,858	\$14,729,233
<u>EXPENDITURES, USES AND RESERVES:</u>						
General Government				1,100,036	503,000	317,200
Public Safety				791,244	805,726	442,553
Transportation				542,772	423,000	193,425
Culture / Recreation				634,803	1,778,500	2,053,136
Physical Environment				753,764	1,876,154	3,001,956
Debt Service	403,207	403,260	403,261			
Total Expenditures	\$403,207	\$403,260	\$403,261	\$3,822,619	\$5,386,380	\$6,008,270
Other Financing Uses						
Interfund Transfers - OUT				0	0	0
Total Appropriated Expenditures and Other Uses	\$403,207	\$403,260	\$403,261	\$3,822,619	\$5,386,380	\$6,008,270
Reserves	186,839	196,776	99,137	8,912,539	6,877,478	8,720,963
Total Appropriated Expenditures And Reserves	\$590,046	\$600,036	\$502,398	\$12,735,158	\$12,263,858	\$14,729,233

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

	TOTALS		
	Actual (FY 2019)	Adopted Budget (FY 2020)	Budget (FY 2021)
<u>FUND BALANCES BROUGHT FORWARD:</u>	19,941,710	18,876,409	20,991,840
<u>ESTIMATED REVENUES:</u>			
Taxes:			
Ad Valorem Taxes	11,310,316	12,117,534	13,170,892
Utility Service Tax	3,068,790	3,025,165	2,752,901
Other Taxes	2,434,505	2,351,004	2,327,932
Permits and Fees	2,590,237	2,587,517	3,489,813
Intergovernmental Revenues	8,642,203	10,339,799	8,915,145
Charges for Services	4,207,253	4,926,635	5,572,523
Fines and Forfeitures	96,233	113,400	97,456
Miscellaneous Revenues			
Interest Earned	673,416	441,116	824,308
Rent and Royalties	648,026	669,802	600,741
Other Miscellaneous Revenues	311,684	102,335	118,112
Total Revenues	33,982,663	36,674,307	37,869,823
Other Financing Sources			
Debt Proceeds			
Interfund Transfers - IN	965,000	730,000	585,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	34,947,663	37,404,307	38,454,823
	54,889,373	56,280,716	59,446,663
<u>EXPENDITURES, USES AND RESERVES:</u>			
General Government	5,806,628	6,018,101	5,504,830
Public Safety	19,785,661	20,425,644	20,756,060
Transportation	1,978,973	1,922,077	1,674,170
Culture / Recreation	2,690,188	4,153,889	4,466,316
Physical Environment	2,106,115	3,858,654	5,181,578
Debt Service	403,207	403,260	403,261
Total Expenditures	32,770,772	36,781,625	\$37,986,215
Other Financing Uses			
Interfund Transfers - OUT	965,000	730,000	585,000
Total Appropriated Expenditures and Other Uses	33,735,772	37,511,625	38,571,215
Reserves	21,153,601	18,769,091	20,875,448
Total Appropriated Expenditures And Reserves	54,889,373	56,280,716	\$59,446,663

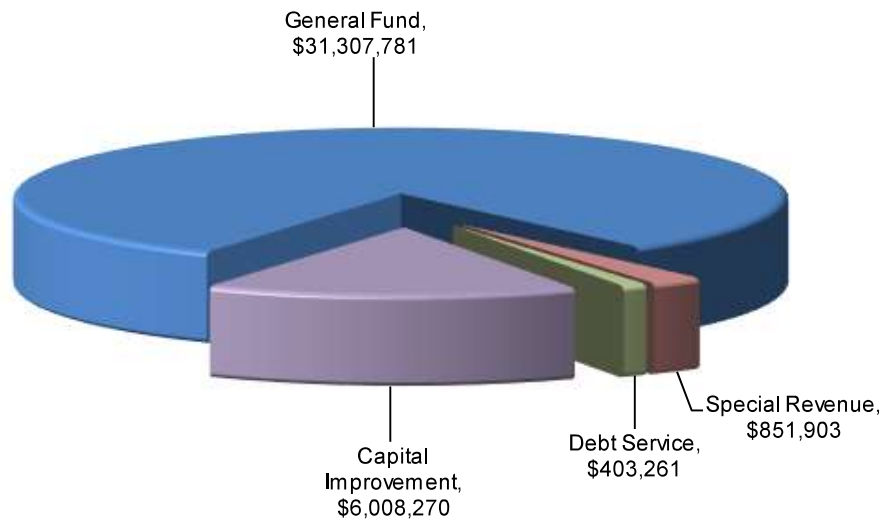
TOTAL BUDGET BY FUND TYPE

2020



Total Budget \$37,511,625

2021



Total Budget \$38,571,215

CHANGE IN TAXABLE VALUE OF PROPERTY

			PERCENT CHANGE FROM <u>PRIOR YEAR</u>
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%
Dec. 31, 2019	Value Adjustment Board and Other Changes	-1,959,723	
July 1, 2020	Prior Year Gross Taxable Value	\$1,970,295,189	
July 1, 2020	Plus Increase in Value Current Property	<u>139,862,464</u>	
July 1, 2020	Current Year Adjusted Taxable Value	\$2,110,157,653	
July 1, 2020	Plus New Construction Taxable Value	<u>33,542,141</u>	
	July 1, 2020 Gross Taxable Value	<u>\$2,143,699,794</u>	8.801%

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.

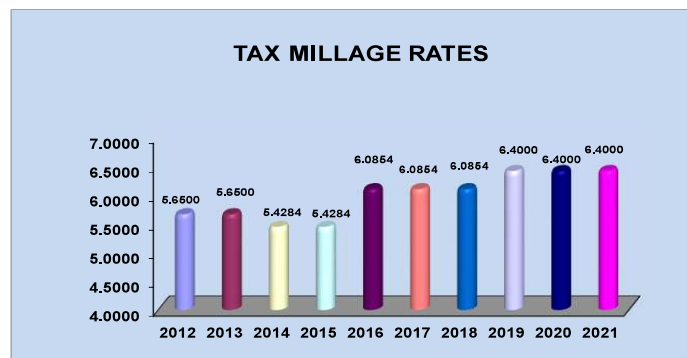
The Property Appraiser adjusts market value appraisals of certain properties based on constitutional and statutory guidance. A \$25,000 homestead exemption is provided to all taxpayers who own a house as a primary residence and are domiciled in Florida. Widows, disabled persons, senior citizens and veterans 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, 2020 certified taxable value for operating purposes provided by the Property Appraiser's office was \$2,143,699,794. This represents an 8.7% increase or \$171,444,882 over last year’s certified taxable value of \$1,972,254,912. 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 5.9758 mills, which will generate \$12,622,431 (prior to discounting) in property tax revenue.

For the FY 2021 budget, the overall adopted millage rate is to be 6.400 mills. The projected tax revenue for FY 2021 is \$13,170,892 (after discounting) or \$1,053,358 more than FY 2020 budget ad valorem revenue.

The chart below shows the change in total City millage since FY 2012.



**AD VALOREM TAX DATA
FISCAL YEAR 2020 AND 2021**

FISCAL YEAR 2020

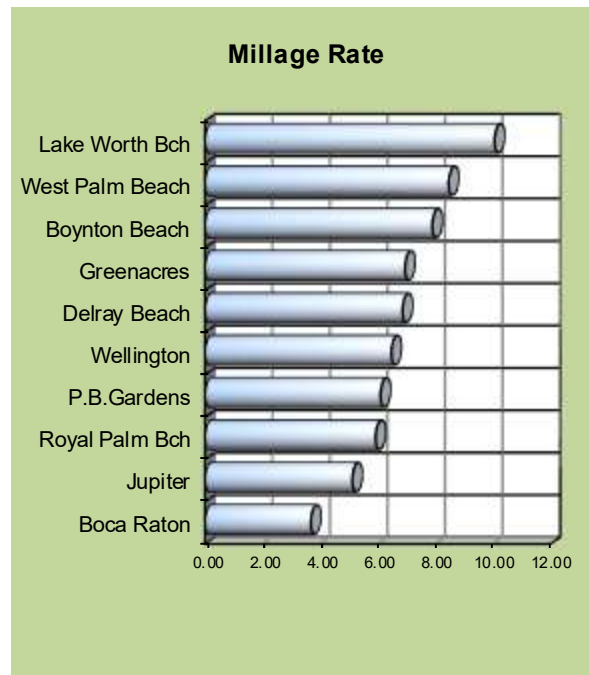
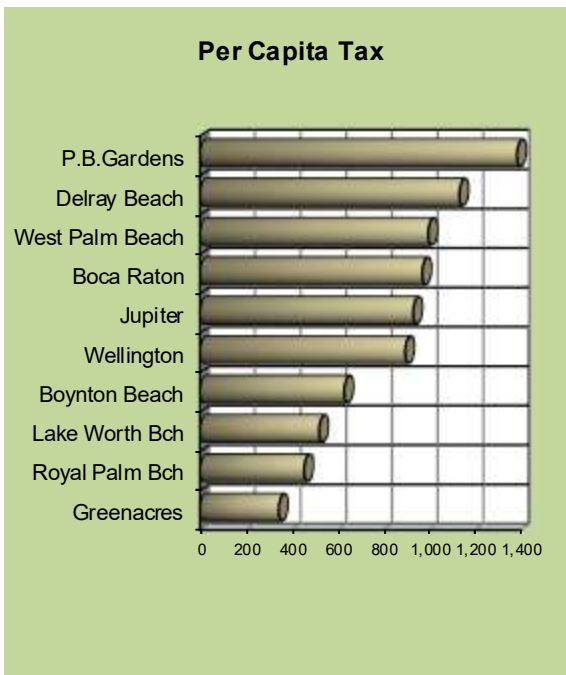
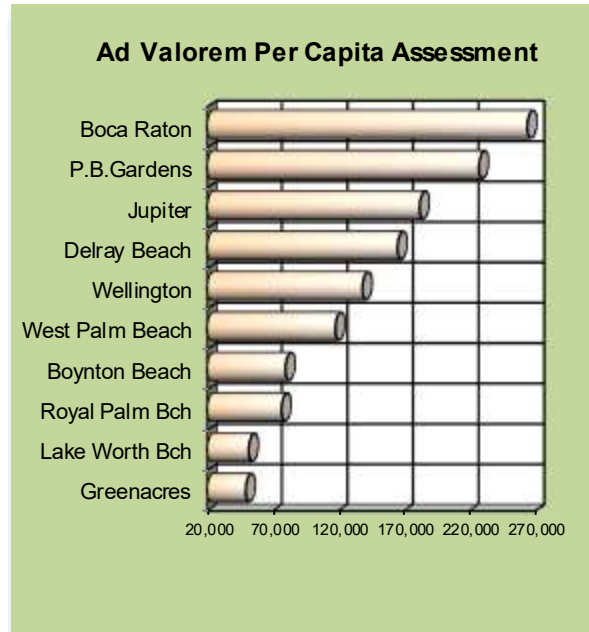
2019 Gross Taxable Value (July 1, 2019) including New Construction	\$ 1,972,254,912
General Operating Funds (FY 2020) Millage Rate	<u>6.4000</u>
FY 2020 Estimated Ad Valorem Revenue including New Construction	\$ 12,622,431
FY 2020 Ad Valorem Revenue for Budget Purposes at 96%	\$ 12,117,534

FISCAL YEAR 2021

2020 Gross Taxable Value (July 1, 2020) including New Construction	\$ 2,143,699,794
FY 2021 Rolled-Back Rate (RBR)	<u>5.9758</u>
FY 2021 Estimated Ad Valorem Revenue Based on RBR Less Value ADJ Board	\$ 12,810,321
Proposed General Operating Funds (FY 2021) Millage Rate	<u>6.4000</u>
FY 2021 Estimated Ad Valorem Revenue Including New Construction	\$ 13,719,679
FY 2021 Ad Valorem Revenue for Budget Purposes at 96%	\$ 13,170,892

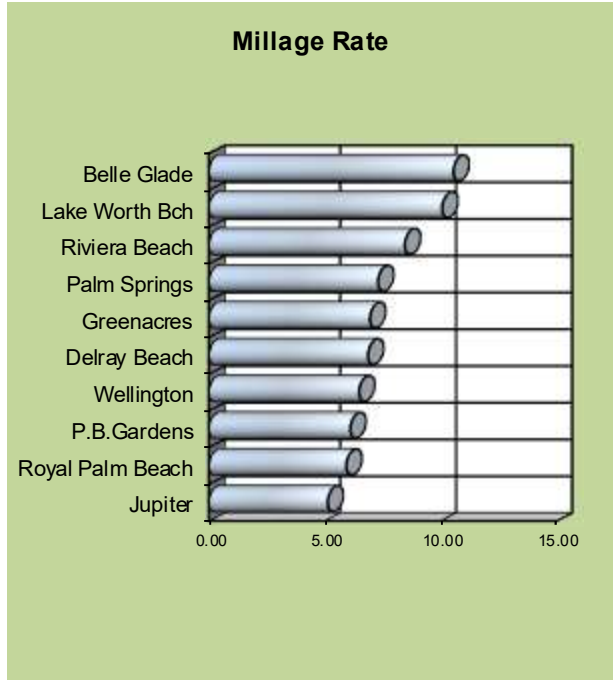
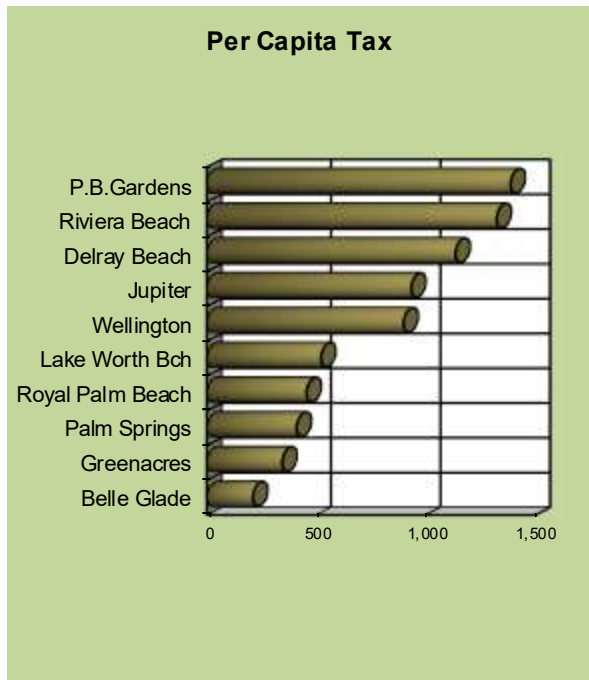
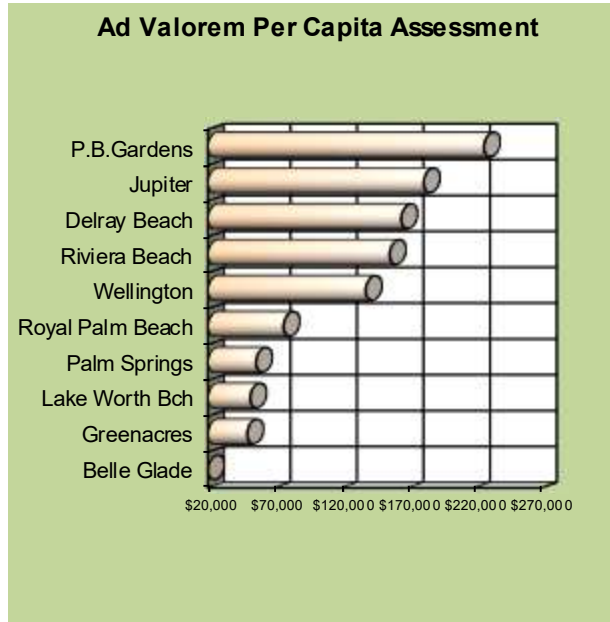
**COMPARISON WITH TEN LARGEST CITIES
2019 AD VALOREM TAXES**

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 \$49,489. **Millage Rate:** The Greenacres 2019 millage rate of 6.9491 (including the library district millage of 0.5491 mills) is the fourth highest among these cities. These two factors combine to provide Greenacres' residents the lowest per capita ad valorem tax burden (\$343.90) 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
2019 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 \$49,489. **Millage Rate:** The Greenacres 2019 total millage rate of 6.9491 (including the library district millage of 0.5491 mills) is the fifth highest of these cities. These two factors combine to provide Greenacres residents the second lowest per capita ad valorem tax burden (\$343.90) 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 2019 Ad Valorem Taxes

(includes impact of Fire MSTU and Library Operating Taxes)

City Name	Total 2019 Taxable Value	2019 Population [^]	Per Capita Assessment	2019 Total Millage	Per Capita Tax
Manalapan	1,377,171,761	425	3,240,404	0.0030280	9,811.94
Palm Beach	19,175,353,217	8,321	2,304,453	0.0030681	7,070.29
Jupiter Inlet Beach +	371,939,343	406	916,107	0.0053991	4,946.15
Gulf Stream	1,195,147,298	1,032	1,158,088	0.0038606	4,470.92
Golf, Village of	170,559,496	258	661,083	0.0065452	4,326.92
Palm Beach Shores +	606,748,300	1,193	508,590	0.0073281	3,727.00
Ocean Ridge +	1,050,485,327	1,836	572,160	0.0058991	3,375.23
Juno Beach *+	1,599,554,197	3,442	464,717	0.0060151	2,795.32
Highland Beach	2,602,348,266	3,671	708,894	0.0037997	2,693.58
Westlake	108,206,287	380	284,753	0.0091322	2,600.42
Atlantis +	529,181,055	2,036	259,912	0.0082291	2,138.84
South Palm Beach *+	361,062,621	1,448	249,353	0.0076007	1,895.25
Tequesta +	1,171,870,845	5,850	200,320	0.0071781	1,437.92
North Palm Beach	2,344,581,746	12,622	185,754	0.0075000	1,393.15
Palm Beach Gardens +	12,644,779,817	55,621	227,338	0.0060991	1,386.56
Riviera Beach	5,593,032,045	35,735	156,514	0.0084520	1,322.86
Delray Beach	11,089,878,317	67,102	165,269	0.0068645	1,134.49
Mangonia Park +	216,922,705	2,062	105,200	0.0103491	1,088.73
West Palm Beach	13,577,595,375	115,176	117,886	0.0084667	998.10
Boca Raton	24,966,225,251	94,488	264,226	0.0036787	972.01
Jupiter #+	11,381,790,376	62,497	182,117	0.0051199	932.42
Briny Breezes +	53,736,144	612	87,804	0.0105491	926.25
Wellington *+	8,639,464,341	62,373	138,513	0.0064772	897.18
Lake Clark Shores *+	273,186,329	3,420	79,879	0.0102870	821.72
Lake Park *	723,230,353	8,916	81,116	0.0088055	714.27
Lantana *	1,139,051,019	11,419	99,751	0.0069581	694.07
Loxahatchee Groves *+	332,537,842	3,404	97,690	0.0070072	684.54
Boynton Beach	6,200,166,521	77,696	79,800	0.0079000	630.42
Lake Worth Bch*	1,992,096,147	38,484	51,764	0.0100626	520.88
Hypoluxo +	366,764,810	2,789	131,504	0.0037491	493.02
Royal Palm Beach *+	2,970,217,503	38,691	76,768	0.0059272	455.02
Haverhill *+	104,428,794	2,099	49,752	0.0085072	423.25
Palm Springs *	1,322,323,161	23,560	56,126	0.0072962	409.50
Greenacres, City of +	1,970,295,189	39,813	49,489	0.0069491	343.90
Glen Ridge *+	18,483,513	234	78,989	0.0040072	316.53
Belle Glade *+	357,498,823	17,979	19,884	0.0105491	209.76
Cloud Lake *+	7,093,605	139	51,033	0.0040072	204.50
Pahokee *+	89,397,189	5,907	15,134	0.0105491	159.65
South Bay *+	69,047,186	5,270	13,102	0.0103161	135.16

*Includes MSTU Fire - 3.4581Mills

#Includes County Library (Operating) - 0.5491Mills

#Includes MSTU Jupiter Fire - 19026 Mills

^University of Florida BEBR 2017 Estimate

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 2021 budgeted net revenue and expense for the city is (\$23,548). For 2021, 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 42.1% 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. Palm Beach County Property Appraiser's 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.

Charge for Services: This is the second largest revenue source for the City at around 17.2%. This revenue comprises of fees such as passport fees and ambulance transportation.

Intergovernmental: This is the third largest revenue source for the City at around 14.4%. 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.

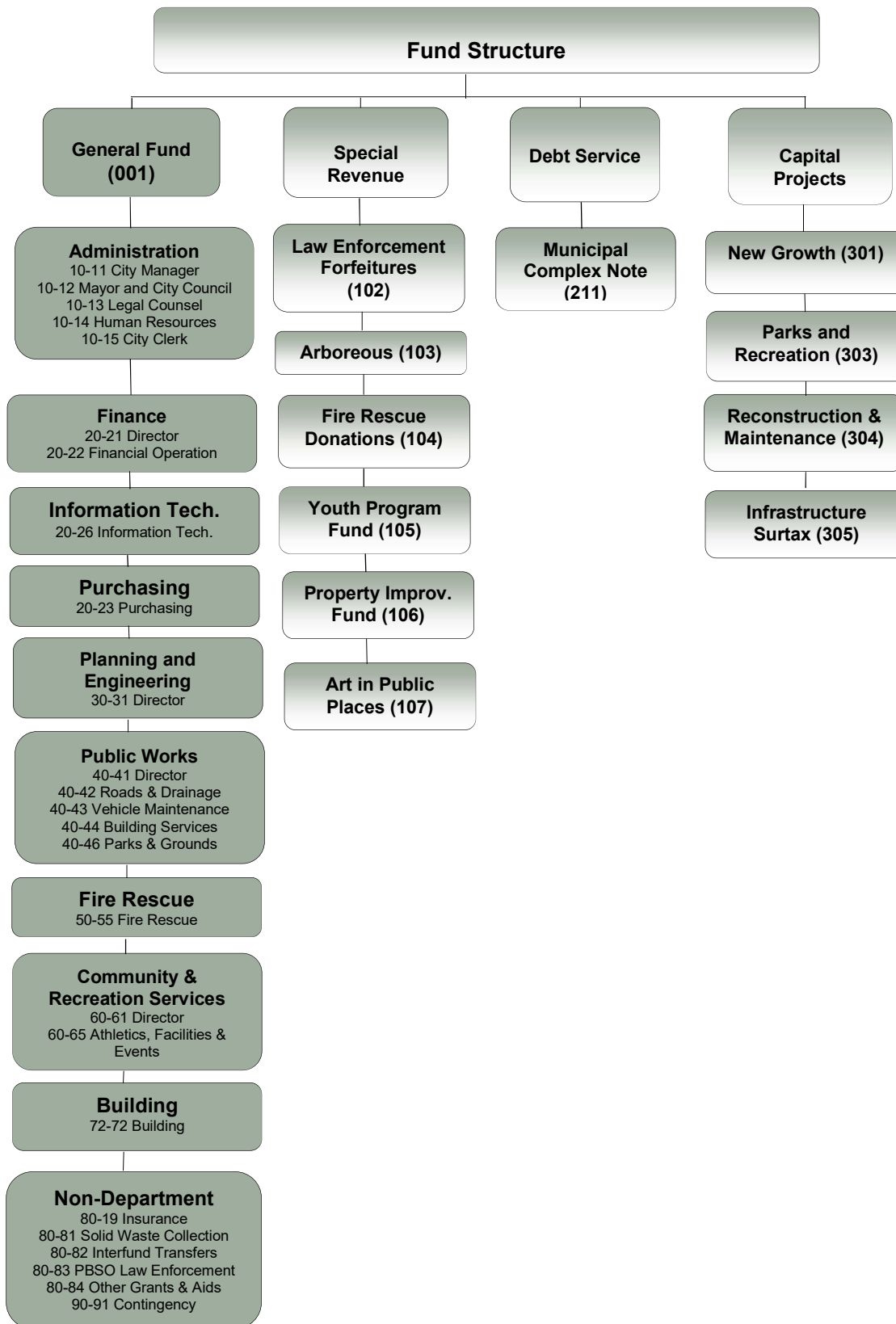
Major expenditures of are:

Personnel Services: Personnel expense make up around 46.7% 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 \$3,020,362. Also in this category is contracted law enforcement services. In February 2016, the City contracted with the Palm Beach County Sheriff's Office for Law Enforcement Services. This contract for 2021 is approximately \$10,236,354.

Fund Balance:

The reserve balance in the general fund is projected to be approximately \$12,043,520 for the beginning of budget year 2021. Less restricted funds of \$2,545,417, the reserve fund balance will be approximately \$9,474,555.



**GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY**

CATEGORY	FY 2020 BUDGET	FY 2021 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 12,117,534	\$13,170,892	\$ 1,053,358	8.7%	42.1%
Utility Service Taxes	3,025,165	2,752,901	(272,264)	-9.0%	8.8%
Other Taxes	2,211,004	2,222,932	11,928	0.5%	7.1%
Permits and Fees	2,567,875	2,557,391	(10,484)	-0.4%	8.2%
Intergovernmental	5,470,120	4,506,500	(963,620)	-17.6%	14.4%
Charges for Services	4,740,682	5,388,409	647,727	13.7%	17.2%
Fines & Forfeitures	113,400	97,456	(15,944)	-14.1%	0.3%
Interest Income	305,050	161,800	(143,250)	-47.0%	0.5%
Rent and Royalties	377,961	308,900	(69,061)	-18.3%	1.0%
Miscellaneous Income	95,200	117,052	21,852	23.0%	0.4%
TOTAL REVENUE	\$ 31,023,991	\$31,284,233	\$ 260,242	0.8%	100%
EXPENDITURES					
Personnel Services	\$ 14,481,221	\$14,634,666	\$ 153,445	1.1%	46.7%
Operating	2,979,694	3,020,362	40,668	1.4%	9.6%
PBSO Contract	10,169,449	10,236,354	66,905	0.7%	32.7%
Capital Outlay	40,200	53,109	12,909	32.1%	0.2%
Grants and Aids	27,500	28,000	500	1.8%	0.1%
Solid Waste Collection	1,975,500	2,172,622	197,122	10.0%	6.9%
Insurance	343,736	377,903	34,167	9.9%	1.2%
Interfund Transfers	730,000	585,000	(145,000)	-19.9%	1.9%
Contingency	109,457	109,457	0	0.0%	0.3%
Other Obligations	90,308	90,308	0	0.0%	0.3%
TOTAL EXPENDITURE	\$ 30,947,065	\$31,307,781	\$ 360,716	1.2%	100%
Excess Revenue Over (under) Expenditures	76,926	(23,548)			

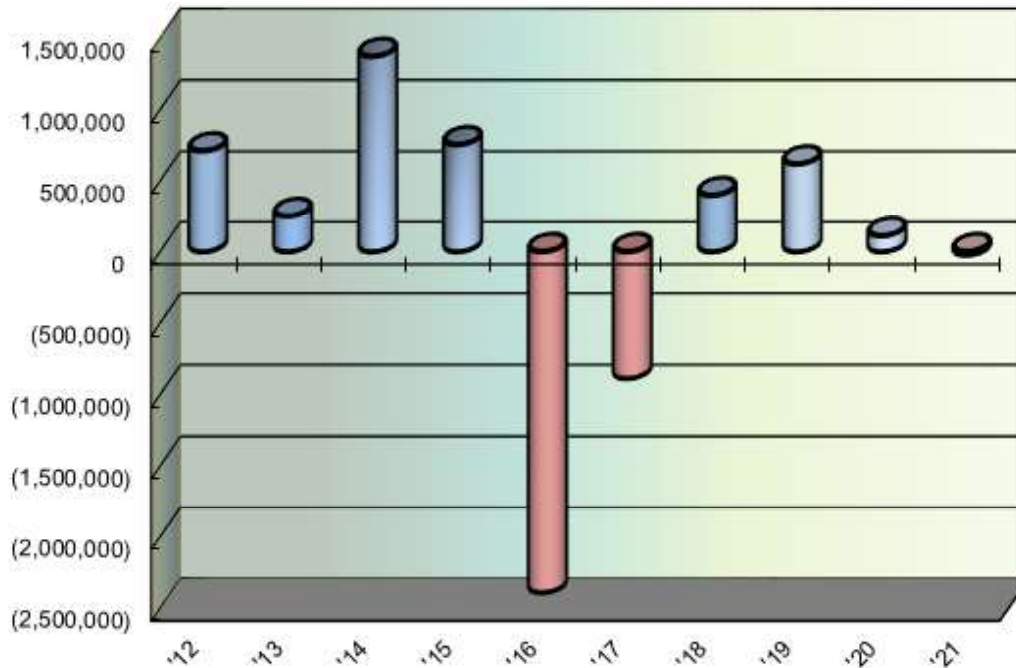
USE OF GENERAL FUND BALANCE

	Projected Ending 2020	Interfund Transfer	Use of Reserve	Projected Ending Balance
Emergency and Disaster Reserve	2,000,000	0	0	2,000,000
Assigned Reserve	545,417	0	0	545,417
Unassigned Reserve	9,498,103	0	-23,548	9,474,555
Total Reserve	12,043,520	0	-23,548	12,019,972
Unassigned Reserve as % of expenditures				30.84%

**GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
2020 FORECAST TO 2021 PROPOSED**

CATEGORY	FY 2020 FORECAST	FY 2021 ADOPTED	CHANGE FROM PRIOR YR	%	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 12,171,506	\$ 13,170,892	\$ 999,386	8.2%	42.1%
Utility Service Taxes	3,016,053	2,752,901	(263,152)	-8.7%	8.8%
Other Taxes	2,458,660	2,222,932	(235,728)	-9.6%	7.1%
Permits and Fees	2,568,295	2,557,391	(10,904)	-0.4%	8.2%
Intergovernmental	4,303,759	4,506,500	202,741	4.7%	14.4%
Charges for Services	5,080,343	5,388,409	308,066	6.1%	17.2%
Fines & Forfeitures	46,092	97,456	51,364	111.4%	0.3%
Interest Income	236,232	161,800	(74,432)	-31.5%	0.5%
Rent and Royalties	302,399	308,900	6,501	2.1%	1.0%
Miscellaneous Income	80,509	117,052	36,543	45.4%	0.4%
TOTAL REVENUE	\$ 30,263,848	\$ 31,284,233	\$ 1,020,385	3.4%	100%
EXPENDITURES					
Personnel Services	\$ 13,396,638	\$ 14,634,666	\$ 1,238,028	9.2%	46.7%
Operating	2,822,964	\$ 3,020,362	197,398	7.0%	9.6%
PBSO Contract	10,169,447	\$ 10,236,354	66,907	0.7%	32.7%
Capital Outlay	53,312	\$ 53,109	(203)	-0.4%	0.2%
Grants and Aids	32,420	\$ 28,000	(4,420)	-13.6%	0.1%
Solid Waste Collection	2,107,897	\$ 2,172,622	64,725	3.1%	6.9%
Insurance	371,445	\$ 377,903	6,458	1.7%	1.2%
Interfund Transfers	810,000	\$ 585,000	(225,000)	-27.8%	1.9%
Contingency	173,025	\$ 109,457	(63,568)	0.0%	0.3%
Other Obligations	215,436	\$ 90,308	(125,128)	-58.1%	0.3%
TOTAL EXPENDITURE	\$ 30,152,584	\$ 31,307,781	\$ 1,155,197	3.8%	100%
Excess Revenue Over (under) Expenditures	111,264	(23,548)			

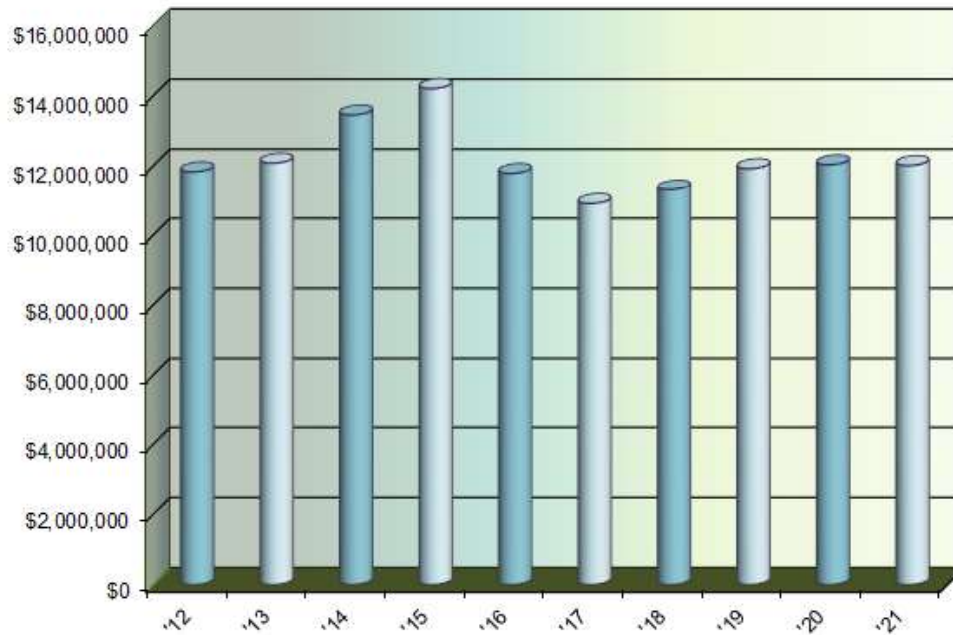
**EXCESS OF REVENUES AND OTHER SOURCES
OVER EXPENDITURES AND OTHER USES
(Excluding Fund Balance)**



Major factors effecting excess or deficit of Revenues over Expenditures

- FY 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 – This negative excess is due to an increase in head count by 16 full time employees, including six Firefighter/EMT's.
- FY 2018 – The excess of revenue over expense is due to an increase is Building permit revenue.
- FY 2019 – The revenues exceeded expenditures by \$620,036. This is due to an increase in the millage rate, from 6.0854 to 6.400 and increase in revenue in Charges for Services and sales of surplus materials.
- FY 2020 – The revenues are projected to exceeded expenditures by \$111,264. This is mainly due to a lower than expected overtime expense in Fire Rescue due to COVID 19 shutdown.
- FY 2021 – The projected deficit is due to an increase in Worker Comp. and a lower expected intergovernmental revenue due to COVID 19.

TOTAL FUND BALANCE AT THE END OF THE YEAR



Ending Fund Balance Change Description by Year

- 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.
- FY 2021 – Assessed property values increased 8.8% and millage stayed the same at 6.400. Revenues are expected to be lower due to COVID 19.



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Forecast

Estimating or predicting an outcome.

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

EXPENDITURE PROJECTIONS

and Expenditure



on Budgeted Expenditures of \$26,729,597

FINANCIAL FORECAST

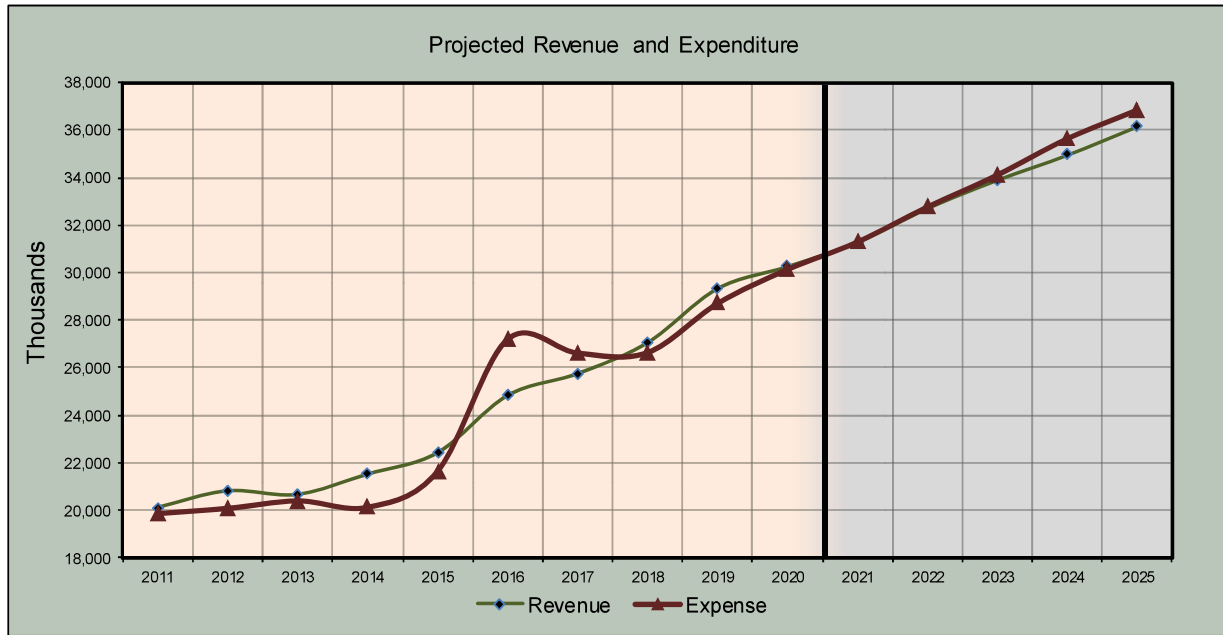
In order to develop the five (5) year financial forecast, the following areas were reviewed:

- 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 2021 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 2021 through 2025, with a slight average increase in property value of 6.5% 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 2021 through 2025 is an average of 3.24% per year).
- Average growth of other revenues: 3.4% per year.
- An average 4.1% inflation rate was used for operating expenditures.
- Inflation factor for personnel services are projected at 4%, which includes a 3% average increase in health insurance costs.
- No new personnel additions were assumed for FY 2021 through 2024.

