

City of Greenacres

Comprehensive Annual Budget

Budget Year 2019



5800 Melaleuca Lane
Greenacres, FL 33463-3515
<http://greenacresfl.gov>
561 642-2000

October 1, 2018 -September 30, 2019

City of Greenacres



Comprehensive Annual Budget

Fiscal Year 2018/2019

October 1, 2018 – September 30, 2019

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, 2017

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, 2017.

In order to receive this award, governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This is the 25th 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), and the Greenacres Youth Programs Fund (105).

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 three 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 Department of Finance at (561) 642-2013.

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@ci.greenacres.fl.us

Joel Flores
Mayor

Andrea McCue
City Manager

September 1, 2018

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 for your consideration a comprehensive annual budget for Fiscal Year 2019, covering the period from October 1, 2018, to September 30, 2019.

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

Strategic Priorities

Consistent with our standard practices, the Fiscal Year 2019 (FY2019) budget was prepared on the premise of allocating resources for plans, programs, and strategies to achieve our long term goals and to help achieve our mission of improving the quality of life by providing the best and most cost efficient public services and facilities to 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 FY2019 budget allocates funding to achieve the intended outcomes in the four (4) strategic priority areas.

- **Safe City:** The FY2019 budget allocates \$19.4 million for public safety programs and activities to provide for the physical safety and property protection in the City. In order to enhance levels of service, the budget includes the replacement of a medic rescue truck, and the addition of a Community Policing Officer in the funding for the contractual law enforcement services with the Palm Beach County Sheriff's Office. The budget also includes funding for the ongoing maintenance and addition of cameras to City parks and buildings to provide for added security and monitoring by the Palm Beach Sheriff's Office.

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 FY2019 budget allocates \$8.7 million for the ongoing maintenance of roads and drainage systems, parks and buildings to serve City residents. The budget includes replacement of several parks play structures to include the addition of a rubberized surfaces surrounding the play structures. \$288,654 has been budgeted for the Original Section drainage improvement project to provide capacity improvements to outfall connections, \$1,024,000 for the City-wide sidewalk enhancement project that will complete missing sidewalk segments throughout the City and \$1,300,000 for the bank stabilization of Gladiator Lake to enhance drainage for the Palm Beach Villas neighborhood.
- **Efficient and Effective Government:** The FY2019 budget allocates \$4.7 million for general government operations including legislative, executive, legal, financial management, and information technology.
- **Diversity in Community Life, Leisure, and Recreation:** The FY2019 budget allocates \$1.7 million for community and recreation programs including events, recreational athletic leagues, senior activities and afterschool programs. Included in the total allocation are funds for monthly Gourmet Food Truck events, the City's annual Daddy/Daughter Dance, Egg'stravaganza, Ignite the Night-July 4th Celebration, Community Thanksgiving, and Fiesta de Pueblo. New events added are the Greenacres Flavor Fest, Veteran's Day Plaza Dedication and Ceremony, and Holiday in the Park which will include the previously held Lunch with Santa event. Additionally, the budget provides \$640,393 in funding for the award winning afterschool program that is supported by grants and program fees and the City has entered into a franchise arrangement to receive funds from textile recycling bins placed in the City that will support Youth Programs. The City has also budgeted for chartered trips that will be offered to residents to include theater shows professional sports events and casino trips.

Operating Environment

Operational expenses in the FY2019 budget increased by less than 1.5% while levels of service, primarily in Public Safety, and in roads and parks maintenance, recreation services, and permitting, inspections, and code enforcement have increased. The feedback from the community since the transition to contractual law enforcement services has remained positive.

Previously, City Administration was 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 FY2019 is expected to be less than 1.5%, and the City continues to look for opportunities to increase revenues, expenditures were expected to outpace revenues over the next three years. These challenges, coupled with the expectation that the proposed additional Homestead Exemption will be approved, the City has increased the millage from 6.0854 mills to 6.4000 mills.

Certified property values as of January 1, 2018, show an increase of 9.4% over the prior year. Intergovernmental revenues in the form of State revenue sharing are projected to increase for FY2019. The County voter-approved one-penny infrastructure surtax has generated approximately \$2.5 million in revenue since its approval and has provided for various quality of life improvement projects for our residents.

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

- Statutory caps on increases in property values, which are limited to 3% on homestead, and 10% on non-homestead properties.
- The voter-approved increase in the Homestead Property Tax Exemption to take effect in FY2019 could lower ad valorem revenues by as much as \$420 thousand.
- 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. Market trends indicate an expectation of annual increases because of medical inflation and uncertainty regarding the Affordable Care Act.

Financial Plan

The FY2019 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 FY2019 are projected to be \$29,033,085 which represents an increase of 8.9% over the budgeted FY2018 revenues. As directed by the City Council, the FY2019 increased property tax rate of \$6.4000 per one thousand of assessed property value will generate approximately \$1,459,074 more in revenue compared to the FY2018 budget.

General Fund expenditures for FY2019 are projected to be \$28,902,726, which is 8.0% higher than the expenditures budgeted in FY2018. The increase is primarily as a result of the full year budgeting of positions added in previous years, the increase in the law enforcement service agreement, and inter-fund transfers to the capital improvement program and debt service.

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

enforcement services and the addition to that contract of law enforcement positions in FY2017, FY2018 and FY2019.

As a result of the millage increase, the unassigned reserve will be in excess of 25% of budgeted operating expenditures, as required by the Fund Balance Policy. By FY2022, the ratio of unassigned fund balance to budgeted operating expenditures will fall 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 maintains 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. The total expenditures for those funds in FY2019 are projected to be \$764,684.

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.

Capital Improvement Program

The FY2019 budget allocates a total of \$6,447,152 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 three projects budgeted, Bowman Street Improvements, grant funded equipment for Fire Rescue and a partially grant funded generator 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 six (6) projects with a total cost of \$490,490. 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 remodeling of gym and rooms.

The Reconstruction and Maintenance Fund contains seventeen (17) projects with a total cost of \$1.5 million. Revenue streams such as cell tower revenues, interest, grants and fund balances will be used to fund the following:

- Scheduled replacement of City fleet vehicles.
- Scheduled infrastructure replacement to include storm water pipes and roadway resurfacing.
- Repair and rehabilitation of storms sewers and drainage basins.

- Maintenance of public buildings including painting, roof repairs/replacements, and A/C repairs/replacements.
- Scheduled replacement of equipment
- Architectural services for proposed renovations to Public Safety HQ and Perry Ave. building.

The Surtax Infrastructure Fund contains five (5) projects with a total cost of \$3.9 million. Revenue for this fund is derived from the County voter approved one-cent sales surtax, and is allocated to fund the following projects:

- Installation of two park play structures with rubberized surface.
- Replacement of a medic rescue truck.
- City Sidewalk Enhancement Project.
- Flood mitigation drainage improvements in the Original Section of the City.
- Gladiator Lake Enhancement Project.

The total budget for FY2019 is \$36,493,430, which is \$3,658,733 more than the FY2018 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. This is demonstrated by having the lowest cost per resident for government services among adjacent and similar sized cities in Palm Beach County.

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

Respectfully submitted,



Andrea McCue
City Manager

AM/ja

City Profile

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

With a land area of approximately 5.85 square miles and a population of 39,770, the City of Greenacres is the eighth largest of the 39 municipalities in Palm Beach County. The City’s 17,324 (as of 8/8/18) 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 26 straight years by the National Arbor Day Foundation due to the demonstrated commitment to plant and maintain trees in public spaces. In 2007, 2008, 2010, 2011 and 2012, the City was recognized as one of the 100 Best Communities for young people by America’s Promise the Alliance for Youth. In 2009 the City was recognized as a Promise Place by America’s Promise Alliance for the commitment to the youth in the community.



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 Okeetchee 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, fire protection, emergency medical services, protective inspections, public works, planning, zoning, engineering, recreation and cultural events.

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

Demographics

	Number	Percent
Population		
As of April 1, 2008	32,548	—
As of April 1, 2018	39,568	—
Age & Gender (Census 2010)		
Male	17,858	47.5
Female	19,715	52.5
Under 5 Years	2,729	7.3
5-19 Years	7,541	20.0
20-64 Years	21,100	56.1
65 and Over	6,203	16.6
Median Age (Years)	36.3	—
Race (Census 2010)		
White	15,347	40.8
Black or African American	6,008	16.0
Hispanic or Latino	14,390	38.3
Asian	1,104	2.9
Other	724	2.0
Housing (2016)		
Total Housing Units	17,296	—
Single Family	4,806	27.8
Multi Family	12,490	72.2
Owner Occupied Housing Units	10,758	62.2
Renter Occupied Housing Units	6,538	37.8
Average Home Values (2016)		
Single Family Homes	\$120,170	—
Condominiums	\$53,029	—
Town Homes	\$81,128	—
Median Family Income (ACS 2012-2016)	\$50,861	—

Commerce

The City is located in the central area of Palm Beach County, Florida, which until 2008, was among the fastest growing metropolitan areas in the country. The primary economic sectors of the County are agriculture, tourism, service industry and retirement housing.

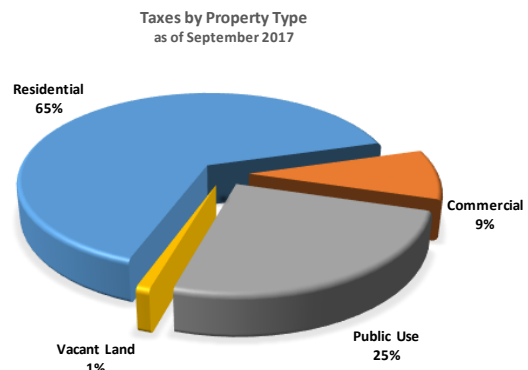
Palm Beach County School District and Tenet Coastal Division Palm Beach County are the two largest local employers, with 21,200 and 6,136 employees, respectively. The American Community Survey for Palm Beach County lists the three top trades as: 1) Educational services, health care and social assistance, the largest sector at more than 131,500 employees; 2) Professional, scientific, management, administrative, and waste management services at over 96,000; and 3) Retail trade at over 83,000.

2017 Principal Employers in Palm Beach County

Employer	Employees	Percentage of Total Employment
Palm Beach County School District	21,200	3.10%
Tenet Coastal Division Palm Beach County	6,136	0.90%
Palm Beach County Board of Commissioners	5,928	0.87%
NextEra Energy, Inc. (FP&L Headquarters)	4,021	0.59%
Hospital Corporation of America (HCA)	3,550	0.52%
Boca Raton Regional Hospital	2,800	0.41%
Florida Atlantic University	2,761	0.40%
Veterans Health Administration	2,468	0.36%
Bethesda Health, Inc.	2,200	0.32%
Office Depot, Inc. (Hdqtrs)	2,034	0.30%
Total	53,098	7.77%

The City is a residentially oriented suburb with supporting commercial establishments to serve its diverse population. Residential uses account for 65% of the land area, while commercial uses account for 9%, public uses (institutional, recreation, roadways and waterways), account for 25% of the land area with the remaining 1% comprising mixed uses and vacant undeveloped land.

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



Greenacres Public Safety Station No. 2 - 2002

advantageous for Greenacres residents. This change took place 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 – 21,138 registered voters
Area:	5.85 square miles
Miles of Streets:	Approximately 23.37 Center Lane Miles
Dwelling Units	17,324 as of 8/8/18
Employees:	Full time – 134, Part time – 40
Population;	2018 – 39,568 (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 service contracted with Palm Beach County Sheriff effective 2/2016.
Water and Sewer Service:	Provided by Palm Beach County Water Utilities
Solid Waste Collection:	Contracted to Advanced Disposal Services Solid Waste Southeast
Electric 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)

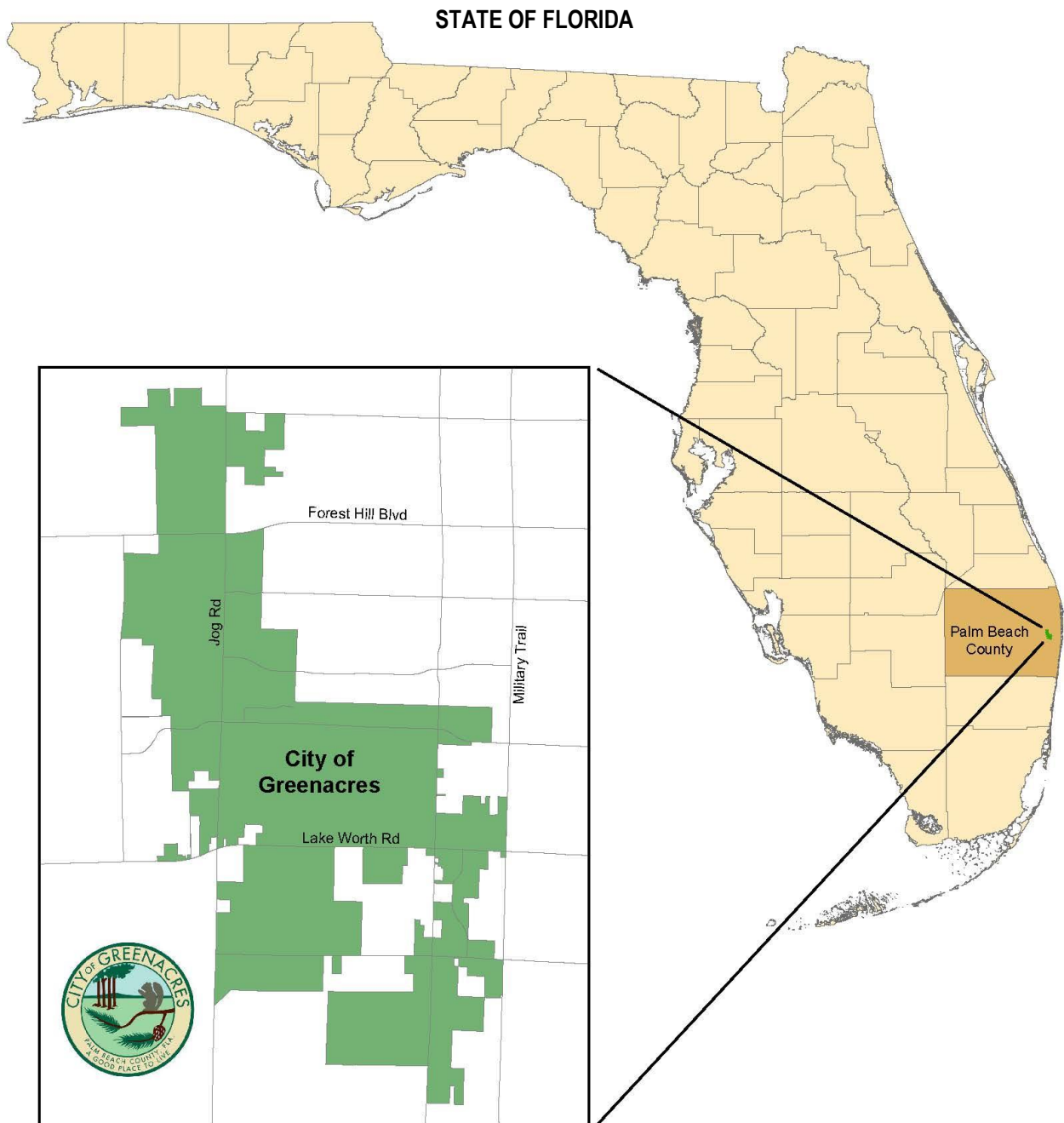
C.A.R.E.S.	Elementary School age
Cool Zone	Middle School age
Hot Spot	High School age

Education

Elementary
Middle School
High School



LOCATION/VICINITY MAP



The City of Greenacres, Florida is located in southeast Florida in central 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. The Greenacres Assembly, "A New Vision," coordinated by the Florida Institute of Government at Florida Atlantic University, was held in October of 2002. This process involved convening a community-wide forum with representation from Government/Public Sector/Non-Profit; Business and Industry; and Civic and Community organizations. The approach was designed to reach a consensus on issues of interest to diverse parties in the City, and to extend a general agreement on issues affecting the City. The assembly focused on three major issues: Quality of Life/Image and Character, Communication/Intergovernmental Coordination and Community Development/Neighborhood Revitalization.

The City's Comprehensive Plan required by the Florida Growth Management Act reflects the City's vision and establishes the foundation for meeting the needs of existing and future residents, visitors and businesses. The Comprehensive Plan contains ten (10) elements, which include Conservation, Infrastructure, Transportation, Recreation and Open Space, Housing, Land Use, Intergovernmental Coordination, Capital Improvement, Annexation, and Public School Facilities. Each element of the plan provides an inventory of existing conditions, an analysis of needs along with goals, and objectives and policies to guide the growth of the City. Levels of Service (LOS) are also established in the comprehensive plan to ensure that infrastructure and services will be

available to accommodate new residential and commercial developments. The LOS analysis and resultant capital expenditures are included in the Capital Improvement element which provides the continuity between the goals and objectives of the Comprehensive Plan and the Annual Budget through the six (6) year Capital Improvement Program (CIP). The CIP identifies projects and their associated costs and is reviewed and updated annually in both documents.

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

Strategic Goal: Safe City

Short Term Goals:

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

Strategic Goal: Well Planned Attractive Community

Short Term Goals:

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




Strategic Goal: Efficient & Effective Local Government


Short Term Goals:

- Maintain implementation of successful business management practices and the use of performance measurement and benchmarking
- Increase efficiency of service delivery through the incorporation of technology
- Maintain communication with residents and businesses by publishing an annual report, city newsletter, 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
- Maintain partnerships with community service organizations


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

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

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

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

City's Strategic Plan by Department

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

FINANCIAL POLICIES

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

Operating Budget Policies

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

Cash Management Policies

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

Investment Policies

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

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

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

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

Debt Policies

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

Reserve Policies

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

1. Restricted
 - The City will maintain all debt service reserve amounts as required by bond covenants.
2. Committed Fund Balance
 - Emergency and Disaster reserve in an amount of \$2,000,000.
3. Assigned Fund Balance

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

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 2019

The FY 2019 annual budget for the City of Greenacres covers the period from October 1, 2018 to September 30, 2019, 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.

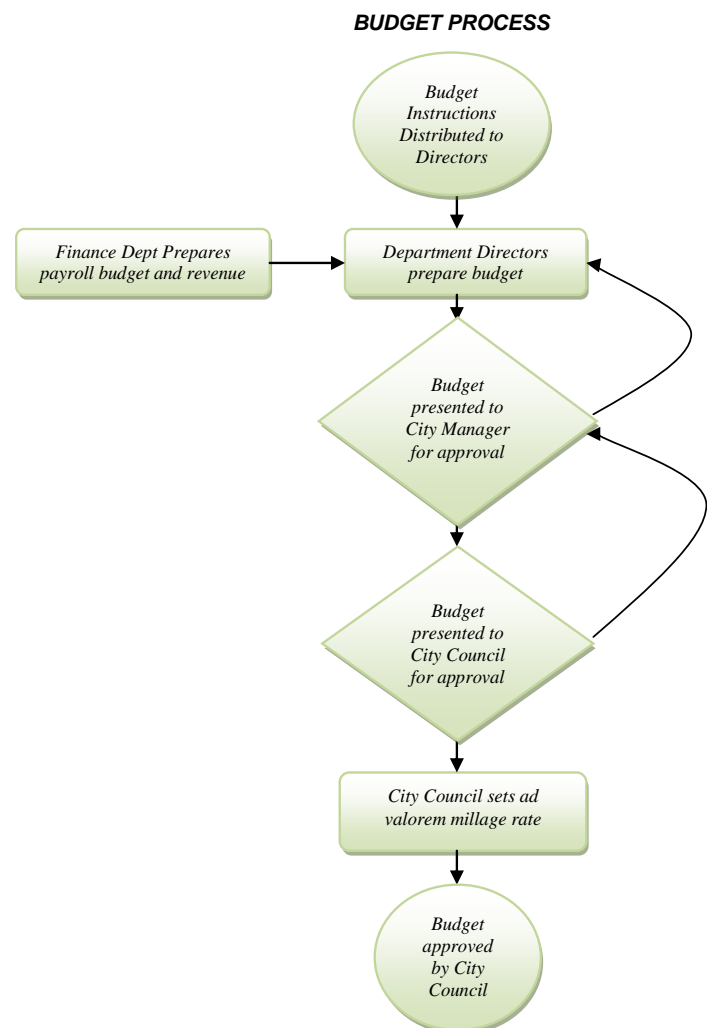
New programs are formulated by Department Directors as an enhancement package, showing all increases in revenue and expenditures, including capital costs. These are reviewed during the Department Director's budget presentations and approved or rejected by the City Manager. Those approved are added to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

The Director of Finance prepares revenue estimates for all funds with input from Department Directors who provide the service. A final revised revenue estimate is provided to the City Manager in June by the Director of Finance.

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 2019

March 2018

Department of Finance Prepares Budget Module, Budget Request Packages and Guidance Materials	12-Mar
Distribution of Budget Instructions	12-Mar

April 2018

Departments Prepare Budget Requests and Update Goals and Objectives, Primary Function, Accomplishments, Performance Measures and Organizational Charts	1-30-Apr
Departments prepare Budget Requests for Capital Improvement Funds CIP Projects	1-15-Apr
Departmental CIP Budget Meetings with the City Manager and Finance	16-Apr
Vehicle CIP Meetings with City Manager and Finance	23-Apr
Follow-up CIP Budget Reviews with City Manager and Finance	30-Apr
Departmental Budget Requests Submitted to City Manager	30-Apr

May 2018

Departmental Budget Meetings with the City Manager and Finance Department including CIP revisions	3-4-May
Finalize CIP and Surtax Projects and Corresponding Items to Budget	11-May
Departmental Revenues and Expenditures locked	14-May
Property Appraiser Provides Preliminary Tax Roll (Estimate of Total Assessed Values)	31-May

June 2018

City Council Budget Workshop – CIP & Surtax Projects and Departmental Updates, after Regular Council Meeting	4-Jun
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July 2018

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

September 2018

First Public Hearing on Proposed Budget	6-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	15-Sep
Second Public Hearing to Adopt Final Millage Rate and Budget and Approval of Budget Resolution	20-Sep
Finance Department to Provide Final Millage Rate to Property Appraiser, Tax Collector and Department of Revenue	21-Sep
Certification of "TRIM" compliance Signed by City Manager and Submitted to Property Appraiser	By 20-Oct

October 2018

Start new budget year	1-Oct
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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.

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:

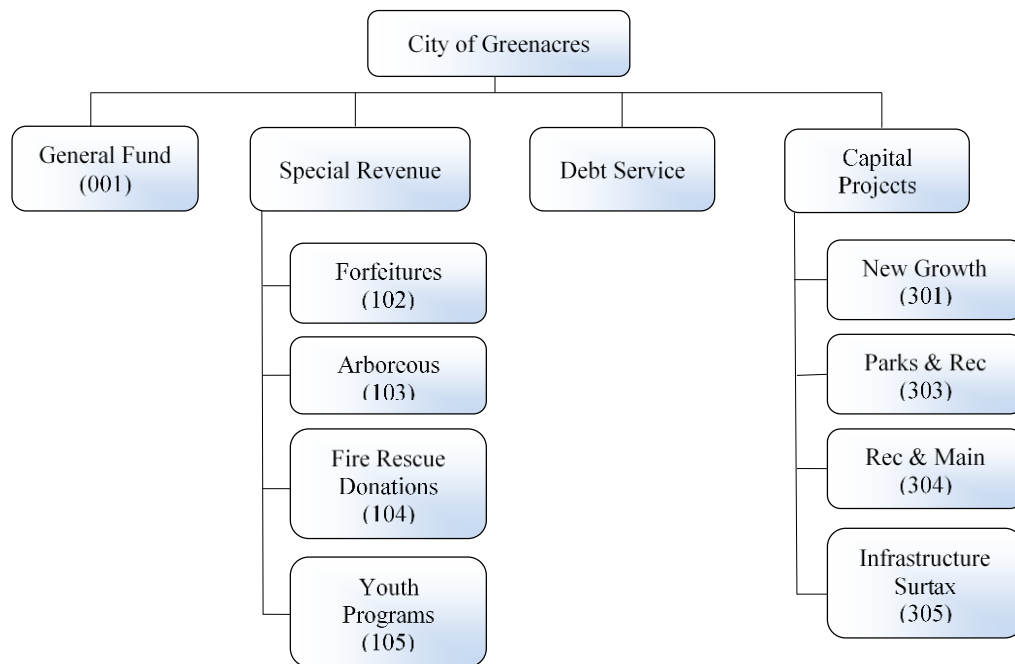
- Bank Loan Fund (#211) – This service fund accumulates the resources to pay principal and interest of the note for construction of the Municipal Complex, which was funded in FY 2004.

Capital Projects Funds - The City operates four 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 26 years, and the Distinguished Budget Presentation award for the past 25 years.



BASIS OF BUDGETING

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

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

1. Measurement Focus - Flow of financial resources

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

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

2. Basis of Accounting – Modified accrual

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

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

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

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



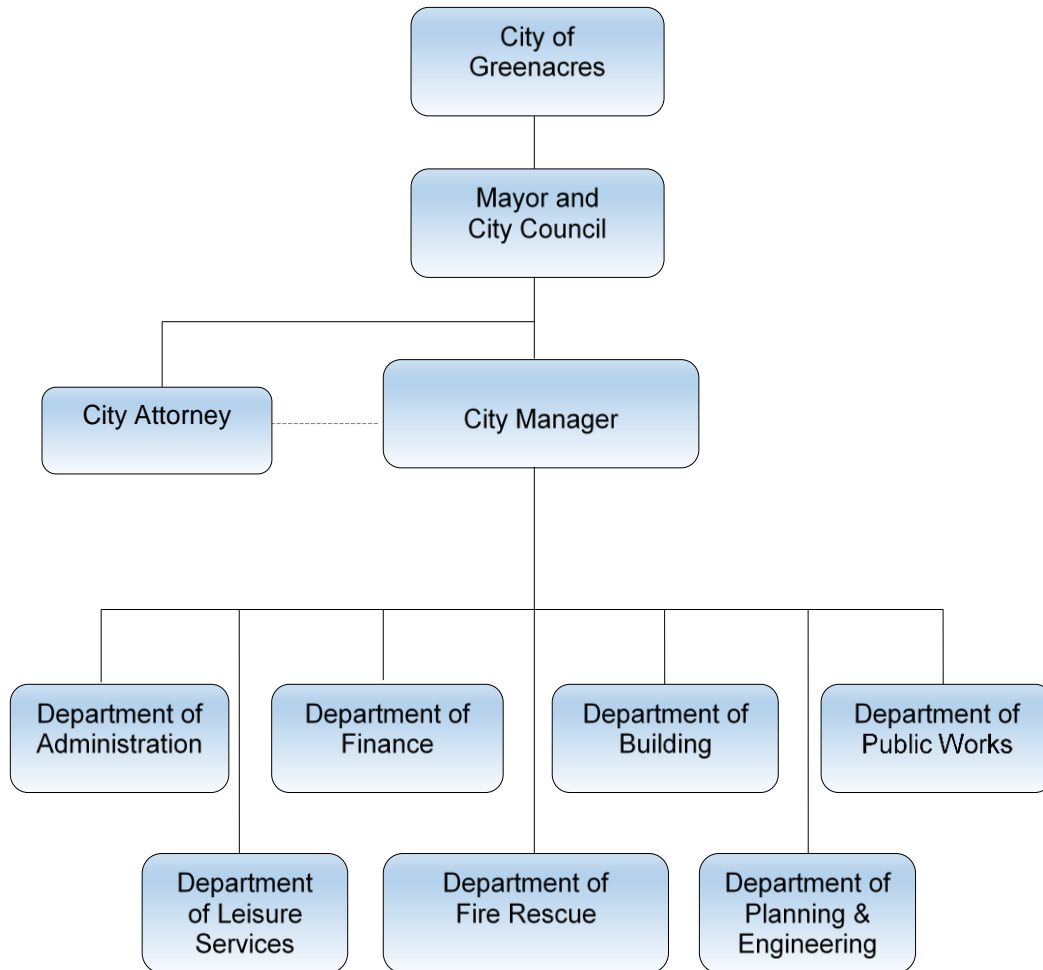
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Budget Overview

This Section...

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

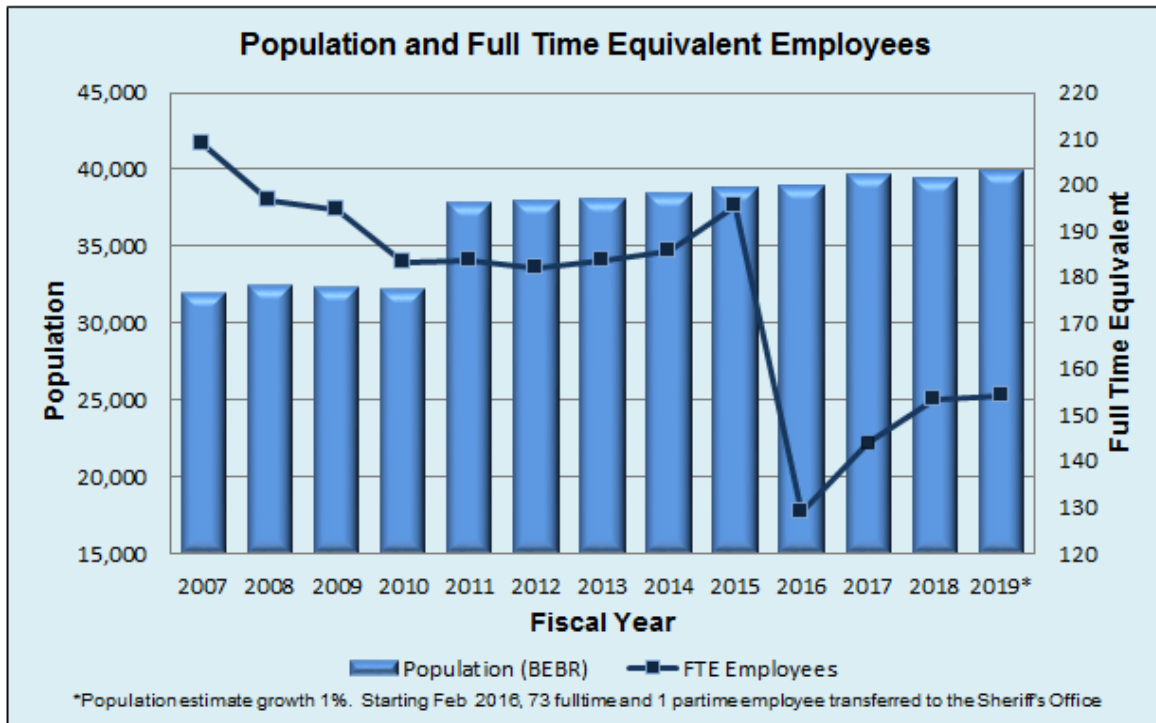
Organizational Chart



Mission Statement

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

Full Time: 134
Part Time: 40



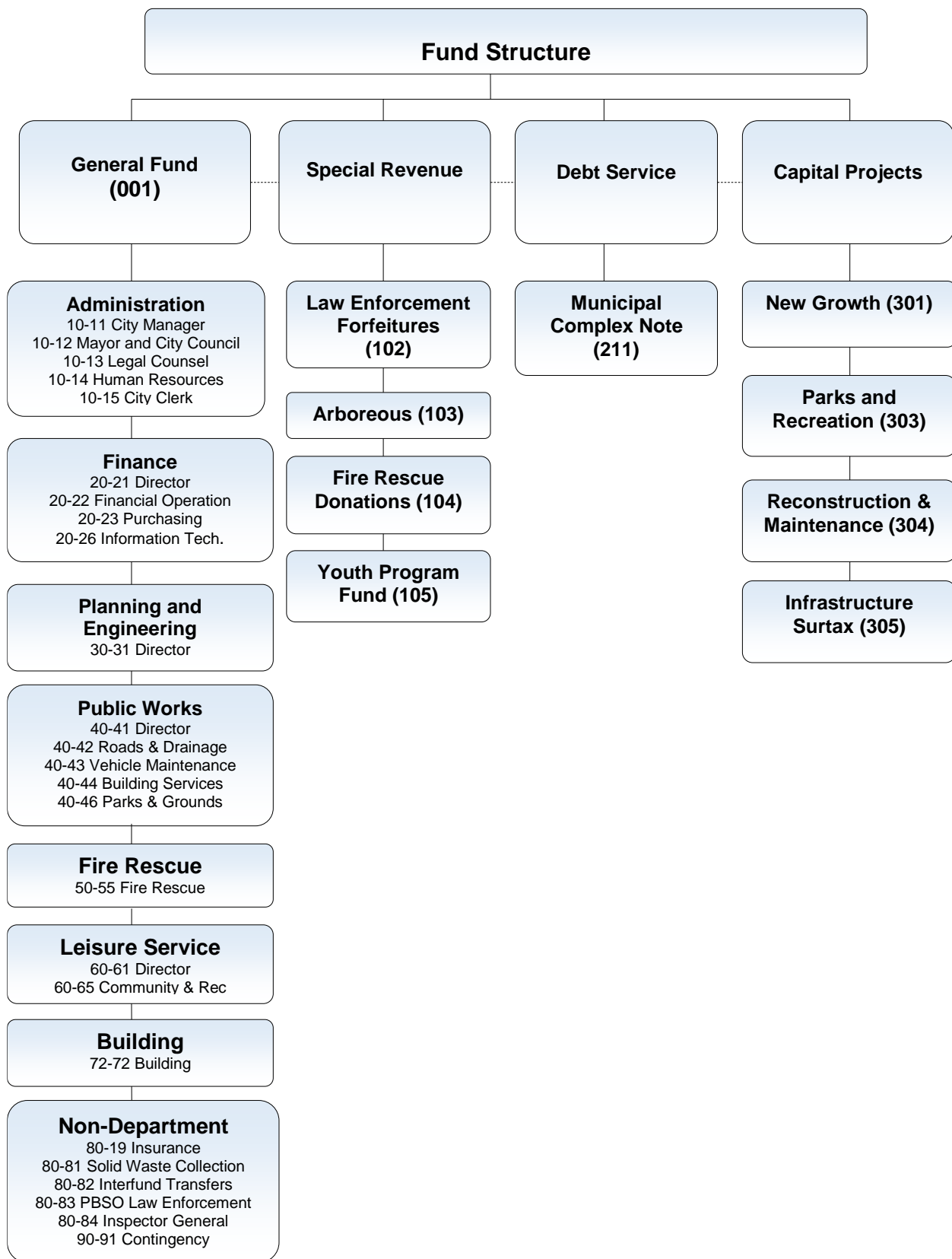
Personnel Summary FY 2017 - 2019					
Department	FY 2017 Service Levels	Adopted Additions / Reductions	FY 2018 Service Levels	Adopted Additions / Reductions	FY 2019 Service Levels
Administration	8 FT / 6 PT	0	8 FT / 8 PT*	-1	7 FT / 8 PT
Finance	13 FT	+1	14 FT	0	14 FT
Planning/Eng	5 FT	1	6 FT	0	6 FT
Public Works	25 FT	0	25 FT	0	25 FT
Fire Rescue	54 FT	+3	57 FT	0	57 FT
Leisure Services	12 FT / 22 PT	-1 FT / +9 PT	11 FT / 31 PT	+1 FT / +1 PT	12 FT / 32 PT
Building	13 FT	0	13 FT	0	13 FT
TOTALS	130 FT / 28 PT	+4 FT / +9 PT	134 FT / 39 PT	+0 FT / +1 PT	134 FT / 40 PT

FT – Full Time; PT – Part Time

* Two Part-Time added during year.

The preceding chart shows actual changes between the FY 2017 and FY 2018 service levels, and the proposed additions for budget year FY 2019. A brief explanation is provided below.

Department of Administration –	City Attorney will be outsourced for 2019
Department of Finance –	No staffing changes are proposed for 2019.
Department of Planning/Eng –	No staffing changes are proposed for 2019.
Department of Public Works –	No staffing changes are proposed for 2019.
Department of Fire Rescue –	No staffing changes are proposed for 2019.
Department of Leisure Services –	One Assistance Youth Program Supervisor was added. Dissolved Child Care Asst II (PT), Added two Bus Drivers (PT).
Department of Building –	No staffing changes are proposed for 2019.



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 \$2,375,199 and the General Fund budgeted expenditures have increased by \$2,173,129 compared to FY 2018 budgeted numbers. The following discussion highlights the significant factors that affected the adopted FY 2019 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 \$1,459,074 from last year's budget. This is a result of a 9.38% increase in certified assessed property values from FY 2018 to FY 2019. This includes an increase in millage rate from 6.0854 mills to 6.40 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 2019 revenues are projected to increase from last year's budget by \$275,148.

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 2019 reflects an increase of \$88,059 over the FY 2018 budget mainly due to a projected increase in Electric Franchise Fees due to new construction.

Intergovernmental Revenue is revenue received from Federal, State and local governmental units. The City's primary intergovernmental revenue sources are the Half-Cent Sales tax and State Revenue Sharing. FY 2019 projections show an increase of \$391,080. This is due to a projected increase in both the Half-Cent Sales Tax and the State Revenue Sharing.

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

Salaries and Benefits represent approximately 46.5% of the expenditures in the general fund. For FY 2019, personnel costs will be approximately \$685,758 more than the FY 2018 budgeted amount. This increase is due to the full burden rate of three new positions from 2018. These positions were budgeted and filled the last half of budget year 2018.

Operating Expenditures are \$538,570 greater in FY 2019 compared to the FY 2018 budget. This increase in costs is due to an increase in the law enforcement services contract with the Palm Beach County Sheriff's Office (PBSO) and other professional and contractual services.

Interfund Transfers increase by \$890,000 compared to the FY 2018 budget. This increase is due a transfer of funds from the General Fund (001) to Debit Service Fund (211) and the Reconstruction and Maintenance Fund (304).

BUDGET SUMMARY ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
ESTIMATED REVENUES:					
Taxes:					
Ad Valorem Taxes	11,294,282				11,294,282
Utility Service Tax	3,284,148				3,284,148
Other Taxes	2,281,969			142,000	2,423,969
Permits and Fees	2,520,879			25,115	2,545,994
Intergovernmental Revenues	5,278,320	446,002		4,819,133	10,543,455
Charges for Services	3,529,530	195,627			3,725,157
Fines and Forfeitures	101,400				101,400
Miscellaneous Revenues					
Interest Earned	242,996	783	7,909	73,683	325,371
Rent and Royalties	366,010			240,000	606,010
Other Miscellaneous Revenues	133,551	12,385			145,936
Total Revenues	\$29,033,085	\$654,797	\$7,909	\$5,299,931	\$34,995,722
Other Financing Sources					
Debt Proceeds					
Interfund Transfers - IN		0	410,000	500,000	910,000
Appropriated use of Fund Balance (increase)	(130,359)	109,887	(14,649)	647,221	612,100
Total Estimated Revenues and Financing Sources	\$28,902,726	\$764,684	\$403,260	\$6,447,152	\$36,517,822
EXPENDITURES, USES AND RESERVES:					
General Government	4,820,960			789,500	5,610,460
Public Safety	18,722,938	117,291		4,032,157	22,872,386
Transportation	1,460,200			549,950	2,010,150
Culture / Recreation	1,700,064	640,393		326,000	2,666,457
Physical Environment	1,288,564	7,000		749,545	2,045,109
Debt Service			403,260		403,260
Total Expenditures	\$27,992,726	\$764,684	\$403,260	\$6,447,152	\$35,607,822
Other Financing Uses					
Interfund Transfers - OUT	910,000			0	910,000
Total Appropriated Expenditures and other Uses	\$28,902,726	\$764,684	\$403,260	\$6,447,152	\$36,517,822

* 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	\$29,033,085	\$654,797	\$7,909	\$5,299,931	\$34,995,722
Other Financing Sources					
Interfund Transfers - IN		0	410,000	500,000	910,000
Appropriated use of Fund Balance	(130,359)	109,887	(14,649)	647,221	612,100
Total Estimated Revenues and Financing Sources	<u>\$28,902,726</u>	<u>\$764,684</u>	<u>\$403,260</u>	<u>\$6,447,152</u>	<u>\$36,517,822</u>
<u>EXPENDITURES, USES AND RESERVES:</u>					
Total Expenditures	\$27,992,726	\$764,684	\$403,260	\$6,447,152	\$35,607,822
Other Financing Uses					
Interfund Transfers - OUT	910,000				910,000
Total Appropriated Expenditures and other Uses	<u>\$28,902,726</u>	<u>\$764,684</u>	<u>\$403,260</u>	<u>\$6,447,152</u>	<u>\$36,517,822</u>
Projected Beginning Fund Balance	11,320,506	200,070	166,408	5,436,405	17,123,389
Revenues and Financing Sources	29,033,085	654,797	417,909	5,799,931	35,905,722
Expenditures and other Uses	(28,902,726)	(764,684)	(403,260)	(6,447,152)	(36,517,822)
Projected Ending Fund Balance	11,450,865	90,183	181,057	4,789,184	16,511,289

BREAKDOWN OF ENDING FUND BALANCES BY TYPES

Fund Balances					
Nonspendable	217,802				217,802
Restricted for:					
Arboreous Activities		21,499			21,499
Public Safety Donations		0			0
Youth Programs		68,684			68,684
Debt service			181,057		181,057
New Growth				1,055,001	1,055,001
Parks and Rec				1,227,782	1,227,782
Reconstruction & Maint				1,407,276	1,407,276
Sur tax				1,099,125	1,099,125
Committed to:					
Emergency and disaster reserve	2,000,000				2,000,000
Pension plan reserve					
Budget stabilization reserve					
Assigned for:					
Compensated absences reserve	162,090				162,090
Capital Projects					
Unassigned:	9,070,973				9,070,973
Projected Ending Fund Balance	11,450,865	90,183	181,057	4,789,184	16,511,289

THREE-YEAR SUMMARY OF REVENUE AND EXPENDITURES

Millage Per \$1,000 6.0854 6.0854 6.4000

	GENERAL FUND			SPECIAL REVENUE FUNDS *		
	Actual (FY 2017)	Adopted Budget (FY 2018)	Budget (FY 2019)	Actual (FY 2017)	Adopted Budget (FY 2018)	Budget (FY 2019)
FUND BALANCES BROUGHT FORWARD:	\$11,795,577	\$11,795,577	\$11,320,506	\$359,688	\$380,292	\$200,070
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes	8,999,275	9,835,208	11,294,282			
Utility Service Tax	2,904,014	3,009,000	3,284,148			
Other Taxes	2,217,326	2,212,969	2,281,969			
Permits and Fees	2,708,166	2,432,820	2,520,879			
Intergovernmental Revenues	4,860,571	4,887,240	5,278,320	270,502	411,181	446,002
Charges for Services	3,428,546	3,583,152	3,529,530	186,180	167,476	195,627
Fines and Forfeitures	118,523	90,900	101,400	0	0	0
Miscellaneous Revenues						
Interest Earned	74,475	97,951	242,996	2,963	709	783
Rent and Royalties	301,853	376,596	366,010			
Other Miscellaneous Revenues	137,918	132,050	133,551	12,812	12,185	12,385
Total Revenues	\$25,750,667	\$26,657,886	\$29,033,085	\$472,457	\$591,551	\$654,797
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	0	0	0	20,000	20,000	0
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$25,750,667	\$26,657,886	\$29,033,085	\$492,457	\$611,551	\$654,797
	\$37,546,244	\$38,453,463	\$40,353,591	\$852,145	\$991,843	\$854,867
EXPENDITURES, USES AND RESERVES:						
General Government	4,218,332	4,718,981	4,820,960			
Public Safety	17,008,834	17,780,651	18,722,938	0	262,900	117,291
Transportation	1,286,041	1,355,495	1,460,200			
Culture / Recreation	1,335,276	1,618,470	1,700,064	539,810	622,725	640,393
Physical Environment	1,357,524	1,236,000	1,288,564	0	7,000	7,000
Debt Service						
Total Expenditures	\$25,206,007	\$26,709,597	\$27,992,726	\$539,810	\$892,625	\$764,684
Other Financing Uses						
Interfund Transfers - OUT	1,430,000	20,000	910,000			
Total Appropriated Expenditures and Other Uses	\$26,636,007	\$26,729,597	\$28,902,726	\$539,810	\$892,625	\$764,684
Reserves	10,910,237	11,723,866	11,450,865	312,335	99,218	90,183
Total Appropriated Expenditures And Reserves	\$37,546,244	\$38,453,463	\$40,353,591	\$852,145	\$991,843	\$854,867