FIVE YEAR REVENUE & EXPENDITURE PROJECTIONS

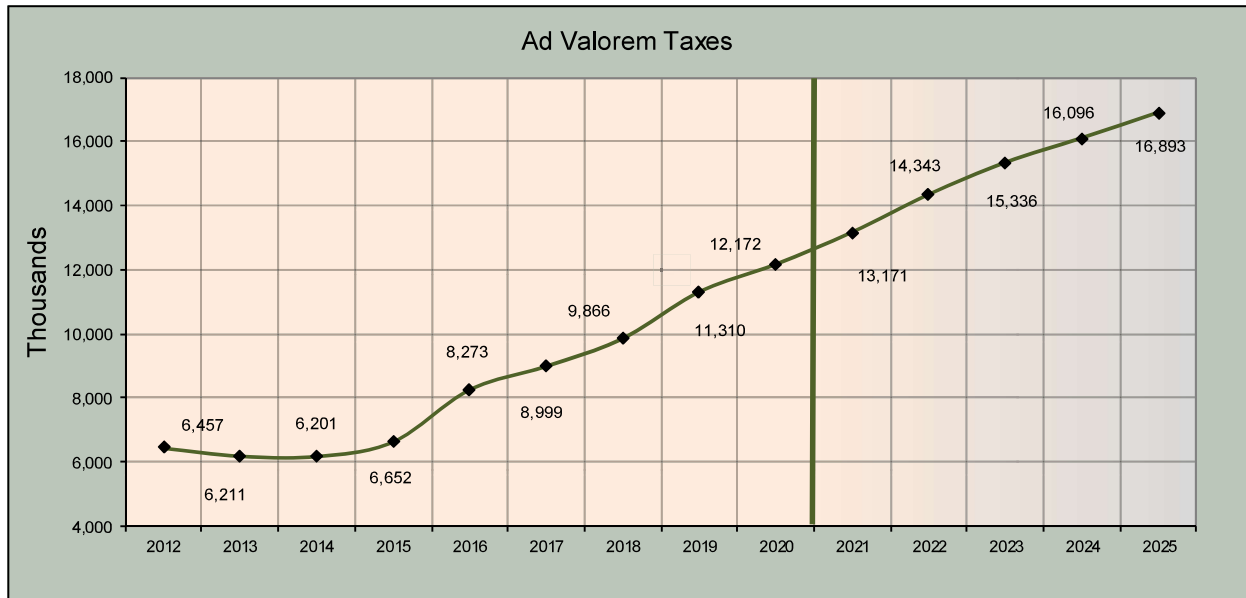


**GENERAL FUND
FIVE YEAR PROJECTION
Based on Millage Rate of 6.400**

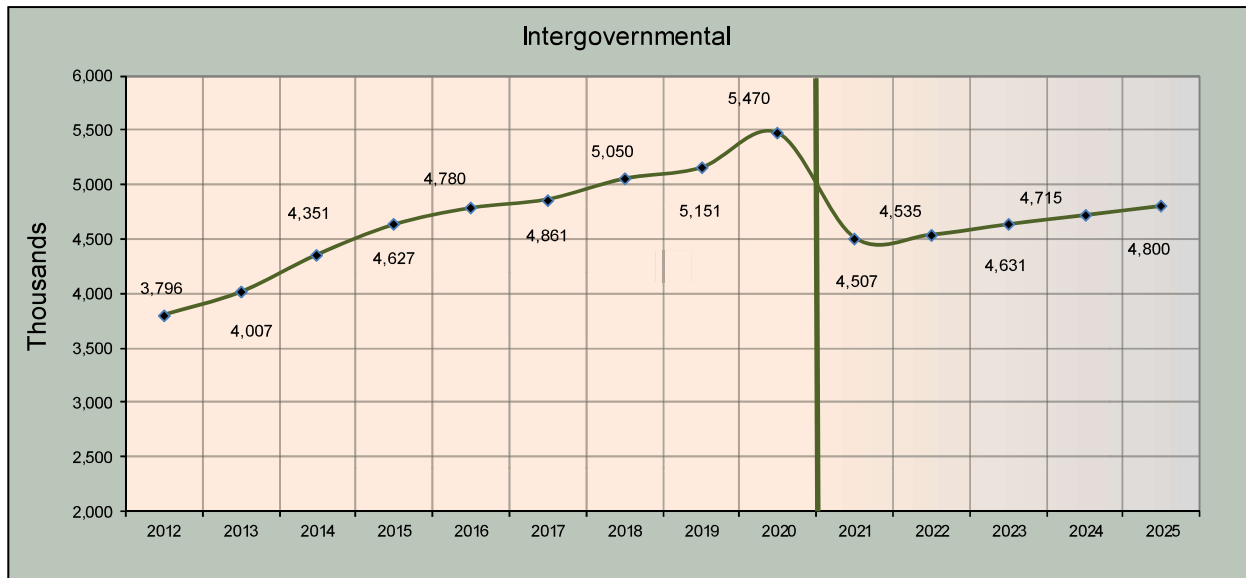
CATEGORY	FY 2020 FORECAST	FY 2021 ADOPTED	FY 2022 PROJECTED	FY 2023 PROJECTED	FY 2024 PROJECTED	FY 2025 PROJECTED
REVENUES						
Ad Valorem Taxes	\$ 12,171,506	\$ 13,170,892	\$ 14,342,772	\$ 15,336,266	\$ 16,095,579	\$ 16,892,858
Utility Service Taxes	\$ 3,016,053	2,752,901	2,810,128	2,866,001	2,894,328	2,946,571
Other Taxes	\$ 2,458,660	2,222,932	2,136,733	2,148,122	2,158,712	2,163,707
Permits and Fees	\$ 2,568,295	2,557,391	2,589,910	2,620,138	2,650,770	2,701,747
Intergovernmental	\$ 4,303,759	4,506,500	4,534,845	4,630,964	4,714,525	4,799,537
Charges for Services	\$ 5,080,343	5,388,409	5,474,536	5,471,386	5,619,115	5,840,992
Fines & Forfeitures	\$ 46,092	97,456	94,800	95,800	96,900	97,900
Interest Income	\$ 236,232	161,800	287,300	295,300	288,300	268,800
Rent and Royalties	\$ 302,399	308,900	385,156	390,413	395,671	398,671
Miscellaneous Income	\$ 80,509	117,052	56,500	50,500	51,000	51,500
TOTAL REVENUE	\$ 30,263,848	\$ 31,284,233	\$ 32,712,680	\$ 33,904,890	\$ 34,964,900	\$ 36,162,283
EXPENDITURES						
Personnel Services	\$ 13,396,638	\$ 14,634,666	\$ 15,659,093	\$ 16,755,230	\$ 17,928,096	\$ 19,183,063
Operating	\$ 2,822,964	3,020,362	3,110,973	3,204,302	3,300,431	3,399,444
PBSO Contract	\$ 10,169,447	10,236,354	10,338,718	10,442,105	10,650,947	10,863,966
Capital Outlay/Grants	\$ 85,732	81,109	81,920	82,739	83,566	84,402
Solid Waste Collection	\$ 2,107,897	2,172,622	2,237,801	2,282,557	2,328,208	2,374,772
Insurance	\$ 371,445	377,903	381,682	385,499	389,354	393,248
Interfund Transfers	\$ 810,000	585,000	780,000	780,000	780,000	370,000
Contingency	\$ 173,025	109,457	100,000	100,000	100,000	100,000
Other Obligations	\$ 215,436	90,308	93,920	95,798	97,714	99,668
TOTAL EXPENDITURE	\$ 30,152,584	\$ 31,307,781	\$ 32,784,107	\$ 34,128,230	\$ 35,658,316	\$ 36,868,563

Net Change in Rev(Exp) \$ 111,264 \$ (23,548) \$ (71,427) \$ (223,340) \$ (693,416) \$ (706,280)

FIVE YEAR REVENUE PROJECTIONS

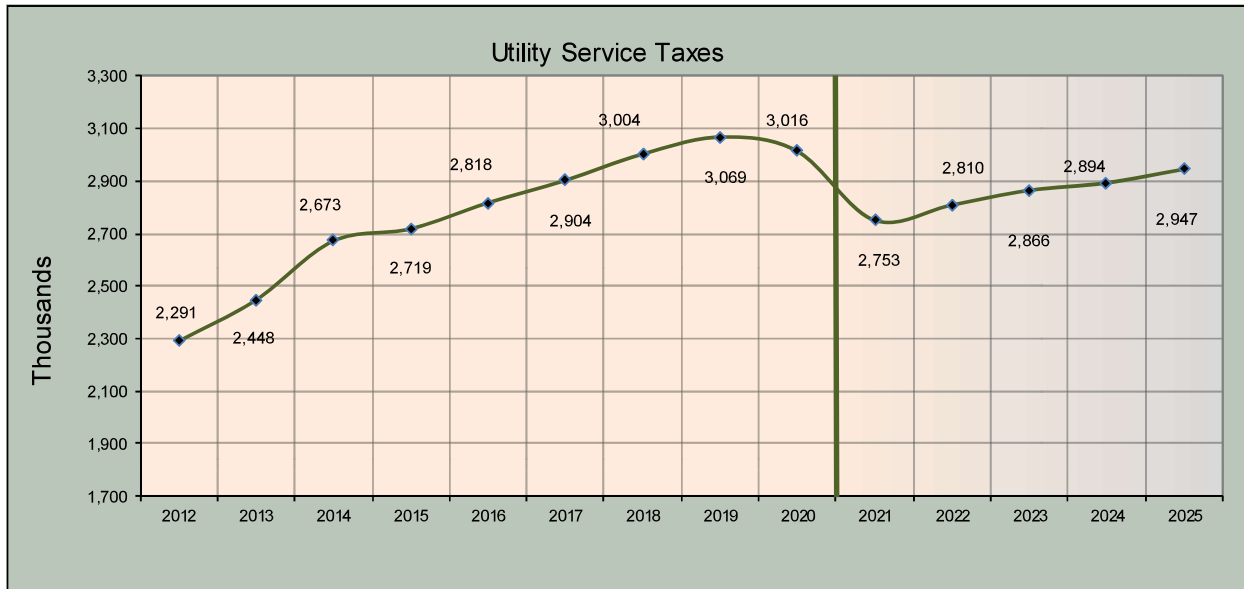


Ad Valorem Taxes: The FY 2021 taxes represent an increase in certified property values of 7.8% from the previous year. The millage rate for 2021 will be 6.400.

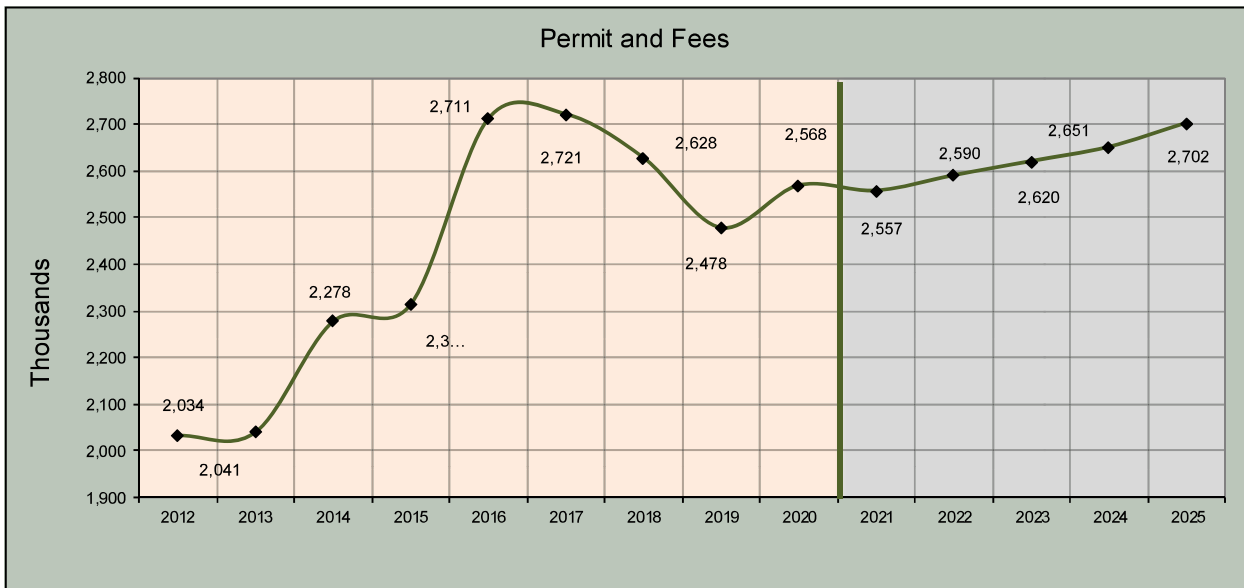


Intergovernmental Revenue: For FY 2020, revenues for the half-cent sales tax and the municipal revenue sharing show increases due to increases in the State estimates. FY 2021 shows a decrease due to COVID 19 with a moderate increases projected.

FIVE YEAR REVENUE PROJECTIONS

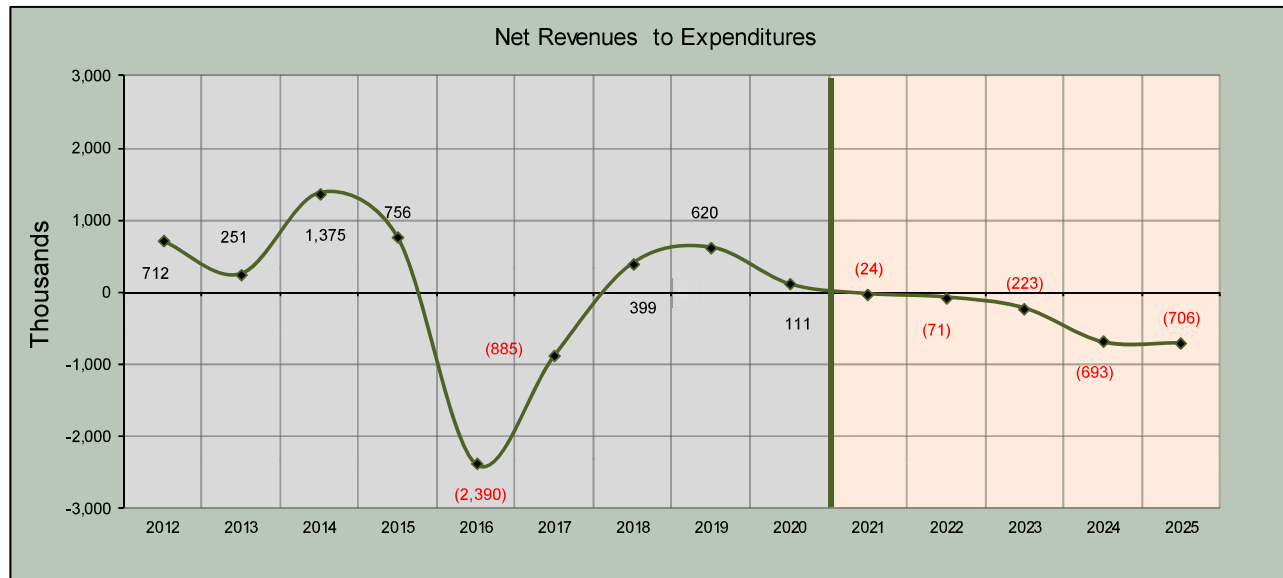


Utility Service Taxes: Electric Utility tax comprises of 78.6% of the Utility Service Tax revenue. Other utility taxes include Water, Gas and Propane. FY 2021 through FY 2025 projections are based on historical trending.



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

FORECASTED CHANGE IN FUND BALANCE



The Net Revenue over Expenditure Chart shows the actual change in fund balance from 2012 through 2019. 2020 is projected to year-end. FY 2021 through 2025 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 2025.

PROJECTED FUND BALANCE

CATEGORY	FY 2019 ACTUAL	FY 2020 FORECAST	FY 2021 ADOPTED	FY 2022 PROJECTED	FY 2023 PROJECTED	FY 2024 PROJECTED	FY 2025 PROJECTED
Beginning Fund Balance	\$ 11,312,210	\$ 11,932,246	\$ 12,043,510	\$ 12,019,962	\$ 11,948,535	\$ 11,725,195	\$ 11,031,779
Net Change in Reserve	\$ 620,036	111,264	(23,548)	(71,427)	(223,340)	(693,416)	(706,280)
Projected Ending Balance	\$ 11,932,246	\$ 12,043,510	\$ 12,019,962	\$ 11,948,535	\$ 11,725,195	\$ 11,031,779	\$ 10,325,499

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	110,015	110,015	110,015	110,015	110,015	110,015
Compensated Absences	319,142	435,402	435,402	435,402	435,402	435,402	435,402
Unassigned	9,395,302	9,498,103	9,474,545	9,403,118	9,179,778	8,486,362	7,780,082
Fund Balance	\$ 11,932,246	\$ 12,043,520	\$ 12,019,962	\$ 11,948,535	\$ 11,725,195	\$ 11,031,779	\$ 10,325,499
Unassigned Reserve as							
% of Expenditures	37.27%	32.37%	30.84%	29.38%	27.53%	24.33%	21.32%

Note: Forecast indicates unassigned reserve will be below City Council Policy 18 of 25% of budgeted expenditures in year 2024 through 2025

Revenue



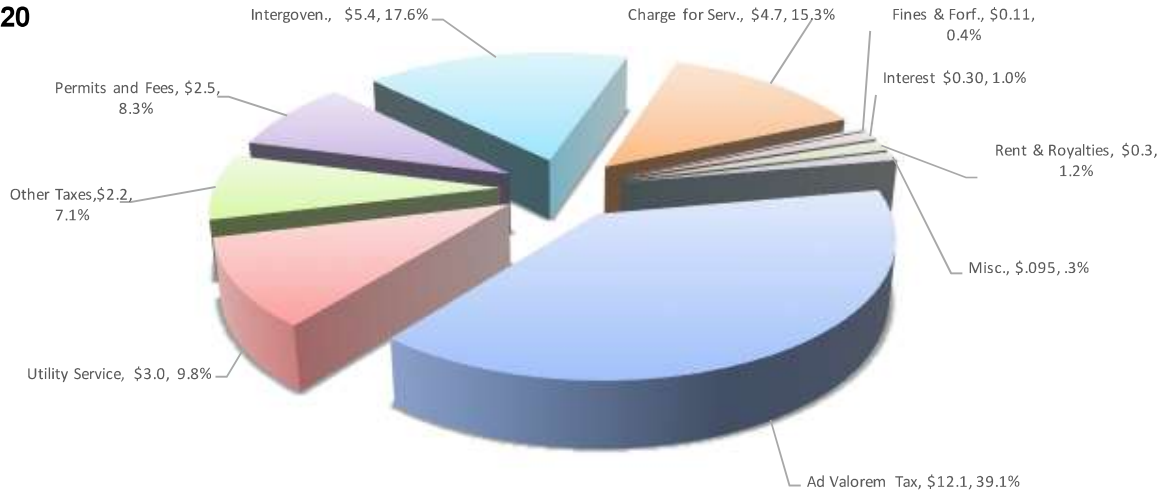
**GENERAL FUND
REVENUE CATEGORY SUMMARY**

CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUES				
Ad Valorem*	\$ 9,866,149	\$ 11,310,316	\$ 12,117,534	\$ 13,170,892
Utility Service Taxes	3,004,055	3,068,790	3,025,165	2,752,901
Other Taxes	2,286,275	2,294,354	2,211,004	2,222,932
Permits and Fees	2,627,786	2,478,043	2,567,875	2,557,391
Intergovernmental	5,049,679	5,150,931	5,470,120	4,506,500
Charges For Services	3,424,136	3,928,561	4,740,682	5,388,409
Fines & Forfeitures	111,778	96,233	113,400	97,456
Interest Income	188,401	322,364	305,050	161,800
Rent and Royalties	343,500	374,913	377,961	308,900
Miscellaneous Income	149,293	309,897	95,200	117,052
TOTAL REVENUE	\$ 27,051,052	\$ 29,334,402	\$ 31,023,991	\$ 31,284,233

*Includes Delinquent Property Taxes

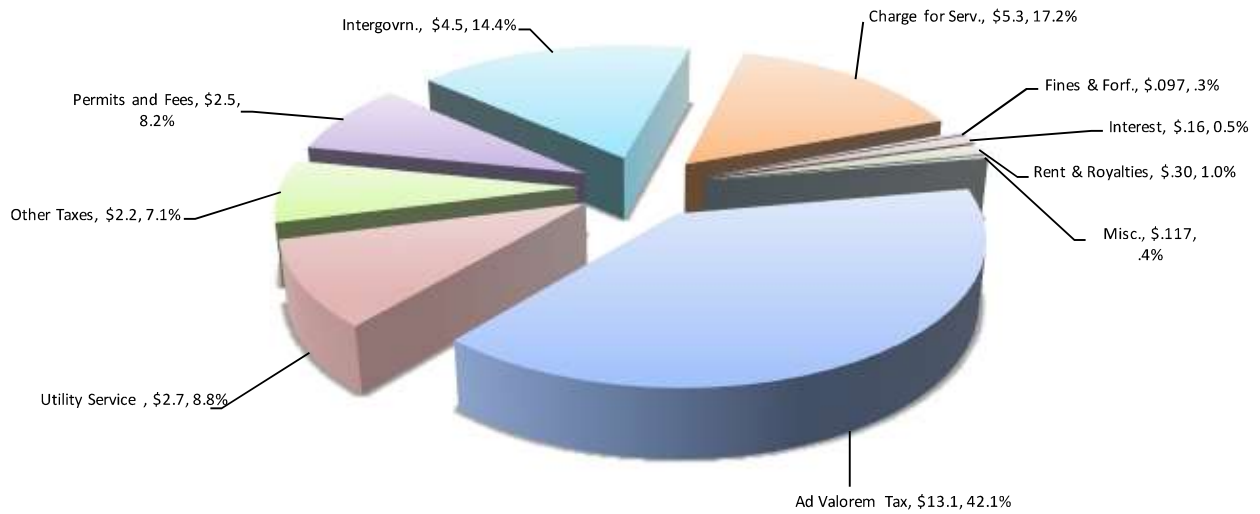
**GENERAL FUND
REVENUE CATEGORY PERCENTAGES
BASED ON GROSS BUDGET (in millions)**

FY 2020



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

FY 2021



Based upon Budgeted Revenue of \$ 31,284,233

In FY 2021, ad valorem taxes remain the City's largest revenue source at 42.1% of the total revenue. Charge for Service is at 17.2%. Intergovernmental revenues from the federal, state and county governments, accounts for 14.4% of the total revenue.

**GENERAL FUND
REVENUE DETAIL**

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
AD VALOREM TAXES					
311-100	Real And Pers. Prop. Tax	\$ 9,861,772	\$ 11,098,114	\$ 11,967,534	\$ 13,020,892
311-200	Del Real & Personal Prop.	4,377	212,202	150,000	150,000
TOTAL AD VALOREM TAXES		9,866,149	11,310,316	12,117,534	13,170,892
UTILITY SERVICE TAXES					
314-100	Electric Utility Taxes	2,369,353	2,422,317	2,380,000	2,165,800
314-300	Water Utility Service Tax	539,918	556,612	555,361	505,379
314-400	Gas Utility Taxes	60,953	55,461	57,148	52,005
314-800	Propane Gas Utility Taxes	33,831	34,400	32,656	29,717
TOTAL UTILITY SERVICE TAXES		3,004,055	3,068,790	3,025,165	2,752,901
OTHER TAXES					
312-410	1st Local Option Gas Tax	299,042	302,105	300,000	273,000
312-510	Ins Prem Tax-Firefighter	222,236	242,661	251,104	251,104
312-520	Ins Prem Tax-Police	280,676	323,272	227,400	227,400
315-200	Communication Service Tax	1,178,590	1,088,607	1,080,000	1,176,000
316-001	New Business Tax Receipt	236,968	254,194	269,000	225,496
316-020	Transferred B-Tax Receipt	475	356	500	454
316-030	Rental Property BTR	68,288	83,159	83,000	69,478
TOTAL OTHER TAXES		2,286,275	2,294,354	2,211,004	2,222,932
PERMITS AND FEES					
322-100	Building Permit	673,283	494,640	550,000	672,016
322-101	Building Permit-Site work	4,393	2,730	4,000	4,374
322-102	Building Plan Review Fees	4,275	2,910	3,500	4,166
322-200	Electrical Permit	2,320	2,000	0	2,550
323-100	Electric Franchise Fees	1,729,992	1,780,608	1,750,000	1,592,500
323-400	Gas Franchise Fees	34,512	39,880	35,500	32,305
323-700	Solid Waste Franch Fee/Comm	29,451	22,302	40,225	40,225
323-702	Solid Waste Franch Fee/Resident	68,354	72,246	108,500	120,238
323-900	Textile Recycling Rev	4,167	13,680	20,000	20,000
329-001	Miscellaneous Inspections	160	0	0	40
329-010	Const. Reinspection Fees	2,445	2,685	2,800	2,341
329-020	Inspections After Hours	120	0	150	60
329-050	Planning Filing Fees	33,189	11,230	25,000	25,000
329-060	Engineering Review Fees	11,383	11,892	12,000	12,000
329-065	Petition Advertisements	1,487	965	2,600	2,600
329-100	Foreclosure Registration Fee	26,200	18,800	12,000	24,850
329-110	Permit Surcharge - DCA	867	640	800	997
329-120	Permit Surcharge - DBPR	1,188	835	800	1,129
TOTAL PERMITS AND FEES		2,627,786	2,478,043	2,567,875	2,557,391

**GENERAL FUND
REVENUE DETAIL CONTINUED**

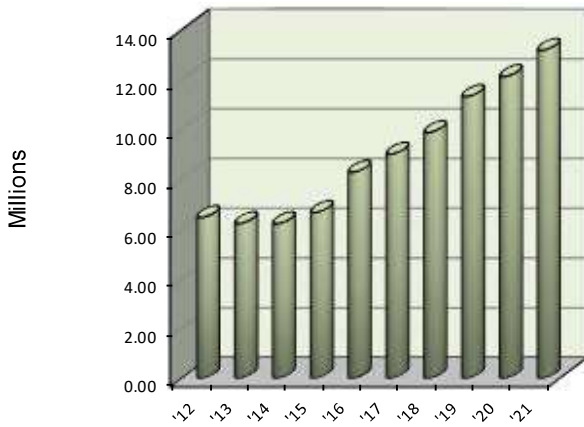
ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
INTERGOVERNMENTAL					
331-501	FEMA -Hurricane Expense	52,646	53,403	241,000	60,000
334-491	FDOT Lighting Reimbursement	32,956	33,944	33,000	33,000
335-120	State Revenue Sharing	1,643,699	1,703,382	1,800,000	1,530,000
335-140	Mobile Home License Tax	9,418	11,381	11,000	11,000
335-150	Alcoholic Beverage Lic.	4,112	3,847	5,000	5,000
335-180	Half-Cent Sales Tax	3,179,290	3,222,723	3,250,000	2,762,500
335-210	Firefighter Supplemental	14,370	14,891	15,120	10,000
335-490	Motor Fuel Tax Rebate	5,132	7,157	7,000	7,000
337-201	PBC E911 Fund	0	0	0	0
337-700	Local Grants	248	1,441	0	0
338-100	SWA Recycling Refund	9,970	4,242	8,000	8,000
338-200	B'ness Tax Receipt from Cnty	97,838	94,520	100,000	80,000
TOTAL INTERGOVERNMENTAL		5,049,679	5,150,931	5,470,120	4,506,500
CHARGE FOR SERVICES					
341-301	County Impact Admin Fees	32,093	8,112	20,000	20,000
341-900	Elections - Filing Fees	1,200	0	583	583
341-901	Sales of Clerk Documents	72,206	67,904	95,400	95,400
341-901	Sales of Financial Doc	226	40	50	50
341-901	Sales of Planning Doc	197	122	50	50
341-910	Supp. Pay Processing Fee	164	154	182	182
341-920	Passport Fee	74,765	174,872	199,512	215,004
342-200	Atlantis Interlocal Agree	869,904	904,704	940,892	978,528
342-500	Atlantis Annual Fire Insp	3,346	2,858	2,875	2,875
342-501	GAC Annual Fire Insp Fee	20,317	21,487	14,950	14,950
342-510	Fire Re-Inspection Fees	690	900	460	460
342-520	Pre-Business Tx Rec Insp	6,233	5,004	5,000	5,406
342-521	Rental Property BTR Insp	4,165	10,240	6,000	5,440
342-530	Atlantis Fire Plan Rev Fe	6,293	11,966	5,750	5,750
342-531	GAC Fire Plan Rev Fee	15,160	13,723	10,350	10,350
342-601	GAC-Ambulance Revenue	2,245,485	2,388,019	2,410,500	2,858,174
342-610	EMS W/O - Uncollectible	(1,017,026)	(638,009)	(700,000)	(700,000)
342-611	EMS W/O - Contractual	(454,857)	(826,205)	(650,000)	(650,000)
342-620	EMS Allowance Adjustment	27,822	29,089	19,200	9,600
342-621	Contractual Collection contract	(2,609)	(2,746)	(2,880)	(1,350)
342-900	False Fire Alarms Rev	7,500	5,250	4,600	4,600
342-901	Sales of P/S Documents	1,604	2,492	1,200	1,200
342-902	False Burglar Alarms Rev	33,598	36,006	20,000	20,000
343-400	Solid Waste Fee Reimb	2,947	2,842	2,900	2,900
343-411	Solid Waste Fee	844,232	1,398,229	1,975,500	2,173,431
343-413	Solid Waste Recycling Fees	335,442	0	0	0
343-451	Solid Waste Admin Fees	124,018	151,583	197,500	217,223
343-452	Solid Waste Lien Fees	17,700	0	0	0
343-453	Solid Waste Penalties	64,844	45,793	10,000	0

**GENERAL FUND
REVENUE DETAIL CONTINUED**

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
CHARGE FOR SERVICES CONT.					
347-211	Athletic Fees	35,356	49,222	55,370	34,740
347-212	Leisure Activities Fees	27,017	33,087	56,424	48,000
347-214	Discover Florida Trips	6,696	7,951	15,051	0
347-400	Special Events Commissions	17,408	23,872	23,263	14,863
TOTAL CHARGE FOR SERVICES		3,424,136	3,928,561	4,740,682	5,388,409
FINES & FORFEITURES					
351-500	Fines-Moving Violations	70,670	63,881	60,000	60,000
351-501	Law Enforcement Education	9,294	7,077	7,200	7,200
354-100	Code Enforcement Penalties	23,400	3,930	30,000	14,056
354-103	Permit/BTR Penalties	8,174	21,105	16,000	16,000
359-200	Non-Moving Violations	0	100	0	0
359-100	NSF Service Charges	240	140	100	100
359-130	Lost / Abandoned Property	0	0	100	100
TOTAL FINES & FORFEITURES		111,778	96,233	113,400	97,456
INTEREST					
361-100	Misc Interest On A/R	102	138	50	50
361-110	Tax Collector's Interest	793	2,691	500	500
361-120	SBA Interest	75,207	147,855	134,000	53,600
361-130	FMIvT Interest	8,741	73,688	40,000	20,000
361-150	Bank Investment Program	103,558	97,992	130,500	87,650
TOTAL INTEREST		188,401	322,364	305,050	161,800
RENTS AND ROYALTIES					
362-100	Rental Fees-Short Term	122,904	140,637	141,061	72,000
362-110	Rental Income-Long Term	220,596	234,276	236,900	236,900
362-600	Vending Machine Royalties	0	0	0	0
TOTAL RENT AND ROYALTIES		343,500	374,913	377,961	308,900
MISCELLANEOUS					
364-410	Surplus Sales-Furn,Equip	35,885	200,296	36,000	36,000
366-303	Egg Hunt Sponsorship	2,250	3,000	3,000	4,000
366-304	July 4th Sponsorship	2,500	3,000	2,650	3,500
366-900	Contributions	5,308	10,802	15,400	9,600
369-300	Insurance Proceeds	68,427	8,902	5,000	5,000
369-900	Refunds-Current Year	0	0	100	100
369-901	Refunds - Prior Year	20,934	24,065	25,000	25,000
369-905	Witness & Jury Reimburse	0	0	50	50
369-910	Forfeit Non-Vested Retire	265	52,053	1,500	1,500
369-999	Miscellaneous Revenues	13,724	7,779	6,500	32,302
TOTAL MISCELLANEOUS		149,293	309,897	95,200	117,052
INTERFUND TRANSFERS					
381-000	Fund Transfer - New Growth	0	0	0	0
TOTAL INTERFUND TRANSFERS		0	0	0	0
GRAND TOTAL		\$ 27,051,052	\$ 29,334,402	\$ 31,023,991	\$ 31,284,233

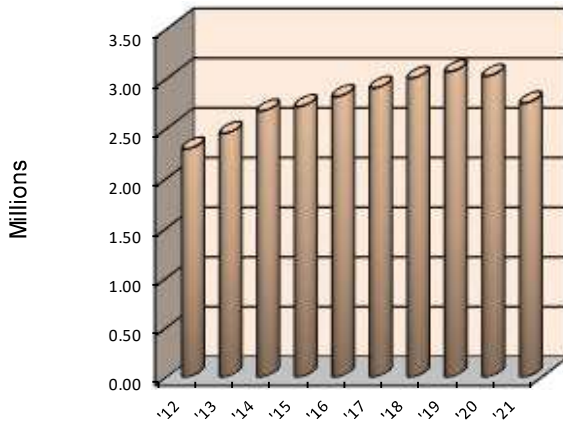
REVENUE HISTORY BY CATEGORY

Ad Valorem Taxes



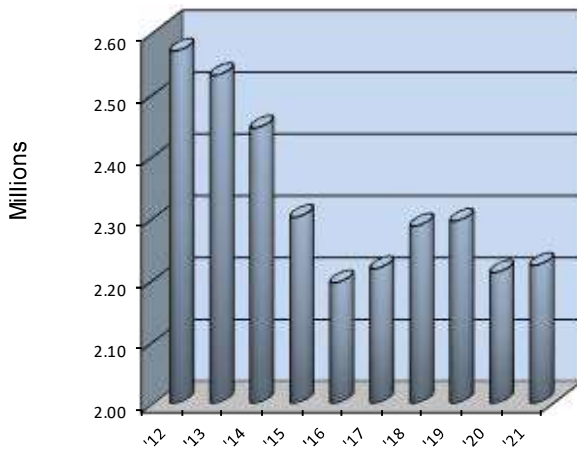
Ad Valorem Taxes: The City's FY 2021 certified assessed values including new construction increased by 8.8% from FY 2020. The increase is related to the increase in property values and new construction.

Utility Service Taxes



Utility Service Taxes: For FY 2021, \$2.7 million of utility service tax revenue is projected. This category of revenues is based on usage of applicable services such as electric and water.

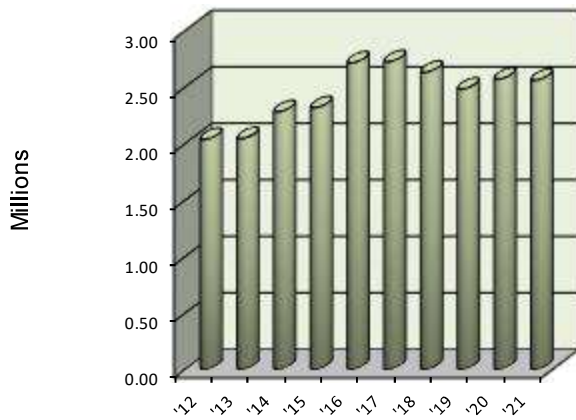
Other Taxes



Other Taxes: The majority of revenue in this category is derived from Communication Service Tax (CST) and 1st Local Option Gas Tax. Budget for 2021 is steady due to COVID 19 affects.

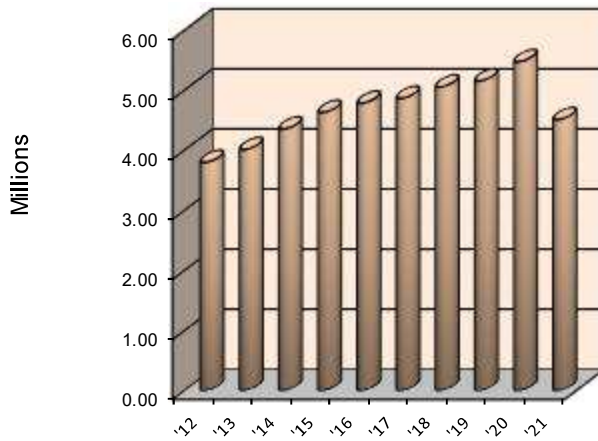
REVENUE HISTORY BY CATEGORY

Permits and Fees



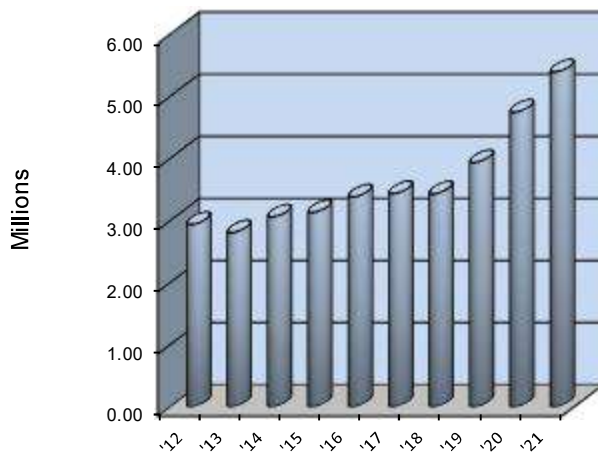
Permits and Fees: For FY 2021, \$2.5 million is projected to be collected for permits and fees. Electric franchise fees comprise the largest component of this revenue category.

Intergovernmental



Intergovernmental: This is the third largest source of revenue for the City, with \$4.5 million projected for FY 2021. The lower budget in this category is due to the State Revenue projections being lower due to COVID 19.