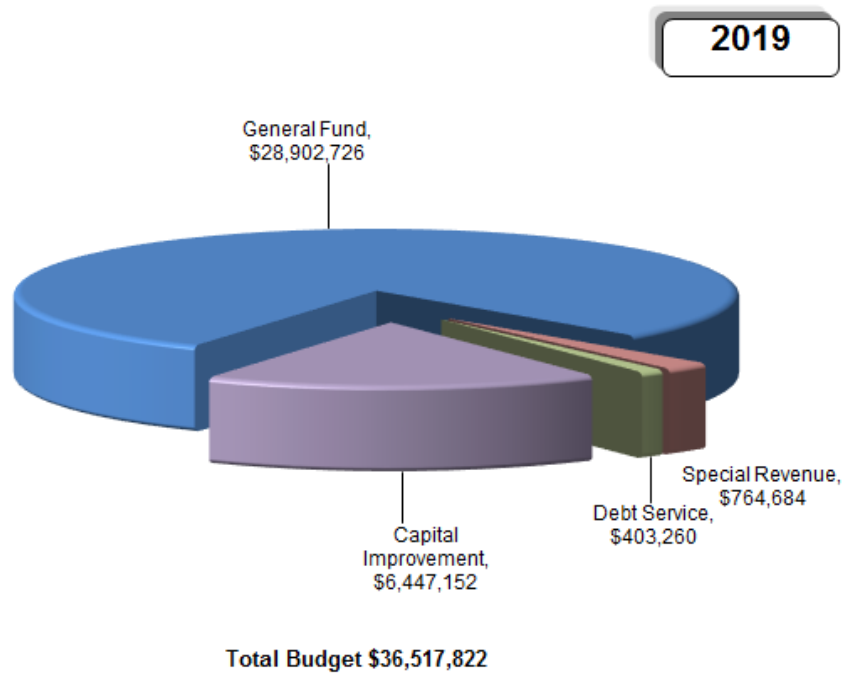
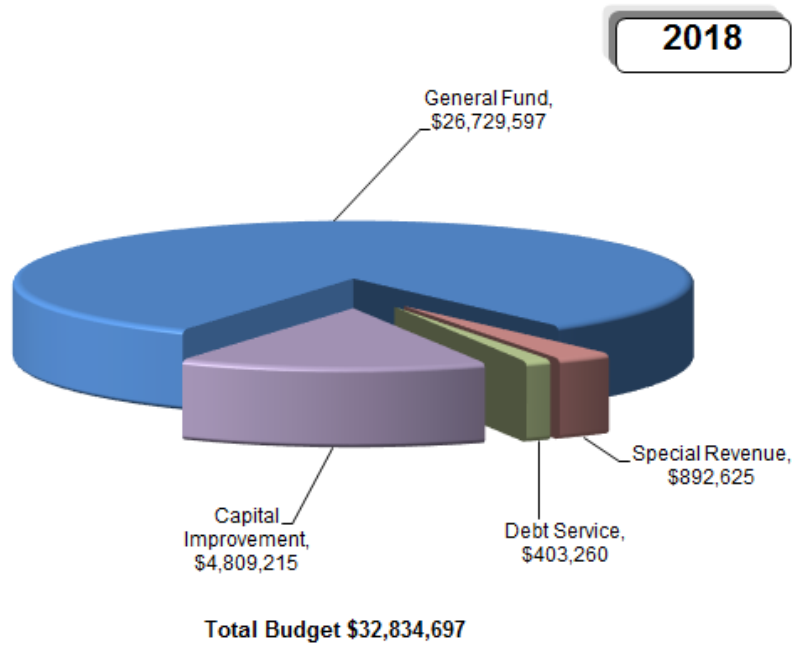
*The Forfeitures Fund under Special Revenue Fund is not budgeted because Chapter 932, Florida Statutes, prohibits budgeting of these revenues.

THREE-YEAR SUMMARY OF REVENUE AND EXPENDITURES (Continued)

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Actual (FY 2017)	Adopted Budget (FY 2018)	Budget (FY 2019)	Actual (FY 2017)	Adopted Budget (FY 2018)	Budget (FY 2019)
FUND BALANCES BROUGHT FORWARD:	\$554,275	\$567,012	\$166,408	\$6,632,159	\$7,745,037	\$5,436,405
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes						
Utility Service Tax						
Other Taxes				142,072	142,000	142,000
Permits and Fees				285,169	72,179	25,115
Intergovernmental Revenues				2,118,839	2,782,666	4,819,133
Charges for Services						
Fines and Forfeitures						
Miscellaneous Revenues						
Interest Earned	5,947	6,876	7,909	22,177	62,615	73,683
Rent and Royalties				205,991	205,991	240,000
Other Miscellaneous Revenues						
Total Revenues	\$5,947	\$6,876	\$7,909	\$2,774,248	\$3,265,451	\$5,299,931
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	410,000	0	410,000	1,000,000	500,000	500,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$415,947	\$6,876	\$417,909	\$3,774,248	\$3,765,451	\$5,799,931
	\$970,222	\$573,888	\$584,317	\$10,406,407	\$11,510,488	\$11,236,336
EXPENDITURES, USES AND RESERVES:						
General Government				443,142	230,000	789,500
Public Safety				482,943	2,707,496	4,032,157
Transportation				276,835	481,000	549,950
Culture / Recreation				530,119	172,000	326,000
Physical Environment				928,331	718,719	749,545
Debt Service	403,211	403,260	403,260			
Total Expenditures	\$403,211	\$403,260	\$403,260	\$2,661,370	\$4,309,215	\$6,447,152
Other Financing Uses						
Interfund Transfers - OUT				0	500,000	0
Total Appropriated Expenditures and Other Uses	\$403,211	\$403,260	\$403,260	\$2,661,370	\$4,809,215	\$6,447,152
Reserves	567,011	170,628	181,057	7,745,037	6,701,273	4,789,184
Total Appropriated Expenditures And Reserves	\$970,222	\$573,888	\$584,317	\$10,406,407	\$11,510,488	\$11,236,336

THREE-YEAR SUMMARY OF REVENUE AND EXPENDITURES (Continued)

	TOTALS		
	Actual (FY 2017)	Adopted Budget (FY 2018)	Budget (FY 2019)
<u>FUND BALANCES BROUGHT FORWARD:</u>	19,341,699	20,487,918	17,123,389
<u>ESTIMATED REVENUES:</u>			
Taxes:			
Ad Valorem Taxes	8,999,275	9,835,208	11,294,282
Utility Service Tax	2,904,014	3,009,000	3,284,148
Other Taxes	2,359,398	2,354,969	2,423,969
Permits and Fees	2,993,335	2,504,999	2,545,994
Intergovernmental Revenues	7,249,912	8,081,087	10,543,455
Charges for Services	3,614,726	3,750,628	3,725,157
Fines and Forfeitures	118,523	90,900	101,400
Miscellaneous Revenues			
Interest Earned	105,562	168,151	325,371
Rent and Royalties	507,844	582,587	606,010
Other Miscellaneous Revenues	150,730	144,235	145,936
Total Revenues	29,003,319	30,521,764	34,995,722
Other Financing Sources			
Debt Proceeds			
Interfund Transfers - IN	1,430,000	520,000	910,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	30,433,319	31,041,764	35,905,722
	49,775,018	51,529,682	53,029,111
<u>EXPENDITURES, USES AND RESERVES:</u>			
General Government	4,661,474	4,948,981	5,610,460
Public Safety	17,491,777	20,751,047	22,872,386
Transportation	1,562,876	1,836,495	2,010,150
Culture / Recreation	2,405,205	2,413,195	2,666,457
Physical Environment	2,285,855	1,961,719	2,045,109
Debt Service	403,211	403,260	403,260
Total Expenditures	28,810,398	32,314,697	\$35,607,822
Other Financing Uses			
Interfund Transfers - OUT	1,430,000	520,000	910,000
Total Appropriated Expenditures and Other Uses	30,240,398	32,834,697	36,517,822
Reserves	19,534,620	18,694,985	16,511,289
Total Appropriated Expenditures And Reserves	49,775,018	51,529,682	\$53,029,111

TOTAL BUDGET BY FUND TYPE

CHANGE IN TAXABLE VALUE OF PROPERTY

			PERCENT CHANGE FROM PRIOR YEAR
July 1, 2014	Prior Year Gross Taxable Value	\$1,181,245,091	
July 1, 2014	Plus Increase in Value Current Property	87,728,718	
July 1, 2014	Current Year Adjusted Taxable Value	\$1,268,973,809	
July 1, 2014	Plus New Construction Taxable Value	11,198,451	
	July 1, 2014 Gross Taxable Value	\$1,280,172,260	8.375%
Dec. 31, 2014	Value Adjustment Board and Other Changes	-5,898,747	
July 1, 2015	Prior Year Gross Taxable Value	\$1,274,273,513	
July 1, 2015	Plus Increase in Value Current Property	118,331,928	
July 1, 2015	Current Year Adjusted Taxable Value	\$1,392,605,441	
July 1, 2015	Plus New Construction Taxable Value	8,534,900	
	July 1, 2015 Gross Taxable Value	\$1,401,140,341	9.956%
Dec. 31, 2015	Value Adjustment Board and Other Changes	-1,115,274	
July 1, 2016	Prior Year Gross Taxable Value	\$1,400,025,067	
July 1, 2016	Plus Increase in Value Current Property	118,389,690	
July 1, 2016	Current Year Adjusted Taxable Value	\$1,518,414,757	
July 1, 2016	Plus New Construction Taxable Value	8,514,995	
	July 1, 2016 Gross Taxable Value	\$1,526,929,752	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	129,055,155	
July 1, 2017	Current Year Adjusted Taxable Value	\$1,652,981,980	
July 1, 2017	Plus New Construction Taxable Value	30,557,029	
	July 1, 2017 Gross Taxable Value	\$1,683,539,009	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	122,536,606	
July 1, 2018	Current Year Adjusted Taxable Value	\$1,803,113,638	
July 1, 2018	Plus New Construction Taxable Value	35,148,341	
	July 1, 2018 Gross Taxable Value	\$1,838,261,979	9.383%

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.

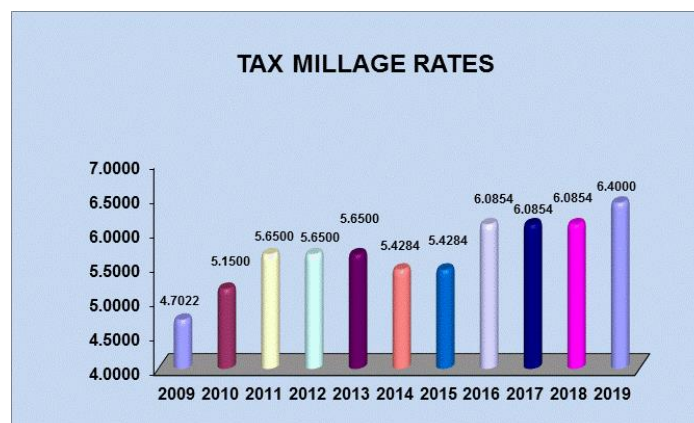
The Property Appraiser adjusts market value appraisals of certain properties based on constitutional and statutory guidance. A \$25,000 homestead exemption is provided to all taxpayers who own a house as a primary residence and are domiciled in Florida. Widows, disabled persons, senior citizens and veterans 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, 2017 certified taxable value for operating purposes provided by the Property Appraiser's office was \$1,838,261,979. This represents a 9.383% increase or \$154,722,970 over last year's certified taxable value of \$1,683,539,009. 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 5.6718 mills which will generate \$10,426,339 (prior to discounting) in property tax revenue.

For the FY 2019 budget, the overall adopted millage rate is to be 6.400 mills. The projected tax revenue for FY 2019 is \$11,294,282 (after discounting) or \$1,459,074 more than FY 2018 budget ad valorem revenue.

The chart below shows the change in total City millage since FY 2009.



**AD VALOREM TAX DATA
FISCAL YEAR 2018 AND 2019****FISCAL YEAR 2018**

2017 Gross Taxable Value (July 1, 2017) including New Construction	\$ 1,683,539,009
General Operating Funds (FY 2018) Millage Rate	<u>6.0854</u>
FY 2018 Estimated Ad Valorem Revenue including New Construction	\$ 10,245,008
FY 2018 Ad Valorem Revenue for Budget Purposes at 96%	\$ 9,835,208

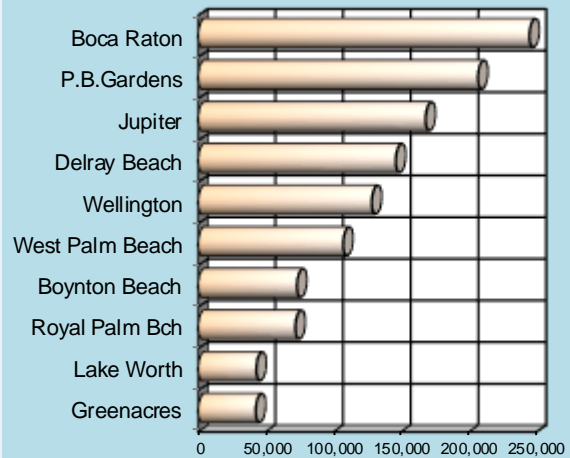
FISCAL YEAR 2019

2018 Gross Taxable Value (July 1, 2018) including New Construction	\$ 1,838,261,979
FY 2019 Rolled-Back Rate (RBR)	<u>5.6718</u>
FY 2019 Estimated Ad Valorem Revenue Based on RBR Less Value ADJ Board	\$ 10,426,339
Proposed General Operating Funds (FY 2019) Millage Rate	<u>6.4000</u>
FY 2019 Estimated Ad Valorem Revenue Including New Construction	\$ 11,764,877
FY 2018 Ad Valorem Revenue for Budget Purposes at 96%	\$ 11,294,282

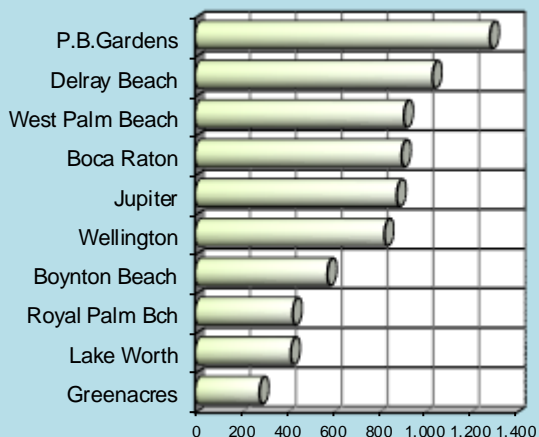
COMPARISON WITH TEN LARGEST CITIES 2017 AD VALOREM TAXES

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 \$42,557. **Millage Rate:** The Greenacres 2017 millage rate of 6.400 (including the library district millage of 0.5491 mills) is the sixth lowest among these cities. These two factors combine to provide Greenacres' residents the lowest per capita ad valorem tax burden (\$280.36) of the ten largest cities in Palm Beach County. These charts include the impact of the County Fire MSTU and library taxes where applicable to achieve direct comparability.

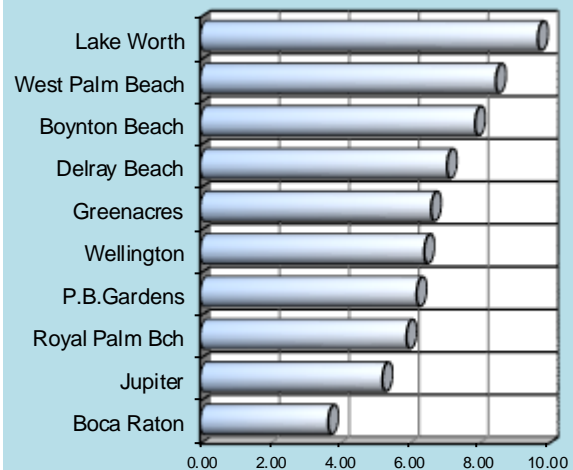
Ad Valorem Per Capita Assessment



Per Capita Tax



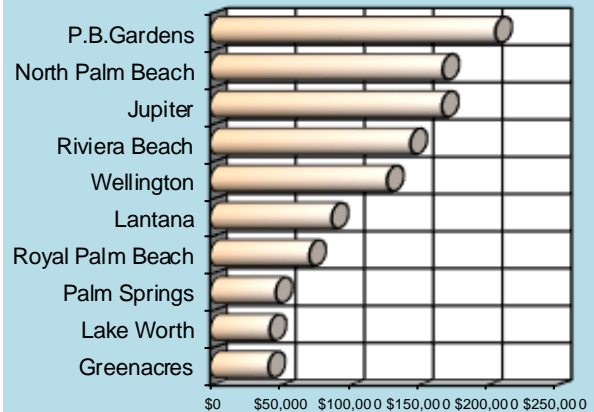
Millage Rate



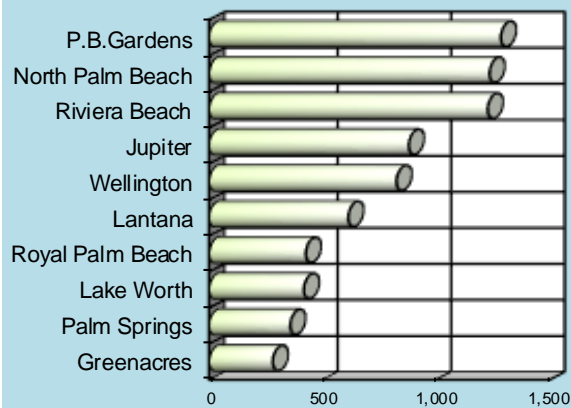
COMPARISON WITH COMPARABLY SIZED CITIES 2017 AD VALOREM TAXES

Per Capita Tax: The City of Greenacres has the 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 lowest of the ten comparably sized cities at \$39,009. **Millage Rate:** The Greenacres 2016 millage rate of 6.6345 (including the library district millage of 0.5491 mills) is the fifth lowest of these cities. These two factors combine to provide Greenacres residents the lowest per capita ad valorem tax burden (\$258.81) 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.

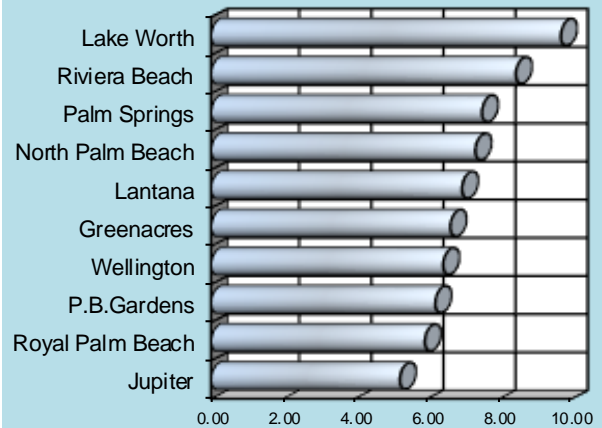
Ad Valorem Per Capita Assessment



Per Capita Tax



Millage Rate



**LIST OF PALM BEACH COUNTY MUNICIPALITIES
2017 AD VALOREM TAXES**
(Includes impact of MSTU Fire and Library Operating Taxes)

City Name	Total 2017 Taxable Value	2017 Population [^]	Per Capita Assessment	2017 Total Millage	Per Capita Tax
Westlake	\$ 24,613,164.00	5	\$ 4,922,632.80	0.0091322	\$ 44,954.47
Manalapan	1,233,555,095	421	2,930,060	0.0027950	8,189.52
Palm Beach	16,892,928,014	8,291	2,037,502	0.0032037	6,527.54
Gulf Stream	1,055,648,517	1,001	1,054,594	0.0043600	4,598.03
Jupiter Inlet Colony +	319,211,195	407	784,303	0.0055491	4,352.17
Village of Golf	160,963,661	258	623,890	0.0063849	3,983.48
Palm Beach Shores +	574,622,296	1,200	478,852	0.0068991	3,303.65
Ocean Ridge +	939,518,777	1,812	518,498	0.0057991	3,006.82
Juno Beach *+	1,368,671,674	3,400	402,550	0.0061409	2,472.02
Highland Beach	2,400,571,081	3,609	665,162	0.0036959	2,458.37
Atlantis +	491,778,407	2,024	242,974	0.0082672	2,008.71
South Palm Beach *+	325,642,864	1,400	232,602	0.0080037	1,861.68
Palm Beach Gardens +	10,874,570,628	52,591	206,776	0.0062169	1,285.51
Tequesta +	1,057,958,594	5,731	184,603	0.0068411	1,262.89
North Palm Beach	2,119,683,064	12,574	168,577	0.0073300	1,235.67
Riviera Beach	5,092,242,159	35,057	145,256	0.0084520	1,227.70
Briny Breezes +	44,890,135	422	106,375	0.0105491	1,122.16
Delray Beach	9,610,320,394	65,804	146,045	0.0070900	1,035.46
West Palm Beach	11,833,683,709	110,396	107,193	0.0084946	910.56
Mangonia Park +	177,685,189	2,033	87,400	0.0103491	904.52
Boca Raton	22,469,190,817	91,797	244,770	0.0036788	900.46
Jupiter #+	10,317,291,791	61,388	168,067	0.0052344	879.73
Wellington *+	7,923,821,791	61,775	128,269	0.0064372	825.69
Lake Clark Shores *+	241,768,134	3,409	70,921	0.0102870	729.56
Lake Park *	626,038,321	8,784	71,270	0.0094730	675.14
Lantana *	951,370,301	10,797	88,114	0.0069581	613.11
Boynton Beach	5,403,945,138	73,992	73,034	0.0079000	576.97
Loxahatchee Groves *+	291,834,929	3,321	87,876	0.0061572	541.07
Hypoluxo +	329,955,023	2,725	121,084	0.0038661	468.12
Royal Palm Beach *+	2,693,221,566	37,485	71,848	0.0059272	425.86
Lake Worth *	1,632,588,089	37,946	43,024	0.0097025	417.44
Palm Springs *	1,105,001,834	23,250	47,527	0.0075143	357.13
Haverhill *+	86,337,573	2,063	41,850	0.0085072	356.03
Glen Ridge *+	16,041,681	227	70,668	0.0040072	283.18
City of Greenacres +	1,680,577,032	39,770	42,257	0.0066345	280.36
Belle Glade *+	323,751,562	17,290	18,725	0.0105491	197.53
Cloud Lake *+	5,715,762	139	41,121	0.0040072	164.78
Pahokee *+	81,547,539	5,889	13,847	0.0105491	146.08
South Bay *+	64,018,550	5,215	12,276	0.0103161	126.64

*Includes MSTU Fire - 3.4581 Mills

+Includes County Library (Operating) - 0.5491 Mills

#Includes MSTU Jupiter Fire – 2.0035 Mills

[^]University of Florida BEBR 2016 Estimate



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General Fund

*The main operating fund of the City.
This section includes:*

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

Revenue and Expenditure Summary

The FY 2019 budgeted net revenue and expense for the city is \$130,359. This is due to an increase in the Millage Rate. The rate has been maintained at 6.0854 for three years. For 2019, the rate will increase to 6.4. The increase of the Palm Beach County Sheriff contract and full burden Fire positions attributed to this increase.