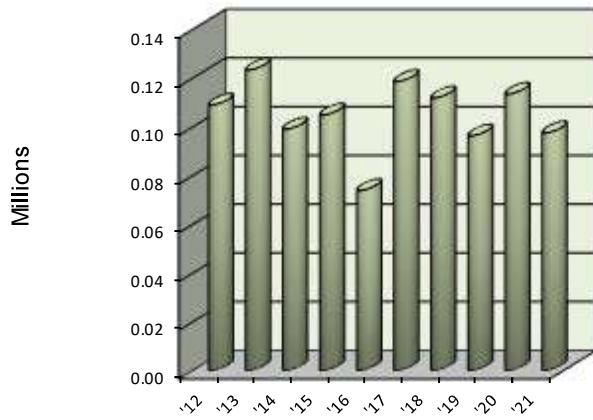
Charge for Services



Charges for Services: Charges for services are the second largest source of general fund revenues, with over \$4.7 million projected for FY 2021. This revenue source includes a contract with the City of Atlantis to provide fire rescue service, solid waste fees, ambulatory service and the passport services.

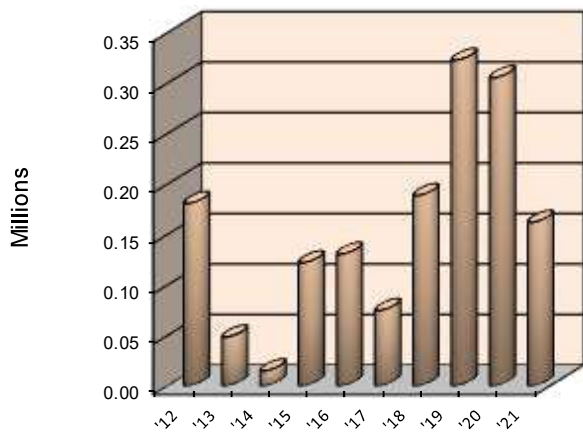
REVENUE HISTORY BY CATEGORY

Fines and Forfeitures



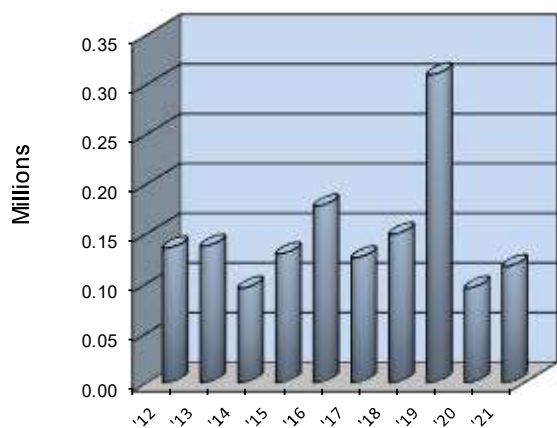
Fines and Forfeitures: This revenue includes: fines from moving violations, code enforcement penalties and permitting penalties.

Interest Income



Interest Income: The City's investments continue to suffer from the current economic conditions. Currently, the city has a diverse portfolio with investments in tiered CD's, mutual funds and money market accounts. Due to COVID 19 and the unpredictable economy the interest forecast is low.

Miscellaneous

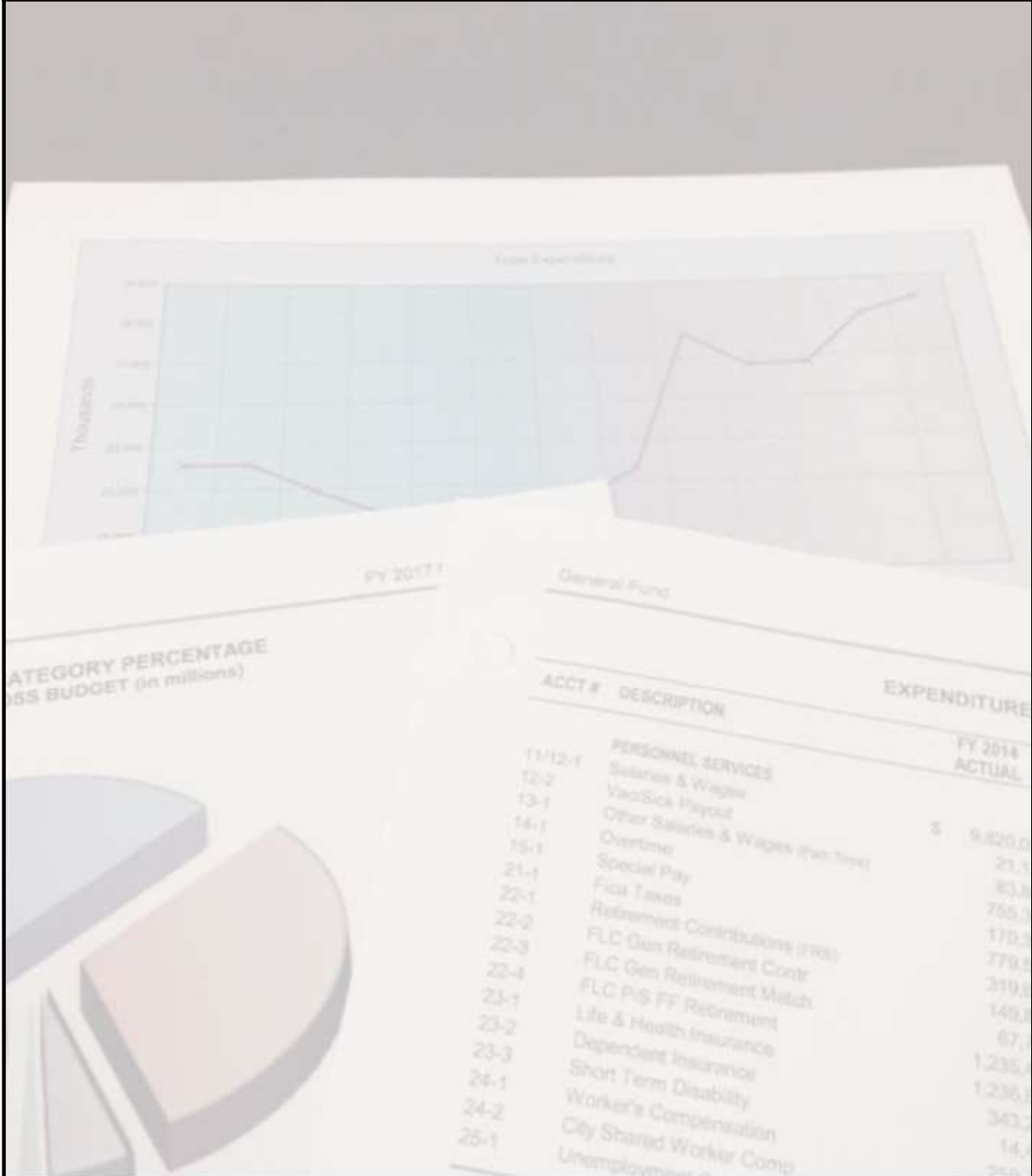


Miscellaneous: This category includes sale of surplus items, insurance proceeds and contributions.



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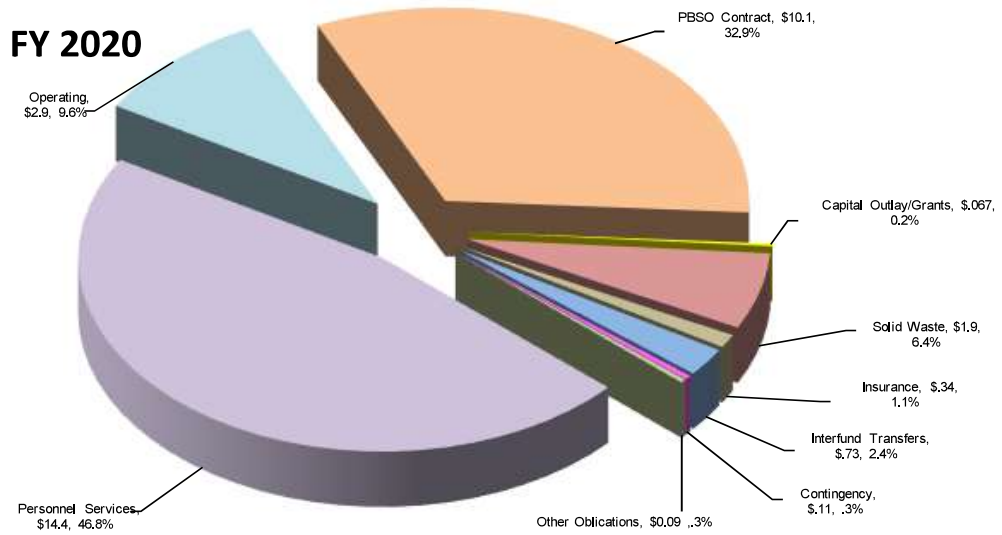
Expenditures



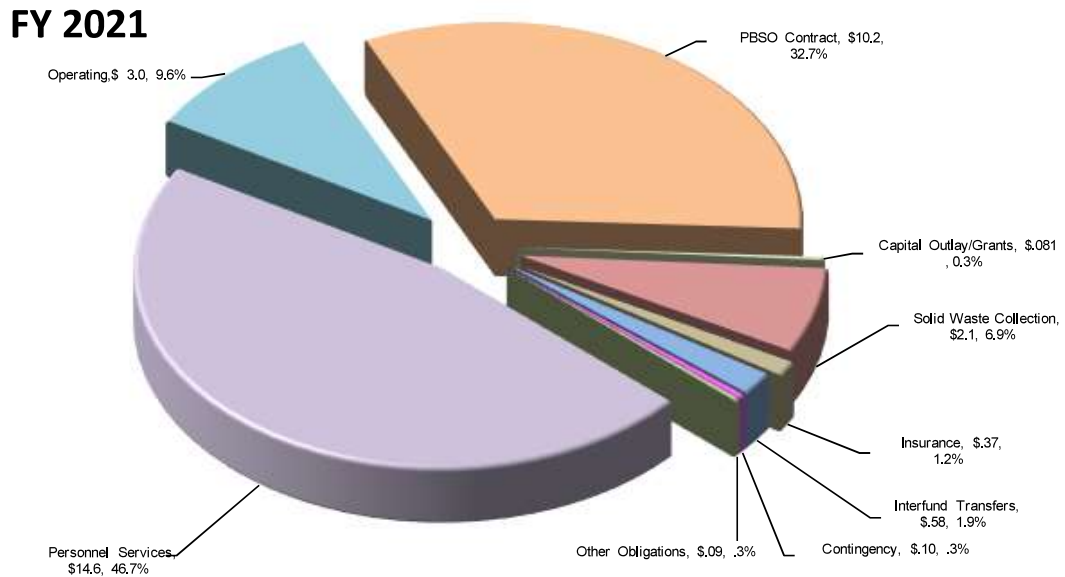
**GENERAL FUND
EXPENDITURE SUMMARY BY CATEGORY**

CATEGORY	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
EXPENDITURES				
Personnel Services	\$ 12,592,517	\$ 13,232,554	\$ 14,481,221	\$ 14,634,666
Operating Expenses	2,424,792	2,506,187	2,979,694	3,020,362
Palm Beach Sheriff's Office (PBSO)	9,608,248	9,967,197	10,169,449	10,236,354
Capital Outlay	111,049	8,671	40,200	53,109
Grants And Aids	7,500	18,479	27,500	28,000
Solid Waste Collection	1,305,708	1,350,955	1,975,500	2,172,622
Insurance	377,454	390,777	343,736	377,903
Interfund Transfers	110,000	965,000	730,000	585,000
Contingency	0	96,809	109,457	109,457
Other Obligations	114,716	177,737	90,308	90,308
TOTAL EXPENDITURES	\$ 26,651,984	\$ 28,714,366	\$ 30,947,065	\$ 31,307,781

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



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



Based on Budgeted Expenditures of \$31,307,781

GENERAL FUND - EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 7,866,718	\$ 8,421,638	\$ 9,263,417	\$ 9,348,161
12-2	Vac/Sick Payout	26,232	20,345	0	0
13-1	Other Salaries & Wages (Part-Time)	120,584	150,970	137,955	141,762
14-1	Overtime	556,389	472,358	437,543	457,244
15-1	Special Pay	120,350	117,337	107,880	118,980
21-1	Fica Taxes	627,941	661,073	629,805	648,403
22-1	Retirement Contributions (FRS)	144,480	166,744	161,268	169,302
22-2	FLC Gen Retirement Contr	166,648	190,228	217,454	231,339
22-3	FLC Gen Retirement Match	68,905	76,970	90,511	98,417
22-4	FLC P/S FF Retirement	1,394,921	1,368,490	1,482,451	1,569,521
23-1	Life & Health Insurance	954,007	1,027,996	1,264,771	1,326,177
23-2	Dependent Insurance	316,738	322,128	443,021	230,604
23-3	Short Term Disability	8,750	5,205	0	0
24-1	Worker's Compensation	209,130	227,923	233,361	281,449
24-2	City Shared Worker Comp	7,485	3,149	0	0
25-1	Unemployment Compensation	3,239	0	11,784	13,307
TOTAL PERSONNEL SERVICES		12,592,517	13,232,554	14,481,221	14,634,666
OPERATING EXPENSES					
31-1	Legal Expenses	59,323	0	0	0
31-2	Engineering & Architect	13,270	4,607	15,500	15,500
31-4	Other Professional	85,211	263,621	365,590	363,843
31-5	Physical Exams	8,157	7,149	12,702	13,024
32-1	Accounting & Audit	30,800	32,000	43,000	48,000
34-2	Aquatic Weed Control	6,054	6,054	6,056	6,056
34-4	Other Contractual	253,409	320,586	350,020	387,858
34-41	Doc Services	59,126	60,432	60,477	60,477
34-42	Contract with PBSO	9,608,248	9,967,197	10,169,449	10,236,354
40-1	Senior Trips	10,575	6,192	14,800	0
40-2	Tuition Reimbursement	8,000	6,380	12,000	12,000
40-3	Personnel Recruiting	15	0	520	520
40-4/81-1	Ed Train Sem & Assc Exp	98,431	98,727	148,432	143,017
40-5	Business Expense. & Mileage	1,349	1,447	3,789	4,096
41-1	Telephone, Teleg. & Mail	73,933	66,944	82,573	58,768
42-1	Postage, Frt. & Express	46,255	35,755	49,355	45,180
43-1	Electricity	202,426	212,035	221,400	204,600
43-2	Street Lights	201,225	198,890	214,792	214,792
43-4	Water & Sewer	49,103	47,179	47,312	50,480
43-5	Dumping Fees	29,383	44,916	41,252	43,161
44-1	Equipment Rental	13,880	6,654	6,999	6,999
44-2	Uniform Rental	1,744	2,777	2,939	2,939
45-2	Notary Fees	869	504	400	1,065
46-1	R & M - Buildings	27,804	21,636	23,750	23,750
46-11	R & M - Buildings Other Cont	52,408	40,225	41,333	42,766

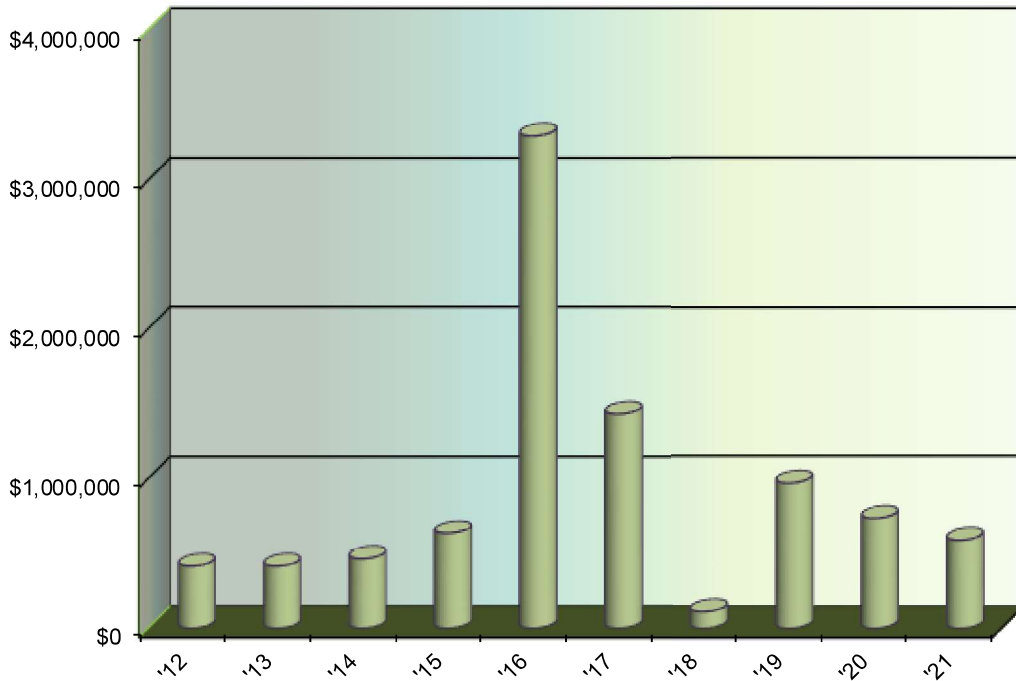
EXPENDITURE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
OPERATING EXPENSES CONT.					
46-2	R & M - Vehicles	60,379	49,872	65,240	60,240
46-21	R & M - Vehicles Other Cont	36,426	61,603	49,250	49,250
46-3	R & M - Office Equipment	15,034	15,810	18,538	18,078
46-4	R & M - Communications	949	743	1,200	1,200
46-5	R & M - Other Equipment	97,833	85,912	101,068	75,779
46-51	R & M - Other Equip Contractual	4,479	3,555	3,500	4,100
46-6	R & M - Parks & Athletics	8,453	7,348	10,750	10,750
46-61	R & M - Parks Other Contractual	29,970	4,522	13,000	13,000
46-7	R & M - Computer Equipment	16,085	9,000	27,512	22,100
47-1	Printing & Binding	28,013	34,334	40,146	38,702
48-1	City Publicity	1,627	3,174	3,400	8,708
48-17	City Events	20,876	58,000	26,732	9,000
48-3	Other Community Events	1,734	3,056	3,120	3,320
48-34	Egg Hunt	6,265	8,695	10,771	11,605
48-4	Fireworks	27,040	35,131	39,470	36,415
48-6	Other Promo. Activities	16,386	18,137	35,318	29,734
48-71	L/S Sponsorship offset	0	1,438	9,300	7,500
48-91	Youth Athletics	11,216	11,750	14,665	14,044
49-1	Legal Ads	12,297	12,209	26,621	25,927
49-2	Election Expenses	39,895	0	3,372	1,970
49-3	Titles, Tags & Taxes	797	1,334	1,120	1,120
49-6	Miscellaneous Expense	1,911	2,438	2,025	4,280
49-7	Computer Software	173,584	168,325	224,760	336,774
49-8	Recording Fees	0	(196)	3,000	3,000
49-9	Classified Ads	3,370	1,349	3,565	4,355
51-2	Office Supplies	25,394	28,508	29,423	29,695
51-4	Copy Paper & Supplies	6,577	5,756	7,532	7,532
51-5	Minor Office Equipment	22,057	10,617	13,450	12,058
51-7	Commemoratives	12,783	8,353	14,163	14,600
52-1	Fuel & Lubricants	97,273	102,597	111,546	111,546
52-2	Parks & Grounds Sup.	16,577	13,796	21,000	16,000
52-3	Cust. Lab. & Chem. Sup.	41,090	30,705	35,855	40,300
52-5	Small Tools & Apparatus	24,647	28,572	27,625	25,725
52-6	Recreation Supplies	2,580	5,561	1,670	1,150
52-7	Medical Supplies	57,129	53,546	58,075	61,650
52-8	Uniforms & Clothing	50,128	41,360	48,915	50,922
53-1	Road & Bridges	10,873	4,750	19,250	15,750
53-2	Traffic Control	17,043	21,652	5,950	11,950
53-3	Drainage	42,598	22,270	24,550	24,550
54-2	Code Supplement & Update	8,844	4,162	7,850	7,850
54-3	Books, Subsc., Prof. Sup.	11,618	8,940	9,899	9,278
54-4	Memberships & Dues	30,212	32,788	40,457	39,914
55-5	Erroneous Issues	0	5	50	50
TOTAL OPERATING EXPENSES		12,033,040	12,473,384	13,149,143	13,256,716

EXPENDITURE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
CAPITAL OUTLAY					
62-2	Public Safety Building	0	0	0	0
62-31	City Hall Improvement	2,030	0	0	0
62-6	Public Works Buildings	0	0	0	0
64-5	Office Furniture	58,052	3,037	4,200	11,489
64-6	Office Equipment	0	0	3,100	0
64-7	Park Equipment	7,867	0	0	0
64-8	Other Equipment	38,152	5,180	0	0
64-9	Computer Hardware/Software	3,340	454	32,900	41,620
TOTAL CAPITAL OUTLAY		111,049	8,671	40,200	53,109
GRANTS AND AIDS					
83-1	Grant/Aids	7,500	18,479	27,500	28,000
TOTAL GRANTS AND AIDS		7,500	18,479	27,500	28,000
SOLID WASTE					
34-3	Solid Waste Collection	1,305,708	1,350,955	1,975,500	2,172,622
TOTAL SOLID WASTE		1,305,708	1,350,955	1,975,500	2,172,622
INSURANCE					
45-1	Liability & Fleet	352,404	379,938	331,736	363,903
81-20	Claims Repairs	25,050	10,839	12,000	14,000
TOTAL INSURANCE		377,454	390,777	343,736	377,903
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	0	500,000	250,000	150,000
91-22	Fund Transfer - After School Program	110,000	55,000	0	135,000
91-95	Fund Transfer - Debt Service	0	410,000	410,000	300,000
99-99	Fund Transfer - Property Impr	0	0	50,000	0
99-xx	Fund Transfer - Art in Park	0	0	20,000	0
TOTAL INTERFUND TRANSFERS		110,000	965,000	730,000	585,000
CONTINGENCY					
99-1	Contingency	0	813	9,457	9,457
99-2	Council Contingency	0	95,996	100,000	100,000
TOTAL CONTINGENCY		0	96,809	109,457	109,457
OTHER OBLIGATIONS					
99-4	175/185 Insurance Trust	114,716	177,737	90,308	90,308
TOTAL OTHER OBLIGATIONS		114,716	177,737	90,308	90,308
TOTAL GENERAL FUND		\$ 26,651,984	\$ 28,714,366	\$ 30,947,065	\$ 31,307,781

OPERATING TRANSFERS OUT (NET)



- FY 2012 - Transfers were limited to debt servicing of \$410,000 for Public Improvement Note 2004A.
- FY 2013 - 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, \$2,863,381 to Capital Project Fund.
- 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 \$110,000 to the CARES program.
- FY 2019 – Transfers for debt servicing of \$410,000 plus \$500,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$55,000 to CARES program.
- 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).
- FY 2021 – Transfers for debt servicing of \$300,000 plus \$150,000 to Capital Project Fund – Reconstruction and Maintenance (304), and \$135,000 to CARES program.

**GENERAL FUND
DEPARTMENT EXPENDITURE SUMMARY**

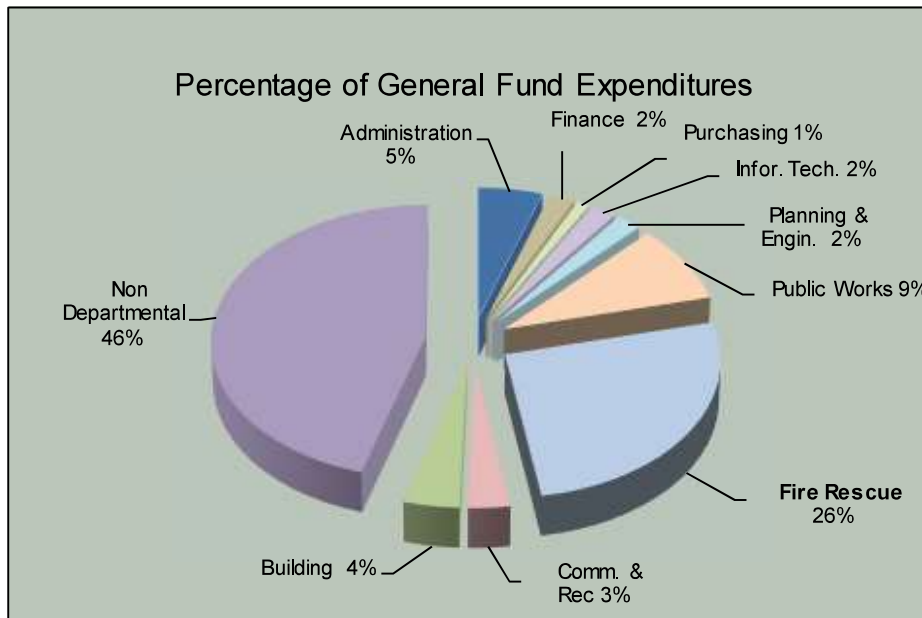
FY 2020		FY 2021			
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
ADMINISTRATION					
5	\$ 606,677	10-11 City Manager	2	\$ 392,403	-54.6%
6 PT	246,869	10-12 Mayor and City Council	6 PT	238,809	-3.4%
0	230,000	10-13 Legal Counsel	0	230,000	0.0%
3	372,622	10-14 Human Resources	3	368,477	-1.1%
3FT 2PT	338,381	10-15 City Clerk	3FT 2PT	314,370	-7.6%
11 FT / 8 PT	\$ 1,794,549	ADMINISTRATION TOTAL	8 FT / 8 PT	\$ 1,544,059	-16.2%
FINANCE					
2	\$ 283,683	20-21 Office of the Director	3	\$ 332,768	14.8%
6	553,719	20-22 Financial Operations	5	441,065	-25.5%
3	681,296	20-26 Information Technology	0	\$0	0
2	195,528	20-23 Purchasing	0	0	0
13	\$ 1,714,226	FINANCE TOTAL	8	\$ 773,833	-121.5%
INFORMATION TECHNOLOGY¹					
0	\$ 0	20-26 Information Technology	0	\$ 767,787	100.0%
0	\$ 0	INFORMATION TECHNOLOGY	0	\$ 767,787	100.0%
PURCHASING¹					
0	\$ 0	20-23 Purchasing	2	\$ 228,263	100.0%
0	\$ 0	PURCHASING TOTAL	2	\$ 228,263	100.0%
PLANNING AND ENGINEERING					
6	\$ 628,803	30-31 Office of the Director	6	\$ 663,133	5.2%
6	\$ 628,803	PLANNING & ENGIN. TOTAL	6	\$ 663,133	5.2%
PUBLIC WORKS					
3	\$ 323,841	40-41 Office of the Director	3	\$ 325,946	0.6%
8	1,004,771	40-42 Roads & Drainage	7	989,015	-1.6%
3	494,810	40-43 Vehicle Maintenance	3	492,330	-0.5%
3	579,985	40-44 Building Services	2	376,429	-54.1%
8	715,034	40-46 Parks & Grounds	7	668,205	-7.0%
25	\$ 3,118,441	PUBLIC WORKS TOTAL	22	\$ 2,851,925	-9.3%
FIRE RESCUE					
57	7,644,669	50-55 Fire Rescue	57	8,282,064	7.7%
57	\$ 7,644,669	FIRE RESCUE TOTAL	57	\$ 8,282,064	7.7%
COMMUNITY & RECREATION SERVICES					
2.50	\$ 295,489	60-61 Office of the Director ²	2.00	\$ 245,844	-20.2%
6 FT/ 8 PT	671,860	60-65 Community Programs	8 FT/ 8 PT	747,651	10.1%
8.5 FT / 10 PT	\$ 967,349	COMMUNITY & REC. SERV. TOTAL	10 FT/ 8 PT	\$ 993,495	2.6%
BUILDING					
15	\$ 1,223,750	72-72 Office of the Director	14	\$ 1,216,182	-0.6%
15	\$ 1,223,750	BUILDING TOTAL	14	\$ 1,216,182	-0.6%

DEPARTMENT EXPENDITURE SUMMARY CONT.

FY 2020			FY 2021		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
NON DEPARTMENTAL					
	\$ 343,736	80-19 Property Liability & Fleet		\$ 377,903	9.0%
	1,975,500	80-81 Solid Waste Collection		2,172,622	9.1%
	730,000	80-82 Interfund Transfer		585,000	-24.8%
	10,676,585	80-83 PBSO Law Enforcement		10,722,058	0.4%
	20,000	80-84 Other Grants & Aids		20,000	0.0%
	109,457	90-91 Contingency		109,457	0.0%
	\$ 13,855,278	NON DEPARTMENTAL TOTAL		\$ 13,987,040	0.9%
135.5 FT 16 PT	\$ 30,947,065	GENERAL FUND TOTAL	130 FT 16 PT	\$ 31,307,781	1.2%

¹Department split from Finance

²Position is split with Youth Program (105)





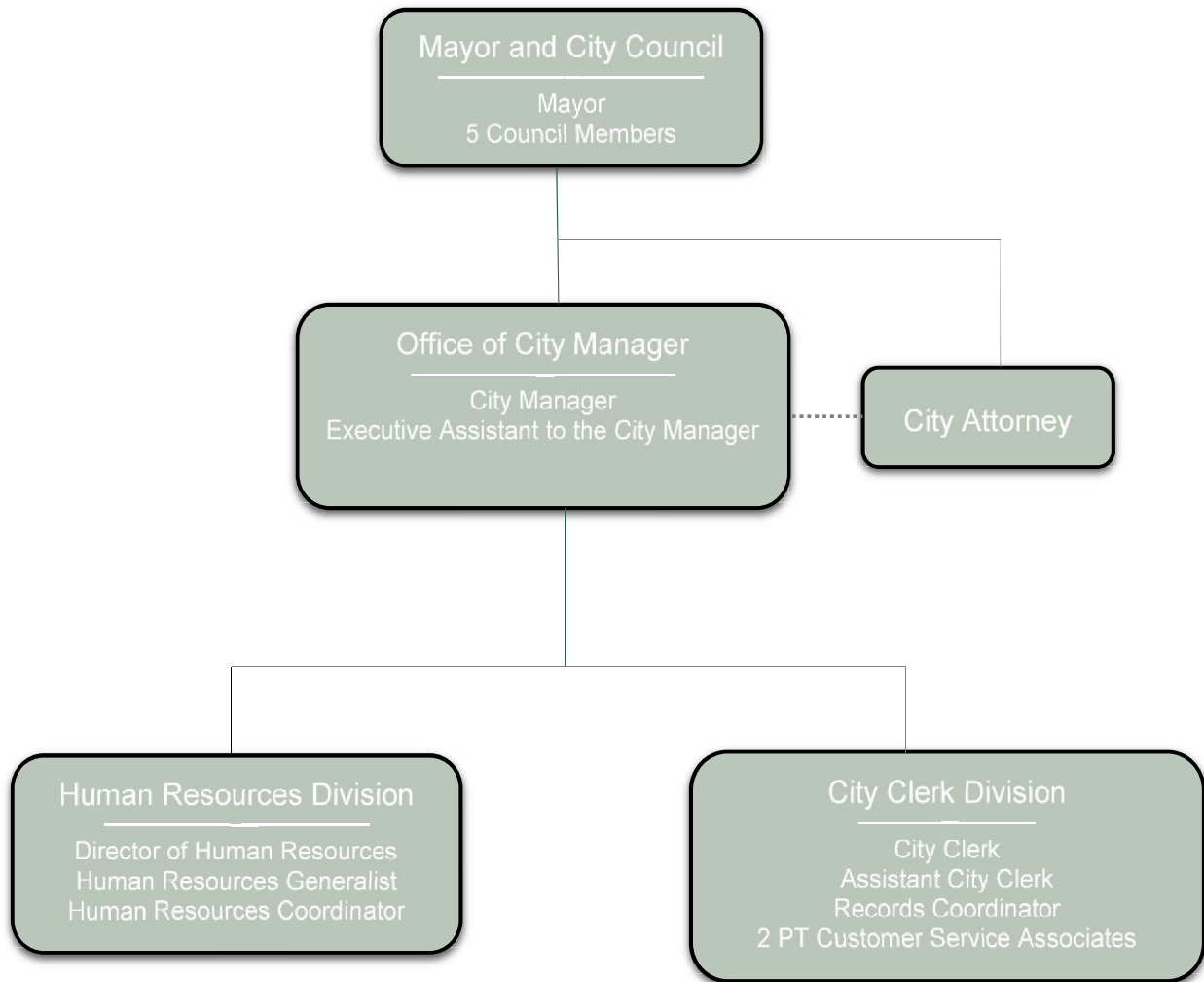
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Department of Administration

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:	8
Part Time:	2

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019-20**

Mayor/City Council:

- Adopted policies through the enactment of 45 ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Approved 38 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.
- 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 396 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, including Census 2020 advertising.
- 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 and introducing expanded hours in FY 2020 to accommodate customers.
- Census 2020 advertising/promotional items to promote community participation.
- COVID-19 Pandemic: Manage City operations during a National State of Emergency, enforcing emergency operation procedures, ensuring that City staff and residents abide by state mandated executive orders to ensure their safety, and assist with community food drives.

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 1,800 employment applications, approved thirty-five (35) 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, Holiday Shirt/Sweater Day and Thanksgiving Potluck.

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019-20**

Continued

- Coordinated twenty-one (17) 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, First Aid/CPR, No Nonsense with Coach Lisa and Active Shooter.
- Updated the Hiring SOP to consolidate the recruiting, onboarding, orientation and exit processes.
- Coordinated health, dental, vision, medical FSA, dependent care FSA and life insurance benefits for 172 eligible participants.
- 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.
- 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 including pneumonia and shingles.
- Transitioned to a new Workers Compensation Carrier and Dental Carrier, added vision insurance and Flexible spending accounts for our employees.
- In conjunction with the Broker, created an Employee Benefit Highlight booklet as a summary and resources of many benefits offered by the City
- Coordinated the filing of the 1094-C and 1095-C forms to comply with the Affordable Care Act (ACA).
- Created new DOT clearinghouse guidelines to follow for new hires and current employees as required by law.
- Coordinated the new Cancer Benefit Program for Firefighters.
- Enrolled in the Pryor Plus training to streamline all Fred Pryor Trainings utilized by City employees to increase participation and maintain City costs across departments.
- Implemented and managed the Families First Coronavirus Response Act to support the City's workforce during the Covid-19 Pandemic.
- Initiated 5-year re-screens for employees in the Community and Recreation Services Department background checks for the first time.
- Trained on and implemented new 2020 W-4 form for new hires and changes with current employees.
- Created and implemented several new policies to include: Lactation/Breastfeeding, Pandemic Pay Policy, Pandemic Telecommuting Policy,
- Facilitated two (2) Reductions in Force, a Re-Organization of the Information Technology, Purchasing, Community and Recreation and Building Departments.
- Coordinated an after-hours voluntary Kickball and Basketball game to increase morale and relationships.
- Completed the final Police Records destruction for the City.
- Conducted a thorough assessment of the City's property to identify and inspect for safety concerns.
- Participate in the IAFF Collective Bargaining Agreement Negotiations.
- Participated on the Information Technology Steering Committee.

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2019-20**

Continued

City Clerk:

- Increased Passport Service Hours to 8:00 a.m. to 4:30 p.m.
- Created a Records Coordinator full-time position.
- Reduce the amount of paper agenda items.
- Organized and created space in the Main Storage area for all departments.
- Received approval of an ADA Agenda Management Software Program.
- Processed 3,300 Passport applications.
- Transcribed 42 sets (300 pages) of official minutes for City Council and other board meetings.
- Coordinated twenty (20) Council meeting agendas with backup material.
- Scheduled a Citywide destruction of over 75 boxes of paper records and deleted volumes of electronic records pursuant to statutory retention requirements.
- Completed a successful unopposed Election cycle.
- Updated City Charter, Article IV; Elections, Sections 3 to coincide with the Presidential Preference Primary Election.
- Performed 1,190 lien searches and 160 public records request



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

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$293,824	\$417,104	\$569,060	\$349,630
Operating	37,159	54,993	37,617	42,773
Capital	0	0	0	0
Grants and Aids	0	0	0	0
General Fund Totals	\$330,983	\$472,097	\$606,677	\$392,403

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
City Manager	1	1	1	1
Budget Administrator*	0	1	1	0
Asst. to the City Manager	1	1	1	1
Economic Development	0	0	1	0
Public Relations	0	0	1	0
Total Number of Staff	2	3	5	2

* Moved to Admin from Finance in 2019 back to Finance in 2021

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 (4) 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 nine (9) 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 the City's emergency management plan to mitigate the damage of potential events that may endanger the City's ability to function.
- 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	223,205	319,612	428,500	247,054
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	6,000	4,800	4,800	0
21-1	Fica Taxes	14,954	21,482	32,265	18,702
22-1	Retirement Contributions (FRS)	4,920	5,526	5,518	6,815
22-2	FLC Gen Retirement	7,401	12,405	17,295	27,539
22-3	FLC Gen Retirement Match	706	6,169	8,648	13,769
23-1	Life & Health Ins - Employee	17,091	26,101	42,579	21,941
23-2	Dependent Insurance	19,143	20,593	28,385	13,207
24-1	Worker's Compensation	404	416	550	307
25-1	Unemployment Compensation	0	0	520	296
TOTAL PERSONNEL SERVICES		293,824	417,104	569,060	349,630
OPERATING EXPENSES					
31-4	Other Professional Service	11,419	27,320	350	350
40-4	Ed Train Sem & Assc Exp	2,511	3,010	3,060	4,250
40-5	Business Exp & Mileage	361	243	180	780
41-1	Telephone	0	430	504	1,080
42-1	Postage & Freight Charges	200	0	250	250
46-3	R & M - Office Equipment	3,973	3,774	3,900	3,900
47-1	Printing & Binding	9,070	9,891	16,425	13,290
48-1	City Publicity	958	1,444	1,300	7,708
48-6	Other Promo Activities	3,952	4,076	4,200	4,500
49-7	Computer Software & Prog	0	270	0	0
51-2	Office Supplies	2,856	2,714	3,398	3,350
51-4	Copy Paper & Supplies	912	290	1,000	1,000
51-5	Minor Office Equip & Furn	479	808	350	950
54-3	Books,Subsc,Prof Supplies	0	208	400	260
54-4	Memberships & Dues	468	515	2,300	1,105
TOTAL OPERATING EXPENSE		\$ 37,159	\$ 54,993	\$ 37,617	\$ 42,773
DIVISION TOTAL		\$ 330,983	\$ 472,097	\$ 606,677	\$ 392,403



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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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$135,642	\$176,343	\$185,683	\$183,818
Operating	35,299	38,806	53,686	46,991
Capital	0	0	0	0
Grants and Aids	7,500	7,500	7,500	8,000
General Fund Totals	\$178,441	\$222,649	\$246,869	\$238,809

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 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 (4) 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
- Adopt policies through the enactment of ordinances and resolutions that are in keeping with the City's mission.
- Goal: To provide the best municipal services to City residents at the most cost efficient means.
- Objective: • Balance tax rates commensurate with the quality of service provided.
- Goal: To provide a safe and attractive community for City residents in order to improve the quality of life.
- Objective: • Appropriate funding for operational and capital improvement programs.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11-1	Salaries & Wages	\$ 59,610	\$ 82,546	\$ 83,448	\$ 84,699
15-1	Special Pay	41,314	42,500	42,000	42,000
21-1	Fica Taxes	7,377	8,677	8,471	9,047
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement	2,880	4,315	4,111	4,173
22-3	FLC Gen Retirement Match	978	1,465	1,395	1,752
23-1	Life & Health Ins - Employee	18,373	25,610	31,387	33,392
23-2	Dependent Insurance	4,938	11,022	14,712	8,598
24-1	Worker's Compensation	172	208	159	157
25-1	Unemployment Comp	0	0	0	0
TOTAL PERSONNEL SERVICES		135,642	176,343	185,683	183,818
OPERATING EXPENSES					
40-4	Ed Train Sem & Asc Exp	11,941	15,171	27,350	19,350
40-5	Business Exp & Mileage	700	650	1,415	1,415
41-1	Telephone	2,268	2,910	3,024	3,240
47-1	Printing & Binding	177	122	300	200
49-9	Classified Ads	0	0	0	600
52-8	Uniforms & Clothing	0	0	120	132
54-3	Books,Subsc,Prof Supplies	0	0	150	100
54-4	Memberships & Dues	20,213	19,953	21,327	21,954
TOTAL OPERATING EXPENSES		35,299	38,806	53,686	46,991
GRANTS & AIDS					
83-1	Other Grants and Aids	7,500	7,500	7,500	8,000
TOTAL GRANTS & AIDS		7,500	7,500	7,500	8,000
DIVISION TOTAL		\$ 178,441	\$ 222,649	\$ 246,869	\$ 238,809



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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 a contractual 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$68,466	\$0	\$0	\$0
Operating	63,627	137,645	230,000	230,000
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$132,093	\$137,645	\$230,000	\$230,000

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 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.
- Provide lobbying services to represent the City of Greenacres before the Legislative and Executive branch of the State of Florida, seeking funding opportunities for City appropriation projects.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 51,335	\$ 0	\$ 0	\$ 0
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	1,500	0	0	0
21-1	Fica Taxes	3,759	0	0	0
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement	2,358	0	0	0
22-3	FLC Gen Retirement Match	926	0	0	0
23-1	Life & Health Ins - Employee	4,413	0	0	0
23-2	Dependent Insurance	4,047	0	0	0
24-1	Worker's Compensation	128	0	0	0
25-1	Unemployment Compensation	0	0	0	0
TOTAL PERSONNEL SERVICES		68,466	0	0	0
OPERATING EXPENSES					
31-1	Legal Expenses	59,323	0	0	0
31-4	Other Professional Service	0	137,153	230,000	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	990	0	0	0
54-3	Books, Subsc, Prof Supplies	3,314	492	0	0
54-4	Memberships & Dues	0	0	0	0
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		63,627	137,645	230,000	230,000
DIVISION TOTAL		\$ 132,093	\$ 137,645	\$ 230,000	\$ 230,000

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$237,213	\$252,328	\$274,588	\$272,589
Operating	\$65,139	\$64,205	\$98,034	\$95,888
Capital	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
General Fund Totals	\$302,352	\$316,533	\$372,622	\$368,477

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Director of Human Resources	0	1	1	1
Human Resources Generalist	1	1	1	1
Human Resources Coordinator	1	1	1	1
Total Number of Staff	2	3	3	3

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 PROPOSED
No. of personnel files maintained	170	192	180	180
No. of applications submitted	2,252	1,988	1,800	2,000
No. of new hires processed	36	29	20	19
No. of position descriptions updated			35	31
No. of terminations/Resignations/Retirements	27	30	20	15
No. of backgrounds for coaches/volunteers processed	8	25	29	34
No. of requisitions managed through applicant tracking	21	24	25	15
No. Personal Action Request (PAR's) processed	256	358	330	315
No. of eligible health insurance participants	163	179	172	178
No. of purged documents(boxes) for destruction	3	9	16	10
No. of In-house training sessions provided	22	22	26	20
No. of documents scanned	11,066	13,834	13,000	13,000
No. of employment verifications including public records requests	47	40	50	50
No. of Newsletters published	6	6	5	6
No. of property claims processed	9	11	6	7
No. of new liability claims processed	2	0	0	0
No. of vehicle claims processed	5	9	5	5
No. of Workers Compensation claims processed	30	23	15	15
No. of Drug Free Workplace processed (starting 2/1/19)		18	16	15

EFFICIENCY MEASURES

Avg. cost per hire processed	\$406	\$554	\$500	\$500
Avg. cost per employee – health/dental/vision insurance	\$7,995	\$8,758	\$9,942	\$11,388
Avg. cost per dependent – health/dental/vision insurance	\$11,412	\$12,472	\$16,037	\$18,343

EFFECTIVENESS MEASURES

Health insurance claims loss ratio	90%	130%	125%	100%
% Liability property loss ratio (premiums/losses)	12%	16%	16%	15%
% Workers Compensation loss ratio (premiums/losses)	122%	75%	57%	69%

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:**
- Continue to analyze the total rewards package to ensure the City is getting the best value with maximum benefits for employees.
 - Continue to participate in the Annual PEPIE survey.
 - Streamline carriers and plan enrollment date(s) with continued support of Benefit Broker.
- Goal:** Provide a hiring process that is based on knowledge, skills and abilities in order to provide equal opportunities for City staffing needs.
- Objective:**
- 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:**
- 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:**
- Continue to 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:**
- Maintain the CHASE program aka: Continuously. Honoring. Achievements. (and) Striving. (for) Excellence) to support the employees' actions toward the City's Mission, Values and Goals.
 - Continue to provide the quarterly employee engagement gatherings.
 - Increase participation on the CHASE Committee to represent the newly established departments.
 - Invite and include employees' families in the City of Greenacres Annual Employee Picnic, to increase the "family like culture" and strengthen working relationships.

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

- Goal: Provide training and development opportunities to support the City's commitment to employee engagement, advancement and City productivity.
- Objective:
- Continue to provide and manage the tuition reimbursement program.
 - Provide in-house training to enhance knowledge skills and abilities of our employees.
 - Continue to supplement the Supervisors Training Manuals to become more comprehensive.
 - Assist in identifying internal transfers and promotional opportunities, followed by specific training to support employees in their new roles.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 189,373	\$ 197,615	\$ 213,155	\$ 217,209
12-2	Vac/Sick Payout	0	0	0	0
13-1	Other Salaries & Wages	0	1,974	0	0
14-1	Overtime	285	242	784	602
15-1	Special Pay	8,153	6,653	6,320	8,320
21-1	Fica Taxes	15,117	15,755	16,817	17,268
22-2	FLC Gen Retirement	8,420	9,243	10,697	10,890
22-3	FLC Gen Retirement Match	2,787	4,622	5,348	5,445
23-1	Life & Health Ins - Employee	9,081	15,434	20,493	11,827
23-2	Dependent Insurance	418	418	431	476
24-1	Worker's Compensation	340	372	279	281
25-1	Unemployment Compensation	3,239	0	264	271
TOTAL PERSONNEL SERVICES		237,213	252,328	274,588	272,589
OPERATING EXPENSES					
31-4	Other Professional Service	3,590	9,230	25,855	21,717
31-5	Physical Exams	7,457	5,860	11,899	12,349
34-4	Other Contractual Service	7,997	12,716	4,217	4,217
40-2	Tuition Reimbursement	8,000	6,380	12,000	12,000
40-3	Personnel Recruiting Exp	15	0	520	520
40-4	Ed Train Sem & Assc Exp	6,465	4,896	13,235	13,970
40-5	Business Exp & Mileage	0	0	50	50
41-1	Telephone	268	740	1,008	1,080
45-2	Notary Fees	105	130	0	240
46-3	R & M - Office Equipment	306	484	60	60
47-1	Printing & Binding	0	0	2,035	2,035
48-6	Other Promo Activities	5,176	6,288	6,325	6,575
49-7	Computer Software & Prog	3,740	3,562	540	240
49-9	Classified Ads	3,128	1,143	2,505	2,505
51-2	Office Supplies	1,114	739	4,275	4,275
51-5	Minor Office Equip & Furn	(59)	2,373	100	100
51-7	Commemoratives	8,230	7,758	10,500	11,375
52-8	Uniforms & Clothing	194	94	260	260
54-3	Books,Subsc,Prof Supplies	1,481	1,203	1,555	1,225
54-4	Memberships & Dues	828	609	1,095	1,095
64-8	Other Equipment	7,104	0	0	0
TOTAL OPERATING EXPENSES		65,139	64,205	98,034	95,888
DIVISION TOTAL		\$ 302,352	\$ 316,533	\$ 372,622	\$ 368,477

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 seven (7) Boards including a Special Magistrate while overseeing Municipal elections. The Clerk Division records and transcribes all official minutes and publish public notices. Maintains oversight of the City-wide Records Management Program including recording official documents, coordination and preparation of lien searches, and codification of City Ordinances. In addition, the Clerk Division performs administrative maintenance of titles and registrations for the City's fleet of vehicles. In March 2018, the City Clerk's office became an approved United States (U.S.) Department of State Passport Acceptance Facility, which oversees the certification of agents and acceptance of U.S passport applications.

EXPENDITURES

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$208,927	\$214,049	\$298,112	\$274,101
Operating	114,172	23,710	40,269	40,269
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$323,099	\$237,759	\$338,381	\$314,370

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Director of Admin Services/ City Clerk	0	1	0	0
Assistant City Clerk ¹	1	1	1	1
City Clerk	1	0	1	1
Customer Service Associate ²	0	2	2	2
Passport Services Supervisor ³	0	1	0	0
Records Coordinator	0	0	1	1
Total Number of Staff	2	3FT 2PT	3FT 2PT	3FT 2PT

¹Position reinstated during 2019

²Position added during 2019

³Part-time positions

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

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 municipal elections, accepting passport applications, providing lien searches, and effective records coordination.

PERFORMANCE MEASURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 ADOPTED
OUTPUT MEASURES				
No. of ordinances	35	18	15	35
No. of resolutions	51	45	24	58
No of proclamations	37	30	24	29
No. of pages of minutes	465	313	300	305
No. of lien searches/letters processed	1,368	1,271	1,190	1,370
No. of public records requests processed	120	138	160	162
No. of City registered voters	21,138	21,300	21,300	22,089
Avg. cost of municipal election	39,000	0	1,054	1,970
No. of passport applications processed	1,412	3,758	3,300	3,500
No. of City news articles published	194	200	0	0
EFFICIENCY MEASURES				
Avg time to process a passport (in hours)	1	0.60	0.75	0.65
Avg time to complete meeting minutes (in hours)	4.75	4.25	4.00	4.50
Avg time to process lien search (in minutes)	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%	0%	0%	90%

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

GOALS & OBJECTIVES

- Goal: Create a uniform method of paper and electronic records retention and destruction.
- Objective:
 - Conduct an annual refresher course for departmental Records Custodians and Alternates.
 - Schedule an annual destruction of paper records and ongoing destruction of electronic records.
 - Create a Records Committee to represent each department to assist with streamlining records.
- Goal: Provide support to City Council and City Boards to meet Florida Statutes requirements.
- Objective:
 - Schedule, record, and transcribe minutes for 40 City Council and City Board meetings.
 - Provide orientation, handbook and administer oaths to new board members.
- Goal: Create a timeline to prepare for the upcoming 2022 Municipal Election.
- Objective:
 - Prepare to educate and inform candidates on new election laws, poll workers and precincts to ensure a smooth election process for City voters.
- Goal: Implement an Agenda Management Software Program for Staff, Council and Residents.
- Objective:
 - Improve public access and promote transparency in the City by streamlining the agenda/meeting process and making the Agenda/Meeting ADA viewable/audible on the City's website for all.
- Goal: Revised the City Clerk's Procedural Manual.
- Objective:
 - Update and modernize current processes.
- Goal: Implement an online Lien Search Payment Process.
- Objective:
 - Select the best-integrated and cost efficient payment system.
 - Go live on the City's Website and make a Social Media announcement.
- Goal: Increase the amount of Passport Applications and education applicants.
- Objective:
 - Continue to promote via Brochure Campaigns and Public Outreach.
- Goal: Streamline the Board/Committee Process.
- Objective:
 - Create an online Application Process.
 - Create a uniform expiration date for all Members.
 - Create an Alternate position for all Boards/Committees.
- Goal: Host a Public Records Training Session for Council, Staff and Board Members.
- Objective:
 - Objective Coordinate a training session for City Staff/Council.

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

COST CENTER EXPENDITURE DETAIL

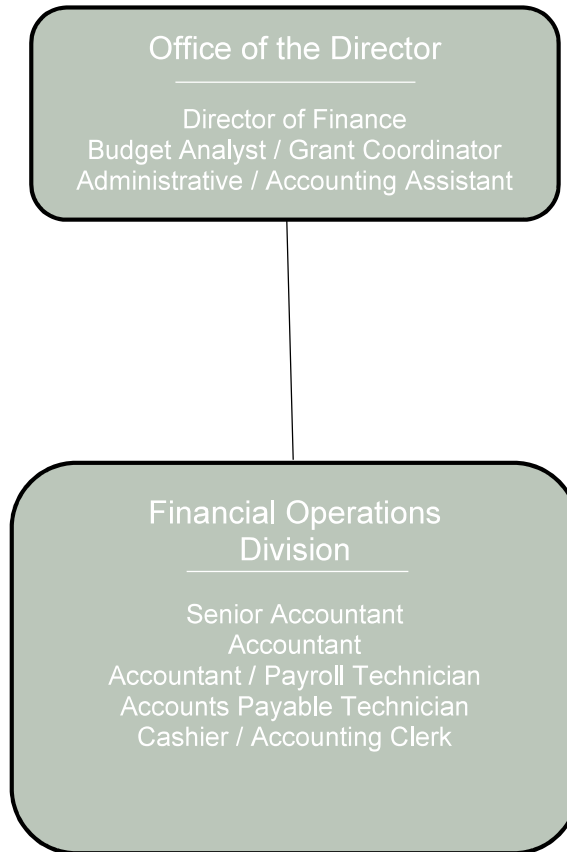
ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 143,565	\$ 130,343	\$ 191,504	\$ 175,184
12-2	Vac/Sick Payout	0	4,858	0	0
13-1	Other Salaries & Wages	16,117	37,880	34,424	34,958
14-1	Overtime	718	0	1,432	2,122
15-1	Special Pay	4,320	1,440	4,320	4,320
21-1	Fica Taxes	12,212	13,669	16,911	16,569
22-1	Retirement Contributions (FRS)	4,533	6,804	5,055	0
22-2	FLC Gen Retirement	4,345	1,237	3,322	6,759
22-3	FLC Gen Retirement Match	2,172	619	1,661	1,053
23-1	Life & Health Ins - Employee	16,947	16,189	29,694	32,608
23-2	Dependent Insurance	3,742	686	9,218	0
24-1	Worker's Compensation	256	324	293	268
25-1	Unemployment Compensation	0	0	278	260
TOTAL PERSONNEL SERVICES		208,927	214,049	298,112	274,101
OPERATING EXPENSES					
34-4	Other Contractual Service	348	414	500	500
40-4	Ed Train Sem & Assc Exp	2,134	2,649	2,636	3,880
41-1	Telephone	222	487	504	540
45-2	Notary Fees	0	60	200	300
46-3	R & M Office Eq	934	0	0	0
46-5	R & M - Other Equipment	0	0	1,000	1,000
47-1	Printing & Binding	0	0	500	500
48-6	Other Promo Activities	5,194	6,241	6,025	5,075
49-1	Legal Ads	4,382	2,219	7,840	8,200
49-2	Election Expenses	39,895	0	3,372	1,970
49-3	Titles, Tags & Taxes	547	1,084	870	870
49-8	Recording Fees	0	(196)	3,000	3,000
51-2	Office Supplies	755	3,116	1,400	1,600
51-5	Minor Office Equip & Furn	1,921	2,101	1,800	1,000
51-7	Commemoratives	4,395	379	1,363	1,225
54-2	Code Supplements & Updates	7,278	4,027	7,850	7,850
54-3	Books,Subsc,Prof Supplies	360	485	509	700
54-4	Memberships & Dues	1,394	644	900	770
64-5	Office Furniture	44,413	0	0	1,289
TOTAL OPERATING EXPENSES		114,172	23,710	40,269	40,269
DIVISION TOTAL		\$ 323,099	\$ 237,759	\$ 338,381	\$ 314,370

Department of Finance

Divisions include:

- *Office of Director*
- *Financial Operations*

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: 8

**DEPARTMENT OF FINANCE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR
2020**

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 Popular Achievement for Financial Reporting Award for FY2018.

Financial Operations Division:

- Received the Certificate of Achievement for Excellence in Financial Reporting Award for FY2018.
- Paid semi-annual debt service and bi-weekly payroll taxes on time; filed quarterly 941 returns with IRS for payroll taxes on time.
- Outsourced ambulance billing.
- Reduced outstanding solid waste accounts.
- Scanned 22 boxes of EMS billing history.



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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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$298,008	\$227,964	\$234,314	\$278,818
Operating	43,992	76,188	49,169	53,750
Capital	315	1,639	200	200
Other	0	0	0	0
General Fund Totals	\$342,315	\$305,791	\$283,683	\$332,768

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Director of Finance	1	1	1	1
Budget Analyst/Grant Coordinator*	1	0	0	1
Administrative Asst	1	1	1	0
Admin/Acct Asst.	0	0	0	1
Total Number of Staff	3	2	2	3

* Position moved to Admin in 2019 returned to Finance in 2021

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:
- 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:
- 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:
- 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 225,885	\$ 169,627	\$ 173,689	\$ 203,584
14-1	Overtime	1,827	465	347	1,192
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	17,180	12,747	12,939	15,442
22-2	FLC Gen Retirement	11,603	9,004	8,702	10,240
22-3	FLC Gen Retirement Match	5,801	4,502	4,351	5,119
23-1	Life & Health Ins - Employee	24,295	18,716	20,308	32,611
23-2	Dependent Insurance	6,673	8,143	9,218	5,800
24-1	Worker's Compensation	424	440	226	259
25-1	Unemployment Compensation	0	0	214	251
TOTAL PERSONNEL SERVICES		298,008	227,964	234,314	278,818
OPERATING EXPENSES					
31-4	Other Professional Service	5,990	37,815	710	1,435
32-1	Accounting & Auditing	30,800	32,000	43,000	48,000
40-4	Ed Train Sem & Assc Exp	5,366	4,397	3,770	2,670
40-5	Business Exp & Mileage	15	0	0	0
41-1	Telephone	0	408	504	540
42-1	Postage & Freight Charges	30	23	50	50
45-2	Notary Fees	0	109	0	0
46-3	R & M - Office Equipment	0	0	200	200
47-1	Printing & Binding	468	364	420	123
51-2	Office Supplies	128	0	0	0
51-5	Minor Office Equip & Furn	122	500	0	0
52-8	Uniforms & Clothing	210	0	0	105
54-3	Books,Subsc,Prof Supplies	608	417	325	392
54-4	Memberships & Dues	255	155	190	235
TOTAL OPERATING EXPENSES		43,992	76,188	49,169	53,750
CAPITAL OUTLAY					
64-5	Office Furniture	315	1,639	200	200
TOTAL CAPITAL OUTLAY		315	1,639	200	200
DIVISION TOTAL		\$ 342,315	\$ 305,791	\$ 283,683	\$ 332,768



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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 for 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, and tracking the capital asset inventory.

EXPENDITURES

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$442,867	\$342,147	\$472,724	\$359,675
Operating	77,604	91,332	80,995	81,390
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$520,471	\$433,479	\$553,719	\$441,065

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Accountant	0	0	1	1
Accountant/Payroll Technician ¹	1	1	1	1
Acct. Payable Tech.	1	1	1	1
Acct. Receivable Tech.	1	1	1	0
Asst. Director of Finance	1	1	0	0
Cashier/Accounting Clerk ²	0	0	1	1
Senior Accountant ³	1	1	1	1
Total Number of Staff	5	5	6	5

¹ Position change from Payroll Technician to Account/Payroll Technician

² Position change from Cashier/Receptionist to Cashier/Accounting Clerk

³ Title changed in 2019 from Accountant to Senior Accountant

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

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 accounts receivable but also processes payroll. One of the most recent efficiencies in the Financial Operations Division was to contract EMS billing service to a third party.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 ADOPTED
Solid Waste Bills Issued <small>(new CO'ed or annexed)</small>	14,110	40	40	40
Accounts Payable Vendors on ACH	1	1	10	25
Fixed Assets Maintained	981	981	995	990

EFFICIENCY MEASURES

Process time for accounts payable	n/a	6.4 min	6.4 min	3 min
Process time ACH Accounts Payable Invoice ¹	n/a	n/a	n/a	3 min

¹New metric beginning in 2021

EFFECTIVENESS MEASURES

# of Audit Findings	0	0	0	0
% of EMS Bills Collected*	41.2%	52.0%	54.0%	56%

*Contracted service in 2020

GOALS & OBJECTIVES

Goal: To collect 65% of past due solid waste bills outstanding.

- Objective:
- Notify accounts of legal action.
 - Send past due solid waste accounts to collections.

Goal: Increase the use of ACH payments to Accounts Payable vendors.

- Objective:
- Work with accounting software vendor to write a script to streamline posting process with the bank.
 - Notify Accounts Payable vendors of payment option.

Goal: Add Post Employee's insurance payments to Account Receivable module.

- Objective:
- Work with Human Resources to format an invoice layout.
 - Work with accounting software vendor on invoice layout and email versus mailing.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 315,611	\$ 250,834	\$ 338,715	\$ 265,800
12-2	Vac/Sick Payout	26,232	0	0	0
14-1	Overtime	2,589	7,427	2,826	1,392
15-1	Special Pay	0	0	0	2,000
21-1	Fica Taxes	26,285	19,521	24,331	19,874
22-2	FLC Gen Retirement	14,659	13,109	17,078	13,360
22-3	FLC Gen Retirement Match	6,142	3,761	6,410	5,388
23-1	Life & Health Ins - Employee	50,335	44,291	59,389	43,050
23-2	Dependent Insurance	418	2,648	23,133	8,154
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	596	556	432	334
25-1	Unemployment Compensation	0	0	410	323
TOTAL PERSONNEL SERVICES		442,867	342,147	472,724	359,675
OPERATING EXPENSES					
34-4	Other Contractual Service	16,641	36,808	20,785	19,985
40-4	Ed Train Sem & Assc Exp	1,738	1,383	2,270	2,705
40-5	Business Exp & Mileage	9	8	100	100
41-1	Telephone	0	0	0	0
42-1	Postage,Frt & Exp Charges	45,510	35,180	48,190	43,490
45-2	Notary Fees	130	0	0	0
46-3	R & M - Office Equipment	1,650	2,320	2,380	2,420
47-1	Printing & Binding	4,626	10,838	5,050	4,560
49-6	Misc Expense	85	138	0	200
49-7	Computer Software & Prog.	4,658	2,250	700	1,200
51-2	Office Supplies	0	0	0	2,000
51-4	Copy Paper & Supplies	0	0	0	1,500
51-5	Minor Office Equip & Furn	0	343	300	2,000
52-8	Uniforms & Clothing	0	0	0	210
54-3	Books,Subsc,Prof Supplies	1,917	1,909	700	550
54-4	Memberships & Dues	640	155	520	470
TOTAL OPERATING EXPENSES		77,604	91,332	80,995	81,390
CAPITAL OUTLAY					
64-6	Office Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
DIVISION TOTAL		\$ 520,471	\$ 433,479	\$ 553,719	\$ 441,065



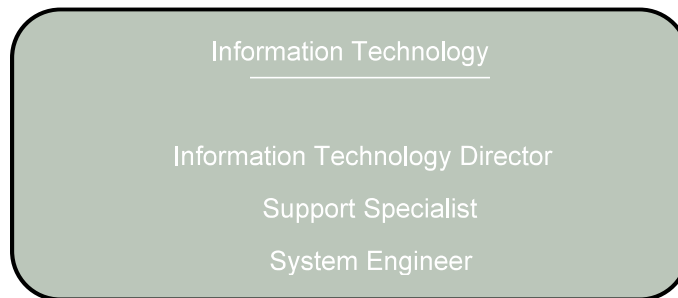
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Information Technology

Divisions include:

.Information Technology

Department of Information Technology



Mission Statement

The Information Technology (IT) Department is dedicated to identifying, implementing, managing and supporting innovative, reliable and secure technological solutions, in collaboration with all City departments, enabling the government of the City of Greenacres to provide the highest degree of services to its residents, businesses and visitors.

Full Time: 3

**DEPARTMENT OF INFORMATION TECHNOLOGY
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2020**

- Replaced the Uninterruptible Power Supply (UPS) protecting the entire City Hall server room with a new state-of-the-art unit
- Deployed a state-of-the-art backup system to secure City data both locally and to the cloud, and provide multi-layer protection against ransomware attacks
- Deployed next-generation computer endpoint protection software to all City computers, replacing two legacy solutions that had caused negative performance impacts
- Deployed new WiFi access points with free Web-based management, replacing a subscription-based solution at a \$2,300 annual savings to the City
- Quickly configured multiple laptop and micro desktop computers with VPN remote access using Multi-Factor Authentication (MFA). This enabled essential personnel from multiple departments to work from home during facility closures caused by the COVID-19 pandemic
- Donated retired computers to employees after an operating system and software refresh
- Delivered new, leased Windows 10 computers to employees
- Upgraded all Windows 7 computers to Windows 10, eliminating the vulnerability of an unsupported operating system
- Coordinated the New World ERP upgrade from version 2018.1 to 2020.1
- Deployed a new Microsoft Exchange Online cloud-based email system, to replace the aging, on-premise Exchange 2010 system
- Launched the new KnowBe4 Cybersecurity Awareness Training platform



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

PRIMARY FUNCTION NARRATIVE

This Department 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. Department 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$310,655	\$326,909	\$337,924	\$281,373
Operating	189,286	200,974	310,472	438,794
Capital	3,340	156	32,900	47,620
Other	0	0	0	0
General Fund Totals	\$503,281	\$528,039	\$681,296	\$767,787

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Information Tech. Director	0	0	0	1
Information Tech. Analyst II	2	2	2	0
Information Tech. Manager	1	1	1	0
Support Specialist	0	0	0	1
Systems Engineer	0	0	0	1
Total Number of Staff	3	3	3	3

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

The Information Technology (IT) Department 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 ADOPTED
OUTPUT MEASURES WORKLOAD				
# of Servers on the Network	24	24	20	20
# of Workstations on the Network	107	110	115	115
# of User Accounts Supported	160	163	157	165
# of Email Accounts Supported	168	171	157	165
# of Access Points and Network Switches	15/15	15/15	13/21	15/21
# of Technical Requests	382	350	320	350
# of Security Cameras Supported	125	155	160	170

EFFICIENCY MEASURES

# of Web based applications acquired	0	8	5	8
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EFFECTIVENESS

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

GOALS & OBJECTIVES

Goal	To provide availability of and access to network resources 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. Move to a cloud-based email system to improve availability and accessibility.
Goal	To keep servers and workstations current with updates & patches.
Objective	Check and update Client/Server Patch Management system.
Goal	To ensure safety of the public in the City’s 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 security threats both internal and external, and to reduce bandwidth loss while making employees’ Internet access more efficient.
Objective	Implement Web and Email content filters, Firewall, endpoint protection, Network Security Monitoring and Cloud-synchronized backups. Provide Security Awareness Training to all employees and document a decrease in vulnerability through the use of simulated phishing campaigns.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11-1/12-1	Salaries & Wages	\$ 248,768	\$ 261,180	\$ 268,704	\$ 212,083
14-1	Overtime	0	0	0	525
15-1	Special Pay	2,000	2,000	2,000	6,320
21-1	Fica Taxes	18,759	19,591	20,087	16,050
22-2	FLC Gen Retirement	12,416	13,606	13,435	10,630
22-3	FLC Gen Retirement Match	6,208	6,803	6,718	5,315
23-1	Life & Health Ins - Employee	17,099	18,042	20,360	22,270
23-2	Dependent Insurance	5,021	5,277	5,952	7,645
24-1	Worker's Compensation	384	410	343	272
25-1	Unemployment Compensation	0	0	325	263
TOTAL PERSONNEL SERVICES		310,655	326,909	337,924	281,373
OPERATING EXPENSES					
31-4	Other Professional Svc	0	0	0	3,600
34-4	Other Contractual Service	6,009	2,855	5,600	42,500
40-4	Ed Train Sem & Assc Exp	7,599	2,682	8,600	12,600
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephone	17,362	48,400	65,980	39,988
42-1	Postage & Freight Charges	45	222	50	50
44-1	Equipment Rental	11,405	4,595	0	0
46-7	R & M - Computer Equip	14,195	7,110	25,100	22,100
49-7	Computer Software & Program	130,537	132,452	201,792	313,606
51-2	Office Supplies	0	21	0	1,000
51-4	Copy Paper/Prntr Supplies	0	0	0	0
51-5	Minor Office Equip & Furn	907	1,170	2,000	2,000
52-5	Consumables & Small Tools	752	1,267	1,000	1,000
54-4	Memberships & Dues	475	200	250	250
TOTAL OPERATING EXPENSES		189,286	200,974	310,472	438,794
CAPITAL OUTLAY					
64-5	Office Furniture	0	0	0	6,000
64-9	Comp Hardware/Software	3,340	156	32,900	41,620
TOTAL CAPITAL OUTLAY		3,340	156	32,900	47,620
DIVISION TOTAL		\$ 503,281	\$ 528,039	\$ 681,296	\$ 767,787



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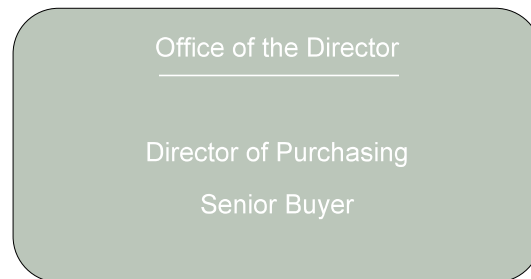
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Purchasing

Divisions include:

- *Purchasing Operations*

Department of Purchasing



Mission Statement

To provide excellent professional procurement services while maintaining fair and equitable treatment of all persons, maximizing the purchasing value of public funds and providing safeguards to maintain a procurement system of quality and integrity.

Full Time: 2

**DEPARTMENT OF PURCHASING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR
2020**

Purchasing:

- Provided updates to departments regarding procurement policies and procedures through live training sessions and handouts.
- Coordinated 20 solicitations. Highlights include Original Section Drainage Improvements Phase 6, Medical Supplies, Landscape Maintenance Services, Fire/Burglar Alarm and Sprinkler Systems, Call to Artist/Public Art Mural, Fireworks Display, and Utility Box Wraps.
- Maintained sixty (60) current City purchasing contracts.

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

PRIMARY FUNCTION NARRATIVE

The Purchasing Department provides professional procurement services to the City Departments while ensuring compliance with Florida State Statutes, the City Procurement Ordinance and Administrative Rules. The Department 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 Department prepares (in conjunction with other Departments) complete specifications for issuance of solicitations for supplies, equipment, and services over \$5,000. The Purchasing Department administers major contractual procurements for the City, including administering and monitoring the Procurement Card Program. The Department is responsible to study market trends, review current developments, literature, and technical sources of information, and determine sources of supplies.

EXPENDITURES

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$145,618	\$154,374	\$159,118	\$212,393
Operating	18,805	19,596	36,410	15,870
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$164,423	\$173,970	\$195,528	\$228,263

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Buyer	1	1	0	0
Director of Purchasing	0	0	1	1
Purchasing Administrator	1	1	0	0
Senior Buyer	0	0	1	1
Total Number of Staff	2	2	2	2

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

The Purchasing Department directly relates to the City's Efficient and Effective goal by facilitating the procurement of goods and services for the City at large. The Department 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 Department.
- Oversee all City contracts that were initiated by the Purchasing Department.
- 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

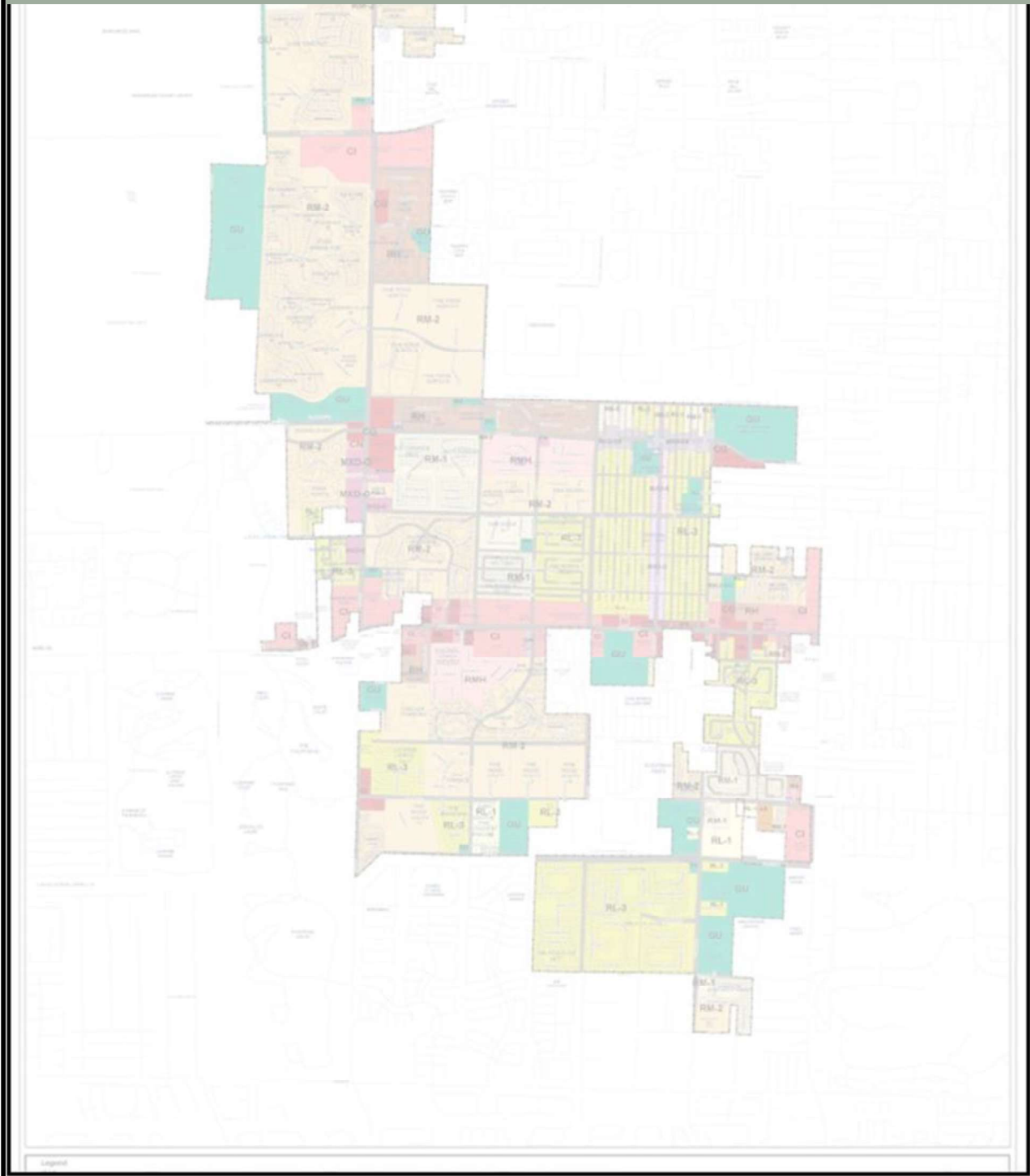
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| Goal | To enhance efficiency of the procurement process for City Departments. |
| Objective | <ul style="list-style-type: none"> • Updates departments regarding procurement policies and procedures through newsletters. |
| Goal | To ensure a transparent 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 Purchasing
COST CENTER Purchasing
COST CENTER NO. 20-23

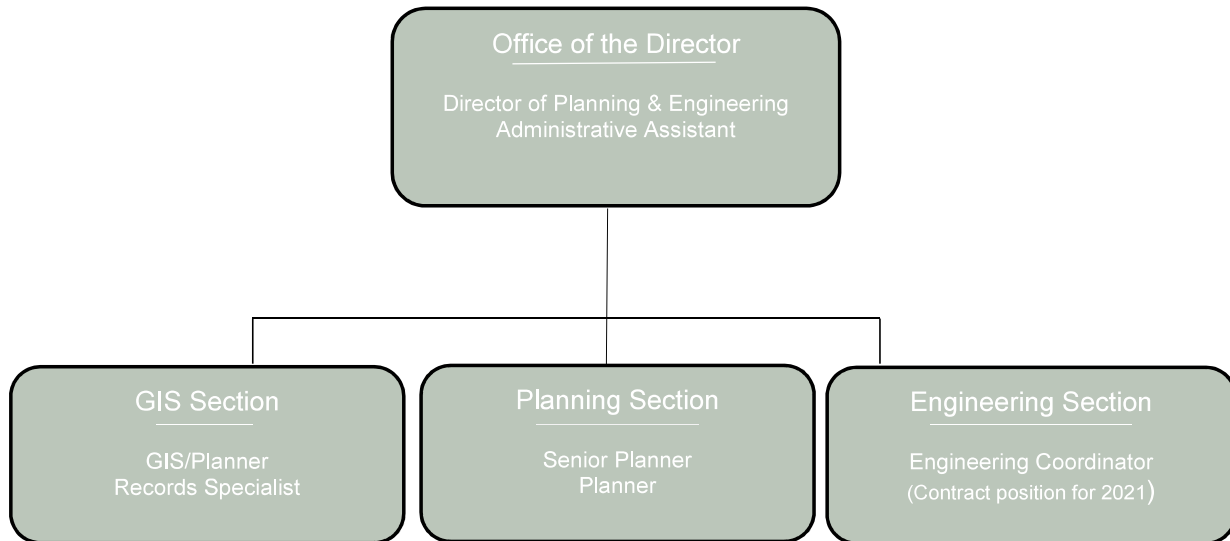
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11-1/12-1	Salaries & Wages	\$ 106,083	\$ 114,324	\$ 116,629	\$ 156,618
14-1	Overtime	0	99	0	0
15-1	Special Pay	0	0	0	4,320
21-1	Fica Taxes	7,517	8,386	8,530	11,889
22-2	FLC Gen Retirement	5,251	5,968	5,831	7,830
22-3	FLC Gen Retirement Match	2,625	2,984	2,916	3,915
23-1	Life & Health Ins - Employee	16,194	17,495	19,797	21,905
23-2	Dependent Insurance	7,756	4,934	5,127	5,523
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	192	184	148	200
25-1	Unemployment Compensation	0	0	140	193
TOTAL PERSONNEL SERVICES		145,618	154,374	159,118	212,393
OPERATING EXPENSES					
34-4	Other Contractual Service	0	0	13,440	0
40-4	Ed Train Sem & Asc Exp	2,568	2,957	5,100	5,100
40-5	Business Exp & Mileage	5	58	100	100
41-1	Telephones	463	586	540	540
42-1	Postage & Freight Charges	145	256	150	150
45-2	Notary Fees	309	0	0	0
47-1	Printing & Binding	496	682	700	700
49-1	Legal Ads	2,618	3,113	3,000	3,500
51-2	Office Supplies	5,393	6,607	4,550	1,550
51-4	Copy Paper & Supplies	4,613	4,250	4,000	2,500
51-5	Minor Office Equip & Furn	601	169	0	0
54-3	Books, Subsc, Prof Supplies	911	210	950	950
54-4	Memberships & Dues	683	703	730	730
55-5	Erroneous Issues	0	5	50	50
64-6	Office Equipment	0	0	3,100	0
TOTAL OPERATING EXPENSES		18,805	19,596	36,410	15,870
DIVISION TOTAL		\$ 164,423	\$ 173,970	\$ 195,528	\$ 228,263

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 2020**

- 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 6.
- Initiated annexation through Interlocal Agreements with the County for existing enclaves within the City to expand the City's boundaries.
- Revised City Website Planning and Development Applications for ADA compliance.