Major revenue sources are:

Ad Valorem tax: This is the top revenue source for the city. This revenue source makes up approximately 38.9% of the City's total revenue budget. Ad Valorem tax is assessed on the value of real property and tangible property with the City limits. Property appraiser office submits this tax revenue monthly. Due to the county offering a tiered discount on taxes for early pay, a majority of the tax revenue is received in November/December of each year.

Intergovernmental: This is the second largest revenue source for the City at around 18.2%. 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.

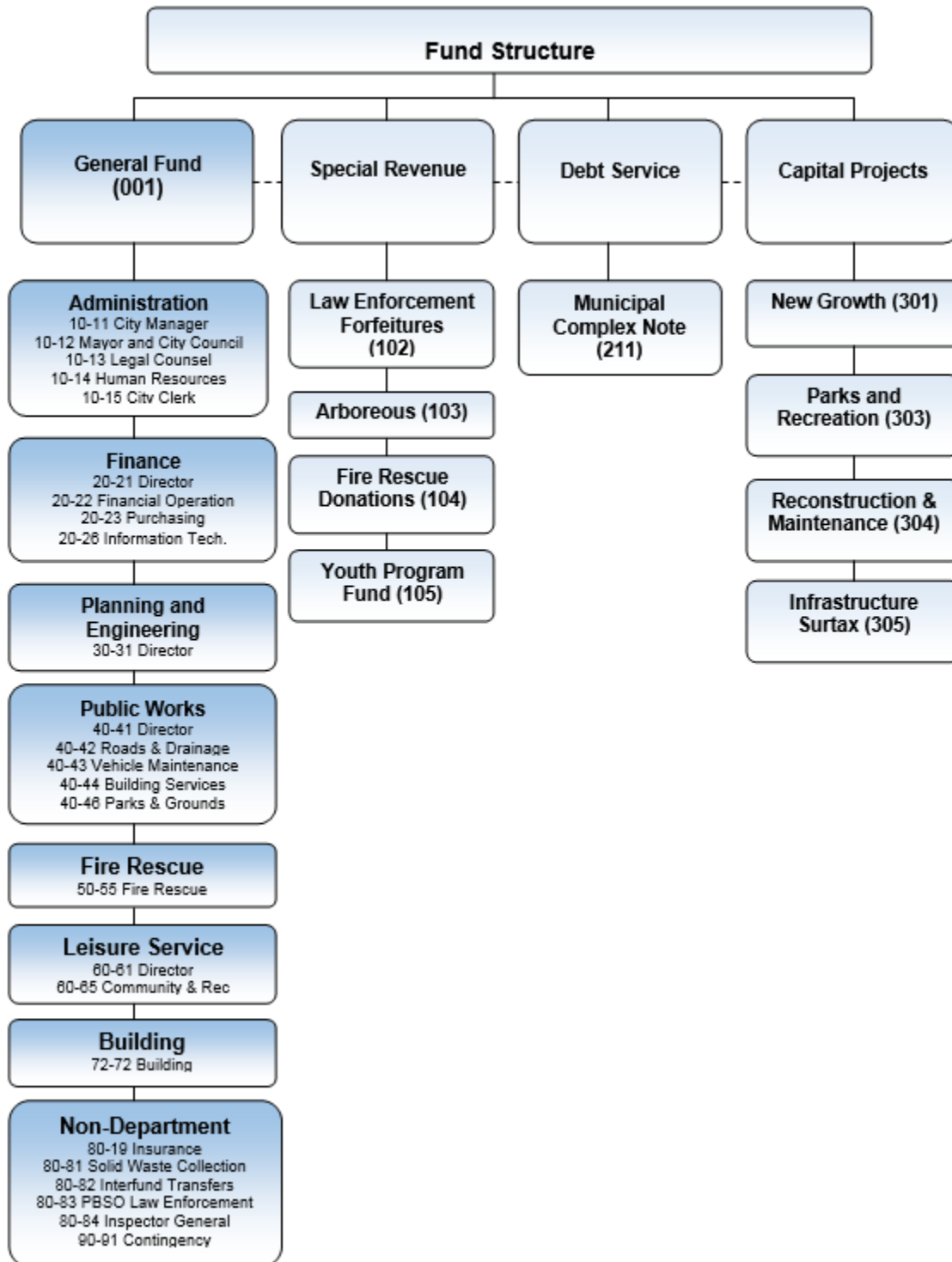
Major expenditures of are:

Personnel Services: Personnel expense make up around 46.5% of the total expense budget. This includes not only payroll but all expense associated to payroll such as healthcare, retirement and worker compensation.

Operating: In February 2016, the City contracted with the Palm Beach County Sheriff Office for Law Enforcement Services. This contract for 2019 is approximately \$9,964,364.

Fund Balance:

The reserve balance in the general fund is projected to be approximately \$11,320,506 for the beginning of budget year 2019. Less restricted funds of \$2,536,94 the reserve fund balance will be approximately \$9,070,973.



**GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY**

CATEGORY	FY 2018 BUDGET	FY 2019 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 9,835,208	\$11,294,282	\$ 1,459,074	14.8%	38.9%
Utility Service Taxes	3,009,000	3,284,148	275,148	9.1%	11.3%
Other Taxes	2,212,969	2,281,969	69,000	3.1%	7.9%
Permits and Fees	2,432,820	2,520,879	88,059	3.6%	8.7%
Intergovernmental	4,887,240	5,278,320	391,080	8.0%	18.2%
Charges for Services	3,583,152	3,529,530	(53,622)	-1.5%	12.2%
Fines & Forfeitures	90,900	101,400	10,500	11.6%	0.3%
Interest Income	97,951	242,996	145,045	148.1%	0.8%
Rent and Royalties	376,596	366,010	(10,586)	-2.8%	1.3%
Miscellaneous Income	132,050	133,551	1,501	1.1%	0.5%
TOTAL REVENUE	\$ 26,657,886	\$29,033,085	\$ 2,375,199	8.9%	100%
EXPENDITURES					
Personnel Services	\$ 12,736,919	\$13,422,677	\$ 685,758	5.4%	46.4%
Operating	12,169,496	\$12,708,066	538,570	4.4%	44.0%
Capital Outlay	35,450	\$ 9,000	(26,450)	-74.6%	0.0%
Grants and Aids	7,500	\$ 7,500	0	0.0%	0.0%
Solid Waste Collection	1,236,000	\$ 1,288,564	52,564	4.3%	4.5%
Insurance	333,924	\$ 366,611	32,687	9.8%	1.3%
Interfund Transfers	20,000	\$ 910,000	890,000	4450.0%	3.1%
Contingency	100,000	\$ 100,000	0	0.0%	0.3%
Other Obligations	90,308	\$ 90,308	0	0.0%	0.3%
TOTAL EXPENDITURE	\$ 26,729,597	\$28,902,726	\$ 2,173,129	8.1%	100%
Excess Revenue Over (under) Expenditures	(71,711)	130,359			

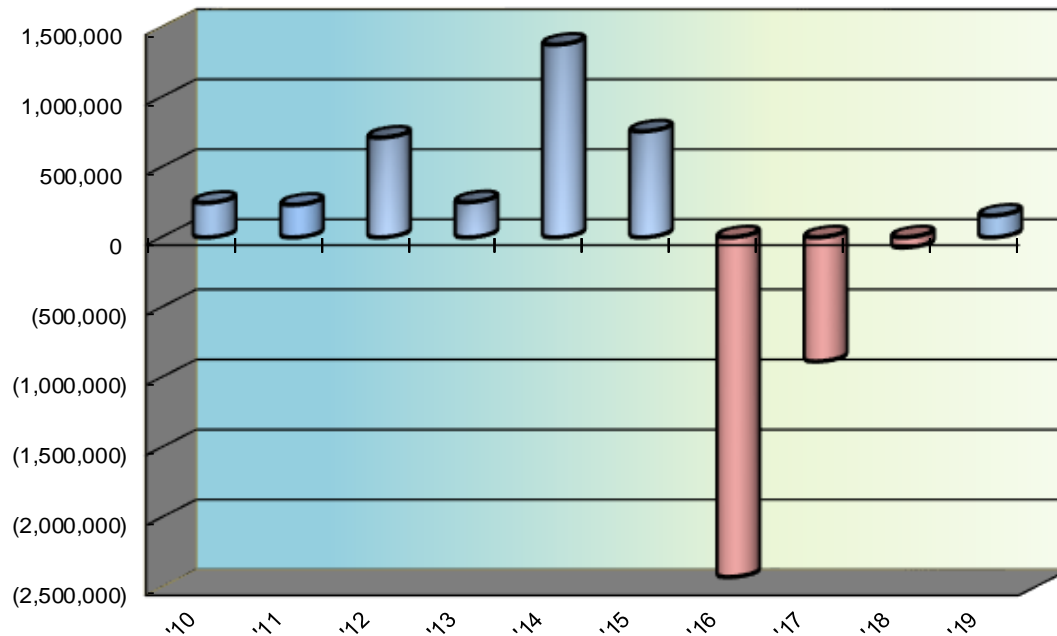
USE OF GENERAL FUND BALANCE

	Projected Ending 2018	Interfund Transfer	Use of Reserve	Projected Ending Balance
Emergency and Disaster Reserve	2,000,000	0	0	2,000,000
Assigned Reserve	536,944	0	0	536,944
Unassigned Reserve	8,783,562	0	130,359	8,913,921
Total Reserve	11,320,506	0	130,359	11,450,865
Unassigned Reserve as % of expenditures				31.84%

**REVENUE AND EXPENDITURE SUMMARY
2018 FORECAST TO 2019 PROPOSED**

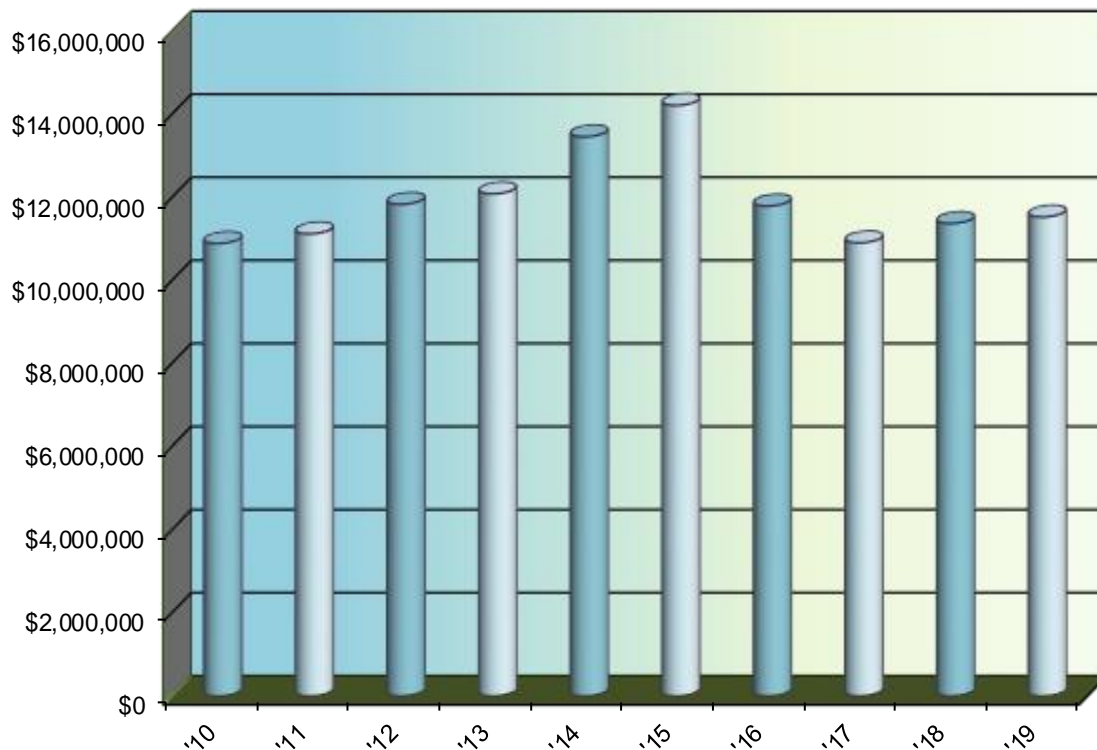
CATEGORY	FY 2018 FORECAST	FY 2019 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 9,906,701	\$ 11,294,282	\$ 1,387,581	14.0%	38.9%
Utility Service Taxes	3,010,869	3,284,148	273,279	9.1%	11.3%
Other Taxes	2,308,417	2,281,969	(26,448)	-1.1%	7.9%
Permits and Fees	2,703,822	2,520,879	(182,943)	-6.8%	8.7%
Intergovernmental	5,052,090	5,278,320	226,230	4.5%	18.2%
Charges for Services	3,504,745	3,529,530	24,785	0.7%	12.2%
Fines & Forfeitures	117,824	101,400	(16,424)	-13.9%	0.3%
Interest Income	168,284	242,996	74,712	44.4%	0.8%
Rent and Royalties	345,871	366,010	20,139	5.8%	1.3%
Miscellaneous Income	98,902	133,551	34,649	35.0%	0.5%
TOTAL REVENUE	\$ 27,217,525	\$29,033,085	\$ 1,815,560	6.7%	100%
EXPENDITURES					
Personnel Services	\$ 12,636,863	\$ 13,422,677	\$ 785,814	6.2%	46.4%
Operating	12,260,020	\$ 12,708,066	448,046	3.7%	44.0%
Capital Outlay	109,369	\$ 9,000	(100,369)	-91.8%	0.0%
Grants and Aids	7,500	\$ 7,500	0	0.0%	0.0%
Solid Waste Collection	1,303,250	\$ 1,288,564	(14,686)	-1.1%	4.5%
Insurance	380,101	\$ 366,611	(13,490)	-3.5%	1.3%
Interfund Transfers	20,000	\$ 910,000	890,000	4450.0%	3.1%
Contingency	0	\$ 100,000	100,000	0.0%	0.3%
Other Obligations	90,159	\$ 90,308	149	0.2%	0.3%
TOTAL EXPENDITURE	\$ 26,807,262	\$ 28,902,726	\$ 2,095,464	7.8%	100%
Excess Revenue Over (under) Expenditures	410,263	130,359			

**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 2010 – Although a deficit of almost \$400 thousand was projected, due to a decrease of 21% in assessed property values, the fund balance did increase. This was due to one-time accounting adjustment to revenue and continued control of expenses.
- FY 2011 – Property tax revenues decreased by \$676 thousand. Transfers out for debt service expenditures decreased \$790 thousand.
- FY 2012 – Despite a decrease in assessed property values, the revenue exceeded expenditures by \$711,783. This was due to a higher than expected Half-Cent Sales Tax and EMS revenue.
- FY 2013 – Higher than budgeted state revenue was a factor into the excess of revenues to expenditures by (\$250,695).
- FY 2014 – The Revenue exceeded expenditures by \$1,374,651 than was expected due to under budgeted utility and electric franchise fee.
- FY 2015 – A decreased in overtime and a drop in fuel cost caused an unexpected positive net variance in income over expenditures.
- FY 2016 – The deficit is due to the fund balance transfer to cover the expansion of the Community Center and the transfer of Law Enforcement to Palm Beach County Sheriff.
- FY 2017 – Projective negative excess is due to an increase in head count by 16 full time employees, including six Firefighter/EMT's.
- FY 2018 – Budgeted negative excess is due to an increase in head count and an increase in the Palm Beach County Sheriff contract.
- FY 2019 – The Revenue are projected to exceeded expenditures by \$154,751. This is due to an increase in the millage rate, from 6.0854 to 6.400.

TOTAL FUND BALANCE AT THE END OF THE YEAR

- FY 2010 – The millage rate was increased by approximately 10% in FY 2010 to offset the lost revenues from falling property values, property tax revenue decreased slightly more than 14%, even with the millage increase.
- FY 2011 – saw an increase in fund balance as well as an increased ratio of fund balance to total expenditures, due to a \$790 thousand reduction in transfers out for debt service expenditures and continued control of operational expenditures.
- FY 2012 – Assessed property values continued to decrease and the millage rate was held at 5.650 mills.
- FY 2013 – A new Fire/EMS services contract with the city of Atlantis coupled with continued control of expenditures has narrowed the 2013 actual deficit to \$107 thousand.
- FY 2014 – Assessed property values increased slightly. The millage rate was set at the rollback rate of 5.4284. Increase in Utility and electric franchise fee caused an increase in fund balance.
- FY 2015 – Assessed property values increased slightly. The millage rate was set at 5.4284.
- FY 2016 – Transfer to Capital Improvement Program totaling \$3,763,381. The millage set at 6.0854.
- FY 2017 – Assessed property values increased 9.064% and millage stayed the same at 6.0854, however expenditures continued to significantly exceed revenues.
- FY 2018 – Assessed property values increased 10.474% and millage stayed the same at 6.0854.
- FY 2019 - Millage rate increased to 6.400.



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Forecast

Estimating or predicting an outcome.

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



FINANCIAL FORECAST

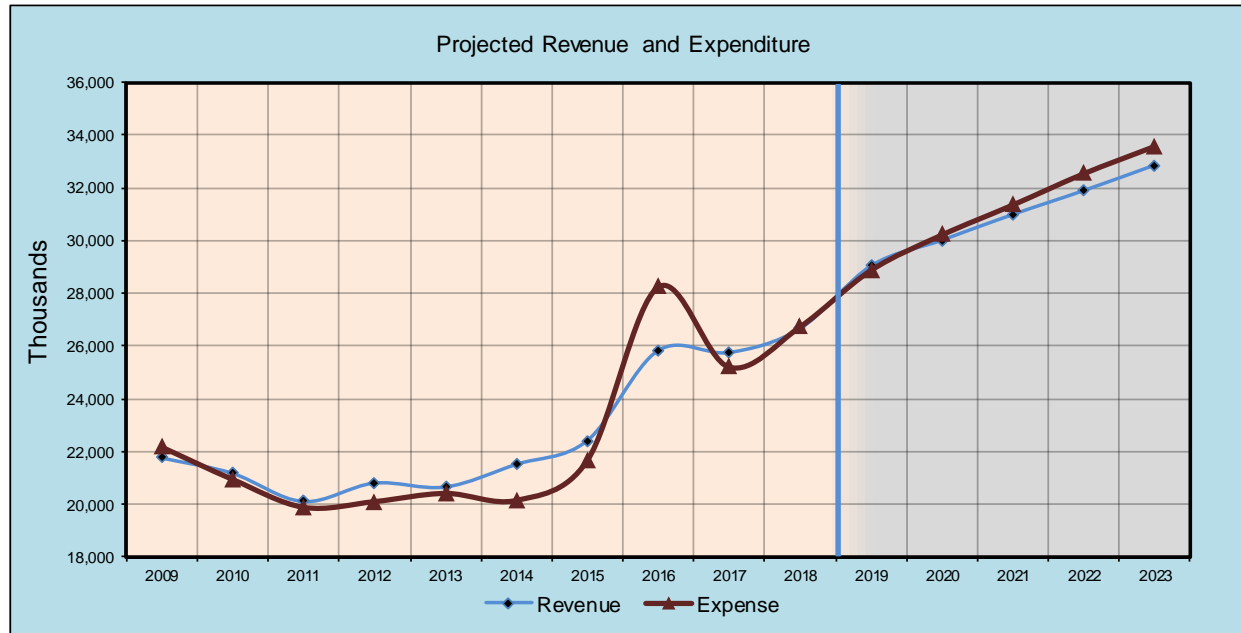
In order to develop the five (5) year financial forecast, the following areas were reviewed:

- The City's current year budget and actual historical data regarding revenues and expenditures.
- An analysis of the City's General Fund revenues, current taxable valuation and projected valuation from future developments.
- Constraints imposed by tax reform legislation which placed caps on local governments' future tax revenues.
- An analysis of financial policies as they relate to desired unassigned fund balance levels. The recommended level, as set forth in the Financial Policies section, is a minimum of 25% of operating expenditures.

The assumptions used in formulating the four years beyond fiscal year 2019 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 6.0584 in 2018 through 2022, with a slight average increase in property value of 3% 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 2018 through 2022 is 3.90% per year).
- Average growth of other revenues: 2.5% per year.
- An average 2.25% inflation rate was used for operating expenditures.
- Inflation factor for personnel services are projected at 4%, which includes a 4% average increase in health insurance costs.
- No new personnel additions were assumed for FY 2019 through 2022.