DEPARTMENT Planning and Engineering
COST CENTER Office of the Director
COST CENTER NO. 30-31

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$417,625	\$471,173	\$495,920	\$530,250
Operating	82,506	51,267	132,883	132,883
Capital	0	0	0	0
General Fund Totals	\$500,131	\$522,440	\$628,803	\$663,133

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 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

¹FY2018 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 PROPOSED
Annexations	2	2	1	2
Comprehensive Plan Amendments	4	3	1	5
Zoning Changes	3	1	1	3
Special Exceptions	2	1	2	4
Site Plans	3	2	2	5
Site Plan Amendments	9	13	10	16
Variances	1	2	2	4
Zoning Text Amendments	2	2	6	4
Temporary Use Permits	44	2	24	31
Building Permit Review for Zoning	277	269	290	263
Engineering Permits, Plats & TCJA's ¹	92	65	60	65
Landscape Inspections	105	105	95	130
Zoning Inspections	121	137	95	121
Engineering Inspections	101	107	90	100

EFFICIENCY MEASURES

Case Reviews per Planner (2)	22	13	20	21
Annexed Acres per Case Processed	1.875	27.26	1.41	7.0
Landscape Inspections per Inspector (2)	52	52	45	65
Percentage of Zoning Verification letters issued within 5 days	N/A	N/A	86%	100%
Percentage of certified projects processed to public hearing/approval within 30 days	N/A	N/A	100%	100%

EFFECTIVENESS MEASURES

Number of permits given zoning approval in a week	N/A	N/A	78	75
% of Inspections completed within 48 hours	N/A	N/A	75%	100%

¹ TCJA - Traffic Control Jurisdiction Agree

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:
- 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:
- 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:
- 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:
- 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 Planning and Engineering
COST CENTER Office of the Director
COST CENTER NO. 30-31

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 318,299	\$ 358,075	\$ 376,708	\$ 405,544
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	24	0	474	1,231
15-1	Special Pay	6,320	6,320	6,320	6,320
21-1	Fica Taxes	23,907	27,043	28,477	31,067
22-2	FLC Gen Retirement	13,407	18,696	17,264	18,780
22-3	FLC Gen Retirement Match	5,141	6,224	5,555	6,223
23-1	Life & Health Ins - Employee	39,172	44,414	50,175	54,275
23-2	Dependent Insurance	10,759	9,777	10,001	5,801
24-1	Worker's Compensation	596	624	486	513
25-1	Unemployment Compensation	0	0	460	496
TOTAL PERSONNEL SERVICES		417,625	471,173	495,920	530,250
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	13,270	4,607	15,500	15,500
31-4	Other Professional Service	37,692	23,220	78,000	78,000
40-4	Ed Train Sem & Assc Exp	2,260	1,936	5,200	6,754
40-5	Business Exp & Mileage	0	0	300	300
41-1	Telephone	52	481	504	504
42-1	Postage & Freight Charges	0	0	100	100
46-3	R & M - Office Equipment	2,267	4,054	2,565	2,565
47-1	Printing & Binding	226	0	864	864
49-1	Legal Ads	5,297	6,877	15,781	14,227
49-7	Computer Software & Program	8,340	2,310	0	0
51-2	Office Supplies	1,113	771	1,680	1,680
51-4	Copy Paper & Supplies	762	627	1,632	1,632
51-5	Minor Office Equip & Fur	40	0	0	0
52-8	Uniforms and Clothing	157	333	180	180
54-3	Books,Subsc,Prof Supplies	456	492	1,857	1,857
54-4	Memberships & Dues	680	4,697	6,720	6,720
64-5	Office Furniture	9,894	862	2,000	2,000
TOTAL OPERATING EXPENSES		82,506	51,267	132,883	132,883
DIVISION TOTAL		\$ 500,131	\$ 522,440	\$ 628,803	\$ 663,133



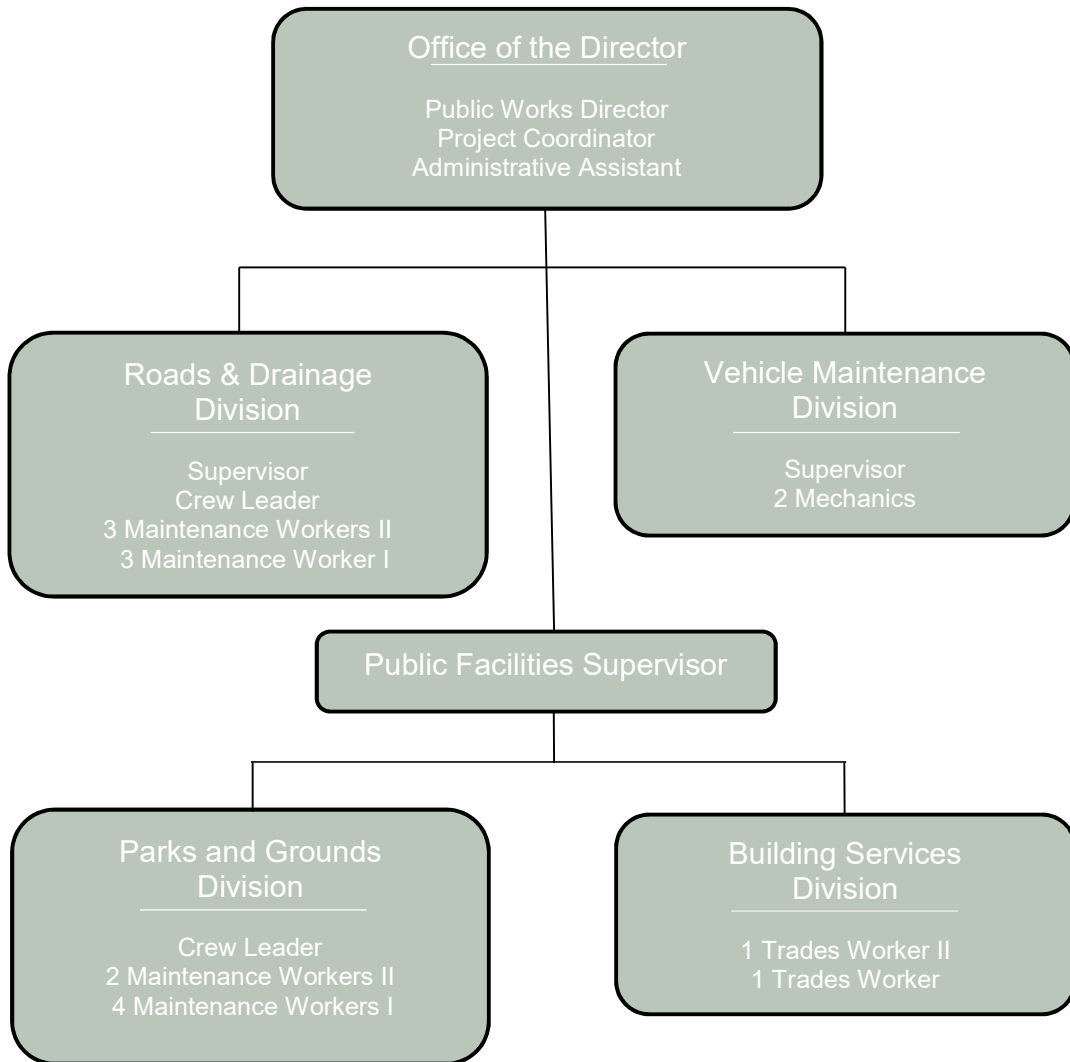
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Public Works

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: 22

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2020**

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 28th Year Tree City USA Re-Certification Award.
- Coordinated replacement of playground and rubber surface installation at Burrowing Owl Park and at Freedom Park.
- Assisted in the bidding of new pickleball and Bankshot basketball courts at Freedom Park.
- Coordinated Jog Road and Lake Worth Road landscape median enhancement project.
- Provided Public Works Staff with (11) personal and (26) professional development training sessions.
- Assisted with the implementation and customer service of solid waste collection contract development of the Solid Waste Collection Bid.

Roads & Drainage:

- Coordinated repairs to storm sewer outfall pipe at Walker Avenue & L-10.
- Coordinated storm sewer repair at Caesar Circle.
- Coordinated asphalt resurfacing and roadway markings of Rome Ct, Caesar Cir, Centurian Way, Empire Way and Empire Park parking lot.
- Assisted with NPDES Annual Permit submittal.

Vehicle Maintenance Division:

- Performed 1,015 scheduled preventive maintenance services and repairs to all building generators and City Vehicles, including Fire Rescue and Emergency Medical Service vehicles and approximately 200 pieces of heavy and light duty equipment.
- Coordinated development of specifications, purchasing and necessary training of nine (9) replacement City vehicles and eight (8) major pieces of Public Works equipment.
- Worked closely with Fire Rescue Staff in the design, specifications and procurement of Medic Truck; equipped vehicle and prepared it for service shortly upon receipt.
- Coordinated with Purchasing Department the sale of (2) Medic Trucks, (1) 30-passenger bus, (8) City vehicles and (5) pieces of surplus equipment.
- Managed and maintained all City vehicles & equipment throughout the COVID19 quarantine.

Building Services Division:

- Coordinated the completion of approximately 800 public facility repair and maintenance work orders.
- Coordinated exterior painting of Fire Rescue 95.
- Coordinated roof replacement at 301 Swain Blvd (Greenacres Historical Society Museum/PBSO District 16 Satellite Office and Public Works storage building) and Community Hall (500 Perry Ave)
- Coordinated the replacement of (2) twenty-five ton roof top HVAC units at City Hall
- Coordinated and assisted in the renovation of Fire Rescue 94/PBSO District 16 and Fire Rescue 95 restrooms.

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2020**

CONTINUED

Parks Division:

- Assisted with numerous food distribution events at City Hall and at Community Center
- Assisted with (2) City and community partner sponsored events.
- Assisted with the installation of new fixtures (benches, trash cans, and signage) at Freedom Park.
- Assisted with the conversion of baseball and softball fields to soccer fields at north end of Freedom 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$271,681	\$282,141	\$295,648	\$303,183
Operating	10,253	12,062	28,193	22,763
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$281,934	\$294,203	\$323,841	\$325,946

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Public Works Director	1	1	1	1
Project Coordinator	1	1	1	1
Administrative Asst.	1	1	1	1
Total Number of Staff	3	3	3	3

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 ADOPTED
No. of service contracts coordinated	6	6	6	5
No. of annual licenses & reports submitted	6	7	7	7
No. of citizen requests processed	728	1,281	2,000	1,000
No. of community events coordinated	2	2	2	2
No. of Capital Improvement Projects coordinated	23	23	22	21

EFFICIENCY MEASURES

Process time per service contract coordinated (in hours)*	N/A	N/A	67	67
Process time for licenses/reports prepared (in hours)*	N/A	N/A	110	110
Avg. time admin. staff for citizen requests (in hours)	N/A	N/A	500	250
Total staff time per event coordinated (in hours)*	N/A	N/A	39	40

*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:
- 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:
- 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 207,226	\$ 214,352	\$ 222,492	\$ 228,935
14-1	Overtime	1,212	600	1,167	1,190
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	15,890	16,372	16,985	17,677
22-2	FLC Gen Retirement	9,366	11,224	11,183	11,505
22-3	FLC Gen Retirement Match	2,995	2,847	2,786	2,841
23-1	Life & Health Ins - Employee	25,352	26,782	30,205	32,656
23-2	Dependent Insurance	4,960	5,272	5,947	3,487
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	360	372	289	291
25-1	Unemployment Compensation	0	0	274	281
TOTAL PERSONNEL SERVICES		271,681	282,141	295,648	303,183
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	2,592	4,210	3,000	3,000
40-5	Business Exp & Mileage	173	368	500	500
41-1	Telephone	118	789	1,053	1,080
42-1	Postage & Freight Charges	76	0	50	50
45-2	Notary Fees	0	205	0	0
46-3	R & M - Office Equipment	334	343	410	410
46-4	R & M-Communication Equip	949	743	700	700
47-1	Printing & Binding	220	94	230	230
48-6	Other Promo Activities	695	375	17,750	12,750
51-2	Office Supplies	2,816	2,514	2,000	2,000
51-4	Copy Paper & Supplies	290	279	300	300
51-5	Minor Office Equip & Furn	1,228	1,390	1,015	408
52-8	Uniforms & Clothing	364	130	405	405
54-3	Books,Subsc,Prof Supplies	89	183	250	250
54-4	Memberships & Dues	309	439	530	680
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		10,253	12,062	28,193	22,763
DIVISION TOTAL		\$ 281,934	\$ 294,203	\$ 323,841	\$ 325,946



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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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$471,818	\$506,083	\$546,560	\$559,999
Operating	427,533	447,146	458,211	429,016
Capital	9,188	0	0	0
Other	0	0	0	0
General Fund Totals	\$908,539	\$953,229	\$1,004,771	\$989,015

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 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	2
Total Number of Staff	8	8	8	7

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 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	1,246	1,260	1,260	1,260
No. of medians maintained	72	72	72	72
No. of trees on medians/right-of-ways, and green areas maintained	1,986	1,983	1,983	1,983
No. of stormwater structures maintained	645	646	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	987	897	900	900
No. of Capital Improvement Projects coordinated	3	4	7	4

EFFICIENCY MEASURES

Cost per capita for repair and maintenance of roads and drainage infrastructure	\$23.26	\$24.09	\$25.39	\$25.39
Average annual labor hours per mile of alleyways maintained*	N/A	N/A	288	288
Total annual labor hours dedicated to underground locate request	N/A	N/A	450	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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 321,176	\$ 346,998	\$ 369,685	\$ 384,355
14-1	Overtime	4,233	3,416	3,924	3,667
15-1	Special Pay	2,800	2,300	800	700
21-1	Fica Taxes	24,340	26,180	27,889	29,660
22-1	Retirement Contributions (FRS)	13,338	13,629	10,821	19,657
22-2	FLC Gen Retirement	10,174	12,051	14,946	13,614
22-3	FLC Gen Retirement Match	3,295	3,817	5,540	5,718
23-1	Life & Health Ins - Employee	57,521	63,305	78,537	75,010
23-2	Dependent Insurance	12,441	11,269	9,648	816
23-3	Short Term Disability Pay	1,150	0	0	0
24-1	Worker's Compensation	22,236	23,568	24,321	26,336
24-2	City Shared Worker's Comp	(886)	(450)	0	0
25-1	Unemployment Compensation	0	0	449	466
TOTAL PERSONNEL SERVICES		471,818	506,083	546,560	559,999
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	0	0	0
34-2	Aquatic Weed Control	6,054	6,054	6,056	6,056
34-4	Other Contractual Service	42,519	73,058	67,900	37,900
34-41	D.O.C. Services	59,126	60,432	60,477	60,477
40-4	Ed Train Sem & Assc Exp	628	3,088	4,590	4,490
41-1	Telephone	5	282	504	600
43-2	Street Lights	201,225	198,890	214,792	214,792
43-5	Disposal Fees	29,332	44,860	41,002	42,911
44-1	Equipment Rental	112	0	300	300
52-3	Custodial, Liab & Chem Sup	10,307	4,238	4,900	2,900
52-5	Consumables & Small Tools	4,220	4,209	3,975	2,375
52-7	Medical Supplies	240	235	250	250
52-8	Uniforms & Clothing	3,055	2,662	3,395	3,395
53-1	Roads & Bridges	10,873	4,750	19,250	15,750
53-2	Traffic Control	17,043	21,652	5,950	11,950
53-3	Drainage	42,598	22,270	24,550	24,550
54-3	Books,Subsc,Prof Supplies	0	79	100	100
54-4	Memberships & Dues	196	387	220	220
TOTAL OPERATING EXPENSES		427,533	447,146	458,211	429,016
CAPITAL OUTLAY					
64-8	Other Equipment	9,188	0	0	0
TOTAL CAPITAL OUTLAY		9,188	0	0	0
DIVISION TOTAL		\$ 908,539	\$ 953,229	\$ 1,004,771	\$ 989,015

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 57 vehicles and 192 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$164,225	\$218,179	\$225,866	\$227,690
Operating	240,143	265,075	268,944	264,640
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$404,368	\$483,254	\$494,810	\$492,330

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 ADOPTED
No. of passenger cars maintained	2	2	1	0
No. of light/med duty trucks/vans/SUVs maintained	33	34	35	36
No. of heavy duty trucks maintained	4	4	4	4
No. of fire engines maintained	4	5	5	5
No. of ambulances maintained	4	5	4	4
No. of buses/passenger vans maintained	5	5	8	8
No. of small engine equipment maintained	179	178	189	192
No. of repair orders completed	835	1,010	800	800
No. of vehicle preventive maintenance (PM) services performed	122	115	130	130
No. of Capital Improvement Projects coordinated	3	3	3	3

EFFICIENCY MEASURES

No. of vehicles maintained per mechanic	26	25	26	26
Avg. completed repair orders per mechanic	418	459	364	364
Avg. completed PM per mechanic	61	52	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:
- 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 Public Works
COST CENTER Vehicle Maintenance
COST CENTER NO. 40-43

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 117,562	\$ 154,400	\$ 157,713	\$ 164,873
14-1	Overtime	3,338	2,622	1,353	1,427
15-1	Special Pay	600	700	900	900
21-1	Fica Taxes	9,040	11,439	11,340	12,640
22-2	FLC Gen Retirement	5,961	8,201	7,953	8,315
22-3	FLC Gen Retirement Match	2,981	4,101	3,976	4,158
23-1	Life & Health Ins - Employee	17,825	25,671	29,044	31,429
23-2	Dependent Insurance	3,130	7,113	10,001	273
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	3,788	3,932	3,394	3,474
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	192	201
TOTAL PERSONNEL SERVICES		164,225	218,179	225,866	227,690
OPERATING EXPENSES					
34-4	Other Contractual Service	1,619	1,538	2,230	2,230
40-4	Ed Train Sem & Assc Exp	4,013	5,807	4,150	4,150
41-1	Telephone	443	478	504	600
43-5	SW Disposal Fee	51	56	250	250
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	1,744	2,777	2,939	2,939
46-2	R & M - Vehicles	60,146	49,855	65,000	60,000
46-21	R & M - Veh Other Contract	36,426	61,603	49,250	49,250
46-5	R & M - Other Equipment	21,061	22,912	16,000	16,000
46-51	R & M - Other Equip Contract	4,479	3,555	3,500	4,100
49-3	Titles, Tags & Taxes	250	250	250	250
49-7	Computer Software & Prog.	6,466	6,590	6,900	6,900
52-1	Fuel & Lubricants	97,273	102,597	111,546	111,546
52-5	Consumables & Small Tools	4,685	5,801	4,000	4,000
52-7	Medical Supplies	49	46	50	50
52-8	Uniforms & Clothing	920	890	1,680	1,680
54-3	Books,Subsc,Prof Supplies	418	220	250	250
54-4	Memberships & Dues	100	100	245	245
TOTAL OPERATING EXPENSES		240,143	265,075	268,944	264,640
CAPITAL OUTLAY					
64-8	Other Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
DIVISION TOTAL		\$ 404,368	\$ 483,254	\$ 494,810	\$ 492,330

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$193,942	\$204,167	\$215,066	\$110,650
Operating	399,458	354,580	364,919	265,779
Capital	8,808	0	0	0
Other	0	0	0	0
General Fund Totals	\$602,208	\$558,747	\$579,985	\$376,429

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Building Services Supervisor	1	1	1	0
Trades Worker/Electrician	1	0	0	0
Trades Worker ¹	1	2	2	2
Total Number of Staff	3	3	3	2

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 ADOPTED
No. of office buildings maintained	7	7	7	7
No. of total square feet maintained	125,158	125,158	125,158	125,158
No. of HVAC systems maintained	36	36	36	36
No. of building work orders completed	879	880	875	875
No. of service contracts coordinated	14	14	14	13
No. of Capital Improvement Projects coordinated	6	6	6	5

EFFICIENCY MEASURES

Avg. maintenance cost per s.f. of building	\$2.52	\$2.45	\$2.56	\$2.66
Avg. completed work orders per employee	352	352	350	350

EFFECTIVENESS MEASURES

- Provide initial response to all work order requests within 24 hours of receipt.

GOALS & OBJECTIVES

Goal: Provide attractive, safe, and well-maintained Public buildings and facilities, offering a pleasant and functional workplace and public venue.

- Objective:
- 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:
- 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 Public Works
COST CENTER Building Services
COST CENTER NO. 40-44

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 131,032	\$ 136,863	\$ 141,051	\$ 71,049
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	173	214	1,517	759
15-1	Special Pay	300	300	300	200
21-1	Fica Taxes	9,298	9,598	9,787	5,107
22-1	Retirement Contributions (FRS)	6,246	6,979	7,193	0
22-2	FLC Gen Retirement	3,530	4,643	4,646	3,591
22-3	FLC Gen Retirement Match	1,765	2,322	2,324	1,795
23-1	Life & Health Ins - Employee	24,956	25,671	29,045	20,714
23-2	Dependent Insurance	11,384	12,697	14,930	5,324
24-1	Worker's Compensation	4,788	4,880	4,102	2,025
24-2	City Shared Worker's Comp	470	0	0	0
25-1	Unemployment Compensation	0	0	171	86
TOTAL PERSONNEL SERVICES		193,942	204,167	215,066	110,650
OPERATING EXPENSES					
34-4	Other Contractual Service	96,322	98,044	102,034	5,263
40-4	Ed Train Sem & Assc Exp	2,135	2,275	2,350	4,550
41-1	Telephone	45,191	488	540	600
43-1	Electricity	122,964	141,106	142,200	134,400
43-4	Water & Sewer	49,103	47,179	47,312	50,480
44-1	Equipment Rental	20	0	200	200
46-1	R & M - Buildings	27,804	21,636	23,750	23,750
46-11	R & M - Building Other Cont.	52,408	40,225	41,333	42,766
46-5	R & M - Other Equipment	0	0	150	150
52-3	Custodial, Lab & Chem Sup	378	269	1,300	800
52-5	Consumables & Small Tools	1,900	2,183	2,050	1,750
52-7	Medical Supplies	50	0	50	50
52-8	Uniforms & Clothing	987	918	1,330	920
54-3	Books,Subsc,Prof Supplies	0	45	100	100
54-4	Memberships & Dues	196	212	220	0
TOTAL OPERATING EXPENSES		399,458	354,580	364,919	265,779
CAPITAL OUTLAY					
62-1	Office Buildings	1,608	0	0	0
62-2	Public Safety Building	0	0	0	0
62-6	Public Works Buildings	0	0	0	0
64-8	Other Equipment	7,200	0	0	0
TOTAL CAPITAL OUTLAY		8,808	0	0	0
DIVISION TOTAL		\$ 602,208	\$ 558,747	\$ 579,985	\$ 376,429



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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 14 City Parks, landscape care around 9 public buildings, 18 irrigation systems, 15 playground structures and equipment, 10 athletic fields, 20 athletic courts, and 4,797 trees. This Division also provides support to 10 City and community events.

EXPENDITURES

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$438,040	\$404,183	\$456,712	\$423,687
Operating	251,282	209,561	258,322	244,518
Capital	7,867	0	0	0
Other	0	0	0	0
General Fund Totals	\$697,189	\$613,744	\$715,034	\$668,205

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Parks Maintenance Supvr	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	2	2	2	2
Maintenance Worker I	4	4	4	3
Total Number of Staff	8	8	8	7

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

OUTPUT MEASURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 ADOPTED
No. of parks maintained	13	14	14	14
No. of acres mowed in parks	68	68	68	68
No. of acres mowed for public buildings	12	12	12	12
No. of landscape cuts performed for sports turf fields	128	90	90	90
No. of landscape cuts performed for public building grounds	40	36	36	36
No. of landscape cuts performed for parks grounds	43	40	40	40
No. of athletic fields maintained	11	10	10	10
No. of athletic courts maintained	20	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	4,725	4,792	4,797	4,797
No. of City and community events assisted	18	17	10	10
No. of Capital Improvement Projects coordinated	5	2	4	2

EFFICIENCY MEASURES

Avg. labor hrs. per irrigation system to maintain*	N/A	N/A	61	61
Avg. labor hrs. per athletic field to maintain*	N/A	N/A	135	135
Avg. cost per acre to maintain (parks and buildings grounds)	\$5,154	\$4,539	\$5,285	\$5,285

*New metric as of FY2020

EFFECTIVENESS MEASURES

% of trees trimmed annually	25%	8%	20%	20%
% of acres of landscape maintained per schedule	N/A	N/A	90%	90%

GOALS & OBJECTIVES

- Goal: Provide clean, safe, and attractive public parks in order to offer a pleasant experience.
- Objective:
- 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 Public Works
COST CENTER Parks and Grounds
COST CENTER NO. 40-46

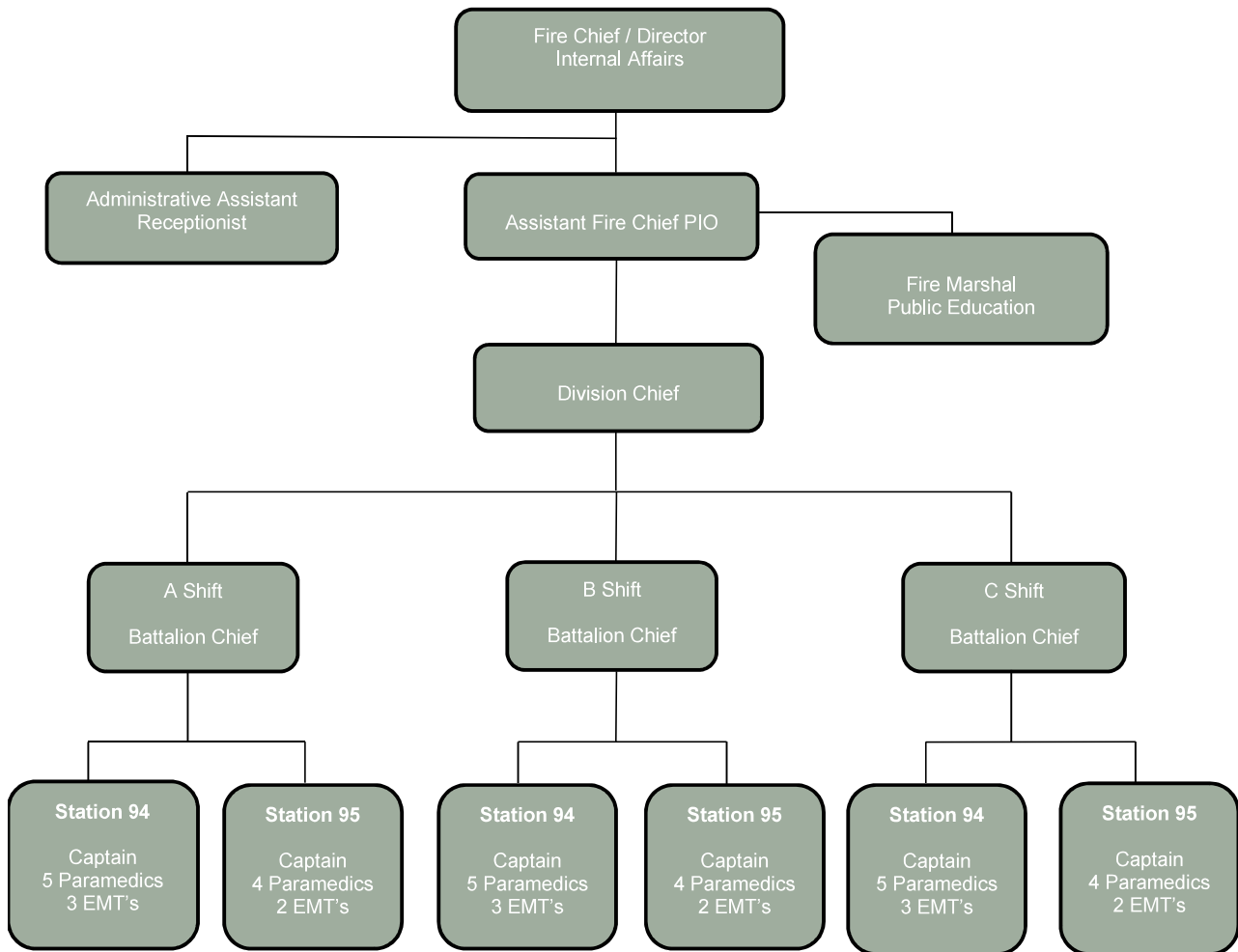
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 308,186	\$ 278,128	\$ 327,778	\$ 285,882
12-2	Vac/Sick Payout	0	3,762	0	0
13-1	Other Salary	0	0	0	0
14-1	Overtime	5,157	4,470	3,431	4,102
15-1	Special Pay	2,800	3,567	4,800	700
21-1	Fica Taxes	23,458	21,596	24,860	21,365
22-1	Retirement Contributions (FRS)	9,964	7,255	4,178	0
22-2	FLC Gen Retirement	10,419	11,263	14,079	14,500
22-3	FLC Gen Retirement Match	3,617	3,153	4,115	2,497
23-1	Life & Health Ins - Employee	54,603	48,159	50,803	74,293
23-2	Dependent Insurance	9,412	9,218	11,043	11,597
23-3	Short Term Disability Pay	0	575	0	0
24-1	Worker's Compensation	10,424	11,588	11,222	8,404
24-2	City Shared Worker's Comp.	0	1,449	0	0
25-1	Unemployment Compensation	0	0	403	347
TOTAL PERSONNEL SERVICES		438,040	404,183	456,712	423,687
OPERATING EXPENSES					
34-4	Other Contractual Service	62,357	62,941	88,690	88,690
40-4	Ed Train Sem & Assc Exp	2,571	3,669	3,965	3,965
41-1	Telephone	411	464	612	588
43-1	Electricity	79,462	70,929	79,200	70,200
44-1	Equipment Rental	1,021	770	500	500
46-5	R & M - Other Equipment	27,041	23,755	17,000	17,000
46-6	R & M - Parks & Athletic Fd	8,453	7,348	10,750	10,750
46-61	R & M - Parks Other Contract	29,970	4,522	13,000	13,000
52-2	Parks & Grounds Supplies	16,577	13,796	21,000	16,000
52-3	Custodial, Lab & Chem Sup	16,576	14,325	16,000	16,000
52-5	Consumables & Small Tools	2,190	3,296	2,500	2,500
52-7	Medical Supplies	151	129	150	150
52-8	Uniforms & Clothing	4,502	3,158	4,855	4,855
54-3	Books,Subsc,Prof Supplies	0	384	100	100
54-4	Memberships & Dues	0	75	0	220
TOTAL OPERATING EXPENSES		251,282	209,561	258,322	244,518
CAPITAL OUTLAY					
64-7	Park Equipment	7,867	0	0	0
TOTAL CAPITAL OUTLAY		7,867	0	0	0
DIVISION TOTAL		\$ 697,189	\$ 613,744	\$ 715,034	\$ 668,205

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 2020**

Fire Rescue Administration:

- Operated a responsible budget assuring fiscal integrity and accountability while improving the overall effectiveness of service delivery to the public.
- Awarded a Palm Beach County EMS Grant for training equipment, three new Stryker patient stair chairs, and a Pediatric Advanced Life Support management system.
- Received 240 doses of Narcan from the Florida Department of Health, Helping Emergency Responders Obtain Support (HEROS) grant program totaling \$6,859.20.
- 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 four (4) Capital Improvement Projects within their allocated budget amounts.
- Placed into service one new Rescue ambulance, one new Fire Engine, and a new Battalion Chief vehicle.
- Received the American Heart Association Mission Lifeline Silver Plus Award after receiving the Bronze level the prior year.
- Maintained operational capabilities during the COVID-19 Pandemic, including preparing, preventing, and mitigating all hazards.
- 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 three operations personnel through attrition 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.
- Administered a Fire Rescue Captain promotional process whereby three individuals completed the process and are on the eligibility list.
- Continued a Ride-Along program for internal medicine residents and hospital administrators to improve rapport and efficiency.
- Adjusted operations to maintain readiness and response during the COVID-19 Pandemic including infection control, workplace protection, and community mitigation.
- Participated in the following events:
 - Palm Beach County 911 Remembrance Ceremony.
 - Village of Wellington Celebration Parade.
 - Family Fun Fest
 - Trunk or Treat at the Moose Lodge
 - Flavor Fest
 - Fiesta de Pueblo
 - Holiday in the Park
 - Greenacres Thanksgiving Dinner

- Government Week
 - Greenacres Open House
 - John I. Leonard Parade
 - Christmas tree burning, City of Atlantis.
 - Christmas Celebration for the Moose Lodge.
 - Hoffman's Chocolates' Christmas Celebration.
 - Artzy Evening at City Hall.
 - 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.
-
- Continue to stay pro-active in Community Outreach Programs this year, teaching Cardio Pulmonary Resuscitation Classes (CPR).
 - Provided over 100 Blood Pressure Screenings.
 - Responded to 6,989 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.
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 various locations throughout the city.