FIVE YEAR REVENUE & EXPENDITURE PROJECTIONS

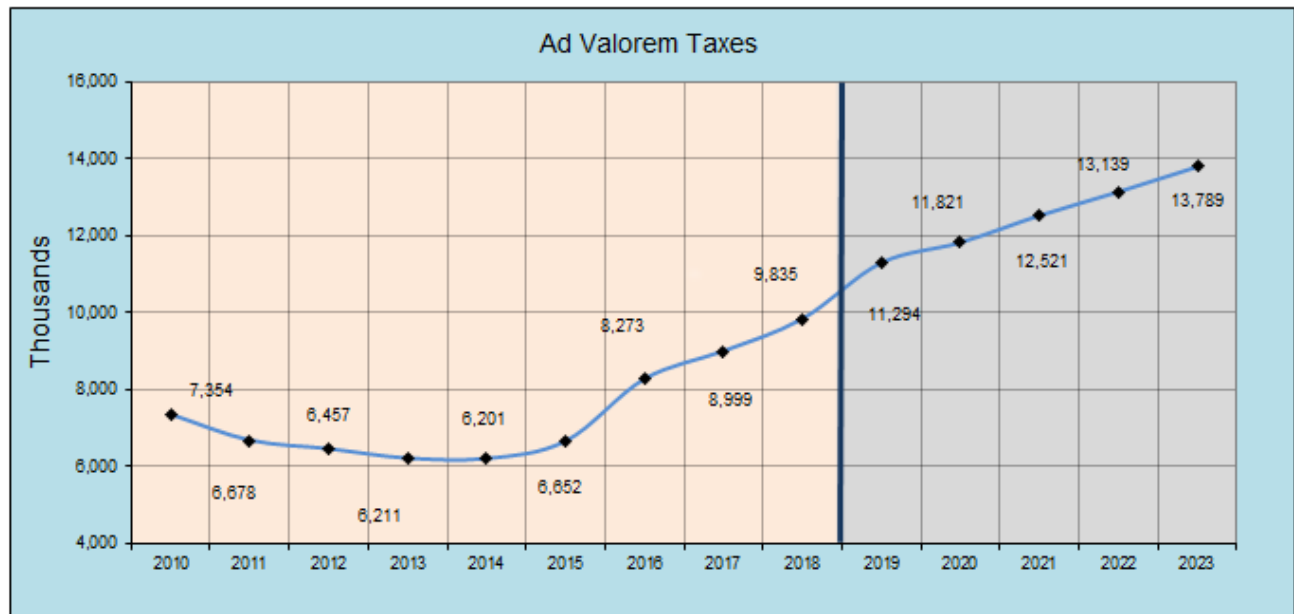


**GENERAL FUND
FIVE YEAR PROJECTION
Based on Millage Rate of 6.400**

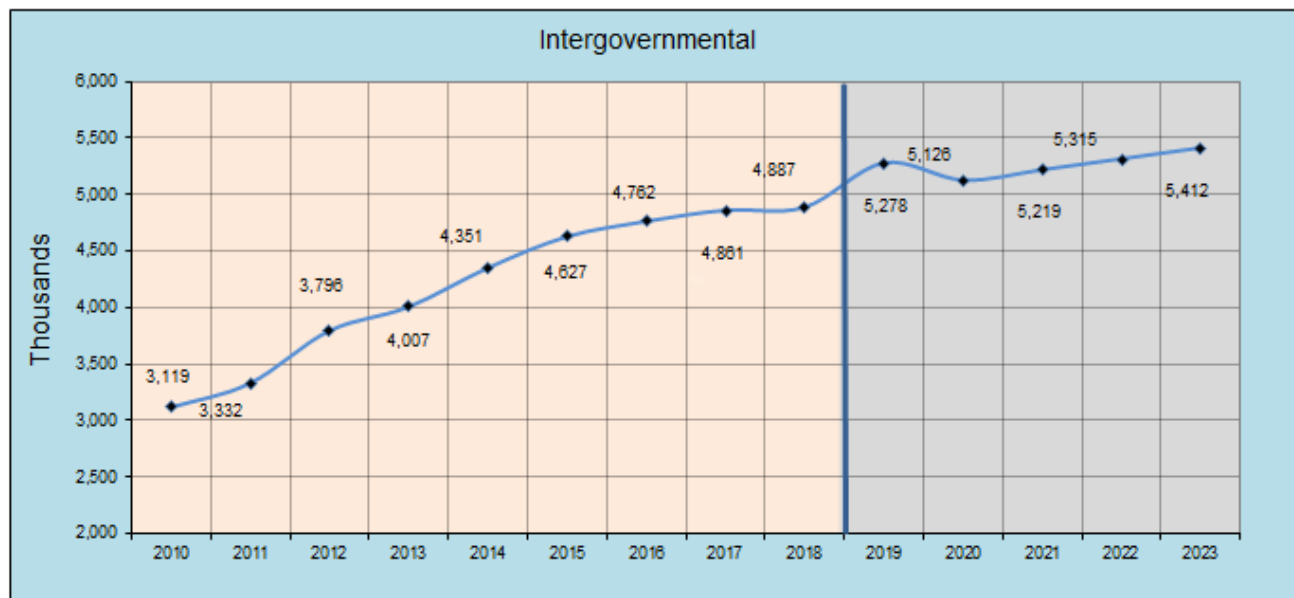
CATEGORY	FY 2018 FORECAST	FY 2019 ADOPTED	FY 2020 PROJECTED	FY 2021 PROJECTED	FY 2022 PROJECTED	FY 2023 PROJECTED
REVENUES						
Ad Valorem Taxes	\$ 9,906,701	\$ 11,294,282	\$ 11,820,516	\$ 12,520,747	\$ 13,139,284	\$13,788,748
Utility Service Taxes	\$ 3,010,869	3,284,148	3,321,364	3,381,818	3,415,307	3,477,532
Other Taxes	\$ 2,308,417	2,281,969	2,305,866	2,332,989	2,359,041	2,379,003
Permits and Fees	\$ 2,703,822	2,520,879	2,596,960	2,618,573	2,679,084	2,735,443
Intergovernmental	\$ 5,052,090	5,278,320	5,126,190	5,219,240	5,314,664	5,411,719
Charges for Services	\$ 3,504,745	3,529,530	4,157,177	4,222,589	4,282,501	4,347,917
Fines & Forfeitures	\$ 117,824	101,400	94,800	95,800	96,900	97,900
Interest Income	\$ 168,284	242,996	111,300	112,800	114,300	115,800
Rent and Royalties	\$ 345,871	366,010	392,970	403,289	413,981	425,060
Miscellaneous Income	\$ 98,902	133,551	80,360	74,360	73,370	73,870
TOTAL REVENUE	\$ 27,217,525	\$ 29,033,085	\$ 30,007,503	\$ 30,982,205	\$ 31,888,432	\$32,852,992
EXPENDITURES						
Personnel Services	\$ 12,636,863	\$ 13,422,677	\$ 14,318,811	\$ 15,034,752	\$ 15,786,490	\$16,575,815
Operating	\$ 12,260,020	12,708,066	13,089,308	13,481,987	13,886,447	14,303,040
Capital Outlay/Grants	\$ 116,869	16,500	50,000	50,000	50,000	50,000
Solid Waste Collection	\$ 1,303,250	1,288,564	1,327,221	1,353,765	1,380,840	1,408,457
Insurance	\$ 380,101	366,611	370,277	373,980	377,720	381,497
Interfund Transfers	\$ 20,000	910,000	900,000	900,000	900,000	700,000
Contingency	\$ 0	100,000	100,000	100,000	100,000	100,000
Other Obligations	\$ 90,159	90,308	93,920	95,798	97,714	99,668
TOTAL EXPENDITURE	\$ 26,807,262	\$ 28,902,726	\$ 30,249,537	\$ 31,390,282	\$ 32,579,211	\$33,618,477

Net Change in Rev(Exp) \$ 410,263 \$ 130,359 \$ (242,034) \$ (408,077) \$ (690,779) \$ (765,485)

FIVE YEAR REVENUE PROJECTIONS

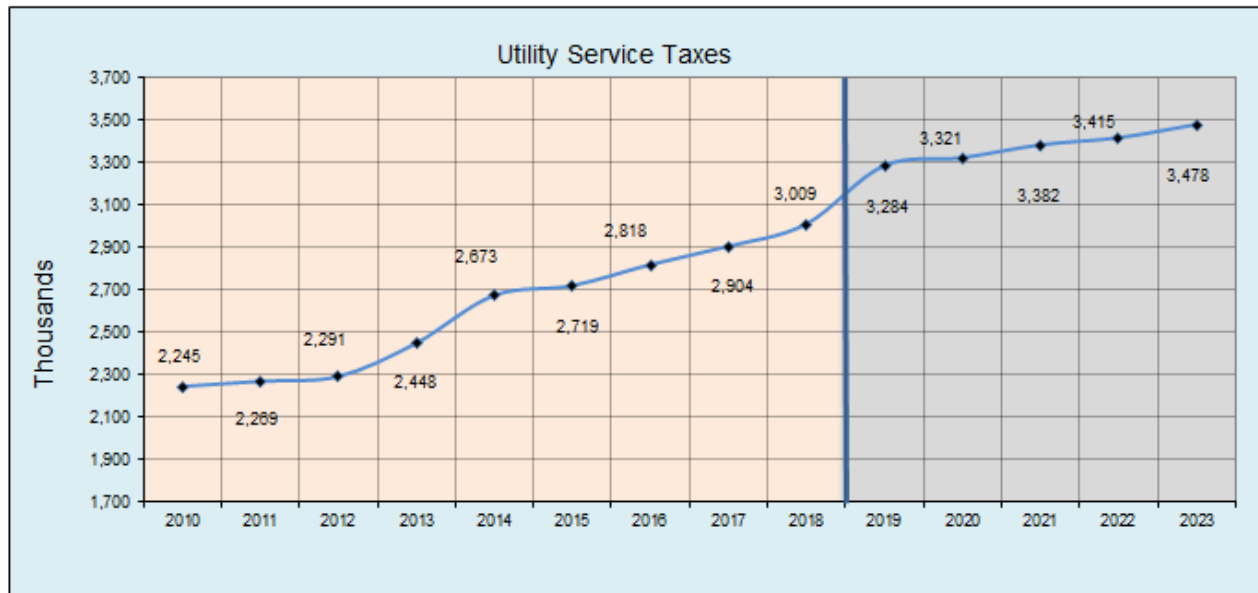


Ad Valorem Taxes: The FY 2019 taxes represent an increase in certified property values of 9.38% from the previous year. The millage rate for 2019 will be 6.400.

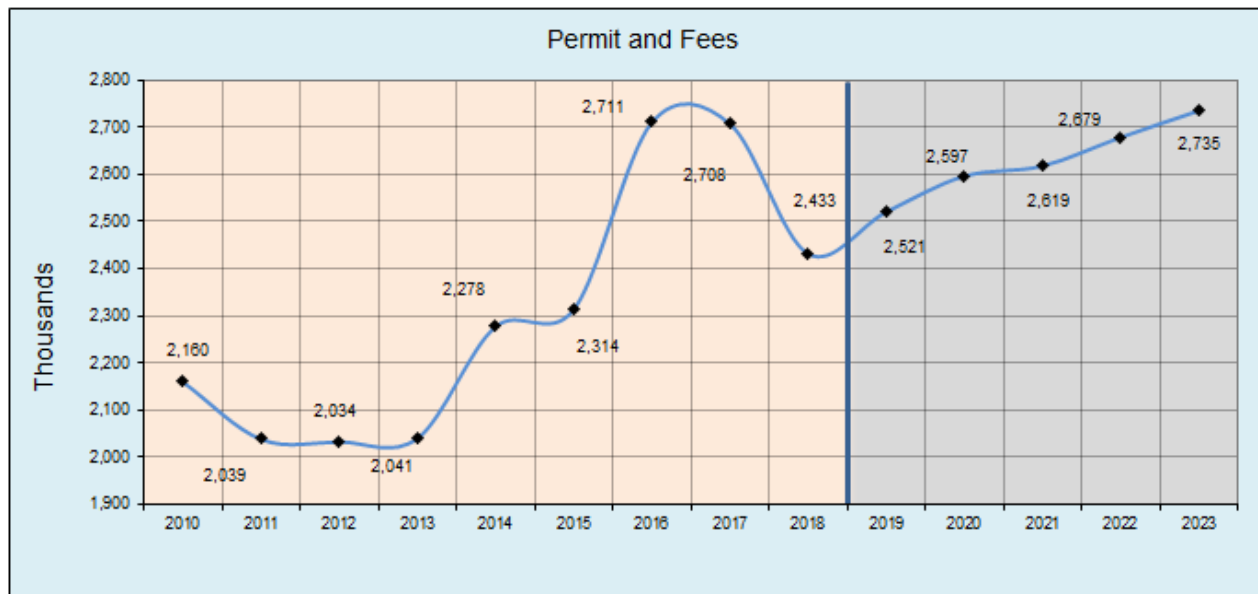


Intergovernmental Revenue: For FY 2019, revenues for the half-cent sales tax and the municipal revenue sharing show increases due to increases in the State estimates. For FY 2020 to FY 2023, moderate increases are projected for these revenues.

FIVE YEAR REVENUE PROJECTIONS

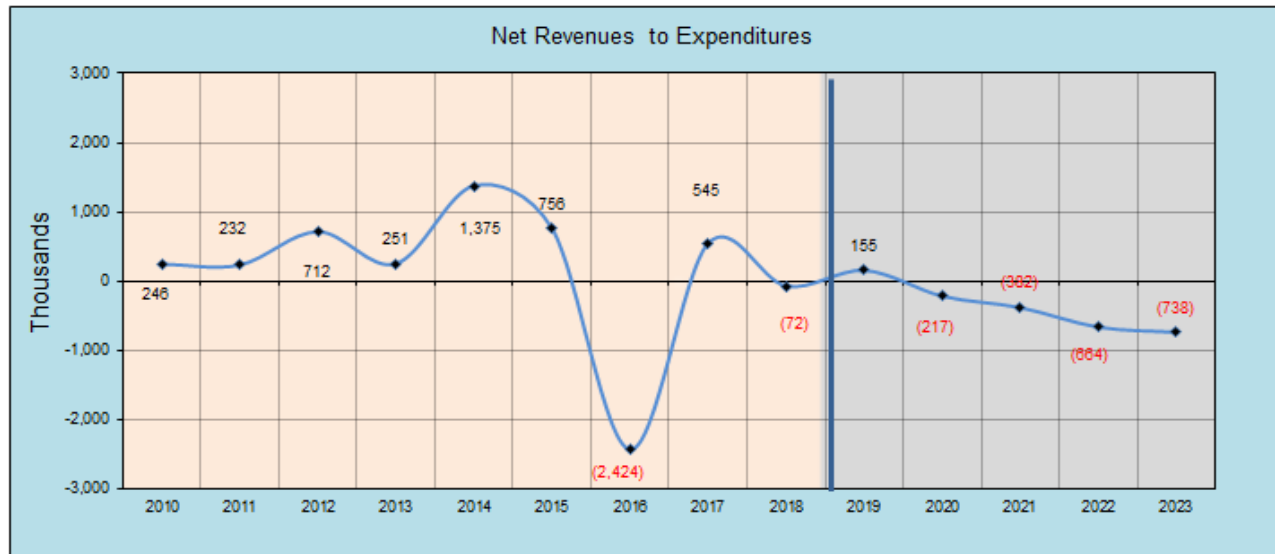


Utility Service Taxes: Electric Utility tax comprises of 81% of the Utility Service Tax revenue. Other utility taxes include Water, Gas and Propane. FY 2019 through FY 2023 projections are based on historical trending.



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 2010 through 2017. 2018 is projected to year-end. FY 2019 through 2023 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 2023.

PROJECTED FUND BALANCE

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CATEGORY	ACTUAL	FORECAST	ADOPTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Beginning Fund Balance	\$ 11,795,577	\$ 10,910,243	\$ 11,320,506	\$ 11,450,865	\$ 11,208,831	\$ 10,800,754	\$ 10,109,975
Net Change in Reserve	\$ (885,334)	410,263	130,359	(242,034)	(408,077)	(690,779)	(765,485)
Projected Ending Balance	\$ 10,910,243	\$ 11,320,506	\$ 11,450,865	\$ 11,208,831	\$ 10,800,754	\$ 10,109,975	\$ 9,344,490

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	217,802	246,850	300,000	300,000	300,000	300,000
Compensated Absences	319,142	162,090	162,090	162,090	162,090	162,090	162,090
Unassigned	8,373,299	8,783,562	9,041,925	8,746,741	8,338,664	7,647,885	6,882,400
Fund Balance	\$ 10,910,243	\$ 11,163,454	\$ 11,450,865	\$ 11,208,831	\$ 10,800,754	\$ 10,109,975	\$ 9,344,490

Unassigned Reserve as

% of Expenditures	35.22%	32.79%	32.40%	29.80%	27.35%	24.14%	20.91%
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Note: Forecast indicates unassigned reserve will be below City Council Policy 18 of 25% of budgeted expenditures in year 2022 through 2023

Revenue

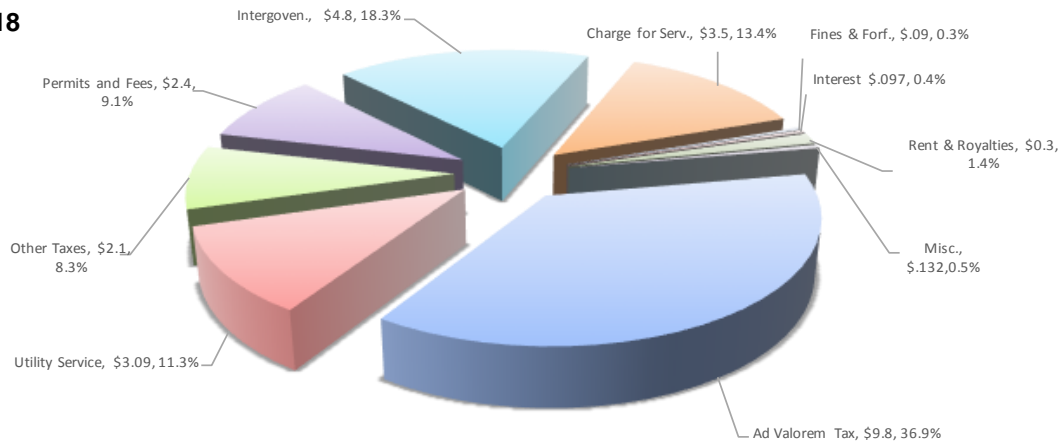


REVENUE SUMMARY BY CATEGORY

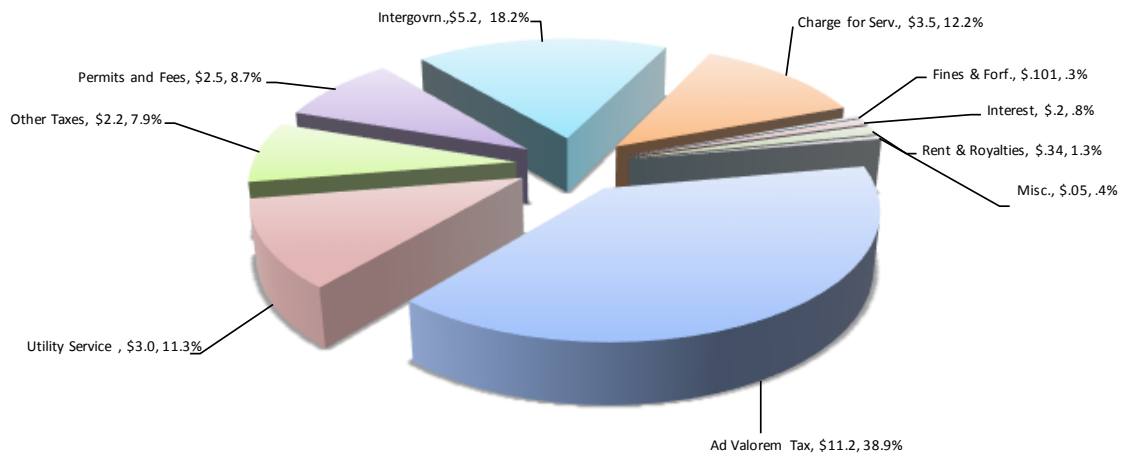
CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
REVENUES				
Ad Valorem*	\$ 8,272,819	\$ 8,999,275	\$ 9,835,208	\$ 11,294,282
Utility Service Taxes	2,818,266	2,904,014	3,009,000	3,284,148
Other Taxes	2,194,556	2,217,326	2,212,969	2,281,969
Permits and Fees	2,710,645	2,708,166	2,432,820	2,520,879
Intergovernmental	4,762,378	4,860,571	4,887,240	5,278,320
Charges For Services	3,368,252	3,428,546	3,583,152	3,529,530
Fines & Forfeitures	91,630	118,523	90,900	101,400
Interest Income	130,254	74,475	97,951	242,996
Rent and Royalties	290,520	301,853	376,596	366,010
Miscellaneous Income	184,839	137,918	132,050	133,551
Interfund Tranfers	1,000,000	0	0	0
TOTAL REVENUE	\$ 25,824,159	\$ 25,750,667	\$ 26,657,886	\$ 29,033,085

*Includes Delinquent Property Taxes

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

FY 2018

Based upon Budgeted Revenue of \$26,657,886

FY 2019

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

In FY 2019, ad valorem taxes remain the City's largest revenue source at 38.9% of the total revenue. Intergovernmental revenues from the federal, state and county governments, account for 18.2% of the total revenue. Utility Service Taxes and Charges for Services are next at 11.3% and 12.2%, respectively.

REVENUE DETAIL

ACCT #	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
AD VALOREM TAXES					
311-100	Real And Pers. Prop. Tax	\$ 8,025,341	\$ 8,751,853	\$ 9,685,208	\$ 11,144,282
311-200	Del Real & Personal Prop.	247,478	247,422	150,000	150,000
TOTAL AD VALOREM TAXES		8,272,819	8,999,275	9,835,208	11,294,282
UTILITY SERVICE TAXES					
314-100	Electric Utility Taxes	2,220,619	2,294,157	2,400,000	2,671,203
314-300	Water Utility Service Tax	501,576	505,699	517,000	520,945
314-400	Gas Utility Taxes	63,459	66,621	58,500	58,500
314-800	Propane Gas Utility Taxes	32,612	37,537	33,500	33,500
TOTAL UTILITY SERVICE TAXES		2,818,266	2,904,014	3,009,000	3,284,148
OTHER TAXES					
312-410	1st Local Option Gas Tax	291,238	304,655	308,000	308,000
312-510	Ins Prem Tax-Firefighter	211,191	213,087	251,104	251,104
312-520	Ins Prem Tax-Police	247,729	256,157	227,400	227,400
315-200	Communication Service Tax	1,184,748	1,164,809	1,140,000	1,200,000
316-001	New Business Tax Receipt	196,624	214,197	220,000	228,000
316-020	Transferred B-Tax Receipt	622	361	465	465
316-030	Rental Property BTR	62,404	64,060	66,000	67,000
TOTAL OTIER TAXES		2,194,556	2,217,326	2,212,969	2,281,969
PERMITS AND FEES					
322-100	Building Permit	799,025	721,116	500,000	500,000
322-101	Building Permit-Site work	6,418	3,955	12,000	6,000
322-102	Building Plan Review Fees	5,160	4,320	3,000	3,000
322-200	Electrical Permit	2,920	2,960	2,500	2,500
323-100	Electric Franchise Fees	1,685,906	1,744,014	1,700,000	1,806,229
323-400	Gas Franchise Fees	30,397	40,561	36,000	36,000
323-700	Solid Waste Franch Fee/Comm	27,107	34,495	27,600	28,980
323-702	Solid Waste Franch Fee/Resident	65,407	66,043	68,000	70,300
329-010	Const. Reinspection Fees	1,720	2,515	1,000	1,000
329-020	Inspections After Hours	0	120	150	150
329-050	Planning Filing Fees	35,954	34,488	36,270	32,520
329-060	Engineering Review Fees	21,223	17,620	14,000	12,000
329-065	Petition Advertisements	2,503	3,485	5,700	2,600
329-100	Foreclosure Registration Fee	24,300	30,100	25,000	18,000
329-110	Permit Surcharge - DCA	1,302	1,181	800	800
329-120	Permit Surcharge - DBPR	1,303	1,193	800	800
TOTAL PERMITS AND FEES		2,710,645	2,708,166	2,432,820	2,520,879

REVENUE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
INTERGOVERNMENTAL					
334-491	FDOT Lighting Reimbursement	26,429	31,996	32,000	32,000
335-120	State Revenue Sharing	1,504,986	1,600,973	1,610,000	1,654,000
335-140	Mobile Home License Tax	9,866	9,212	10,000	10,000
335-150	Alcoholic Beverage Lic.	4,358	4,211	5,000	5,000
335-180	Half-Cent Sales Tax	3,070,353	3,054,176	3,100,000	3,200,000
335-210	Firefighter Supplemental	11,230	13,370	8,440	14,520
335-490	Motor Fuel Tax Rebate	9,729	5,411	10,000	10,000
337-201	PBC E911 Fund	22,925	0	0	0
338-100	SWA Recycling Refund	22,100	39,096	30,000	30,000
338-200	B'ness Tax Receipt from Cnty	80,402	88,312	81,800	81,800
TOTAL INTERGOVERNMENTAL		4,762,378	4,860,571	4,887,240	5,278,320
CHARGE FOR SERVICES					
341-300	Youth Prog Maint Fees	0	0	300	0
341-300	Youth Program Admin Fees	23,800	0	0	0
341-301	County Impact Admin Fees	45,365	26,070	15,000	15,000
341-900	Elections - Filing Fees	966	996	700	0
341-901	Sales of Clerk Documents	69,281	69,341	120,100	75,100
341-901	Sales of Financial Doc	500	240	0	50
341-901	Sales of Planning Doc	71	96	100	100
341-910	Supp. Pay Processing Fee	217	162	234	234
341-920	Passport Fee	0	0	0	103,200
342-100	Security-Special Detail	5,088	0	0	0
342-200	Atlantis Interlocal Agree	804,278	836,449	869,900	904,703
342-500	Atlantis Annual Fire Insp	2,274	2,684	2,500	2,875
342-501	GAC Annual Fire Insp Fee	18,223	15,144	13,000	14,950
342-510	Fire Re-Inspection Fees	500	675	400	460
342-520	Pre-Business Tx Rec Insp	5,880	4,507	5,000	5,000
342-521	Rental Property BTR Insp	3,229	4,127	3,200	3,200
342-530	Atlantis Fire Plan Rev Fe	12,044	43,891	5,000	5,750
342-531	GAC Fire Plan Rev Fee	17,028	12,287	9,000	10,350
342-601	GAC-Ambulance Revenue	2,166,139	2,237,980	2,310,000	2,230,000
342-610	EMS W/O - Uncollectible	(920,750)	(798,604)	(820,000)	(900,000)
342-611	EMS W/O - Contractual	(377,002)	(517,316)	(520,000)	(530,000)
342-620	EMS Allowance Adjustment	30,525	20,335	18,000	18,000
342-621	Contractual Collection contract	(7,173)	(2,771)	(3,500)	(3,500)
342-900	False Fire Alarms Rev	1,800	3,500	4,000	4,600
342-901	Sales of P/S Documents	5,278	1,372	300	1,200
342-902	False Burglar Alarms Rev	42,173	30,263	16,000	16,000
343-400	Solid Waste Fee Reimb	3,218	2,863	2,863	2,950
343-411	Solid Waste Fee	821,689	835,320	883,700	921,352
343-413	Solid Waste Recycling Fees	326,994	332,235	352,700	367,212
343-451	Solid Waste Admin Fees	118,680	121,481	123,500	122,652
343-452	Solid Waste Lien Fees	23,400	18,100	19,000	0
343-453	Solid Waste Penalties	61,127	62,907	60,000	30,000

REVENUE DETAIL CONT.

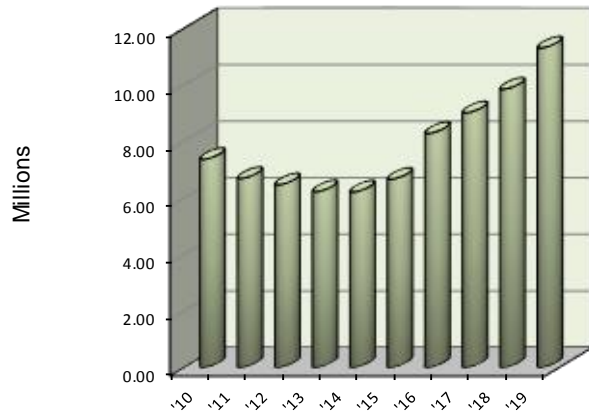
ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
CHARGE FOR SERVICES CONT.					
347-211	Athletic Fees	31,970	28,213	63,140	47,380
347-212	Leisure Activities Fees	5,502	10,666	0	0
347-214	Discover Florida Trips	8,607	8,207	10,530	32,245
347-400	Special Events Commissions	17,331	17,126	18,485	28,467
TOTAL CHARGE FOR SERVICES		3,368,252	3,428,546	3,583,152	3,529,530
FINES & FORFEITURES					
351-500	Fines-Moving Violations	47,828	84,933	60,000	60,000
351-501	Law Enforcement Education	5,786	11,096	7,200	7,200
351-700	Traffic Fines 12.50 Funds	17,832	0	0	0
354-100	Code Enforcement Penalties	11,725	17,170	20,000	30,000
354-103	Permit/BTR Penalties	4,397	5,054	3,500	4,000
354-200	Non-Moving Violations	730	0	0	0
354-201	Late Fees-Parking Tickets	20	0	0	0
359-000	Restitution	3,192	0	0	0
359-100	NSF Service Charges	120	270	100	100
359-130	Lost / Abandoned Property	0	0	100	100
TOTAL FINES & FORFEITURES		91,630	118,523	90,900	101,400
INTEREST					
361-100	Misc Interest On A/R	63	18	50	50
361-110	Tax Collector's Interest	291	259	250	250
361-120	SBA Interest	6,151	26,690	36,900	119,930
361-130	FMIvT Interest	107,944	18,865	24,600	24,600
361-150	Bank Investment Program	15,805	28,643	36,151	98,166
TOTAL INTEREST		130,254	74,475	97,951	242,996
RENTS AND ROYALTIES					
362-100	Rental Fees-Short Term	74,536	84,302	156,000	142,000
362-110	Rental Income-Long Term	213,991	217,249	220,596	224,010
362-600	Vending Machine Royalties	1,993	302	0	0
TOTAL RENT AND ROYALTIES		290,520	301,853	376,596	366,010

REVENUE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
MISCELLANEOUS					
364-410	Surplus Sales-Furn, Equip	55,713	6,583	85,000	85,000
366-303	Egg Hunt Sponsorship	3,000	2,000	2,900	2,500
366-304	July 4th Sponsorship	2,000	2,000	2,250	2,250
366-900	Contributions	7,587	20,482	4,750	6,651
369-300	Insurance Proceeds	33,374	39,409	5,000	5,000
369-900	Refunds-Current Year	32	0	100	100
369-901	Refunds - Prior Year	33,899	28,066	25,000	25,000
369-905	Witness & Jury Reimburse	140	0	50	50
369-910	Forfeit Non-Vested Retire	17,746	12,532	1,500	1,500
369-999	Miscellaneous Revenues	31,348	26,846	5,500	5,500
TOTAL MISCELLANEOUS		184,839	137,918	132,050	133,551
INTERFUND TRANSFERS					
381-000	Fund Transfer - New Growth	1,000,000	0	0	0
TOTAL INTERFUND TRANSFERS		1,000,000	0	0	0
GRAND TOTAL		\$ 25,824,159	\$ 25,750,667	\$ 26,657,886	\$ 29,033,085

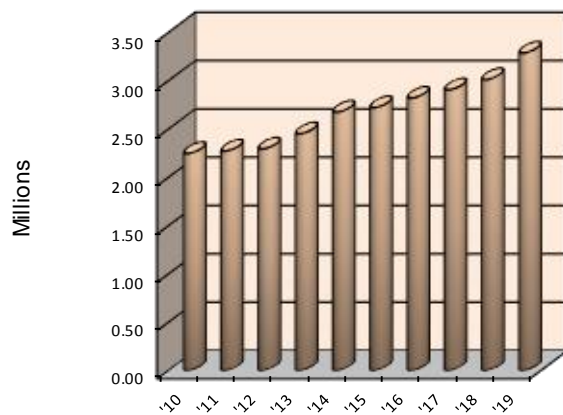
REVENUE HISTORY BY CATEGORY

Ad Valorem Taxes



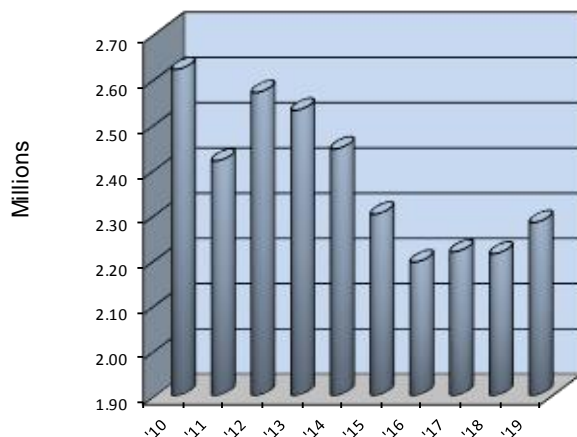
Ad Valorem Taxes: The City's FY 2019 certified assessed values including new construction increased by 14.0% from FY 2018. The increase is related to new construction and an increase in Millage.

Utility Service Taxes



Utility Service Taxes: For FY 2019, \$3.3 million of utility service tax revenue is projected. There has been steady upward trend in this revenue. This category of revenues is based on usage of applicable services.

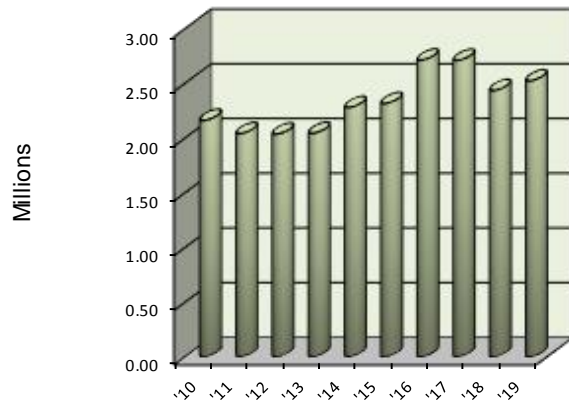
Other Taxes



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

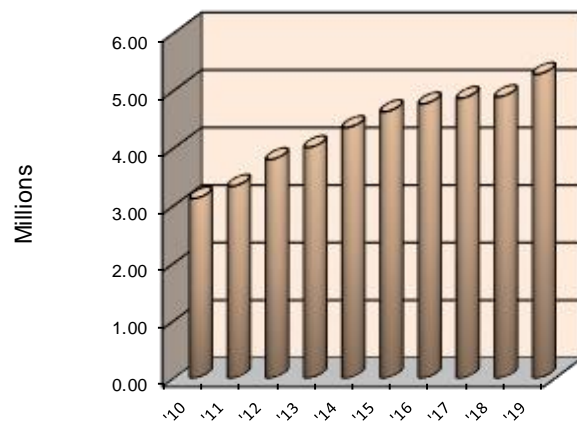
REVENUE HISTORY BY CATEGORY

Permits and Fees



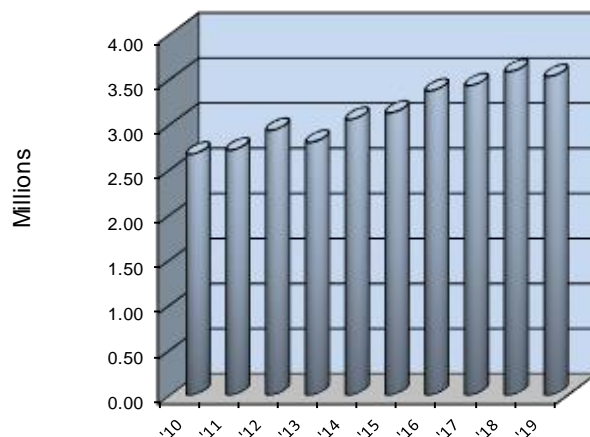
Permits and Fees: For FY 2019, \$2.5 million is projected to be collected for permits and fees. Electric franchise fees comprise the largest component of this revenue category.

Intergovernmental



Intergovernmental: This is the second largest source of City general fund revenue, with \$5.2 million projected for FY 2019. The major resource of this category is the half-cent sales tax.

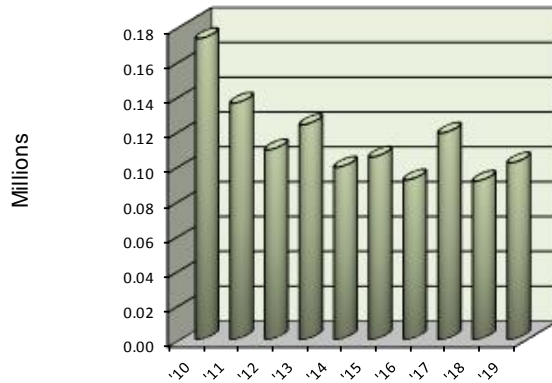
Charge for Services



Charges for Services: Charges for services are the third largest source of general fund revenues, with over \$3.5 million projected for FY 2019. This revenue source includes a contract with the City of Atlantis to provide fire rescue service, solid waste fees and ambulatory service.

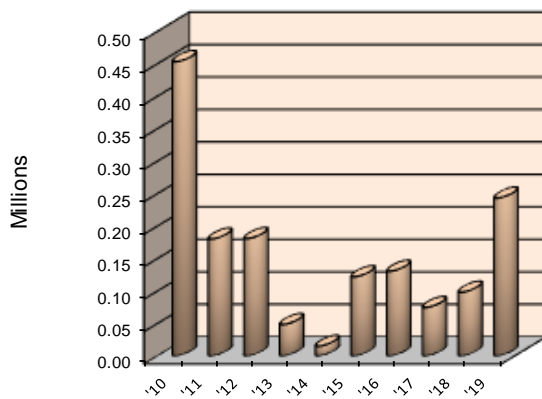
REVENUE HISTORY BY CATEGORY

Fines and Forfeitures



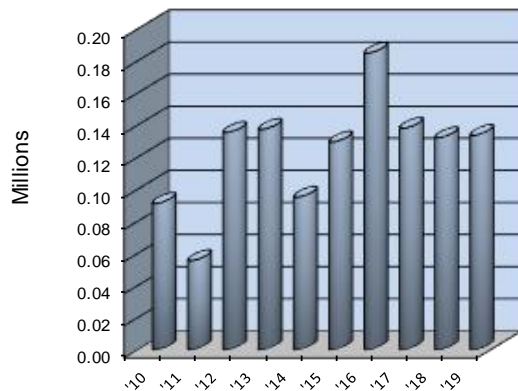
Fines and Forfeitures: This revenue includes: fines from moving violations, code enforcement penalties and permitting penalties.

Interest Income



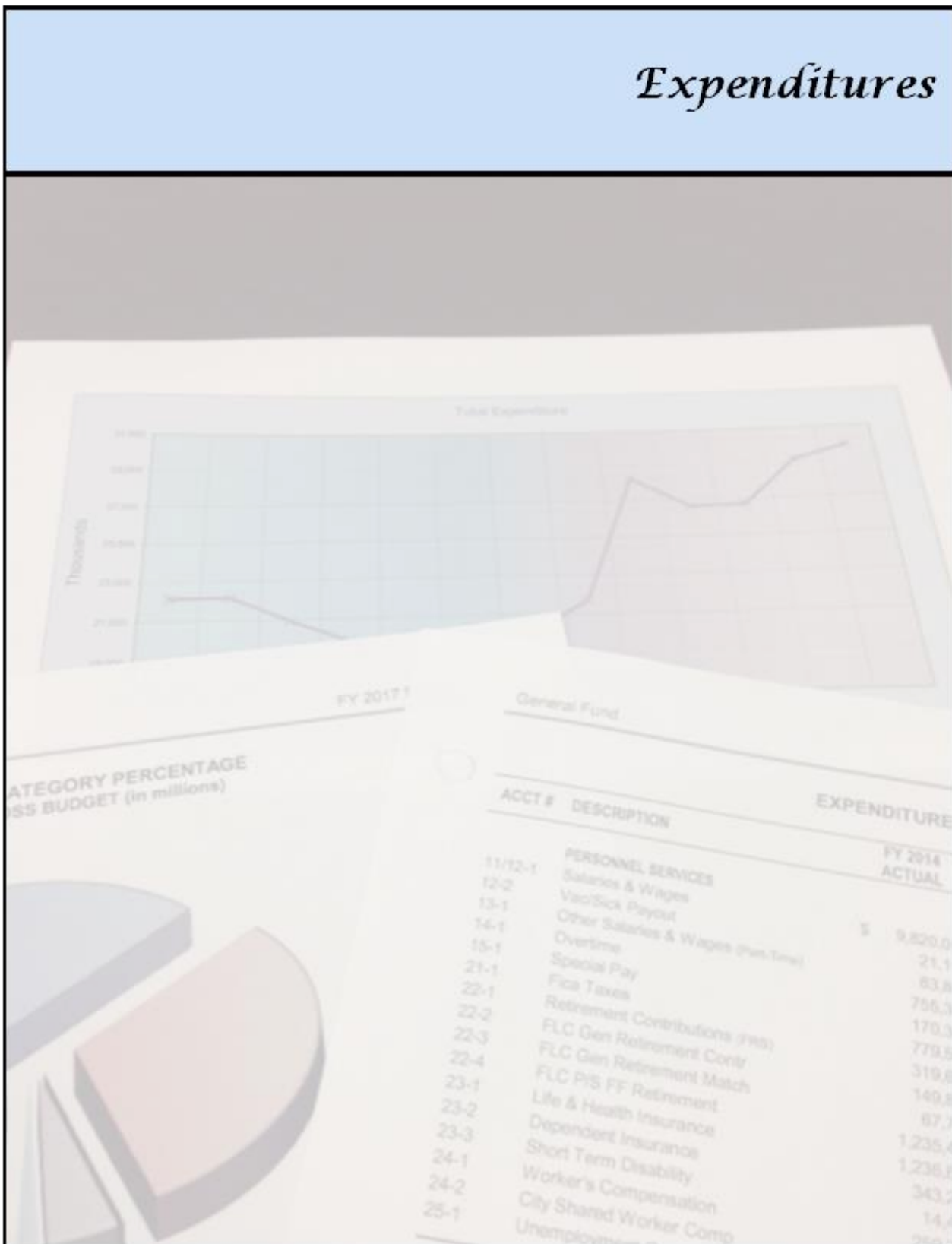
Interest Income: The City's investments continue to suffer from the current economic conditions and very low interest rates. In 2010, the City held a large amount of funds in CD's with high interest rates. Currently, the city has a diverse portfolio with investments in tiered CD's, mutual funds and money market accounts.