Fire Safety and Prevention:

- The Fire Marshal conducted 1,562 residential and commercial inspections including Atlantis.
- The Fire Marshal reviewed 180 sets of plans.
- Is currently working on the JFK Hospital multi-year project.
- Fifteen 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$6,545,740	\$6,965,062	\$7,398,570	\$7,899,273
Operating	203,363	200,315	244,099	380,791
Capital	3,430	536	2,000	2,000
Other	0	0	0	0
General Fund Totals	\$6,752,533	\$7,165,913	\$7,644,669	\$8,282,064

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Fire Chief	1	1	1	1
Assistant Chief	1	1	1	1
Division Chief	1	1	1	1
Battalion Chief	3	3	3	3
Captain	6	6	6	6
Firefighter/Paramedic	24	26	26	26
Firefighter/EMT	18	16	16	16
Fire Marshal	1	1	1	1
Admin. Assistant ¹	1	1	1	1
Receptionist	1	1	1	1
Total Number of Staff	57	57	57	57

¹Title 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 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.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Total Calls for Service	6,347	6,524	6,851	6,574
Calls for Service to Atlantis ¹	636	642	668	649
Fire Safety Inspections	1,804	1,766	1,562	1,711
Blood Pressure Screenings	200	160	58	139
Patients Treated	5,126	5,162	5,205	5,164
Patients Treated Atlantis	488	490	567	515
Atlantis Transports	364	352	370	362
No. of ALS ² Transports	2,515	2,198	2,445	2,386
No. of BLS ³ Transports	801	800	811	804
Structure Fires (including car, refuse, brush)	103	120	99	107
Station Tours and Safety Presentations	138	135	82	118
Cardio Pulmonary Resuscitation Students Certified	210	120	53	128
EFFICIENCY MEASURES				
Cost per Call for Service	\$1,009	\$1,042	\$1,116	\$1,056
Cost Per Transport	\$1,991	\$1,952	\$2,108	\$2,017
Cost Per Inspection	\$76	\$77	\$82	78
EFFECTIVENESS MEASURES				
Avg. Response Times for Fire Rescue Calls	6:00 min ⁴	5.58min ⁴	6.00 min ⁴	5.59 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

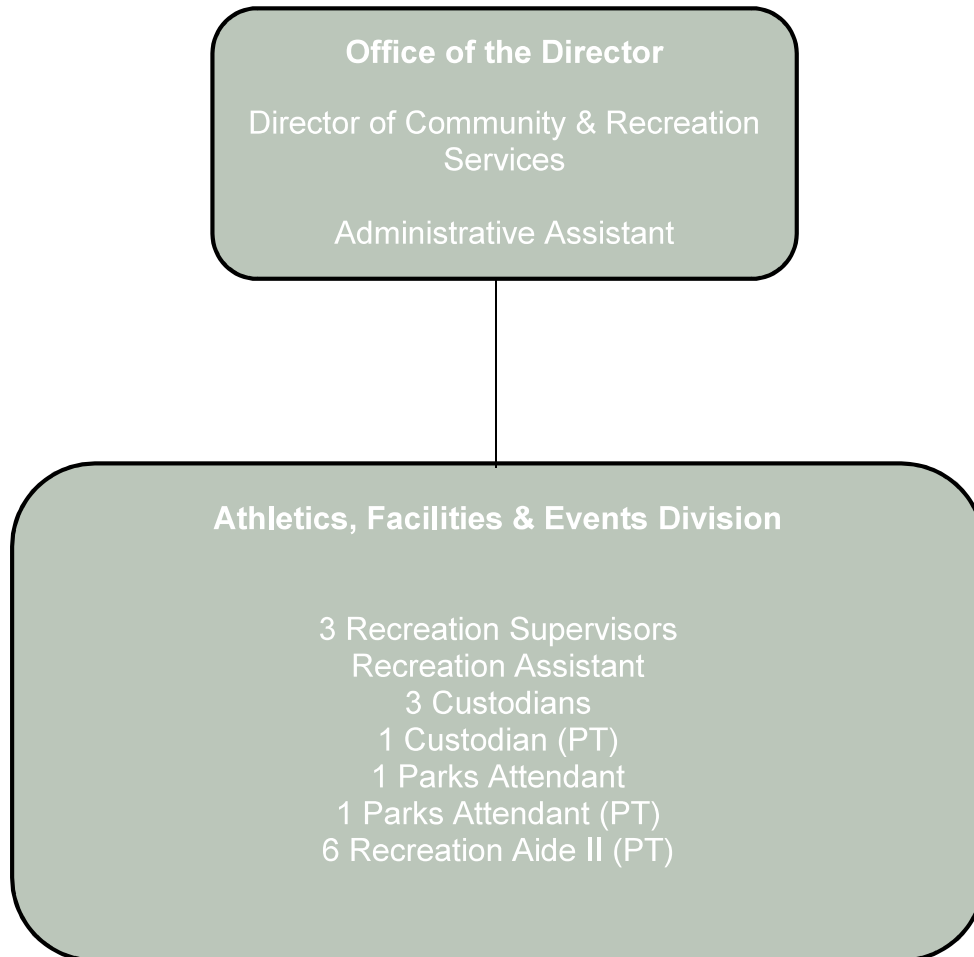
ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 3,836,029	\$ 4,271,022	\$ 4,568,842	\$ 4,899,584
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	522,866	440,473	410,206	427,182
15-1	Special Pay	22,030	24,677	14,540	24,420
21-1	Fica Taxes	311,150	334,111	268,524	296,297
22-1	Retirement Contributions (FRS)	95,825	114,242	123,775	137,142
22-2	FLC Gen Retirement Contribution	3,155	4,378	4,965	4,580
22-3	FLC Gen Retirement Match	1,577	1,179	990	911
22-4	FLC P/S FF Retirement	1,006,725	980,294	1,094,255	1,181,325
23-1	Life & Health Ins - Employee	416,776	454,219	529,039	583,000
23-2	Dependent Insurance	163,777	171,614	206,575	116,662
23-3	Short Term Disability Pay	6,375	1,725	0	0
24-1	Worker's Compensation	151,554	165,121	170,867	220,366
24-2	City Shared Worker's Comp.	7,901	2,007	0	0
25-1	Unemployment Compensation	0	0	5,992	7,804
TOTAL PERSONNEL SERVICES		6,545,740	6,965,062	7,398,570	7,899,273
OPERATING EXPENSES					
31-4	Other Professional Service	22,024	26,445	28,000	26,747
34-4	Other Contractual Service	2,457	2,317	2,755	139,561
40-4	Ed Train Sem & Assc Exp	14,597	13,288	28,446	23,298
41-1	Telephone	4,848	4,785	1,272	1,080
42-1	Postage & Freight Charges	237	24	365	365
44-1	Equipment Rental	1,322	1,289	5,799	5,799
45-2	Notary Fees	0	0	0	125
46-3	R & M - Office Equipment	1,037	1,479	3,731	3,231
46-5	R & M - Other Equipment	29,980	32,696	39,111	39,069
47-1	Printing & Binding	135	227	500	500
48-6	Other Promo Activities	1,369	1,157	1,018	834
49-6	Miscellaneous Expense	1,825	2,300	2,025	4,080
49-7	Computer Software & Program	13,005	12,452	14,753	14,753
51-2	Office Supplies	5,077	4,901	5,500	5,500
51-4	Copy Paper & Supplies	0	310	500	500
51-7	Commemoratives	0	0	2,000	2,000
52-3	Custodial, Lab & Chem Supplies	2,103	2,034	2,000	2,000
52-5	Consumables & Small Tools	7,778	8,956	12,625	12,625
52-7	Medical Supplies	56,525	53,031	57,500	61,000
52-8	Uniforms & Clothing	36,709	30,708	33,476	35,210
54-3	Books, Subsc, Prof Supplies	1,620	1,346	1,953	1,744
54-4	Memberships & Dues	715	570	770	770
TOTAL OPERATING EXPENSES		203,363	200,315	244,099	380,791
CAPITAL OUTLAY					
64-5	Office Furniture	3,430	536	2,000	2,000
TOTAL CAPITAL OUTLAY		3,430	536	2,000	2,000
DIVISION TOTAL		\$ 6,752,533	\$ 7,165,913	\$ 7,644,669	\$ 8,282,064

Community and Recreation Services Department

Divisions include:

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

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, and scholarship opportunities.

Full Time: 10
Part Time: 8

**COMMUNITY & RECREATION SERVICES DEPARTMENT
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2020**

Office of the Director:

- Operated and managed facility rentals, functions and events for an annual total of 290 days, for 2,732 hours and serving over 55,000 users. Numbers have been reduced due to the effect of COVID-19.
- Chartered 8 new Little Free Libraries (total of 20), including one (1) new business, for the City with an inventory of well over 9,200 books.
- Coordinated 26 Independent Contractor Agreements for services such as; athletic league officials, enrichment programs, event and agreement entertainment, food and craft vendors.
- Received \$34,575 in sponsorships, in-kind donations and event revenue from vendors to offset expenses for 6 City sponsored and 1 co-sponsored community events.
- Maintained productive partnerships with over 30 community agencies and organizations.
- Awarded 23 qualified residents with prorated (25%, 50% 75%) Youth Athletic Scholarship awards totaling \$1,480 for Co-ed Youth Soccer and Basketball.
- Coordinated the City's Photo Contest with the following local business sponsors; Greenacres Bowl, Barry's Jewelers, and Olive Garden.
- Maintained the Florida Parks & Recreation Association Statewide Health and Wellness Pledge.

Community and Recreation Services:

- Served a total of 368 youth through athletic programs (Basketball-192, Soccer-176) with a 53% Greenacres resident participation rate.
- The Center facilitated 1,751 rental reservations generating \$130,000 in revenue (950—Facility Rentals: Including 14 Long-term classes/renters and 2 Religious organizations, 611—Field Rentals, and 190—Pavilion Rentals). Numbers have been reduced due to the effect of COVID-19.
- Provided 29 room rentals for three (3) different PBSO groups (Detectives/FTO/Volunteer Captains) and with an in-kind value of \$13,760.
- The Center hosted the largest Community Thanksgiving Dinner with 1,000 guests; the Employee Recognition Luncheon; PBSO Holiday Party; PBC Youth Services Meeting; Census Interviews; the Educational Scholarship Committee student interviews; and other miscellaneous meetings.
- The Center hosted a one (1) week long PBSO and FL Sheriff's Ranches "Harmony in the Streets" Camp for over 60 children.
- The Events Coordinator executed four (4) community trips for 119 participants, and the Athletics Coordinator executed two (2) week long Summer Basketball Skills Clinics.
- Hosted ten (10) PBC School District ESE, SIM and Early Childhood K-12th Employee training sessions.
- The Center facilitated over 6 Food Distribution events with Feeding South Florida and Cross Ministries during the Covid-19 crisis, serving over 17,900 recipients.

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

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$237,693	\$257,194	\$280,561	\$236,267
Operating	6,982	11,912	14,928	9,577
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$244,675	\$269,106	\$295,489	\$245,844

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Director	1	1	1	1
Asst. Director ¹	0.33	0.50	0.50	0.00
Administrative Asst.	1	1	1	1
Total Number of Staff	2.33	2.50	2.50	2.00

¹Position split with Youth Program (105)

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

The Community and Recreation Services Department, Office of the Director impacts the City's goal of: Promoting Diversity and Social Equity in Community Life, Leisure and Recreation, through department operations, fiscal and facility management, personnel and volunteer recruitment, community partnerships, business sponsorships, marketing, contract compliance, community events, rentals, Little Free Library program, Educational and Textile Bin Scholarship Programs, and the City's annual Photo Contest.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 ADOPTED
No. of Contracts Executed	5	3	5	3
No. of Community Partnerships To No. of Collaborative Partnerships	24	22	26	20
No. of Vendor/Independent Contractor Agreements	28	26	38	30
No. of Educational Scholarship Applications	8	14	7	12
No. of Community Events Coordinated	12	11	6	8
No. of Event Participants	19,900	22,748	9,748	23,000
No. of Chartered Little Free Libraries	2	17	20	22
No. of Business Sponsorships	10	14	14	15

EFFICIENCY MEASURES

Avg. Cost per Contract Coordination	\$6,000	\$8,436	\$9,942	\$5,000
Total Amount of Sponsorships Received			\$24,250,113.50	18,000
Avg. Cost of Events*	\$3,336	\$6,577	\$4,850	\$7,500

*Doubled the budget for *Back-to-School, Thanksgiving, Holiday in the Park* events

EFFECTIVENESS MEASURES success measures

% of Event Expenses Offset by Revenue	38%	34%	58%	60%
% of Customers Satisfied with Service	96%	95%	93%	95%

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 and Annual Work Plan, budget performance measures and department goals in order to achieve the City's mission and enhance the quality of life for residents.

Objective:

- Lead, direct, and coordinate program and facility usage procedures, contract compliance, fees, programs, events, department operational practice, policies and procedures, and the Emergency Management Plan.

Goal: To provide sustainable community, social recreational programs and events through enhanced marketing strategies, business sponsors, and generate revenue sources for self-sufficiency.

Objective:

- Generate revenues that are equal to direct event and athletic expenses.
- Increase business sponsorship and involvement by a minimum of 1 per year to enhance and subsidize community events.
- Continue to seek grants to subsidize the department's and City's programs and services.

Goal: To lead, direct and coordinate socially equitable programs, services, and special community projects for all ages and diverse populations in order to retain customers and engage the community.

Objective:

- Plan and execute 8 community events (6 City sponsored & 2 Co-sponsored).
- Continue to expand and enhance the 11 programs operated throughout 7 of the City's facilities.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 178,594	\$ 193,409	\$ 208,320	\$ 177,263
14-1	Overtime	462	158	153	158
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	13,158	14,368	15,314	13,472
22-2	FLC Gen Retirement	7,719	9,955	10,425	8,870
22-3	FLC Gen Retirement Match	3,709	3,913	4,150	4,436
23-1	Life & Health Ins - Employee	18,426	20,921	25,256	21,941
23-2	Dependent Insurance	10,753	9,784	12,098	5,363
24-1	Worker's Compensation	552	366	270	226
25-1	Unemployment Compensation	0	0	255	218
TOTAL PERSONNEL SERVICES		237,693	257,194	280,561	236,267
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,567	4,495	5,525	2,825
40-5	Business Exp & Mileage	0	0	277	103
41-1	Telephone	1,337	1,982	1,008	540
45-2	Notary Fees	130	0	0	0
47-1	Printing & Binding	61	0	0	0
48-1	City Publicity	669	1,730	2,100	1,000
49-7	Computer Software & Prog	231	0	0	0
49-9	Classified Ads	242	206	1,060	1,250
51-2	Office Supplies	2,145	2,413	3,020	2,440
51-5	Minor Office Equip & Furn	0	0	400	400
51-7	Commemoratives	158	216	300	0
52-8	Uniforms & Clothing	67	0	75	56
54-4	Memberships & Dues	375	870	1,163	963
TOTAL OPERATING EXPENSES		6,982	11,912	14,928	9,577
DIVISION TOTAL		\$ 244,675	\$ 269,106	\$ 295,489	\$ 245,844

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$382,951	\$399,344	\$470,461	\$593,865
Operating	154,888	201,053	201,399	153,786
Capital	14,660	5,180	0	0
Other	0	0	0	0
General Fund Totals	\$552,499	\$605,577	\$671,860	\$747,651

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Recreation Supervisor	3	3	3	3
Recreation Specialist	0	0	0	0
Custodian	2	2	2	3
Custodian(PT)	0	0	0	1
Recreation Assistant ¹	1	1	1	1
Recreation Aide II (PT)	7	7	6	6
Parks Attendant	0	0	0	1
Parks Attendant (PT)	2	2	2	1
Total Number of Staff	5 FT/ 10 PT	5 FT/ 10 PT	6 FT/ 8 PT	8 FT/ 8 PT

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

The Athletics/Facilities/Events Division impacts the City's goal of: Promoting Diversity and Social Equity 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, community projects, the senior congregate meal program, older adult activities, and Department marketing.

PERFORMANCE MEASURES	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 ADOPTED
OUTPUT MEASURES				
No. of Chartered Bus Trips	5	7	3	3
No. of Athletic Leagues Organized	3	4	2	4
No. of Youth Athletic Participants	372	516	328	550
No. of Athletic Scholarships	19	22	7	28
No. of Paid Center Rentals	977	1,100	463	1,175
No. of Pavilion Rentals	236	245	82	245
No. of Field Rentals	655	675	361	675
EFFICIENCY MEASURES				
Avg. Cost per Chartered Bus Trip	\$239	\$375	\$205	\$114
Avg. Cost of Youth Athletic Leagues	\$91	\$92	\$91	\$95
Avg. Cost per Athletic Scholarship	\$41	\$67	\$60	\$67
Avg. Cost per Paid Center Rental	\$103	\$94	\$92	\$96
Avg. Cost per Pavilion Rental	\$77	\$72	\$106	\$105
Avg. Cost per Field Rental	\$68	\$82	\$74	\$82
EFFECTIVENESS MEASURES				
% of Center Expenses Offset by Paid Rentals	73%	75%	58%	70%
% of Resident Athletic Participants	54%	49%	54%	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 participation in the Greenacres youth athletic programs in order to reduce childhood obesity and juvenile crime.
- Objective:
- Increase the number of Youth Athletic Scholarships by a minimum of (3) three.
 - Maintain the Center’s “Open Gym” schedule for community youth at 15 hours weekly, in an attempt to reduce juvenile-related crime.
 - Continue to provide a 1-week 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:
- 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 & local attractions) for the community.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 202,318	\$ 205,106	\$ 256,042	\$ 329,210
12-2	Vac/Sick Payout	0	0	0	0
13-1	Other Salaries & Wages	104,467	111,116	103,531	106,804
14-1	Overtime	4,988	4,955	5,440	7,858
15-1	Special Pay	4,533	3,733	2,400	2,600
21-1	Fica Taxes	24,056	24,876	28,055	33,700
22-2	FLC Gen Retirement	8,459	10,323	13,084	16,853
22-3	FLC Gen Retirement Match	3,495	4,371	5,671	8,427
23-1	Life & Health Ins - Employee	25,217	28,032	49,677	74,480
23-2	Dependent Insurance	1,462	418	431	5,801
23-3	Short Term Disability Pay	0	1,050	0	0
24-1	Worker's Compensation	3,956	5,364	5,689	7,596
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	441	536
TOTAL PERSONNEL SERVICES		382,951	399,344	470,461	593,865
OPERATING EXPENSES					
31-4	Other Professional Svc	4,496	2,438	2,675	1,994
31-5	Physical Exams	700	1,289	803	675
34-4	Other Contractual Service	14,865	27,445	26,169	16,112
40-1	Senior Trips	10,575	6,192	14,800	0
40-4	Ed Train Sem & Assc Exp	865	3,354	3,810	4,685
40-5	Business Exp & Mileage	0	0	317	348
41-1	Telephone	51	36	480	660
42-1	Postage & Freight Charges	12	50	150	75
46-3	R & M - Office Equipment	4,219	3,166	4,817	4,817
46-4	R & M - Communication Equip	0	0	500	500
46-5	R & M - Other Equipment	8,994	5,639	8,787	2,560
47-1	Printing & Binding	10,270	11,090	11,422	12,000
48-1	City Publicity	0	0	0	0
48-17	City Events	20,876	58,000	26,732	9,000
48-3	Daddy Daughter Event	1,734	3,056	3,120	3,320
48-34	Egg Hunt	6,265	8,695	10,771	11,605
48-4	July 4th Event	27,040	35,131	39,470	36,415
48-71	L/S Sponsoring Exp	0	1,438	9,300	7,500
48-91	Youth Athletics	11,216	11,750	14,665	14,044
49-7	Computer Software & Prog.	3,308	3,068	75	75
51-2	Office Supplies	162	919	0	0
51-5	Minor Office Equip & Furn	12,233	953	6,185	3,900
52-3	Custodial, Lab & Chem Supplies	11,726	9,839	11,655	18,600
52-5	Consumables & Small Tool	99	26	175	175
52-6	Recreation Supplies	2,580	5,561	1,670	1,150

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

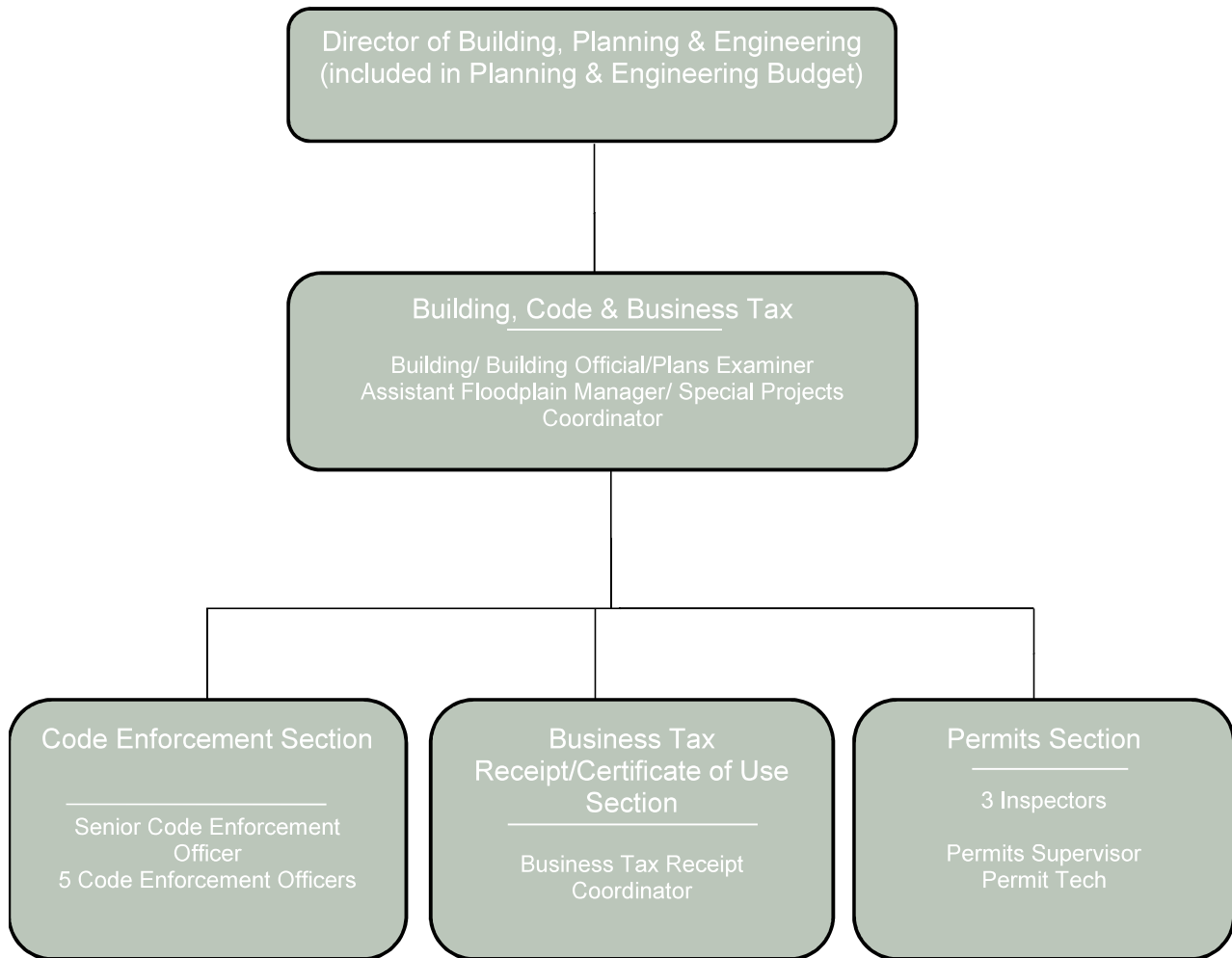
COST CENTER EXPENDITURE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
OPERATING EXPENSES CONT.					
52-7	Medical Supplies	114	105	75	150
52-8	Uniforms & Clothing	2,028	1,463	1,939	2,314
54-4	Memberships & Dues	460	350	837	1,112
TOTAL OPERATING EXPENSES		154,888	201,053	201,399	153,786
CAPITAL OUTLAY					
64-8	Other Equipment	14,660	5,180	0	0
TOTAL CAPITAL OUTLAY		14,660	5,180	0	0
DIVISION TOTAL		\$ 552,499	\$ 605,577	\$ 671,860	\$ 747,651

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: 14

**DEPARTMENT OF BUILDING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2020**

- Implemented a Property Enhancement Grant Program, creating standards and a process for eligibility coordinating a Grant Committee and scoring system to aid in the selection process. 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. A total of 31 applications were processed and reviewed with an outcome of 11 properties being selected for the grant award.
- Implemented the City's participation in the International Coastal Cleanup Event.
- Three new Code Enforcement Officers received their certification in Fundamentals of Code Enforcement (Level I).
- One Code Officer received their certification in Officer Safety and Field Applications (Level IV).
- Hired a new Code Enforcement Tech/Officer making a total of 6 code enforcement staff.
- Increased permit fees and created limits to permit extensions per Resolution 2020-07.
- Developed an electronic submittal process to ensure the Building Department operations continued and to help with social distancing due to COVID-19.
- Submitted ISO Community Rating System (CRS) annual recertification along with supporting documentation resulting in a successful recertification of the City's CRS. This will help city residents save money on flood insurance premiums.
- Updated the Building Departments Emergency Management plan and worked on the new damage assessment process/application and developed a training presentation for staff in collaboration with the GIS in Planning.

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Personnel Services	\$939,386	\$1,023,759	\$1,176,138	\$1,149,209
Operating	38,060	34,289	47,612	66,973
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$979,476	\$1,058,346	\$1,223,750	\$1,216,182

PERSONNEL STAFFING

POSITION TITLE	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Dir. Of Building/Chief Building Official	1	1	1	0
Administrative Assistant	1	1	0	0
Asst Floodplain/Prj Coor	1	1	1	1
Building Official / Plan Examiner	0	0	0	1
Business Tax Receipt Coor ¹	1	1	1	1
Code Enforcement Officer	3	2	5	5
Code Enforcement Tech	1	1	0	0
Code Enfor. Tech/Officer	0	0	1	0
Inspectors	3	3	3	3
Permits Supervisor	0	0	1	1
Permit/Licensing Coor.	1	1	0	0
Permit/Licensing Tech.	0	0	1	1
Plans Examiner	1	1	1	0
Senior Code Enfor. Officer	0	1	0	1
Total Number of Staff	13	13	15	14

¹2018 Position title changed from Customer Service Associate

DEPARTMENT	Building
COST CENTER	Building
COST CENTER NO.	72-72

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 ADOPTED
Permits Issued	2,904	2,362	2,700	2,900
Inspections	8,672	7,421	6,700	9,000
Code Enforcement Inspections	1,096	1,096	1,300	1,800
Code Enforcement Violations	1,554	1,554	1,600	2,000
Code Enforcement Cases	336	336	360	520
Code Enforcement Citations	3	3	15	20
Code Enforcement Citation Warnings	56	56	100	120
Illicit Discharge Inspections	65	92	54	70

EFFICIENCY MEASURES

Avg. Building inspections per day per inspector	12	11	10	12
Avg. Code cases per officer per year	149	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	2	2	2

GOALS & OBJECTIVES

- Goal: To provide efficient services to protect the health and safety of City residents.
- Objective:
- Maintain rate of reviewing and processing permits within targeted time frames at 99%.
 - Improve National Flood Insurance Program CRS rated community score classification from a 9 to an 8.
 - Maintain ISO rating of 3 for residential and 2 for commercial.
- Goal: To provide efficient Code Enforcement to maintain a safe and attractive community.
- Objective:
- Improve citation system.
 - Improve the Special Magistrate process.
 - Implement a standard Code Enforcement fee schedule.

DEPARTMENT Building
 COST CENTER Building
 COST CENTER NO. 72-72

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 682,861	\$ 737,204	\$ 820,442	\$ 839,235
12-2	Vac/Sick Payout	0	11,725	0	0
14-1	Overtime	8,517	7,217	4,489	3,837
15-1	Special Pay	4,720	5,387	5,420	2,900
21-1	Fica Taxes	50,484	55,662	58,223	62,577
22-1	Retirement Contributions (FRS)	9,654	12,309	4,728	5,688
22-2	FLC Gen Retirement	25,125	30,607	38,438	39,310
22-3	FLC Gen Retirement Match	11,985	14,118	17,957	19,655
23-1	Life & Health Ins - Employee	100,331	108,944	148,983	138,775
23-2	Dependent Insurance	36,504	31,245	66,171	26,077
24-1	Worker's Compensation	7,980	9,198	10,291	10,140
24-2	City Shared Worker's Comp	0	143	0	0
25-1	Unemployment Compensation	0	0	996	1,015
TOTAL PERSONNEL SERVICES		939,386	1,023,759	1,176,138	1,149,209
OPERATING EXPENSES					
34-4	Other Contractual Service	2,275	2,450	15,700	30,900
40-4	Ed Train Sem & Assc Exp	12,877	12,383	14,175	13,575
40-5	Business Exp & Mileage	86	120	450	300
41-1	Telephone	894	3,198	4,032	5,508
42-1	Postage, Frt & Exp Charges	0	0	0	600
45-2	Notary Fees	195	0	200	400
46-2	R & M - Vehicles	233	17	240	240
46-3	R & M - Office Equipment	314	190	475	475
47-1	Printing & Binding	2,264	1,026	1,700	3,700
49-7	Computer Software & Prog.	3,299	2,908	0	0
51-2	Office Supplies	3,835	3,793	3,600	4,300
51-4	Copy Paper & Supplies	0	0	100	100
51-5	Minor Office Equip & Furn	3,595	810	1,300	1,300
52-5	Consumables & Small Tools	3,023	2,834	1,300	1,300
52-8	Uniforms & Clothing	935	1,004	1,200	1,200
54-2	Code Supplements & Update	1,566	135	0	0
54-3	Books,Subsc,Prof Supplies	444	1,267	700	700
54-4	Memberships & Dues	2,225	2,154	2,440	2,375
TOTAL OPERATING EXPENSES		38,060	34,289	47,612	66,973

DEPARTMENT Building
 COST CENTER Building
 COST CENTER NO. 72-72

COST CENTER EXPENDITURE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
CAPITAL OUTLAY					
62-31	City Hall Improvement	2,030	0	0	0
64-9	Comp Hardware/Software	0	298	0	0
TOTAL CAPITAL OUTLAY		2,030	298	0	0
GRANTS AND AIDS					
83-1	Other Grants & Aids	0	0	0	0
GRANTS AND AIDS		0	0	0	0
DIVISION TOTAL		\$ 979,476	\$ 1,058,346	\$ 1,223,750	\$ 1,216,182



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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.

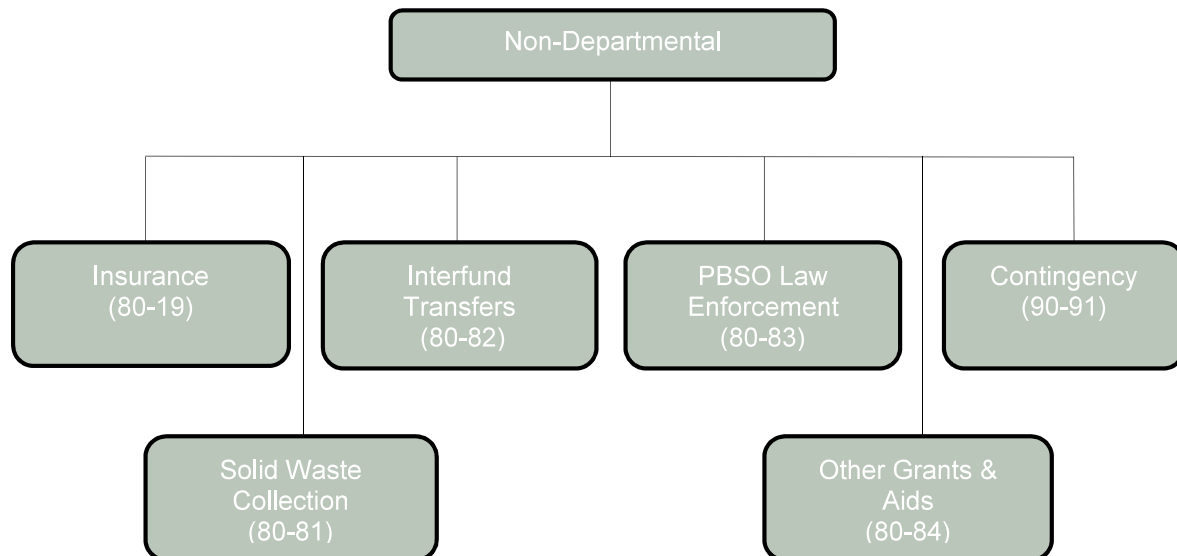
The Solid Waste Collection Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste and bulk pickup. Residential customers are billed directly on their property tax. The current 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).

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Property, Liab & Fleet	\$352,404	\$379,938	\$331,736	\$363,903
Insurance Claim Repr	25,050	10,839	12,000	14,000
Misc Exp	1	0	0	0
General Fund Totals	\$377,455	\$390,777	\$343,736	\$377,903

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
OPERATING EXPENSES					
45-1	Property, Liab & Fleet Insurance	\$ 352,404	\$ 379,938	\$ 331,736	\$ 363,903
49-6	Misc Expense	1	0	0	0
81-20	Insurance Claims Repairs	25,050	10,839	12,000	14,000
TOTAL OPERATING EXPENSES		377,455	390,777	343,736	377,903
DIVISION TOTAL		\$ 377,455	\$ 390,777	\$ 343,736	\$ 377,903

DEPARTMENT	Non-Departmental
COST CENTER	Solid Waste Collection
COST CENTER NO.	80-81

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Solid Waste Coll & Disp	\$1,305,708	\$1,350,955	\$1,975,500	\$2,172,622

ACTIVITY/PERFORMANCE MEASURES

17,357 residential units served as of August 2020.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
OPERATING EXPENSES				
34-3 Solid Waste Coll	\$ 1,305,708	\$ 1,350,955	\$ 1,975,500	\$ 2,172,622
TOTAL OPERATING EXPENSES	1,305,708	1,350,955	1,975,500	2,172,622
DIVISION TOTAL	\$ 1,305,708	\$ 1,350,955	\$ 1,975,500	\$ 2,172,622

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Fund 105-Youth Program	\$110,000	\$55,000	\$0	\$135,000
Fund 106-Property Impr	0	0	50,000	0
Fund 107-Art in Public Places	0	0	20,000	0
Fund 211-Mun Complex	0	410,000	410,000	300,000
Fund 304-Reconstruction and Maintenance	0	500,000	250,000	150,000
General Fund Totals	\$110,000	\$965,000	\$730,000	\$585,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
OPERATING EXPENSES				
91-22 Interfund Transfer-CARES	110,000	55,000	0	135,000
91-3 Interfund Transfer-Property	0	0	50,000	0
91-4 Interfund Transfer- Art	0	0	20,000	0
91-8 Interfund Transfer-Rec & Maint	0	500,000	250,000	150,000
91-95 Interfund Transfer-Debt	0	410,000	410,000	300,000
TOTAL OPERATING EXPENSES	110,000	965,000	730,000	585,000
DIVISION TOTAL	\$ 110,000	\$ 965,000	\$ 730,000	\$ 585,000

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.

EXPENDITURES

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
PBSO contract	\$9,634,899	\$9,977,074	\$10,198,081	\$10,243,554
175/185 Insurance Trust	\$502,912	\$565,933	\$478,504	\$478,504
General Fund Totals	\$10,137,811	\$10,543,007	\$10,676,585	\$10,722,058

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
OPERATING EXPENSES				
22-4 FLC P/S FF Retirement	\$388,196	\$388,196	\$388,196	\$388,196
34-42 Other Contractual Service	9,608,248	9,967,197	10,169,449	10,236,354
46-5 R & M - Other Equipment	10,757	910	19,020	0
46-7 R & M - Computer Equip	1,890	1,890	2,412	0
81-1 Ed Train Sem & Assc Exp	14,004	7,077	7,200	7,200
99-4 175/185 Benefits Trust	114,716	177,737	90,308	90,308
TOTAL OPERATING EXPENSES	10,137,811	10,543,007	10,676,585	10,722,058
DIVISION TOTAL	\$10,137,811	\$10,543,007	\$10,676,585	\$10,722,058

DEPARTMENT Non-Departmental
 COST CENTER Other Grants & Aids
 COST CENTER NO. 80-84

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Other Grants & Aids	\$0	\$10,979	\$20,000	\$20,000
General Fund Totals	\$0	\$10,979	\$20,000	\$20,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
OPERATING EXPENSES					
83-1	Other Grants & Aids	\$ 0	\$ 10,979	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENSES		0	10,979	20,000	20,000
DIVISION TOTAL		\$ 0	\$ 10,979	\$ 20,000	\$ 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 2016, the City Council directed these funds to be used for sidewalks in the Palm Beach Villas II neighborhood. In 2020, this fund was used for COVID 19.