Miscellaneous



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

Expenditures

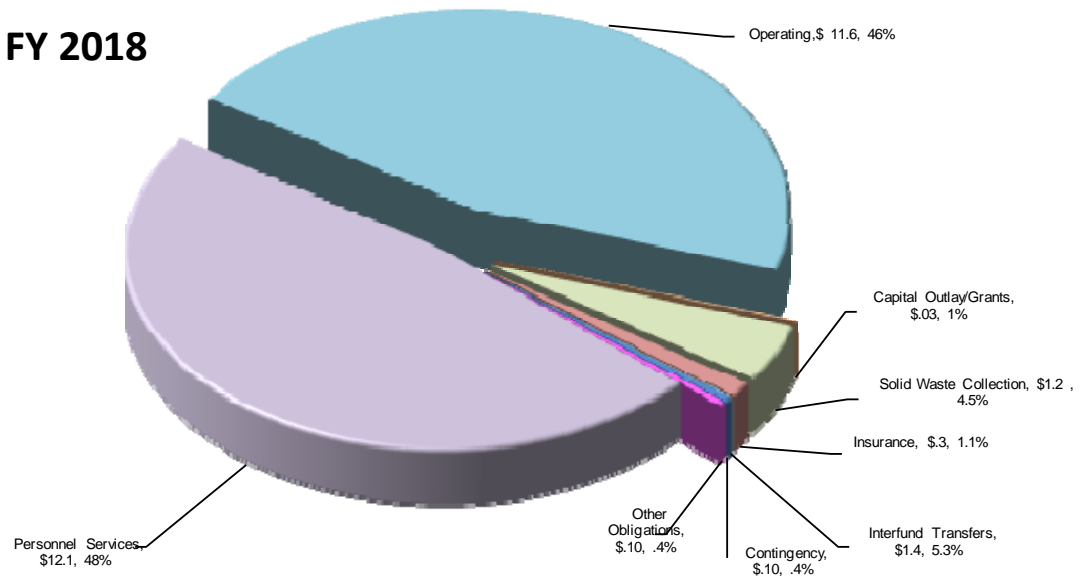


**GENERAL FUND
EXPENDITURE SUMMARY BY CATEGORY**

CATEGORY	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
EXPENDITURES				
Personnel Services	\$ 13,648,072	\$ 11,657,011	\$ 12,736,919	\$ 13,422,677
Operating Expenses	8,566,105	11,693,016	12,169,496	12,708,066
Capital Outlay	41,416	26,750	35,450	9,000
Grants And Aids	7,500	7,500	7,500	7,500
Solid Waste Collection	1,186,250	1,357,524	1,236,000	1,288,564
Insurance	382,440	381,853	333,924	366,611
Interfund Transfers	4,293,381	1,430,000	20,000	910,000
Contingency	0	1,305	100,000	100,000
Other Obligations	122,504	81,048	90,308	90,308
TOTAL EXPENDITURES	\$ 28,247,668	\$ 26,636,007	\$ 26,729,597	\$ 28,902,726

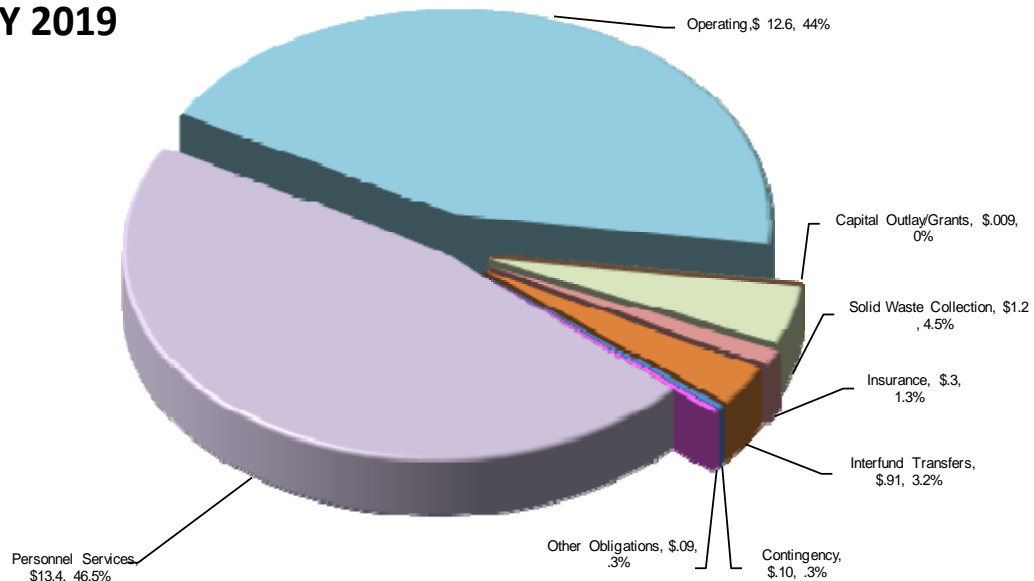
**EXPENDITURE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET (in millions)**

FY 2018



Based on Budgeted Expenditures of \$26,729,597

FY 2019



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

GENERAL FUND EXPENDITURE DETAIL

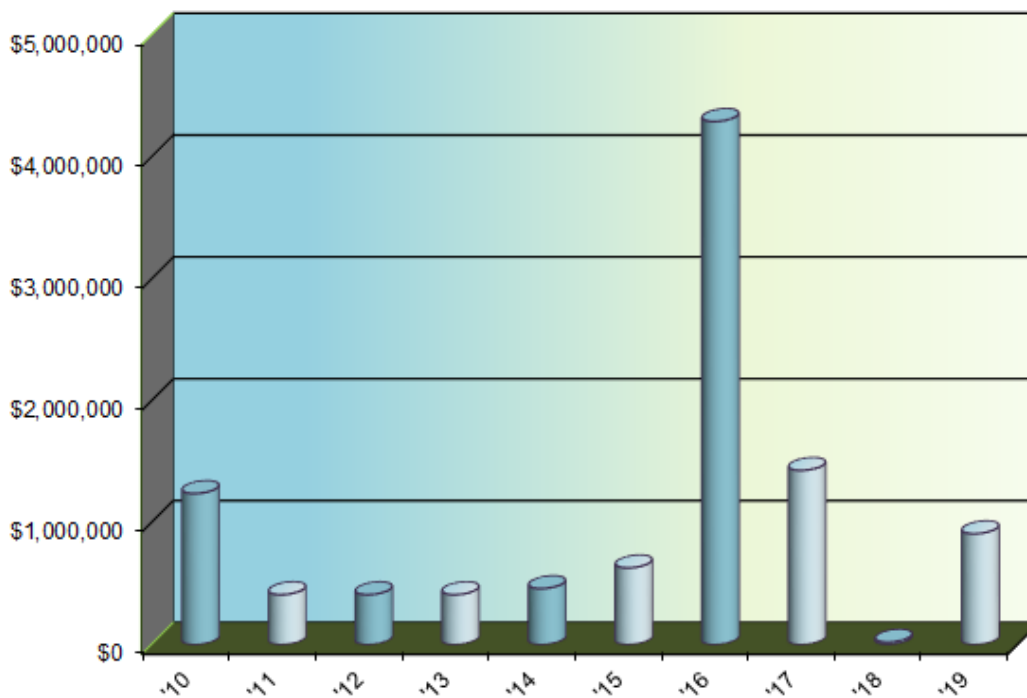
ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 8,822,674	\$ 7,136,859	\$ 8,013,214	\$ 8,662,694
12-2	Vac/Sick Payout	216,085	126,259	30,000	0
13-1	Other Salaries & Wages (Part-Time)	72,753	89,578	255,321	179,539
14-1	Overtime	610,440	534,947	255,707	281,868
15-1	Special Pay	113,155	99,154	97,480	106,080
21-1	Fica Taxes	679,478	573,363	535,635	579,864
22-1	Retirement Contributions (FRS)	219,624	134,681	154,118	174,284
22-2	FLC Gen Retirement Contr	151,678	144,561	169,933	185,265
22-3	FLC Gen Retirement Match	70,957	67,248	83,169	77,741
22-4	FLC P/S FF Retirement	1,041,826	1,254,110	1,385,410	1,492,108
23-1	Life & Health Insurance	1,086,336	933,632	1,031,470	1,061,474
23-2	Dependent Insurance	350,207	321,685	462,481	336,765
23-3	Short Term Disability	11,126	7,925	0	0
24-1	Worker's Compensation	190,287	225,407	252,718	274,070
24-2	City Shared Worker Comp	7,228	3,829	0	0
25-1	Unemployment Compensation	4,218	3,773	10,263	10,925
TOTAL PERSONNEL SERVICES		13,648,072	11,657,011	12,736,919	13,422,677
OPERATING EXPENSES					
31-1	Legal Expenses	24,638	37,203	16,500	0
31-2	Engineering & Architect	17,485	14,917	13,246	14,156
31-4	Other Professional	127,346	134,975	149,619	257,227
31-5	Physical Exams	5,224	7,475	10,206	7,591
32-1	Accounting & Audit	25,105	23,800	36,000	36,000
34-2	Aquatic Weed Control	5,924	6,055	6,056	6,056
34-4	Other Contractual	350,008	273,108	315,976	327,386
34-41	Doc Services	60,694	57,866	59,022	60,381
34-42	Contract with PBSO	5,988,486	9,324,787	9,608,252	9,964,364
40-1	Senior Trips	9,256	12,005	10,506	26,595
40-2	Tuition Reimbursement	5,027	7,500	15,000	12,000
40-3	Personnel Recruiting	143	15	500	770
40-4/81-1	Ed Train Sem & Assc Exp	51,804	67,264	111,646	119,344
40-5	Business Expense. & Mileage	1,091	1,291	2,957	3,171
41-1	Telephone, Teleg. & Mail	87,228	67,611	60,075	78,708
42-1	Postage, Frt. & Express	26,451	47,331	46,090	47,790
43-1	Electricity	201,323	189,493	210,204	227,400
43-2	Street Lights	188,757	205,145	197,800	214,792
43-4	Water & Sewer	46,831	41,981	47,964	46,772
43-5	Dumping Fees	27,668	26,110	27,978	48,522
44-1	Equipment Rental	1,848	1,868	14,981	16,125
44-2	Uniform Rental	1,191	1,595	1,530	2,940
44-3	Other Rentals	1,030	0	0	0
45-2	Notary Fees	397	558	760	770
46-1	R & M - Buildings	21,791	20,741	28,750	23,750
46-11	R & M - Buildings Other Cont	84,309	62,297	41,438	41,573

GENERAL FUND EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
	OPERATING EXPENSES CONT.				
46-2	R & M - Vehicles	74,276	64,481	70,240	70,240
46-21	R & M - Vehicles Other Cont	54,936	29,333	44,250	44,250
46-3	R & M - Office Equipment	10,843	15,964	19,017	23,644
46-4	R & M - Communications	20,197	2,842	700	1,200
46-5	R & M - Other Equipment	170,430	76,235	94,622	98,639
46-51	R & M - Other Equip Contractual	9,548	10,582	3,500	3,500
46-6	R & M - Parks & Athletics	16,001	6,459	10,750	10,750
46-61	R & M - Parks Other Contractual	30,859	30,782	15,000	13,000
46-7	R & M - Computer Equipment	26,220	21,275	17,847	7,112
47-1	Printing & Binding	21,207	33,038	31,853	31,867
48-1	City Publicity	1,694	1,565	2,800	3,100
48-17	City Events	29,242	15,198	25,110	51,395
48-3	Other Community Events	2,010	445	2,365	2,275
48-34	Egg Hunt	7,250	7,264	9,798	8,895
48-4	Fireworks	22,442	24,790	30,270	31,756
48-6	Other Promo. Activities	13,228	15,851	15,995	20,344
48-71	L/S Sponsorship offset	0	0	8,750	10,901
48-91	Youth Athletics	7,686	9,201	12,159	13,724
49-1	Legal Ads	23,961	15,166	23,217	31,351
49-2	Election Expenses	3,524	34,384	36,097	0
49-3	Titles, Tags & Taxes	676	530	1,800	935
49-5	Witness Fees, Info.	1,350	0	0	0
49-6	Miscellaneous Expense	26,260	3,591	1,950	2,530
49-7	Computer Software	191,413	159,826	166,265	174,415
49-8	Recording Fees	3,596	0	3,000	3,000
49-9	Classified Ads	2,036	2,603	4,775	3,500
51-2	Office Supplies	19,302	25,480	23,070	26,490
51-4	Copy Paper & Supplies	6,262	5,526	8,380	7,454
51-5	Minor Office Equipment	12,101	19,448	16,070	12,964
51-7	Commemoratives	10,490	8,290	11,235	13,103
52-1	Fuel & Lubricants	112,287	78,433	83,300	96,600
52-2	Parks & Grounds Sup.	27,099	37,022	23,500	23,500
52-3	Cust. Lab. & Chem. Sup.	24,398	28,803	42,430	34,930
52-5	Small Tools & Apparatus	23,288	33,983	27,390	28,165
52-6	Recreation Supplies	1,159	3,764	3,165	4,472
52-7	Medical Supplies	53,321	58,945	58,102	58,080
52-8	Uniforms & Clothing	31,703	55,496	50,050	49,461
53-1	Road & Bridges	30,142	14,234	39,250	19,250
53-2	Traffic Control	10,995	22,658	5,950	5,950
53-3	Drainage	22,588	40,929	34,550	24,550
54-2	Code Supplement & Update	5,516	3,663	7,550	6,850
54-3	Books, Subsc., Prof. Sup.	13,596	11,052	15,148	9,074
54-4	Memberships & Dues	29,867	30,142	35,120	40,617
55-5	Erroneous Issues	51	752	50	50
TOTAL OPERATING EXPENSES		8,566,105	11,693,016	12,169,496	12,708,066

GENERAL FUND EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
	CAPITAL OUTLAY				
62-2	Public Safety Building	2,247	2,598	0	0
62-31	City Hall Improvement	0	0	9,000	0
62-6	Public Works Buildings	6,214	920	0	0
63-3	Fencing	9,531	0	0	0
64-5	Office Furniture	1,555	14,883	14,200	3,200
64-6	Office Equipment	0	1,573	0	0
64-8	Other Equipment	20,638	6,776	8,041	0
64-9	Computer Hardware/Software	1,231	0	4,209	5,800
	TOTAL CAPITAL OUTLAY	41,416	26,750	35,450	9,000
	GRANTS AND AIDS				
83-1	Grant/Aids	7,500	7,500	7,500	7,500
	TOTAL GRANTS AND AIDS	7,500	7,500	7,500	7,500
	SOLID WASTE				
34-3	Solid Waste Collection	1,186,250	1,357,524	1,236,000	1,288,564
	TOTAL SOLID WASTE	1,186,250	1,357,524	1,236,000	1,288,564
	INSURANCE				
45-1	Liability & Fleet	360,216	326,187	322,924	355,611
81-20	Claims Repairs	22,224	55,666	11,000	11,000
	TOTAL INSURANCE	382,440	381,853	333,924	366,611
	INTERFUND TRANSFERS				
91-5	Fund Transfer - New Growth	100,000	0	0	0
91-7	Fund Transfer - Parks and Recreation	2,100,000	0	0	0
91-8	Fund Transfer - Reconst & Maint	1,663,381	1,000,000	0	500,000
91-22	Fund Transfer - After School Program	20,000	20,000	20,000	0
91-95	Fund Transfer - Debt Service	410,000	410,000	0	410,000
	TOTAL INTERFUND TRANSFERS	4,293,381	1,430,000	20,000	910,000
	CONTINGENCY				
99-1	Contingency	0	1,305	0	0
99-2	Council Contingency	0	0	100,000	100,000
	TOTAL CONTINGENCY	0	1,305	100,000	100,000
	OTHER OBLIGATIONS				
99-4	175/185 Insurance Trust	122,504	81,048	90,308	90,308
	TOTAL OTHER OBLIGATIONS	122,504	81,048	90,308	90,308
	TOTAL GENERAL FUND	\$ 28,247,668	\$ 26,636,007	\$ 26,729,597	\$ 28,902,726

OPERATING TRANSFERS OUT (NET)

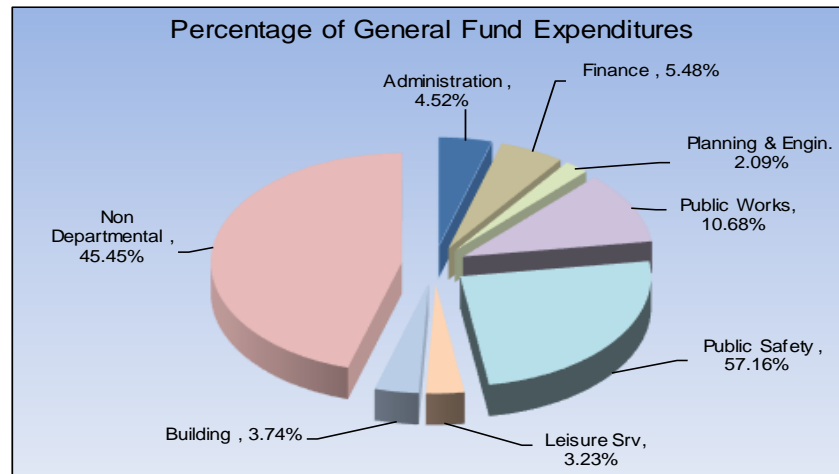
- FY 2011 – The last transfer for the 2004B Revenue Refunding was made.
- FY 2012 – Transfers were limited to debt servicing of \$410,000 for Public Improvement Note 2004A.
- FY 2014 – Transfers were limited to debt servicing of \$410,000 plus \$50,000 to the CARES program.
- FY 2015 – Transfers were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

DEPARTMENT EXPENDITURE SUMMARY

FY 2018			FY 2019		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
ADMINISTRATION					
2	\$ 338,205	10-11 City Manager	2	\$ 347,424	2.7%
6 PT	201,680	10-12 Mayor and City Council	6 PT	232,325	13.2%
1	143,294	10-13 Legal Counsel	0	125,000	-14.6%
3	346,964	10-14 Human Resources	3	334,742	-3.7%
2 FT/ 2 PT	250,590	10-15 City Clerk	2 FT/ 2 PT	265,928	5.8%
8 FT / 8 PT	\$ 1,280,733	ADMINISTRATION TOTAL	7 FT / 8 PT	\$ 1,305,419	1.9%
FINANCE					
3	\$ 349,896	20-21 Office of the Director	3	\$ 368,498	5.0%
6	527,494	20-22 Financial Operations	6	493,613	-6.9%
2	165,909	20-23 Purchasing	2	171,453	3.2%
3	500,313	20-26 Information Technology	3	550,676	9.1%
14	\$ 1,543,612	FINANCE TOTAL	14	\$ 1,584,240	2.6%
PLANNING AND ENGINEERING					
6	\$ 592,751	30-31 Office of the Director	6	\$ 604,716	2.0%
6	\$ 592,751	PLANNING & ENGIN. TOTAL	6	\$ 604,716	2.0%
PUBLIC WORKS					
3	\$ 283,753	40-41 Office of the Director	3	\$ 293,173	3.2%
8	913,621	40-42 Roads & Drainage	8	985,541	7.3%
3	441,874	40-43 Vehicle Maintenance	3	475,271	7.0%
3	584,208	40-44 Building Services	3	566,189	-3.2%
8	724,622	40-46 Parks & Grounds	8	765,338	5.3%
25	\$ 2,948,078	PUBLIC WORKS TOTAL	25	\$ 3,085,512	4.5%
PUBLIC SAFETY					
57	6,623,653	50-55 Fire Rescue	57	7,171,841	7.6%
57	\$ 6,623,653	PUBLIC SAFETY TOTAL	57	\$ 7,171,841	7.6%
LEISURE SERVICE					
2.33	\$ 258,747	60-61 Office of the Director*	2.50	\$ 282,407	8.4%
5 FT/ 10 PT	635,101	60-65 Community Programs	5 FT/ 10 PT	652,319	2.6%
8.33 FT / 10 PT	\$ 893,848	LEISURE SERVICE TOTAL	8.5 FT / 10 PT	\$ 934,726	4.4%
* Position is split with Youth Program (105)					
BUILDING					
13	\$ 1,041,610	72-72 Office of the Director	13	\$ 1,079,597	3.5%
13	\$ 1,041,610	BUILDING TOTAL	13	\$ 1,079,597	3.5%

DEPARTMENT EXPENDITURE SUMMARY

FY 2018			FY 2019		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
NON DEPARTMENTAL					
	\$ 333,924	80-19 Property Liability & Fleet		\$ 366,611	8.9%
	1,236,000	80-81 Solid Waste Collection		1,288,564	4.1%
	20,000	80-82 Interfund Transfer		910,000	97.8%
	10,115,388	80-83 PBSO Law Enforcement		10,471,500	3.4%
	0	80-84 Inspector General		0	0.0%
	100,000	90-91 Contingency		100,000	0.0%
	\$ 11,805,312	NON DEPARTMENTAL TOTAL		\$ 13,136,675	10.1%
131.33 FT 18 PT	\$ 26,729,597	GENERAL FUND TOTAL	130.5 FT 18 PT	\$ 28,902,726	7.5%





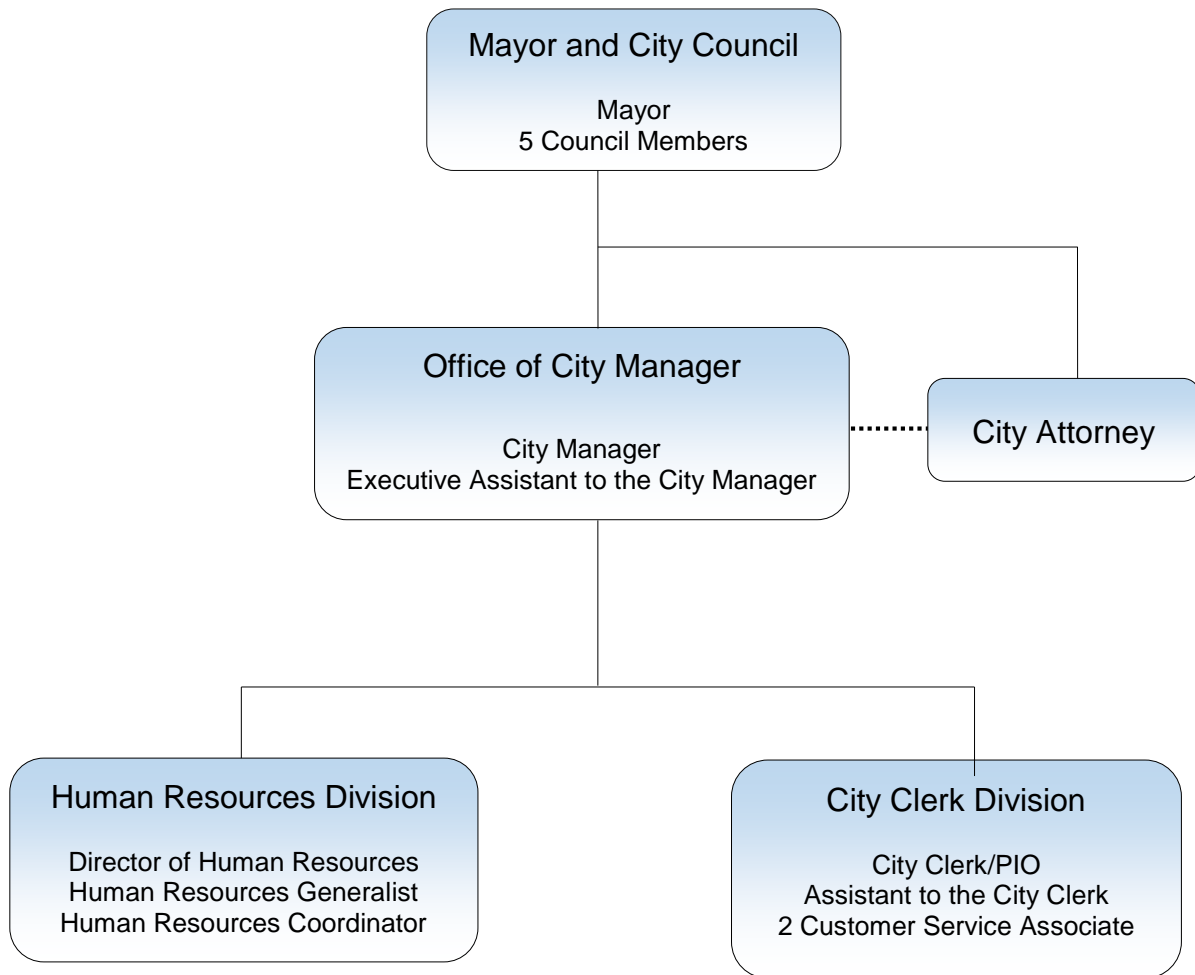
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Department of Administration

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

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2018**

Mayor/City Council:

- Adopted policies through the enactment of 84 ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Approved 48 resolutions that authorized contracts and agreements for the provision of services.
- Budget and awarded five (5) educational scholarships in the amount of \$1,500 each to students residing in the City of Greenacres.
- Released RFQ for Community Visioning Process and Preparation of City Strategic Action Plan for the future.