EXPENDITURES

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Contingency (Hurricane)	\$0	\$813	\$9,457	\$9,457
Contingency (Council)	0	95,996	100,000	100,000
General Fund Totals	\$0	\$96,809	\$109,457	\$109,457

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

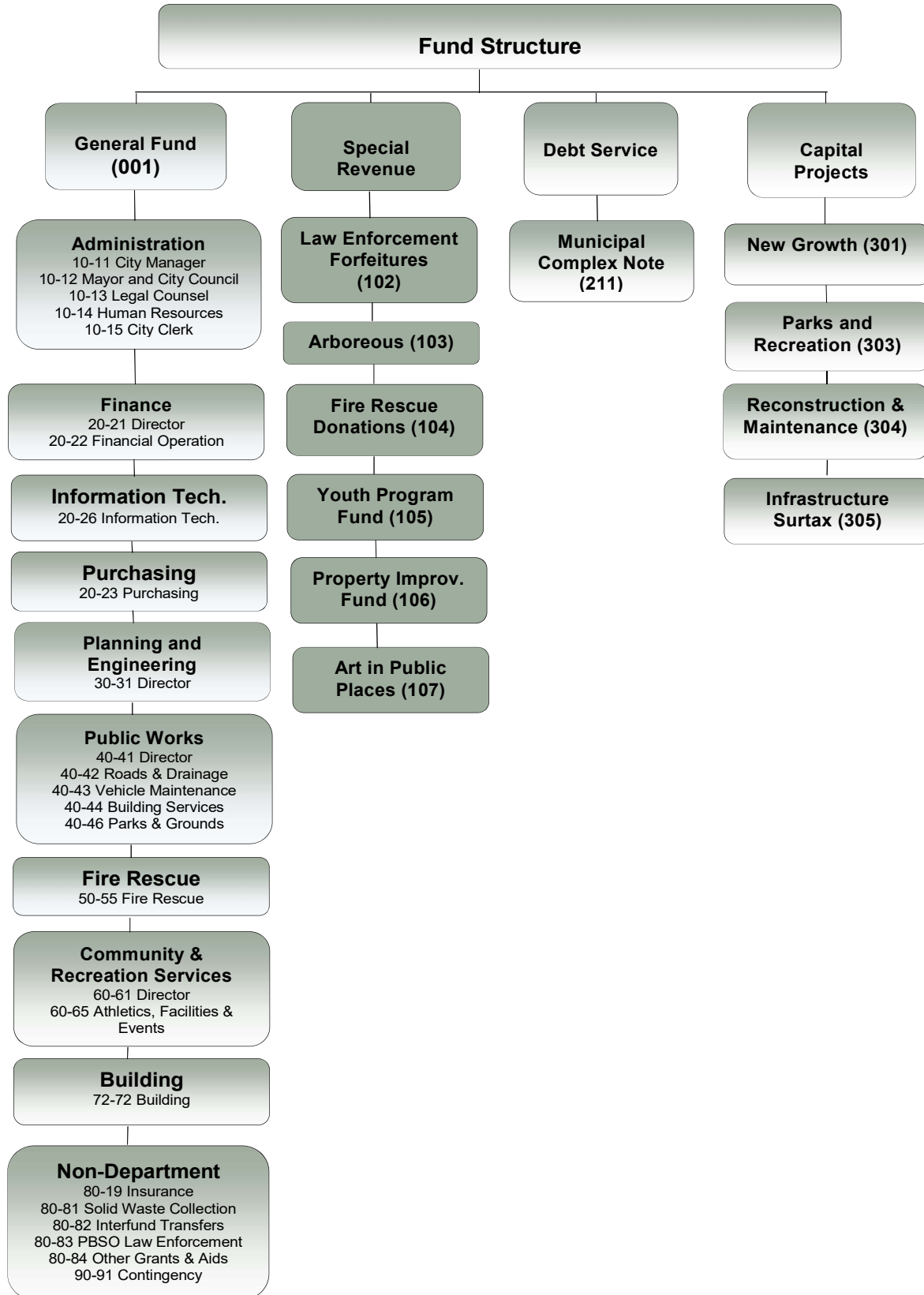
ACCT#	DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
OPERATING EXPENSES					
99-1	Council Hurricane	0	813	9,457	9,457
99-2	Council Contingency	0	95,996	100,000	100,000
TOTAL OPERATING EXPENSES		0	96,809	109,457	109,457
DIVISION TOTAL		\$ 0	\$ 96,809	\$ 109,457	\$ 109,457

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 150 participants. The Cool Zone program, for middle-school aged children, was added in fiscal year 2002 and has a maximum capacity of 40. 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) was developed in 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 was 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUE				
351-200 Forfeitures	\$ 1,899	\$ 0	N/A	N/A
361-120 SBA Interest	0	0	N/A	N/A
361-150 Bank Investment	3,513	5,880	N/A	N/A
364-410 Surplus Sales	0	0	N/A	N/A
TOTAL REVENUES	\$ 5,412	\$ 5,880	N/A	N/A

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
EXPENSES				
48-2 Crimes and Fire Pre	\$ 0	\$ 0	\$ 0	\$ 0
64-8 Other Equipment	7,968	227,151	73,405	90,727
TOTAL EXPENSES	\$ 7,968	\$ 227,151	\$ 73,405	\$ 90,727

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

FUND BALANCE:

Projected Beginning Fund Balance	\$	90,727
Net Change		(90,727)
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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 365	\$ 747	\$ 40	\$ 300
361-150 Bank Investment	182	0	333	0
324-220 Impact Fee	8,750	1,575	1,930	4,373
TOTAL REVENUES	\$ 9,297	\$ 2,322	\$ 2,303	\$ 4,673

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
EXPENSES				
63-4 Landscaping	\$ 6,300	\$ 1,396	\$ 7,000	\$ 7,000
TOTAL EXPENSES	\$ 6,300	\$ 1,396	\$ 7,000	\$ 7,000

FUND BALANCE:

Projected Beginning Fund Balance	\$	32,510
Net Change		(2,327)
Projected Ending Fund Balance	\$	30,183



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DEPARTMENT	<u>Fire Rescue</u>
COST CENTER	<u>Donation fund</u>
COST CENTER NO.	<u>104-50</u>

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 22	\$ 53	\$ 0	\$ 0
361-150 Bank Investment	12	0	10	10
366-903 EMS Donations	325	125	200	200
TOTAL REVENUES	\$ 359	\$ 178	\$ 210	\$ 210

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 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	520	0	1,509	2,476
TOTAL EXPENSES	\$ 520	\$ 0	\$ 1,509	\$ 2,476

FUND BALANCE:

Projected Beginning Fund Balance	\$	3,018
Net Change		(2,266)
Projected Ending Fund Balance	\$	752



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DEPARTMENT	Youth Programs
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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Director of Youth Program	0	0	0	1
Assistant Director ¹	0.666	0.5	0.5	0
Youth Programs Supervisor	1	1	1	2
Asst. Youth Program Supervisor ²	0	1	1	0
Youth Programs Admin Specialist	1	1	1	1
Youth Development Specialist	1	1	1	1
Child Care Assistant (PT)	8	0	0	0
Child Care Assistant I (PT)	1	0	0	0
Youth Development Leader (PT) ³	0	6	6	6
Youth Development Assistant (PT)	0	6	6	6
Recreation Aide II (PT)	6	0	0	0
Camp Counselor (PT)	6	8	8	7
Bus Driver (PT)	0	2	1	0
Total Number of Staff	3.666 FT/21 PT	4.50 FT/22 PT	4.50 FT/21 PT	5 FT/20 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	Youth Programs
COST CENTER	Youth Programs
COST CENTER NO.	105-60-64

PERFORMANCE MEASURES

WORKLOAD	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROJECTED	FY 2021 PROPOSED
No. of Participants (CARES/CZ/HS)	150	150	150	150
No. of Participants in Sierra Club ICO	13	25	25	25
No. of Licenses Coordinated	1	1	1	1
No. of MOU'S Coordinated	4	6	6	6
No. of Part. In Youth Advisory Council (YAC)	15	7	7	7
No. of Part. In Life Skills Training Program	15	15	15	15
No. of Part. In Jr. Garden Club ¹	0	15	15	15
No. of Hot Spot Part. in Mentoring Program ²	15	0	0	0
No. of Presidential Volunteer Service Hrs	6,000	18,000	20,000	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	\$4,982	\$4,149	\$4,269	\$4,269
Staff to Student Ratio (CARES/CZ/HS)	1:18	1:15	1:15	1:15
% of Daily Attendance	85%	85%	85%	85%
% of Youth with 25 Community Service Hours	72%	80%	95%	95%
% of Youth enrolled in Youth Advisory Council	50%	50%	50%	50%
% of CZ & HS Youth with a minimum	75%	90%	90%	90%
PBC-PQA (QIS) Score	4.83	4.76	4.50	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**
- To increase the number of community service hours annually at 25 for 85% of enrolled Cool Zone & Hot Spot members.
 - To sustain a 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**
- To support parent involvement and encourage healthy behavior by hosting 2 presentations annually (C.A.R.E.S. Jr. Garden Club and Summer Parent Night).
 - To provide 3 career exploration activities per year.
 - To obtain a Quality Improvement System monitoring score of 4.50 or above.

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

REVENUE AND EXPENDITURE DETAIL

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUE				
331-716 USDA Snack Program	\$ 17,493	\$ 16,271	\$ 16,000	\$ 15,200
337-710 Youth Program Grant	308,352	212,722	417,180	290,091
337-711 Youth Program PBC	0	73,668	0	72,805
337-712 PBC Camp	0	62,140	0	49,400
337-713 I Motivate	0	7,600	0	5,000
347-313 Children's Camps Fees	33,303	13,717	54,480	53,340
347-315 Greenacres Cares Fees	96,488	101,998	131,473	130,774
347-317 Hot Spot Part	665	140	0	0
347-318 Cool Zone Fees	2,390	19,429	0	0
361-150 Bank Investment	35	0	401	401
366-900 Contributions	0	0	6,460	385
369-915 Leisure Svcs Fundraiser	0	1,477	475	475
369-999 Miscellaneous Revenue	74	185	0	0
381-000 Interfund Transfer	110,000	55,000	0	135,000
TOTAL REVENUES	\$ 568,800	\$ 564,347	\$ 626,469	\$ 752,871

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
EXPENSES				
11-1 Executive Salaries	\$ 0	\$ 0	\$ 0	\$ 94,737
12-1 Regular Salaries & Wages	152,165	174,657	213,384	183,808
13-1 Other Salaries & Wages	198,987	197,514	190,854	216,750
14-1 Overtime	1,671	802	1,015	1,316
15-1 Special Pay	0	2,000	2,000	4,320
21-1 Fica Taxes	26,688	28,047	30,013	37,329
22-2 FLC Gen Retir. Contrib.	7,585	8,191	10,671	13,927
22-3 FLC Gen Retir Match	3,793	4,096	5,336	6,964
23-1 Life & Health Ins - Employee	26,965	23,535	34,828	54,051
23-2 Dependent Insurance	3,502	7,425	14,355	11,909
24-1 Worker's Compensation	3,640	3,352	3,920	3,882
24-2 City Shared Worker's Comp	0	0	0	0
25-1 Unemployment Compensation	0	0	488	601
31-4 Other Professional Svc	4,834	10,266	5,719	3,450
31-5 Physical Exams	3,174	2,143	1,679	1,679
34-1 Interfund Admin Charges	0	0	0	0
34-3 Solid Waster Coll & Disp	8,842	0	0	0

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

REVENUE AND EXPENDITURE DETAIL CONT.

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
34-4 Other Contractual Service	1,120	0	1,500	2,500
34-7 Sponsored Events	45,703	41,045	39,990	39,990
40-4 Ed train Sem & Assc Exp	1,708	1,732	1,500	3,642
40-5 Business Exp & Mileage	4,713	28	155	225
41-1 Telephone	519	1,104	1,550	2,160
43-1 Electricity	13,747	0	0	0
43-4 Water & Sewer	1,208	0	0	0
45-1 Liability & Fleet Ins.	5,440	0	0	0
46-2 R & M - Vehicles	0	0	400	400
46-3 R & M - Office Equipment	4,053	4,287	4,783	4,783
46-4 R & M - Communication Equip	0	444	1,000	1,000
48-1 City Publicity	954	1,045	1,000	2,000
48-71 IMovtivate Project	3,513	7,598	5,000	5,000
51-2 Office Supplies	1,362	1,770	2,004	2,004
52-0 Food Supplies	29,758	31,397	31,500	31,500
52-3 Custodial, Lab & Chem Supplies	2,766	2,815	3,500	4,000
52-5 Small Tools & Minor Equip	0	23	0	0
52-6 Recreation Supplies	20,469	9,959	9,790	12,000
52-7 Medical Supplies	606	479	1,100	1,100
52-8 Uniforms & Clothing	1,910	586	680	730
54-3 Books,Subsc,Prof Supplies	285	291	192	210
54-4 Memberships & Dues	300	40	100	733
64-5 Office Furniture	1,958	0	0	0
64-8 Office Equipment	0	0	3,000	3,000
TOTAL EXPENSES	\$ 583,938	\$ 566,671	\$ 623,006	\$ 751,700

FUND BALANCE:

Projected Beginning Fund Balance	\$	2,730
Net Change		1,171
Project Ending Fund Balance	\$	3,901

DEPARTMENT Building
COST CENTER Property Improvement
COST CENTER NO. 106-82-62

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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 0	\$ 0	\$ 40	\$ 0
361-150 Bank Investment	0	0	0	0
381-100 Local Grant Remib	0	0	0	0
381-000 Intercompany	0	0	50,000	0
TOTAL REVENUES	\$ 0	\$ 0	\$ 50,040	\$ 0

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
EXPENSES				
46-1 R & M Building	\$ 0	\$ 0	\$ 50,000	\$ 0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 50,000	\$ 0

FUND BALANCE:

Projected Beginning Fund Balance	\$	384
Net Change		0
Projected Ending Fund Balance	\$	384



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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 was the inaugural year for this program.

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUE				
324-721 Impact Fee Art	\$ 0	\$ 0	\$ 300	\$ 0
361-120 SBA Interest	0	0	5	0
361-150 Bank Investment	0	0	0	0
381-000 Intercompany	0	0	20,000	0
TOTAL REVENUES	\$ 0	\$ 0	\$ 20,305	\$ 0

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
EXPENSES				
31-4 Other Professional Serv	\$ 0	\$ 0	\$ 20,000	\$ 0
TOTAL EXPENSES	\$ 0	\$ 0	\$ 20,000	\$ 0

FUND BALANCE:

Projected Beginning Fund Balance \$ 156
 Net Change 0
 Projected Ending Fund Balance \$ 156

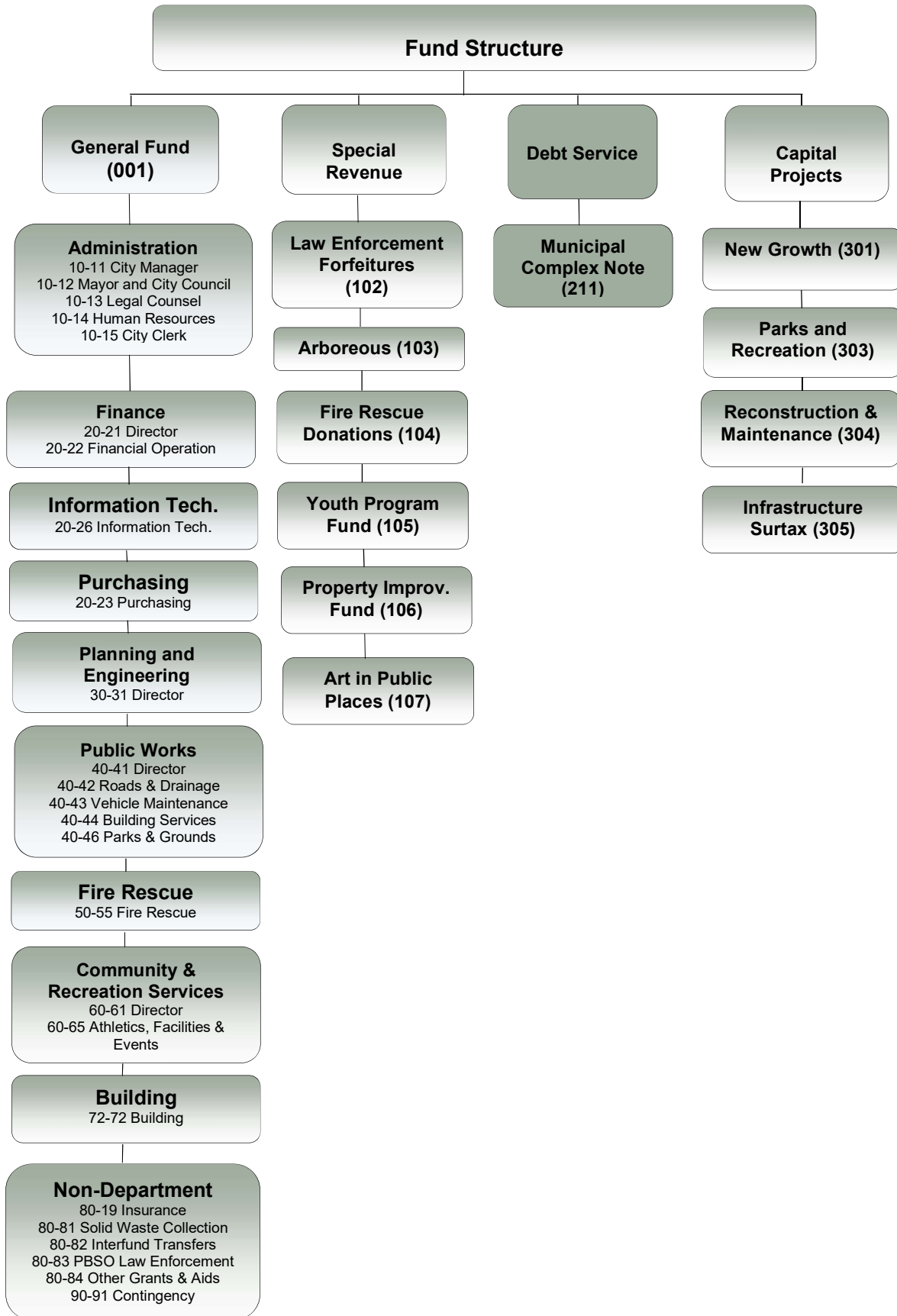


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Debt Service

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 \$1,476,003 principal outstanding at the close of FY 2020 and the debt will be retired in FY 2024.

The principal and interest payment for the 2004A note during FY 2021 is \$403,260. At the end of fiscal year 2019, the City's ratio of debt service (principal and interest) as a percentage of non-capital expenditures was 1.43%. The City's debt policy limits maximum total debt service to no more than fifteen percent (15%) of total general fund revenues; in FY 2019 it was 1.37%, and is expected to be around 1.33% in FY 2020. 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 2019 and 2020 it was 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 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 3,603	\$ 9,422	\$ 0	\$ 4,000
361-150 Bank Investment	3,202	0	7,000	0
381-000 Interfund Trans	0	410,000	410,000	300,000
TOTAL REVENUES	\$ 6,805	\$ 419,422	\$ 417,000	\$ 304,000

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
EXPENSES				
71-1 Principal	\$ 308,014	\$ 320,560	\$ 333,617	\$ 347,206
72-1 Interest	95,178	82,647	69,643	56,055
TOTAL EXPENSES	\$ 403,192	\$ 403,207	\$ 403,260	\$ 403,261

FUND BALANCE:

Projected Beginning Fund Balance	\$	198,398
Net Change		(99,261)
Projected Ending Fund Balance	\$	99,137

**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
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
				\$ 1,613,039	\$ 137,036	\$ 1,476,003

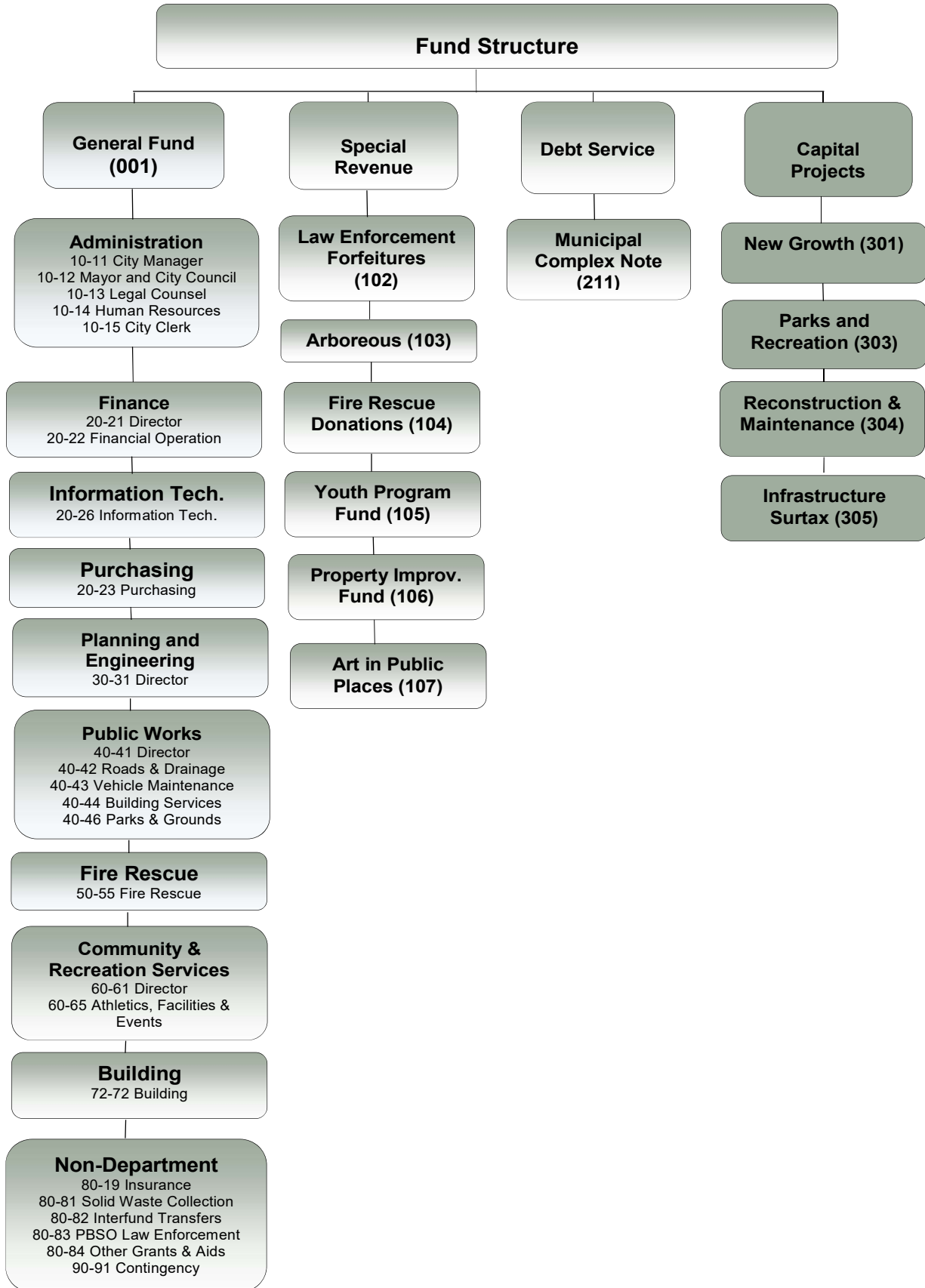


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Capital Improvement Program

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. \$150,000 will be transferred in FY 2021 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 was determined based on cost and need, the list is brought before City Council for approval.

**CAPITAL IMPROVEMENT PROGRAM
FY 2020 – 2026 COST BY FUND**

PRJ# DESCRIPTION	BUDGET	AMENDED	ADOPTED	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	FY 2020	BUDGET	FY 2021					
NEW GROWTH 301								
Interfund Transfer	0	0	0	0	0	0	0	0
106 City Sidewalks¹	0	42,461	0	0	0	0	0	0
169 Public Works Generator	0	240,000	240,000	0	0	0	0	0
192 Bowman Street Improvement	0	145,800	0	0	0	0	0	0
212 Fire Rescue Equipment	50,000	115,780	50,000	0	0	0	0	0
216 Swain Blvd Sewer Ext	0	0	0	0	0	0	0	0
TOTAL NEW GROWTH	\$ 50,000	\$ 544,041	\$ 290,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PARKS & RECREATION - FUND 303								
032 City Parks Improv	72,000	127,700	72,000	67,000	67,000	67,000	67,000	67,000
048 Parks Court Resurfacing	10,000	10,000	0	0	0	40,000	25,000	25,000
160 Parks/Building Parking Resurf	10,000	36,952	35,000	0	0	45,000	0	0
186 Public Grounds Rejuvenation	20,000	20,000	19,000	10,000	10,000	10,000	10,000	10,000
198 Community Center Renovation	105,500	105,500	25,000	0	0	0	0	0
TOTAL PARKS & RECREATION	\$ 217,500	\$ 300,152	\$ 151,000	\$ 77,000	\$ 77,000	\$ 162,000	\$ 102,000	\$ 102,000
RECONSTRUCTION & MAINTENANCE - FUND 304								
049 Equipment Replacement	58,300	58,300	73,200	130,500	20,100	73,600	87,050	263,400
058 Air Pack Fill Station	75,000	75,000	0	0	0	0	0	0
069 Copier Replacement	8,000	8,000	44,000	39,000	0	26,000	8,000	44,000
073 JAG Law Enf Eq	16,000	36,765	10,553	0	0	0	0	0
088 Vehicle Replacement	263,000	263,000	68,425	94,060	37,397	214,065	78,591	215,471
091 Computer Terminal Hardware Repl	98,000	98,000	0	0	0	0	0	0
141 Surveillance Camera	12,000	12,000	0	12,000	0	12,000	0	12,000
150 Roof Replacement	290,000	290,000	10,000	42,000	170,000	110,000	10,000	10,000
151 Exterior/Interior Painting	28,700	28,700	10,000	37,000	72,000	14,000	47,200	40,000
152 Storm Water Pipe	30,000	41,752	0	30,000	30,000	30,000	30,000	30,000
161 Road Resurfacing & Striping	160,000	193,571	125,000	255,000	150,000	150,000	150,000	150,000
163 AC replacement	177,500	193,062	0	30,000	112,000	62,900	95,200	60,000
191 Public Safety HQ Renovation	151,000	151,000	34,000	0	0	0	0	0
200 500 Perry Ave Building Renovation	0	20,000	0	0	0	0	0	0
212 Fire Rescue / EMS Equipment	85,726	85,726	0	0	0	0	0	0
220 Public Right of Way Landscape	20,000	25,409	20,000	20,000	20,000	20,000	20,000	20,000
223 Parking Expansion	100,000	100,000	0	0	0	0	0	0
TOTAL RECONSTRUCTION & MAINTENANCE	\$ 1,573,226	\$ 1,680,285	\$ 395,178	\$ 689,560	\$ 611,497	\$ 712,565	\$ 526,041	\$ 844,871
INFRASTRUCTURE SURTAX - FUND 305								
032 City Parks Improv	500,000	771,895	170,000	0	0	0	0	0
082 Upgrade Hardware & Software	0	0	20,000	0	0	0	0	0
088 Vehicle Replacement	416,000	681,922	0	641,900	295,932	841,000	0	0
106 City Sidewalks	1,086,000	1,104,122	1,086,000	0	0	0	0	0
152 Storm Sewer Pipe & Basin	0	0	83,000	0	0	0	0	0
163 AC Replacement	0	0	140,000	0	0	0	0	0
191 Fire Rescue EOC	450,000	450,000	295,000	0	0	0	0	0
193 Original Section Drainage Improv(CDBG)	288,654	674,256	294,956	412,608	0	0	0	0
200 500 Perry Ave Building Renovation	350,000	350,000	0	0	0	0	0	0
210 Median Landscaping Rejuvenation	0	913,470	108,000	0	0	0	0	0
226 Lake Drainage Imp (Gladiator Lake)	0	1,852,778	1,825,000	0	0	0	0	0
231 Septic to Sewer	450,000	450,000	450,000	1,500,000	1,500,000	0	0	0
232 Dillman Trail	5,000	5,000	700,136	0	0	0	0	0
TOTAL INFRASTRUCTURE SURTAX	\$ 3,545,654	\$ 7,253,443	\$ 5,172,092	\$ 2,554,508	\$ 1,795,932	\$ 841,000	\$ 0	\$ 0
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$ 5,386,380	\$ 9,777,921	\$ 6,008,270	\$ 3,321,068	\$ 2,484,429	\$ 1,715,565	\$ 628,041	\$ 946,871



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

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUE				
Interest	\$ 9,615	\$ 61,164	\$ 40,000	\$ 40,000
FMIT Interest	1,856	45,104	30,000	30,000
SBA interest	6,372	16,060	10,000	10,000
Bank Investment	1,387	0	0	0
Palm Beach County	0	0	0	0
Local Grants	15,564	19,274	50,000	230,000
Residential Impact fees	0	32,055	0	254,000
Commercial Impact fees				
Beulah Church	0	0	0	13,070
Green Pine Estate	0	0	10,920	10,920
Dairy Queen	0	0	8,722	0
Aldi's	64,545	0	0	0
Ministries of Bethel	0	0	0	19,432
Target Discount Tire	26,928	0	0	0
Target Zaxby	7,944	0	0	0
TOTAL REVENUE	\$ 124,596	\$ 112,493	\$ 109,642	\$ 567,422
EXPENDITURE				
Interfund Transfer	500,000	0	0	0
082 Upgrade Hardware & Software	22,198	0	0	0
106 City Sidewalks	0	4,238	0	0
169 Public Works Generator	0	0	0	240,000
192 Bowman Street Improvement	0	4,200	0	0
212 Fire Rescue Equipment (grant)	15,564	19,274	50,000	50,000
216 Swain Sewer	0	0	0	0
222 Information Signs Upgrade	47,261	0	0	0
TOTAL EXPENDITURE	\$ 585,023	\$ 27,712	\$ 50,000	\$ 290,000

FUND BALANCE


Beginning fund balance*	\$ 2,012,150	\$ 1,551,723	\$ 1,636,504	\$ 1,686,146
Net Change	(460,427)	84,781	59,642	277,422
Prior year Rollover	0	0	(240,000)	0
Realized Revenue	0	0	230,000	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,551,723	\$ 1,636,504	\$ 1,686,146	\$ 1,963,568

* Based on Comprehensive Annual Financial Report

FUND CHANGE SUMMARY:

The beginning fund balance for 2021 is estimated at \$1,686,146. This is due not only to the 2021 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 \$1,963,568.

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

Project Description	
<p>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.</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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	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

PROJECT NAME	Public Works Generator
DEPARTMENT	Public Works
PROJECT NO.	301-169

Project Description

This project entails the purchase of a fixed generator with a 1,000 gallon above ground liquid propane tank for the Public Works facility. The fixed trailer mounted unit provides versatility, functionality and cost efficiency that is required to maintain the City's storm sewer system. Currently, four (4) City facilities rely on prioritizing of the use of two (2) trailer mounted generators to provide electricity during power outages. This generator will allow for automatic power connection from electrical outages following storms and other unforeseen power loss events.



Operating Impact Created by Project:

Projected Operating Expense:	Included in Public Works Department maintenance budget
Estimated Useful Life:	25-30 years
Description of Operating Impact:	Liquid propane and annual load testing.

Project Budget

Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Equipment	\$0	\$240,000						\$240,000
Planning & Design								
Estimated Total Cost	\$0	\$240,000	\$0	\$0	\$0	\$0	\$0	\$240,000

Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$0	\$60,000						\$60,000
County								\$0
State		\$180,000						\$180,000
Federal								\$0
Estimated Total Revenue	\$0	\$240,000	\$0	\$0	\$0	\$0	\$0	\$240,000



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

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUES				
Interest	\$ 9,623	\$ 74,848	\$ 35,000	\$ 22,100
Impact Fees - Residential	0	80,139	0	635,000
CDBG	0	0	0	0
Local Grant	0	0	0	0
Interfund Transfer	0	0	0	0
TOTAL REVENUE	\$ 9,623	\$ 154,987	\$ 35,000	\$ 657,100
EXPENDITURES				
032 City Parks Improv	104,448	84,058	72,000	72,000
048 Parks Court Resurfacing	13,995	33,000	10,000	0
160 Parks/Building Parking Resurf	154,360	124,139	10,000	35,000
186 Public Grounds Rejuvenation	25,285	25,427	20,000	19,000
190 Park Lighting Enhancement	0	0	0	0
198 Community Center Renovation	24,805	192,582	105,500	25,000
199 Park Restroom Upgrade	0	0	0	0
206 Surveillance Camera	0	36,951	0	0
224 Rambo Park Parking Expansion	0	0	0	0
227 Community Park Shuffleboard Demo	18,600	0	0	0
TOTAL EXPENDITURE	\$ 341,493	\$ 496,157	\$ 217,500	\$ 151,000
FUND BALANCE				
Beginning fund balance ¹	\$ 2,118,857	\$ 1,786,987	\$ 1,445,817	\$ 1,177,317
Net Change	(331,870)	(341,170)	(182,500)	506,100
Prior year Rollover	0	0	(126,000)	0
Un-realized Rev / Exp ²	0	0	40,000	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,786,987	\$ 1,445,817	\$ 1,177,317	\$ 1,683,417


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 2021 will be approximately \$1,177,317. The budget for 2021 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 \$1,683,417.

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 2021, the following are scheduled: replacement of sports turf at Freedom Park and the shared use field at Samuel J. Ferreri Community Park.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:			\$1,500					
Estimated Useful Life:			Signage 5-7 yrs and Fencing 8-10 years.					
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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Sport Turf	\$50,000	\$45,000	\$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
Fencing	10,000	15,000	10,000	10,000	10,000	10,000	10,000	75,000
Sign Refurbishment	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000
Estimated Total Cost	\$72,000	\$72,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$479,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$72,000	\$72,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$479,000
County								
State								
Federal								
Estimated Total Revenue	\$72,000	\$72,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$479,000

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

Project No.: 303-032

Location/Fixture	2021	2022	2023	2024	2025	2026
Sports Turf						
Athletic fields at Freedom Park, Ira Van Bullock and Veterans' Park	\$45,000	\$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)						
SJF Community Park Large Play Structure (2018)						
SJF Community Park Small Play Structure (2014)						
SJF 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						
SJF 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	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Entry Sign Refurbishing						
Bowman Park (2014)						
Burrowing Owl Park (2014)						
SJF 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/Building Parking Resurfacing
DEPARTMENT Public Works
PROJECT NO. 303-160

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 2021, the parking area at Fire Rescue Station 94 will be resurfaced and re-striped. This project increases safety, handicap accessibility and aesthetics at City parks and public building grounds.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:					\$0			
Estimated Useful Life:					15-20 years			
Description of Operating Impact:					Resurfacing work will restrain the ongoing cost of repairs included in the Public Works Department budget.			
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Engineering								
Material & Labor	\$10,000	\$35,000	\$0	\$0	\$45,000	\$0	\$0	\$90,000
Estimated Total Cost	\$10,000	\$35,000	\$0	\$0	\$45,000	\$0	\$0	\$90,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$10,000	\$35,000	\$0	\$0	\$45,000	\$0	\$0	\$90,000
County								
State								
Federal								
Estimated Total Revenue	\$10,000	\$35,000	\$0	\$0	\$45,000	\$0	\$0	\$90,000


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

Project No.: 160


Area	Surface Type	Overlay Year	Lifespan	2021	2022	2023	2024	2025	2026
Bowman Park Parking*	Asphalt	2009.00	2024-2029						
Bowman Park Pathway	Asphalt	2013.00	2028-2033						
City Hall Parking**	Asphalt	2018.00	2029-2033						
Community Center Parking Phase I	Asphalt	2016.00	2026-2031						
Community Center Parking Phase II	Asphalt	2016.00	2026-2031						
Community Hall Parking (Martin Ave)	Asphalt	2015.00	2035-2040						
Community Hall/CARES Parking (4 th St.)	Asphalt	2015.00	2035-2040						
Community Park Pathway (Jog Rd to Pinehurst Pathway)	Asphalt	2005.00	2025-2030						
Empire Park Parking*	Asphalt	2010.00	2025-2030						
Former City Hall Parking	Asphalt	2017.00	2027-2032						
Freedom Park Drive (entry and exit)	Asphalt	2019.00	2034-2039						
Freedom Park Parking (north)	Asphalt	2019.00	2034-2039						
Freedom Park Parking (south)	Asphalt	2019.00	2034-2039						
Freedom Park Pathway	Asphalt	2019.00	2034-2039						
Gladiator Park Parking*	Asphalt	2009.00	2024-2029						
Ira Van Bullock/CARES Parking (Perry Ave)	Asphalt	2015.00	2035-2040						
Leisure Services (Bus Yard/East Parking)	Asphalt	2009.00	2026-2031						
Municipal Complex Pathway	Asphalt	2017.00	2032-2037						
Public Works Parking***	Asphalt	2018.00	2028-2033						
Pinehurst Pathway Phase I (east to Liberty Park)	Asphalt	2009.00	2024-2029				X		
Pinehurst Pathway Phase II (Park Point Cir. To Pinehurst Pathway)	Asphalt	2011.00	2024-2029				X		
Fire Rescue 94/PBSO Distr 16 Parking	Asphalt	2011.00	2026-2034						
Fire Rescue 94/PBSO Distr 16 Compound	Asphalt	2011.00	2026-2034						
Fire Rescue Station 95 Parking	Asphalt	2002.00	2017-2022	x					
Rambo Park Parking*	Asphalt	2013.00	2028-2033						
Veterans Park Parking*	Asphalt	2013.00	2038-2043						
Total:				\$35,000	\$0	\$0	\$45,000	\$0	\$0

* Seal coat applied in FY 19
 ** Includes east and west entryways
 *** Includes 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>								
Operating Impact Created by Project:								
Projected Operating Expense:			\$0					
Estimated Useful Life:			Varies					
Description of Operating Impact:			Initial watering and fertilization of selected landscape material.					
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design								
Material & Labor	\$20,000	\$19,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$89,000
Estimated Total Cost	\$20,000	\$19,000	\$10,000	\$10,000	\$10,000	\$20,000	\$10,000	\$89,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$20,000	\$19,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$89,000
County								
State								
Federal								
Estimated Total Revenue	\$20,000	\$19,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$89,000

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

Project Description	
<p>This project provides for the renovation of the infrastructure of original section of the Community Center. In Fiscal Year 2021, the existing ceiling tiles in hallways will match the ceiling tiles in the expansion.</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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Restroom Renovations	\$67,000	\$0						\$67,000
Ceiling Tile	\$23,000	\$25,000						\$48,000
Flooring Replacement	\$15,500	\$0						\$15,500
Estimated Total Cost	\$105,500	\$25,000	\$0	\$0	\$0	\$0	\$0	\$130,500
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$105,500	\$25,000						\$130,500
County								
State								
Federal								
Estimated Total Revenue	\$105,500	\$25,000	\$0	\$0	\$0	\$0	\$0	\$130,500



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

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUE				
Interest	\$ 20,081	\$ 113,686	\$ 42,437	\$ 17,000
2nd Local Option Gas Tax	138,407	140,151	140,000	105,000
JAG	645	12,273	16,000	10,553
CDBG	126,019	0	0	0
FEMA	0	0	77,933	0
Cell Tower Rental	222,525	273,113	291,841	291,841
Interfund Transfer	500,000	500,000	250,000	150,000
TOTAL REVENUE	\$ 1,007,677	\$ 1,039,223	\$ 818,211	\$ 574,394
EXPENDITURE				
049 Equipment Replacement	122,289	63,205	58,300	73,200
058 Air Pack Fill Station	0	0	75,000	0
069 Copier Replacement	650	19,436	8,000	44,000
073 JAG Law Enf Eq	661	12,273	16,000	10,553
088 Vehicle Replacement	134,290	363,368	263,000	68,425
091 Computer Terminal Hardware Repl	9,490	38,869	98,000	0
141 Surveillance Camera	47,284	18,632	12,000	0
150 Roof Replacement	76,117	651,492	290,000	10,000
151 Exterior/Interior Painting	40,755	33,911	28,700	10,000
152 Storm Water Pipe	129,655	64,918	30,000	0
161 Road Resurfacing & Striping	178,210	175,204	160,000	125,000
163 AC replacement	36,771	26,303	177,500	0
180 Energy Efficiency Ench	0	46,578	0	0
191 Public Safety HQ Renovation	89,619	3,025	151,000	34,000
193 Original Section Drainage Improv	10,584	0	0	0
212 Fire Rescue / EMS Equipment	0	0	85,726	0
220 Public Right of Way Landscape	0	14,591	20,000	20,000
221 Air Pack Replacement	0	57,869	0	0
223 Parking Expansion	660	0	100,000	0
228 Public Works Security	15,932	77,356	0	0
229 Flooring WIC Building	0	49,728	0	0
TOTAL EXPENDITURE	\$ 892,967	\$ 1,716,758	\$ 1,573,226	\$ 395,178

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

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
Beginning fund balance ¹	\$ 2,107,947	\$ 2,222,657	\$ 1,545,122	\$ 800,107
Net Change	114,710	(677,535)	(755,015)	179,216
Prior year Rollover ²			10,000	0
Ending Fund Balance	\$ 2,222,657	\$ 1,545,122	\$ 800,107	<u>\$ 979,323</u>
Restricted 2nd Local Option Gas Tax				\$ 589,680
			Fund Balance Less Restricted	\$ 389,643


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 2021 will be approximately \$800,107. The budget for 2021 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 \$979,323. 2nd Local Option Gas tax restricts \$589,680 of the balance leaving an adjusted fund balance of \$389,643.

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

Project Description								
<p>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.</p>								
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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design								
Equipment	\$58,300	\$73,200	\$130,500	\$20,100	\$73,600	\$87,050	\$263,400	\$706,150
Estimated Total Cost	\$58,300	\$73,200	\$130,500	\$20,100	\$73,600	\$87,050	\$263,400	\$706,150
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$58,300	\$73,200	\$130,500	\$20,100	\$73,600	\$87,050	\$263,400	\$706,150
County								
State								
Federal								
Estimated Total Revenue	\$58,300	\$73,200	\$130,500	\$20,100	\$73,600	\$87,050	\$263,400	\$706,150

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

Project No.: 049

Equipment Description	2021	2022	2023	2024	2025	2026
1979 FORD 3600 TRACTOR						
1986 BANDSAW (VM SHOP)						
1992 HONDA EM1800 GENERATOR ¹						
1992 HONDA EM2200X GENERATOR ¹						
1996 HONDA EM5000S GENERATOR			\$3,100			
1996 16' x 7' TANDEM TRAILER (refurbished 2009) ¹						
1999 BOBCAT TRAILER (refurbished 2009)		\$7,000				
2000 PRESSURE PRO WASHER 4000						
2002 PONY PUMP w/500-GAL WATER TANK					\$2,000	
2002 HONDA TPG5000H-DX PORTABLE GENERATOR				\$3,200		
2002 AERIFIER 4" PRONGS			\$4,500			
2003 BROYHILL CHEMICAL SPRAY RIG	\$39,500					
2003 CUMMINS POWER GENERATOR STATION 95						
2003 JOHN DEERE TRACTOR W/BUSHOG		\$70,000				
2004 HYSTER FORKLIFT				\$30,000		
2004 TANDEM TRAILER			\$5,600			
2004 TANDEM TRAILER			\$5,600			
2005 BALDOR 175 KW #213 GENERATOR "FRANCES"						\$130,000
2005 BALDOR 175 KW #216 GENERATOR "WILMA"						\$130,000
2005 TORO SAND PRO						
2005 TORO UTILITY VEHICLE						
2006 SPORTS TURF SOD CUTTER				\$5,800		
2007 CHALLENGER PORTABLE LIFT ¹						
2007 CHALLENGER CL10 LIFT		\$8,500				
2007 CHALLENGER 30,000LBS LIFT		\$45,000				
2007 ROBINAIR AC RECOVERY MACHINE	\$14,200					
2007 HONDA EB5000X GENERATOR						\$3,400
2007 JOHN DEERE 655 TILLER						
2007 JOHN DEERE 790 TRACTOR						
2008 KOHLER 350 KW GENERATOR CITY HALL						
2008 STUMP GRINDER					\$11,250	
2009 BULK OIL PUMP						
2010 BALDOR 200KW GENERATOR STATION 95						
2010 HONDA EM5000SX GENERATOR			\$1,300			
2012 SNAPON SCANNER						
2012 GRAVELY MOWER 44"	\$6,300					


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

Project No.: 049

Equipment Description	2021	2022	2023	2024	2025	2026
2013 AIR OPERATED GREASE GUN				\$1,600		
2013 MILLER MATIC 200 MIG WELDER (VM SHOP)				\$7,000		
2013 SIMPSON PRESSURE WASHER 3000				\$2,500		
2013 WISCONSIN ROBIN TAMPER				\$2,500		
2013 CONCRETE SURFACER				\$6,000		
2013 SCAG MOWER (72")				\$15,000		
2014 TRAILER MOUNTED 6" WATER PUMP "ISAAC"					\$51,800	
2014 GRAVELY MOWER 44"					\$7,000	
2015 SCAG (72")					\$15,000	
2021 COVERED TRAILER 8.5'X16'	\$13,200					
TOTALS:	\$73,200	\$130,500	\$20,100	\$73,600	\$87,050	\$263,400


¹ Will be sold at auction
FY 21 Equipment total: 80

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: Projected Operating Expense: \$0 Estimated Useful Life: 5 years Description of Operating Impact:</p>

Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design								
Furniture, Equipment & Software	\$8,000	\$44,000	\$39,000	\$0	\$26,000	\$8,000	\$44,000	\$169,000
Estimated Total Cost	\$8,000	\$44,000	\$39,000	\$0	\$26,000	\$8,000	\$44,000	\$169,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$8,000	\$44,000	\$39,000	\$0	\$26,000	\$8,000	\$44,000	\$169,000
County								
State								
Federal								
Estimated Total Revenue	\$8,000	\$44,000	\$39,000	\$0	\$26,000	\$8,000	\$44,000	\$169,000

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 2021, the funds will be used by PBSO.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:			\$0					
Estimated Useful Life:								
Description of Operating Impact:								
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Equipment	\$16,000	\$10,553	\$0	\$0	\$0	\$0	\$0	\$26,553
Estimated Total Cost	\$16,000	\$10,553	\$0	\$0	\$0	\$0	\$0	\$26,553
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City								
County								
State								
Federal(JAG)	\$16,000	\$10,553	0	0	0	0	0	\$26,553
Estimated Total Revenue	\$16,000	\$10,553	\$0	\$0	\$0	\$0	\$0	\$26,553

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 2021-2026 is attached.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:			\$0					
Estimated Useful Life:			Average 6-10 years, depending on use					
Description of Operating Impact:			Cost of maintenance will decrease as a result of replacing vehicles.					
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Vehicles	\$ 263,000	\$ 68,425	\$ 94,060	\$ 37,397	\$ 214,065	\$ 78,591	\$ 215,471	\$971,009
Estimated Total Cost	\$263,000	\$68,425	\$94,060	\$37,397	\$214,065	\$78,591	\$215,471	\$971,009
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$263,000	\$68,425	\$ 94,060	\$ 37,397	\$ 214,065	\$ 78,591	\$ 215,471	\$971,009
County								
State								
Federal								
Estimated Total Revenue	\$263,000	\$68,425	\$94,060	\$37,397	\$214,065	\$78,591	\$215,471	\$971,009

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

DEPART.	MODEL YR	ASSET#	VIN#	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
ADMINISTRATION (1)									
	2021 SUV (City Manager)	9999	9999	\$40,000					
BUILDING (7)									
	2007 Taurus (code enforcement)(F-150 2021)	8405	9077	\$28,425					
	2013 Ford Escape (to F-150)	8409	4795				\$31,061		
	2013 Ford Escape (to F-150)	8407	4797				\$31,061		
	2013 Ford Escape (to F-150)	8408	4796				\$31,061		
	2017 Ford F-150	8412	2584						
	2019 Ford F-150	10119	0082						
	2019 Ford F-150	10120	0083						
ENGINEERING (1)									
	2020 Ford Escape (to be delivered)	9999	9999						
FINANCE (1)									
	2014 Ford Escape (replace with hybrid)	8394	8425				\$29,883		
INFORMATION TECHNOLOGY (1)									
	2020 Dodge Caravan	10269	4944						
COMMUNITY & RECREATION SERVICES (6)									
	1992 3800/Bus 60 Pass. (surtax) 66 passenger	6735	8066		\$133,900				
	1995 3800/Bus 60 Pass. (surtax) 48 passenger	7062	5863			\$131,587			
	2013 Dodge Caravan	8608	4355			\$27,397			
	2019 Blue Bird 30 Pass.	10230	8280						
	2020 Ford Ranger (Parks Attn)(to be delivered)	9999	9999						
	2020 Ford T-350 15 Passenger(to be delivered)	9999	9999						
PUBLIC WORKS (25)									
	1993 4700LP Flat Bed 1.1/2 (refurb)	6460	0877			\$10,000			
	1996 F350 Pick Up (Bucket Truck)	6161	2820						
	2001 4700 Dump	7020	5454						
	2005 Dodge Caravan (moved from IT)	7420	0502						
	2007 E-350 Van (Bldg Serv)	8363	7816		\$55,868				
	2008 4300 (trash truck)	8373	1272			\$164,345			
	2013 E350 15 Pass. (move from CRS)	8610	4500						
	2013 Ford F-250 Super Duty Crew Cab	8658	4518				\$46,000		
	2013 Ford F-250 Super Duty Ext. Cab	8659	9679				\$45,000		
	2015 Ford F-350 Crew VM Service Truck	0037	9465					\$78,591	
	2016 Ford F-150 Extended Cab	10038	6650						\$54,003
	2016 Ford F-150 Extended Cab	10087	6812						\$54,003
	2017 Ford F-250 Crew Cab	10096	0946						
	2018 Ford F-450 Dump truck Crew Cab	10115	2320						
	2018 Ford F-150 Extended Cab	10103	8502						
	2018 Ford F150 Extended Cab	10104	8501						
	2018 Ford F-150 Extended Cab	10109	7631						
	2018 Ford T-250 With Utility Body	10117	8371						
	2019 Ford F150 Single Cab	10257	0084						
	2019 Ford F-350 Crew Cab	10118	7151						
	2019 Ford F-550 Altec Lift Truck	10258	5267						
	2020 Ford F-350 Crew Cab	10272	8625						
	2020 Ford F-250 Extended Cab	10273	8628						
	2020 Ford F-350 Dump (to be delivered)	9999	9999						
	2020 International 2000 gal Water Tanker	9999	9999						


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

Continued

DEPART.	MODEL YR	ASSET#	VIN#	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
FIRE RESCUE (15)									
	2005 Ford Explorer EMS (Bat Chief Back Up)	8049	3262						
	2001 Am LaFr Engine (Pink)	7227	7080						
	2009 Pierce Pumper 95 (surtax)	8557	0196		\$508,000				
	2011 HHR (Fire Marshal)(Ford Connect)	8735	1762		\$38,192				
	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						\$53,732
	2016 Ford Explorer (Div Chief)	0077	8201						\$53,732
	2018 Ford Explorer (Fire Chief)	10190	9428						
	2018 Freightliner Med	10114	2199						
	2018 Pierce 75' Ladder	10110	9227						
	2019 M-2 Freightliner Med (replace 1793)	10263	8418						
	2019 Pierce Engine Pumper	10256	0248						
	2020 Chevy Tahoe (Bat Chief)	10268	9421						
	2020 M-2 Freightliner Med (to be delivered)	9999	9999						
SURTAX FUNDED				\$0	-\$641,900	-\$295,932	-\$841,000	\$0	\$0
GRAND TOTAL 56				\$68,425	\$94,060	\$37,397	\$214,065	\$78,591	\$215,471

Bold = Surtax funded

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 2021 through FY 2026 is attached.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Varies Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design								
Materials and Labor	\$290,000	\$10,000	\$42,000	\$170,000	\$110,000	\$10,000	\$10,000	\$642,000
Estimated Total Cost	\$290,000	\$10,000	\$42,000	\$170,000	\$110,000	\$10,000	\$10,000	\$642,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$290,000	\$10,000	\$42,000	\$170,000	\$110,000	\$10,000	\$10,000	\$642,000
County								
State								
Federal								
Estimated Total Revenue	\$290,000	\$10,000	\$42,000	\$170,000	\$110,000	\$10,000	\$10,000	\$642,000

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

Project No.: 150


BUILDING	Roof Type	Installation Date	Lifespan	2021	2022	2023	2024	2025	2026
301 Swain Blvd.	Asphalt Shingles	February-20	2035-2040						
301 Swain Blvd.	4-ply built-up	February-20	2035-2040						
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		\$30,000				
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	May-20	2035-2040						
Community Hall (flat decks)*	4-Ply Built Up	May-20	2035-2040						
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 ¹	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						
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) ²	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
				\$10,000	\$42,000	\$170,000	\$110,000	\$10,000	\$10,000

* Restoration/repairs

¹ Removed in FY20

² 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 2021 through FY 2026 is attached.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:				\$0				
Estimated Useful Life:				Varies				
Description of Operating Impact:				N/A				
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design								
Materials & Labor	\$28,700	\$10,000	\$37,000	\$72,000	\$14,000	\$47,200	\$40,000	\$248,900
Estimated Total Cost	\$28,700	\$10,000	\$37,000	\$72,000	\$14,000	\$47,200	\$40,000	\$248,900
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$28,700	\$10,000	\$37,000	\$72,000	\$14,000	\$47,200	\$40,000	\$248,900
County								
State								
Federal								
Estimated Total Revenue	\$28,700	\$10,000	\$37,000	\$72,000	\$14,000	\$47,200	\$40,000	\$248,900


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

Project No.: 151

Building	Date Painted	Scheduled Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
301 Swain Blvd. (exterior)	January-20	2035							
301 Swain Blvd. (interior)	January-20	2030							
500 Perry Ave. (exterior)	June-14	2023			\$5,000				
500 Perry Ave. (interior)	January-20	2027							
500 Perry Ave. Gazebo	November-14	2022		\$7,500					
Bowman Park Gazebo	April-16	2024				\$2,000			
Burrowing Owl Park Gazebo	January-12	2024				\$2,000			
City Hall (exterior)	March-16	2030							
City Hall (interior)	May-16	2027							
City Hall Diesel Fuel Tank	March-16	2025					\$1,200		
Community Center (exterior)	March-16	2026						\$12,000	
Community Center (int-common wall,banq hall, several offices)	February-19	2025					\$10,000		
Community Hall (exterior)	June-14	2023			\$5,000				
Community Hall (interior)	February-20	2027							
SJF Community Park Comfort Station (exterior)	January-19	2026						\$3,000	
SJF Community Park Comfort Station (interior)	January-19	2026						\$2,500	
SJF Community Park East Gazebo	May-20	2027							
SJF Community Park West Gazebo	April-16	2023			\$2,000				
SJF Community Park Main Pavilion (new roof)	June-13	2026						\$2,500	
SJF Community Park Main Pavilion (structure)	February-15	2022		\$6,500					
SJF Community Park Main Pavilion Guard Rails	May-18	2022		\$3,000					
Empire Park Gazebo	April-16	2026					\$1,500		
Former City Hall (exterior)	February-19	2025					\$11,000		
Former City Hall (interior)	May-18	2025					\$12,000		
Freedom Park Main Pavilion	May-20	2027			\$2,500				
Freedom Park Main Pavilion Guard Rails	May-20	2027			\$2,500				
Freedom Park Small Pavilion	May-20	2027						\$2,500	
Freedom Park North Restroom/Press Box	September-17	2032						\$4,500	
Freedom Park South Restroom	December-20	2027		\$10,000					
Freedom Park Dugouts	February-16	2023			\$2,000				
Ira Van Bullock Dugouts & Press boxes	May-12	2027							
Ira Van Bullock Pavilion	April-16	2027							
Ira Van Bullock Gazebo	April-16	2027							
Fire Rescue Station 94/PBSO District 16 (exterior)	October-17	2027							
Fire Rescue Station 94/PBSO District 16 (interior)	July-14	2023			\$40,000				
Fire Rescue Station 94/PBSO District 16 Bay Doors (4 Red)	February-19	2025					\$1,500		
PBSO District 16 Range (exterior)	June-17	2027							
PBSO District 16 Range (interior)	June-17	2027			\$2,000				
Fire Rescue Station 95 (exterior, including bay doors)	March-20	2030							
Fire Rescue Station 95 (interior)	August-15	2026						\$3,000	
Public Works (exterior)	February-19	2029							
Public Works (interior)	March-16	2027							
PW Shed at Martin Ave.	March-14	2023			\$1,000				
Veterans Park Dugouts ¹	May-12	2019							
Vetarans Park Shed	January-20	2030							
Veterans Park Press Box/Restrooms (exterior)	February-17	2027							
Veterans Park Press Box/Restrooms (interior)	March-16	2027							
Misc.									
			Total:	\$10,000	\$37,000	\$72,000	\$14,000	\$47,200	\$40,000

¹ Removed in FY19

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

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 2021 through FY 2026 is attached.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:				\$0				
Estimated Useful Life:				15-20 Years				
Description of Operating Impact:				N/A				
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design								
Materials & Labor	\$220,000	\$125,000	\$255,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,200,000
Estimated Total Cost	\$220,000	\$125,000	\$255,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,200,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$220,000	\$125,000	\$255,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,200,000
County								
State								
Federal								
Estimated Total Revenue	\$220,000	\$125,000	\$255,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,200,000

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

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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	2007 (10th Ave. Intersection)	2026-2031						
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	2020	2035-2040						
Centurian Cir.	Asphalt	1996	2016-2021	x					
Centurian Way	Asphalt	1996	2016-2021	x					
Chariot Cir.	Asphalt	1996	2016-2021		x				
Chickasaw Cir.	Asphalt	1996	2016-2021				x		
Cindi Ln.	Asphalt	2000	2020-2025		x				
Clinton St.	Asphalt	2019	2039-2044						
Constantine Cir.	Asphalt	1997	2017-2022	x					
Constitution Way	Asphalt	1999	2019-2024				x		
Dahl Rd.	Asphalt	1994	2019-2024					x	
Dillman Rd.	Asphalt	2004	2024-2029						
Dodd Rd.	Asphalt	2005	2025-2030						
Empire Way	Asphalt	2020	2035-2040						
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				
Harwich Ct.	Asphalt	2000	2020-2025		x				
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			x			


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 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Ramblewood Cir.	Asphalt	1996	2021-2026				x		
Ramblewood Ct.	Asphalt	1996	2021-2026				x		
Rome Ct.	Asphalt	2020	2035-2040						
S 35th Ct.	Asphalt	1995	2020-2025					x	
S 36th St.	Asphalt	1995	2020-2025					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. (10th Ave. North to Lake Worth Rd.)	Asphalt	2014	2039-2034						
S. 57th Ave. (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						
Seven Springs Blvd.	Asphalt	1997	2017-2022						
Sherwood Forest Blvd.	Asphalt	1998	2018-2023						
Swain Blvd. (north of 10th Ave)	Asphalt	2004	2024-2029						
Swain Blvd. (south of 10th Ave)	Asphalt	2016	2036-2041						
Toga Way	Asphalt	1997	2017-2022		x				
Walker Ave. (north of 10th Ave.)	Asphalt	2010	2026-2031						
Walker Ave. (south of 10th Ave.)	Asphalt	2017	2037-2042						
Woodlake Blvd.	Asphalt	1995	2020-2025						
Woodwind Ct.	Asphalt	1991	2011-2026						
Wry Rd.	Asphalt	2000	2020-2025		x				

PROJECT NAME	Public Safety HQ Renovation
DEPARTMENT	Public Works
PROJECT NO.	304-191

Project Description								
<p>This project provides for the renovation of the interior of Fire Rescue (FR) Station 94 and Fire Rescue Station 94. The building interiors are aged and require renovations to increase efficiency and respond to evolving standards in the fire/rescue field and additional staffing. In Fiscal Year 2021, the kitchen and the report writing room at Fire Rescue Station 95 will be renovated. Also in FY 2021 Restrooms at FR 94 and FR 95 will be renovated, along with the kitchen and the report writing room at FR 95.</p>								
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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design	\$0	\$0						\$0
FR 94 Restroom Renovation	\$83,000	\$0						\$83,000
FR 95 Kitchen	\$20,000	\$21,000						\$41,000
FR 95 Restroom Renovations	\$36,000	\$0						\$36,000
FR 95 Report Writing Room	\$12,000	\$13,000						\$25,000
Estimated Total Cost	\$151,000	\$34,000	\$0	\$0	\$0	\$0	\$0	\$185,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$151,000	\$34,000						\$185,000
County								
State								
Federal								
Estimated Total Revenue	\$151,000	\$34,000	\$0	\$0	\$0	\$0	\$0	\$185,000

PROJECT NAME Public Right of Way Landscape
DEPARTMENT Public Works
PROJECT NO. 304-220

Project Description								
<p>This project provides for the replacement and/or enhancement of landscaping on public right of ways and , medians and adjacent to roadways in order to maintain an appearance of high quality and account for the replacement of dead plant material.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:			\$0					
Estimated Useful Life:			Varies					
Description of Operating Impact:			Initial watering and fertilization of selected landscape material.					
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design								
Material & Labor	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$140,000
Estimated Total Cost	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$140,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$140,000
County								
State								
Federal								
Estimated Total Revenue	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$140,000



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**REVENUE AND EXPENDITURE DETAIL
INFRASTRUCTURE SURTAX (305)**

DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 ADOPTED
REVENUE				
Interest	\$ 15,745	\$ 85,252	\$ 10,800	\$ 45,000
CDBG	0	308,036	126,019	126,019
HMGP ¹	0	0	1,368,750	1,368,750
TPA	0	0	0	533,697
Infrastructure Surtax	2,823,027	2,921,121	2,795,567	2,236,454
TOTAL REVENUE	\$ 2,838,772	\$ 3,314,409	\$ 4,301,136	\$ 4,309,920
EXPENDITURE				
032 City Parks Improv	543,198	267,023	500,000	170,000
082 Upgrade Hardware & Software	0	0	0	20,000
088 Vehicle Replacement	903,032	711,637	416,000	0
106 City Sidewalks	119,091	21,189	1,086,000	1,086,000
150 Roof Replacement	0	216,425	0	0
152 Storm Sewer Pipe & Basin Replacement	0	0	0	83,000
163 AC Replacement	0	0	0	140,000
190 Park Lighting Enhancement	0	0	0	0
191 Fire Rescue EOC	0	0	450,000	295,000
193 Original Section Drainage Improv(CDBG)	99,191	329,544	288,654	294,956
200 500 Perry Ave Building Renovation	0	0	350,000	0
210 Median Landscaping Rejuvenation	80,125	26,403	0	108,000
222 City Entryway Monuments	0	0	0	0
226 Gladiator Lake ¹	47,540	9,771	0	1,825,000
231 Septic to Sewer	0	0	450,000	450,000
232 Dillman Trail	0	0	5,000	700,136
TOTAL EXPENDITURE	\$ 1,792,177	\$ 1,581,992	\$ 3,545,654	\$ 5,172,092
Beginning fund balance ²	\$ 1,506,083	\$ 2,552,678	\$ 4,285,095	\$ 4,956,827
Net Change	1,046,595	1,732,417	755,482	(862,172)
Un-realized Rev / Exp ³	0	0	(83,750)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 2,552,678	\$ 4,285,095	\$ 4,956,827	\$ 4,094,655

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 2021 will be approximately \$4,956,827. The budget income for 2021 includes interest, grant fund and infrastructure monies. The expenses include the completion of the sidewalk project and a septic to sewer. Ending fund balance is estimated to be \$4,094,655.

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 2020, the baseball and softball fields at Freedom Park were converted to soccer fields. A pickleball court on the north end of the park and a bankshot basketball court were constructed in the south end of the park. Also, a shade structure picnic pavillion was constructed on the north end of the park. In Fiscal Year 2021, City Staff will review several Park enhancement options.



Operating Impact Created by Project:

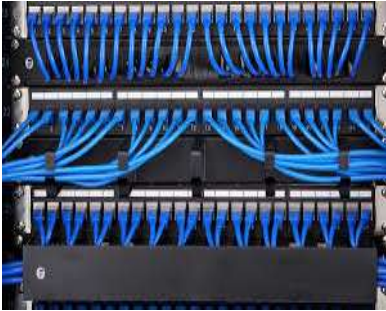
Projected Operating Expense: \$1,500
 Estimated Useful Life: Playstructures 12-15 yrs
 Description of Operating Impact: None. Replacement of existing park elements for which operating costs are included in the operating budget.

Project Budget


Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Sport Turf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sod	0	0	0	0	0	0	0	0
Equipment	500,000	170,000	0	0	0	0	0	670,000
Fencing	0	0	0	0	0	0	0	0
Sign Refurbishment	0	0	0	0	0	0	0	0
Estimated Total Cost	\$500,000	\$170,000	\$0	\$0	\$0	\$0	\$0	\$670,000

Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$500,000	\$170,000	\$0	\$0	\$0	\$0	\$0	\$670,000
County								
State								
Federal								
Estimated Total Revenue	\$500,000	\$170,000	\$0	\$0	\$0	\$0	\$0	\$670,000

PROJECT NAME Upgrade Hardware & Software
DEPARTMENT Information Technology
PROJECT NO. 305-082

Project Description								
<p>This project will provide for the replacement of the old telephone cables with a second CAT6 network cable run to every desk in all City buildings. This is a requirement to expanding the intralocal agreement with Palm Beach County Network Services, to include Voice over IP telephony services. This change in service will result in approximately 50% savings on the monthly cost of telephone services, allowing the City to recoup the cost of the project in a little over 3 years.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:			\$0					
Estimated Useful Life:			20+ years					
Description of Operating Impact:			Less network traffic on the City's internal computer network, expected improvement in reliability and support.					
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Hardware/ Software	\$ 0	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$20,000
Estimated Total Cost	\$ 0	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$ 0	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,000
County								
State								
Federal								
Estimated Total Revenue	\$ 0	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,000

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

Project Description								
<p>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. Bidding will take place in FY 2020. Construction of the sidewalk connections in five (5) sections of the City shall be initiated and completed in FY 2021.</p>								
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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	1,086,000	1,086,000	0	0	0	0	0	2,172,000
Estimated Total Cost	\$1,086,000	\$1,086,000	\$0	\$0	\$0	\$0	\$0	\$2,172,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$1,086,000	\$1,086,000	\$0	\$0	\$0	\$0	\$0	\$2,172,000
County								
State								
Federal								
Estimated Total Revenue	\$1,086,000	\$1,086,000	\$0	\$0	\$0	\$0	\$0	\$2,172,000

PROJECT NAME	Storm Sewer Pipe & Basin Replacement
DEPARTMENT	Public Works
PROJECT NO.	305-152

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. In FY 21, formal surveying, planning, design and construction of drainage improvements on the south side of Biscayne Drive, between South 57th and South 55th Avenues. Also in FY 2021, video inspections and minor repairs are also planned. Additional video inspections and minor repairs to the storm sewer system are also planned from FY 2022 through FY 2026.



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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design								
Materials & Labor	\$0	\$83,000	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Total Cost	\$0	\$83,000	\$0	\$0	\$0	\$0	\$0	\$0

Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$0	\$83,000	\$0	\$0	\$0	\$0	\$0	\$0
County								
State								
Federal								
Estimated Total Revenue	\$0	\$83,000	\$0	\$0	\$0	\$0	\$0	\$0

PROJECT NAME	HVAC Replacement Program
DEPARTMENT	Public Works
PROJECT NO.	305-163

Project Description

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 2021 through FY 2026 is attached.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: Varies
 Description of Operating Impact: New units will reduce electricity and repair expenses.

Project Budget

Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design								
Materials & Labor	\$0	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000
Estimated Total Cost	\$0	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000

Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$0	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$140,000	\$0	\$0	\$0	\$0	\$0	\$140,000

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 2020, the City procured 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 2021.



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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design								
Construction of EOC	\$450,000	\$295,000						\$745,000
Estimated Total Cost	\$450,000	\$295,000	\$0	\$0	\$0	\$0	\$0	\$745,000

Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	TOTAL
City	\$450,000	\$73,750						\$523,750
County								
State (HMPG)		221,250						221,250
Federal								
Estimated Total Revenue	\$450,000	\$295,000	\$0	\$0	\$0	\$0	\$0	\$745,000

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

Project Description

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 through FY 2019, construction started with the undertaking of First Street between the E-3 Canal and Swain Boulevard and then proceeded in a number of phases based on the plan and priority. For FY2019 & 2020, two phases were develop capacity improvements through upgrading the outfall connections on either side of the L-11 Canal. The two final phases will be in FY 21 & FY22, where the north section of the Original Section will have increase capacity and conveyance effectiveness at the existing alleys through excavation and grading.



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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
Planning & Design	\$35,000	\$35,000	\$29,000				\$99,000
Construction	\$253,654	\$259,956	\$383,608				\$897,218
Estimated Total Cost	\$288,654	\$294,956	\$412,608	\$0	\$0	\$0	\$996,218

Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	TOTAL
City	\$121,958	\$169,956	\$287,608				\$579,522
County							
State							
Federal (CDBG)	\$166,696	\$125,000	\$125,000				\$416,696
Estimated Total Revenue	\$288,654	\$294,956	\$412,608	\$0	\$0	\$0	\$996,218


PROJECT NAME Median Landscaping Rejuvenation
DEPARTMENT Public Works
PROJECT NO. 305-210

Project Description								
<p>The first phase of the project entailed retaining a Landscape Architect consultant to research and design an appropriate landscape treatment for the City's unirrigated roadway medians to rejuvenate the existing plantings. Two alternatives were chosen for further investigation: artificial turf and irrigated natural landscaping. During FY 2016, a sample of artificial turf was installed and a sample irrigated landscaped median was designed, bid and installed. The choice between the two options will be made through the FY 2017 budget review process.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:			\$0					
Estimated Useful Life:			Varies					
Description of Operating Impact:			Careful plant selection should reduce maintenance expenses.					
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design		\$0						
Construction	\$0	\$108,000						\$108,000
Estimated Total Cost	\$0	\$108,000	\$0	\$0	\$0	\$0	\$0	\$108,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$0	\$108,000	\$0	\$0	\$0	\$0	\$0	\$108,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$108,000	\$0	\$0	\$0	\$0	\$0	\$108,000


PROJECT NAME Lake Drainage Imp (Gladiator Lake)
DEPARTMENT Public Works
PROJECT NO. 305-226

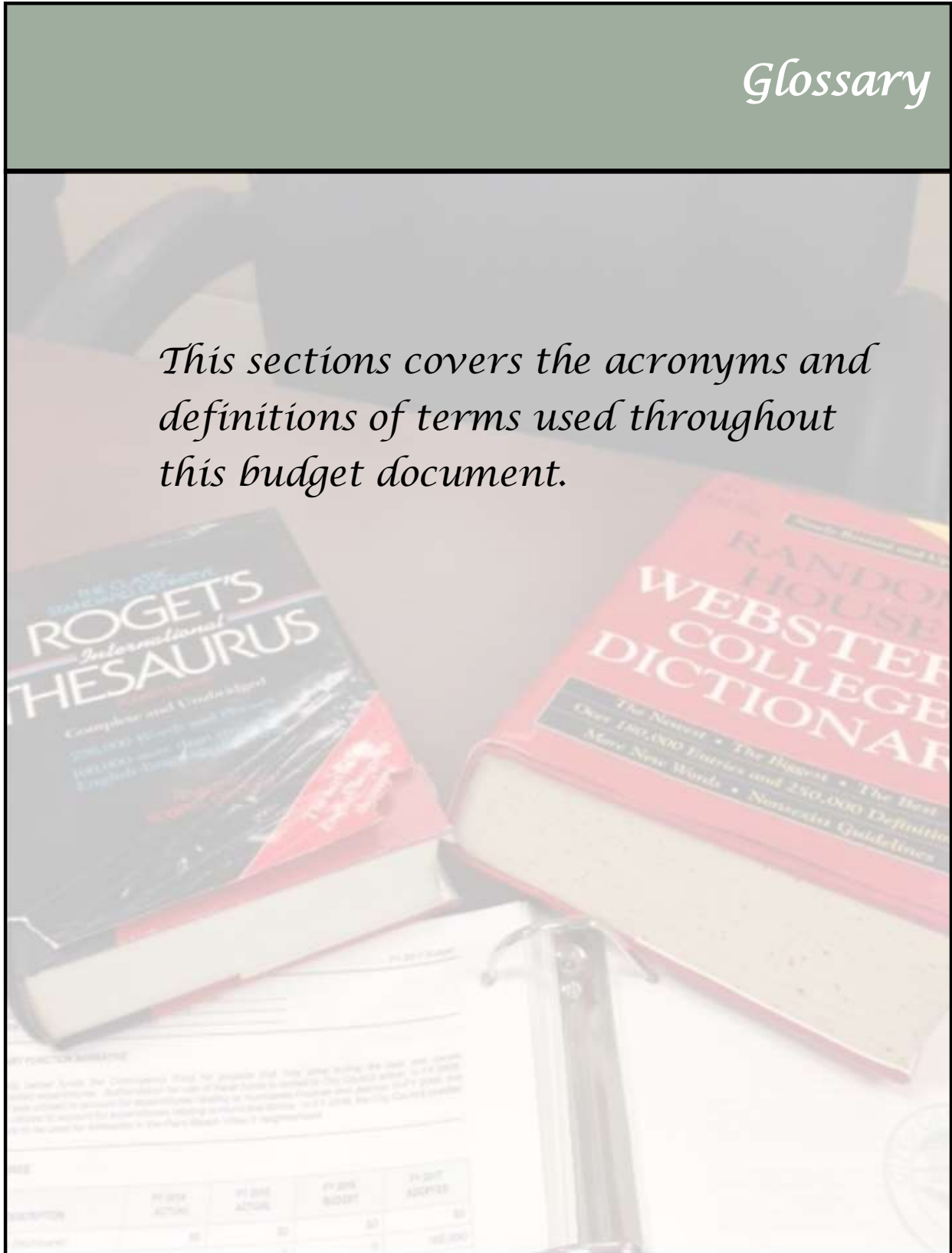
Project Description								
<p>Gladiator Lake serves as the primary drainage structure for the Palm Beach Villas II subdivision. There are 207 homes and roadways that are directly drained primarily by the lake. In FY 2017, the City hired a consultant to initiate the research and development of this project. Soil borings, hydrographic surveying and topographic surveying were completed. Construction will take place upon approval from the State of Emergency Management.</p>								
<p>Operating Impact Created by Project: Projected Operating Expense: Estimated Useful Life: Description of Operating Impact:</p>								
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design	\$0	\$0.00						\$0.00
Construction	\$1,825,000	\$1,825,000						\$3,650,000
Estimated Total Cost	\$1,825,000	\$1,825,000	\$0	\$0	\$0	\$0	\$0	\$3,650,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$456,250	\$456,250						\$912,500
County								
State (HMPG)	1,368,750	\$1,368,750						\$2,737,500
Federal								
Estimated Total Revenue	\$1,825,000	\$1,825,000	\$0	\$0	\$0	\$0	\$0	\$3,650,000

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 FY2021 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 leading into the LWDD Canal E-3, LWDD Canal L-11 and LWDD Canal L-10.</p>								
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Average 40 years, depending on use Description of Operating Impact:</p>								
Project Budget								
Cost by CIP Year	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design	\$ 450,000	\$ 450,000	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$3,900,000
Construction								
Estimated Total Cost	\$ 450,000	\$ 450,000	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 3,900,000
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$ 450,000	\$ 450,000	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 3,900,000
County								
State								
Federal								
Estimated Total Revenue	\$ 450,000	\$ 450,000	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0	\$ 0	\$ 3,900,000

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

Project Description								
<p>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.</p> <p>The project will include gates at the north and south ends to discourage vehicle traffic from erroneously entering the pathway.</p> <p>The project is 90% funded by a grant from Palm Beach County Transportation Planning Agency Transportation Alternatives program. Planning and Design will start n 2021.</p>								
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 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Planning & Design	\$5,000.00	\$0						\$5,000
Equipment & Design		700,136						700,136
Estimated Total Cost	\$5,000	\$700,136	\$0	\$0	\$0	\$0	\$0	\$705,136
Funding Source	Budget 2020	Budget Year 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
City	\$5,000	\$166,439						\$171,439
County								
State								
Federal		533,697						533,697
Estimated Total Revenue	\$5,000	\$700,136	\$0	\$0	\$0	\$0	\$0	\$705,136



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 Counsel, 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 required 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.