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 516 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.

Legal Counsel:

- Reduced the City's legal exposure by reviewing ordinances, resolutions, contracts and/or agreements.
- Prepared pleadings in response to foreclosures and probate actions which has resulted in the collection and protection of monies due and owing to the City for municipal liens.
- Initiated forfeiture proceedings through preparation of complaints, subsequent pleadings and legal notices to secure properties utilized in violation of the Florida Forfeiture Act.
- Defend City in civil matters not covered by City's liability insurance, before the appropriate courts of law.
- Work closely with City staff to provide legal oversight on day-to-day business matters and the possible legal implications associated with same.
- Prepared liens and releases on behalf of the Code Enforcement Board and the Department of Finance.
- Administered the Charter Review Committee and subsequently presented six (6) referendum questions that were passed by the voters in the March Municipal election. One question increased length of terms to four (4) years – thereby eliminating an annual election and creating a cost-savings to the City of over \$40,000.

Human Resources/Risk Management:

- Coordinated review of approximately 1,900 employment applications, approved twenty-seven (27) positions descriptions, and facilitated pre-employment skills assessments, psychological testing; and pre-employment physical exams and drug screens.
- Coordinated two (2) employee events; Employee Recognition Luncheon and Employee Picnic. Coordinated fifteen City-wide employee training programs including Supervisory Training, Communication with Persons with Disabilities, Harassment Awareness (2), Ethics (2), Diversity/ADA, General Employee Retirement Workshops, Hiring Interviewing and NEOgov, Assessing Work Sites, First Aid/CPR, Active Shooter and Director's Retreat.
- Streamlined the recruiting, onboarding, and orientation process by creating fillable forms and checklists, updating the applications, and outsourcing the pre-employment requirements.
- Coordinated health, dental and life insurance benefits for 158 eligible participants.
- Updated the Human Resources Standard Operating Procedure Manual.

- Increased Wellness Screenings of employees from 55% to 58% that are currently on the City's health insurance.
- One of four cities out of 58 to receive the FLC Hometown Health Award.
- Assisted with negotiating the FY 2017-2020 IAFF Collective Bargaining Agreement.
- Created and implemented the "Take Our Sons and Daughters to Work Day", and had 16 children attend.
- Prepared for and complied with the Palm Beach County Commission on Ethics policy review and training compliance audit.
- Created and implemented the CHASE program aka: Continuously. Honoring. Achievements. (and) Striving (for) Excellence., to increase engagement and moral.
- Update and supplement the Supervisors Training Manuals to become more comprehensive and robust.
- Continue the City's Safety Committee and meet once a quarter.
- Coordinated with FEMA and FMIT to assess post IRMA claims.

City Clerk:

- Transcribed 49 sets (336 pages) of official minutes for City Council and other board meetings.
- Coordinated twenty-five (25) Council meeting agendas with backup material and website publication.
- In accordance with Florida Statutes, destroyed a total of 255.1 cubic feet of paper records and deleted many volumes of electronic records that are past their retention requirements.
- Coordinated four (4) events including the Volunteer Boardmember Reception, the PBC League of Cities Membership Meeting/Luncheon, the City Manager's Association Luncheon, and the City Clerk's Association Luncheon and assisted with the Mayor's Quarterly meetings and Crystal Apple Education Awards.
- Performed 1264 lien searches and 174 public records requests.
- Modified the Election Handbook and met with candidates individually and implemented/maintained policy of emailing all information at same time to candidates. Held municipal election with no issues in March 2018 which included six (6) referendum questions related to the City Charter.
- Submitted Press Releases on behalf of the City to the Palm Beach Post, Sun Sentinel and Greenacres Observer and has resulted in 159 articles about Greenacres in FY18.
- Applied for and was designated a Department of State Passport Acceptance Facility. Creates a new revenue source for the City.
- Submitted application for the Chad Reed First Responder Award on behalf of Fire Rescue Staff.

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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$770,817	\$289,038	\$300,042	\$311,174
Operating	39,797	29,684	38,163	36,250
Capital	0	0	0	0
Grants and Aids	0	0	0	0
General Fund Totals	\$810,614	\$318,722	\$338,205	\$347,424

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
City Manager	1	1	1	1
Executive Secretary	1	1	1	1
Management Analyst	1	0	0	0
Total Number of Staff	3	2	2	2

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

PERFORMANCE MEASURES**WORKLOAD/ACTIVITIES**

- 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.
- Prepare and administer the comprehensive annual budget.
- Present comprehensive annual financial report.
- Coordinate negotiation of agreements and contracts.
- Oversee implementation of CIP.
- Administer City personnel policies, and administrative directives.
- Coordinate implementation of strategic plan.
- Oversee operation of seven (7) departments.
- Continue to work with Palm Beach Sheriff's Office District 16 personnel to maintain the high level of police presence in the City.
- Establish operational policies for service delivery.
- Coordinate establishment of performance and productivity standards for service delivery.
- Administer City's emergency management plan.
- Conduct Quarterly Community Meetings with Greenacres residents.
- Teacher Appreciation Week – Contact Greenacres local schools and coordinate arrangements for a teacher from each school to receive an award from the City.
- Coordinate management of citizen inquiries and requests for service.

EFFICIENCY MEASURES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
Cost per capita	\$11.61	\$8.09	\$8.70	\$0.00

EFFECTIVENESS MEASURES

Council agenda is prepared in advance and published on website.	100%	100%	100%	100%
City newsletter and annual report published and mailed to all residents and businesses.	100%	100%	100%	100%
Annual budget in compliance with GFOA Award Criteria	100%	100%	100%	100%
Popular Annual Financial Report in compliance with GFOA Award Criteria.	100%	100%	100%	100%
Departments with annual work plans and performance measures.	100%	100%	100%	100%

GOALS & OBJECTIVES

- Goal: To maintain an efficient and effective local government.
- Objective:
- Maintain the provision of information to facilitate public policy making.
 - Maintain current levels of service delivery.
 - Maintain fiscally sound organization.
 - Maintain review of operations to increase organizational effectiveness.

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

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	579,630	214,635	224,735	237,968
12-2	Vac/Sick Payout	105,284	0	0	0
15-1	Special Pay	5,940	6,000	6,000	4,800
21-1	Fica Taxes	21,487	15,314	16,180	17,082
22-1	Retirement Contributions (FRS)	12,831	4,483	4,880	5,081
22-2	FLC Gen Retirement	6,002	7,052	7,414	7,901
22-3	FLC Gen Retirement Match	3,001	3,526	3,707	0
23-1	Life & Health Ins - Employee	16,686	17,714	17,124	18,071
23-2	Dependent Insurance	19,518	19,860	19,240	19,469
24-1	Worker's Compensation	438	454	485	511
25-1	Unemployment Compensation	0	0	277	291
TOTAL PERSONNEL SERVICES		770,817	289,038	300,042	311,174
OPERATING EXPENSES					
31-4	Other Professional Service	21,208	2,309	8,000	8,000
40-4	Ed Train Sem & Assc Exp	525	1,075	5,650	2,350
40-5	Business Exp & Mileage	0	117	120	120
41-1	Telephone	0	0	0	612
42-1	Postage & Freight Charges	60	18	250	250
46-3	R & M - Office Equipment	551	2,845	2,028	2,028
47-1	Printing & Binding	9,507	9,727	10,385	10,790
48-1	City Publicity	750	650	800	1,000
48-6	Other Promo Activities	3,720	5,839	3,800	4,000
51-2	Office Supplies	2,008	2,836	2,800	3,200
51-4	Copy Paper & Supplies	0	423	1,000	1,000
51-5	Minor Office Equip & Furn	125	2,553	850	350
51-7	Commemoratives	0	841	0	0
54-3	Books,Subsc,Prof Supplies	86	0	400	400
54-4	Memberships & Dues	1,257	451	2,080	2,150
TOTAL OPERATING EXPENSE		\$ 39,797	\$ 29,684	\$ 38,163	\$ 36,250
DIVISION TOTAL					
		\$ 810,614	\$ 318,722	\$ 338,205	\$ 347,424

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.

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$121,738	\$114,570	\$148,156	\$172,361
Operating	27,352	31,982	46,024	52,464
Capital	0	0	0	0
Grants and Aids	7,500	7,500	7,500	7,500
General Fund Totals	\$156,590	\$154,052	\$201,680	\$232,325

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Mayor*	1	1	1	1
Council Members*	5	5	5	5
Total Number of Staff	6	6	6	6

* Elected Position: (PT)

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

ACTIVITY/PERFORMANCE 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.
- Examine, analyze and approve approximately fifty (50) resolutions, and forty (40) ordinances that provide for the enactment of policies and laws for the City.

GOALS & OBJECTIVES

Goal	To establish laws and policies that promote the general welfare of the City and protect the health and safety of City residents.
Objective	<ul style="list-style-type: none"> • Adopt policies through the enactment of ordinances and resolutions that are in keeping with the City's character.
Goal	To provide the best municipal services to City residents at the most cost efficient means.
Objective	<ul style="list-style-type: none"> • To maintain 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	<ul style="list-style-type: none"> • To maintain the level of 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11-1	Salaries & Wages	\$ 37,789	\$ 36,779	\$ 61,100	\$ 82,215
15-1	Special Pay	30,600	32,822	37,500	42,000
21-1	Fica Taxes	4,485	4,823	6,582	9,098
22-1	Retirement Contributions (FRS)	3,174	1,636	0	0
22-2	FLC Gen Retirement	1,500	1,646	2,365	4,050
22-3	FLC Gen Retirement Match	600	660	1,183	1,375
23-1	Life & Health Ins - Employee	33,338	28,620	26,657	28,081
23-2	Dependent Insurance	9,668	7,448	12,562	5,281
24-1	Worker's Compensation	91	136	207	261
25-1	Unemployment Comp	493	0	0	0
TOTAL PERSONNEL SERVICES		121,738	114,570	148,156	172,361
OPERATING EXPENSES					
40-4	Ed Train Sem & Asc Exp	7,218	10,975	21,300	26,450
40-5	Business Exp & Mileage	335	310	780	945
41-1	Telephone	0	0	3,180	3,672
47-1	Printing & Binding	63	473	189	270
54-3	Books,Subsc,Prof Supplies	0	192	150	150
54-4	Memberships & Dues	19,736	20,032	20,425	20,977
TOTAL OPERATING EXPENSES		27,352	31,982	46,024	52,464
GRANTS & AIDS					
83-1	Other Grants and Aids	7,500	7,500	7,500	7,500
TOTAL GRANTS & AIDS		7,500	7,500	7,500	7,500
DIVISION TOTAL		\$ 156,590	\$ 154,052	\$ 201,680	\$ 232,325

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$138,997	\$123,840	\$119,519	\$0
Operating	33,018	40,845	23,775	125,000
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$172,015	\$164,685	\$143,294	\$125,000

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
City Attorney	1	1	1	0
Total Number of Staff	1	1	1	0

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

ACTIVITY/PERFORMANCE MEASURES

- Review ordinances, resolutions, agreements, and contracts.
- Prepare imposition/satisfaction of liens and foreclosures related to Code Enforcement violations.
- 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 Code Enforcement Board, 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.

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	<ul style="list-style-type: none"> • 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 104,251	\$ 90,795	\$ 85,746	\$ 0
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	3,000	3,000	4,320	0
21-1	Fica Taxes	7,595	6,577	6,298	0
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement	4,808	4,216	4,287	0
22-3	FLC Gen Retirement Match	2,404	2,108	2,143	0
23-1	Life & Health Ins - Employee	8,923	9,019	8,719	0
23-2	Dependent Insurance	7,925	7,989	7,739	0
24-1	Worker's Compensation	91	136	159	0
25-1	Unemployment Compensation	0	0	108	0
TOTAL PERSONNEL SERVICES		138,997	123,840	119,519	0
OPERATING EXPENSES					
31-1	Legal Expenses	24,638	37,203	16,500	0
31-4	Other Professional Service	0	0	0	125,000
40-4	Ed Train Sem & Assc Exp	2,509	0	2,050	0
40-5	Business Exp & Mileage	0	0	150	0
51-5	Minor Office Equip & Furn	230	0	150	0
54-3	Books, Subsc, Prof Supplies	3,507	2,967	4,210	0
54-4	Memberships & Dues	725	675	715	0
64-5	Office Furniture	1,409	0	0	0
TOTAL OPERATING EXPENSES		33,018	40,845	23,775	125,000
DIVISION TOTAL		\$ 172,015	\$ 164,685	\$ 143,294	\$ 125,000

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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$139,224	\$202,197	\$252,365	\$257,831
Operating	\$34,615	\$75,452	\$94,599	\$76,911
Capital	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
General Fund Totals	\$173,839	\$277,649	\$346,964	\$334,742

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Director of Human Resources	0	1	1	1
Human Resources Generalist ¹	1	1	1	1
Human Resources Coordinator ²	1	1	1	1
Total Number of Staff	2	3	3	3

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

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

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

PERFORMANCE MEASURES

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
WORKLOAD				
No. of personnel files maintained	211	154	170	165
No. of applications submitted	716	2,200	1,900	1,500
No. of new hires processed	29	38	33	25
No. of backgrounds for coaches/volunteers processed			40	40
No. of requisitions managed through applicant tracking			47	33
No. Personal Action Request (PAR's) processed			315	315
No. of eligible health insurance participants	185	160	160	155
No. of purged documents(boxes) for destruction	4	13	6	5
No. of In-house training sessions provided	11	9	14	14
No. of documents scanned	9,691	9,075	12,000	11,000
No. of employment verifications including public records requests	55	61	65	55
No. of property claims processed	15	12	10	10
No. of new liability claims processed	1	2	2	1
No. of Workers Compensation claims processed	18	32	30	25

EFFICIENCY MEASURES

Avg. cost per hire	\$377	\$431	\$299	\$283
Avg. cost per employee – benefits admin.	\$519	\$767	\$672	\$690
Avg. cost per employee – health/dental insurance	\$8,397	\$8,397	\$7,995.24	\$9,594
Avg. cost per dependent – health/dental insurance	\$5,541	\$5,541	\$4,356.72	\$5,228
Avg. cost per employee – in-house training	\$38	\$53	\$59	\$62
Avg. administrative cost per employee –risk management	2.26	\$1.78	\$1.25	\$1.33

EFFECTIVENESS MEASURES

% New employees receiving mandatory training within first year of employment	90%	85%	85%	90%
Health insurance claims loss ratio	70%	66%	90%	95%
% of Performance Evaluations due on or before due date			80%	85%
% Liability property loss ratio (premiums/losses)	25%	22%	20%	20%
% Workers Compensation loss ratio (premiums/losses)	37%	55%	45%	40%

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

GOALS & OBJECTIVES

Goal	Provide a competitive compensation and benefits package in order to attract and retain an excellent work force.
Objective	<ul style="list-style-type: none"> • Maintain 6 benefit articles to educate employees on cost effective measures to reduce premium cost. • Analyze current compensation plan to remain competitive. • Analyze benefits to ensure the City is getting the best value with maximum benefits.
Goal	Provide a hiring process that is based on knowledge, skills and abilities in order to provide equal opportunities for City staffing needs.
Objective	<ul style="list-style-type: none"> • Maintain the review of interview questions for all positions. • Maintain the ongoing review of position descriptions to ensure a comprehensive description of essential duties and responsibilities. • Continue to review policies to provide more of streamlined process. • Maximize advertising within our budget to include: college recruiting and social media. • Utilize checklists to increase compliance, meeting all pre-employment requirements efficiently and timely. • Increase the use of supplemental questions to enhance the application process.
Goal	Provide competent risk management services to minimize liability for the City.
Objective	<ul style="list-style-type: none"> • Maintain the annual review of insurance coverage limits and property inventory. • Maintain the Safety Committee quarterly Meetings. • Update the Workplace Safety Program through our Safety Committee.
Goal	Improve written policies and procedures in order to increase compliance and improve fairness and consistency for all employees.
Objective	<ul style="list-style-type: none"> • Analyze and modify those policies required to meet state and federal laws. • Update content and format to be relevant and easy to understand. • Maintained in centralized location for easy access. • 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.
Goal	Provide a culture that ensures a positive, productive and fair work environment that fosters employee recognition and satisfaction.
Objective	<ul style="list-style-type: none"> • Maintain the CHASE program aka: Continuously. Honoring. Achievements. (and) Striving. (for) Excellence) • Implement the quarterly employee engagement gatherings. • Increase positive feedback given by the employees.
Goal	Provide training and development opportunities to support the City's commitment to employee engagement, advancement and City productivity.
Objective	<ul style="list-style-type: none"> • Maintain tuition reimbursement program. • Support internal transfers and identify promotional opportunities when available. • Recommend cost effective internal and external training to provide growth opportunities for our employees.

GOALS & OBJECTIVES CONT.

- Provide in-house training to enhance knowledge skills and abilities of our employees.
- Maintain and continue to supplement the Supervisors Training Manuals to become more comprehensive.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 103,946	\$ 151,189	\$ 188,943	\$ 207,769
12-2	Vac/Sick Payout	0	2,100	0	0
14-1	Overtime	0	270	725	747
15-1	Special Pay	500	4,767	6,320	8,320
21-1	Fica Taxes	7,622	11,853	14,095	16,585
22-2	FLC Gen Retirement	5,128	6,103	8,447	10,426
22-3	FLC Gen Retirement Match	2,564	2,938	4,224	3,577
23-1	Life & Health Ins - Employee	15,025	16,174	17,229	9,656
23-2	Dependent Insurance	4,291	4,241	11,735	35
23-3	Short Term Disability	0	0	0	0
24-1	Worker's Compensation	148	376	412	456
25-1	Unemployment Compensation	0	2,186	235	260
TOTAL PERSONNEL SERVICES		139,224	202,197	252,365	257,831
OPERATING EXPENSES					
31-4	Other Professional Service	902	7,392	33,256	15,019
31-5	Physical Exams	5,224	7,275	8,896	6,050
34-4	Other Contractual Service	2,969	25,945	4,217	4,217
40-2	Tuition Reimbursement	5,027	7,500	15,000	12,000
40-3	Personnel Recruiting Exp	143	15	500	770
40-4	Ed Train Sem & Assc Exp	2,945	2,743	4,750	7,960
40-5	Business Exp & Mileage	0	0	50	50
41-1	Telephone	0	0	0	612
45-2	Notary Fees	0	234	110	110
46-3	R & M - Office Equipment	807	125	860	860
47-1	Printing & Binding	0	0	2,000	2,035
48-6	Other Promo Activities	2,999	5,313	4,625	6,575
49-7	Computer Software & Prog	3,500	3,500	3,500	3,500
49-9	Classified Ads	2,036	2,603	4,500	3,000
51-2	Office Supplies	99	1,238	1,335	2,080
51-5	Minor Office Equip & Furn	191	3,764	600	100
51-7	Commemoratives	6,000	5,175	7,710	9,528
52-8	Uniforms & Clothing	0	392	160	80
54-3	Books,Subsc,Prof Supplies	1,258	1,379	1,450	1,225
54-4	Memberships & Dues	515	859	1,080	1,140
TOTAL OPERATING EXPENSES		34,615	75,452	94,599	76,911
DIVISION TOTAL		\$ 173,839	\$ 277,649	\$ 346,964	\$ 334,742

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$235,725	\$171,404	\$181,183	\$230,766
Operating	29,549	52,250	69,407	35,162
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$265,274	\$223,654	\$250,590	\$265,928

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Director of Admin Services/ City Clerk	0	1	0	0
City Clerk/PIO	1	0	1	1
Assistant to the City Clerk	1	1	1	1
Customer Service Associate*	0	0	2	2
Total Number of Staff	2	2	4	4

* Part-time positions

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

PERFORMANCE MEASURES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
WORKLOAD				
No. of ordinances	37	20	19	25
No. of resolutions	54	67	53	55
No. of proclamations	18	30	25	32
No. of pages of minutes	450	612	465	500
No. of lien searches/letters processed	1416	1,800	1,264	1,200
No. of public records requests processed	40	248	174	200
No. of property loss claims processed	20	N/A	N/A	N/A
No. of new liability loss claims processed	1	N/A	N/A	N/A
No. of Worker Compensation (W/C) claims	30	N/A	N/A	N/A
No. of City registered voters	20,004	19,389	21,138	21,300
Avg. cost of municipal election	\$26,896	*\$2,801	39,000	0
No. of Passports processed		400	1,400	2,000
No. of City news articles published		159	194	200
EFFECTIVENESS MEASURES				
% of minutes not returned for corrections	100.0%	100.0%	100.0%	100%
% of minutes completed prior to next meeting	100.0%	100.0%	100.0%	100%
% of lien searches completed within 5 days	100.0%	100.0%	100.0%	100%
% of "RUSH" searches completed within 1 day	100.0%	100.0%	100.0%	100%
% Liability/property loss ratio (premiums/claims)	10.0%	10.0%	N/A	N/A
% W/C claims loss ratio (premiums/losses)	41.8%	41.0%	N/A	N/A
% Registered voter participation in Municipal Election	5.36%	5.36%	8.71%	7%

*Held to coincide with the 2016 Presidential Preference Primary; most expenses paid by PBC SOE.
N/A are duties reassigned to the newly created Human Resources Department

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

GOALS & OBJECTIVES

Goal	Maintain a City-Wide Records Management Program to enhance access to public records and minimize costs associated with time and storage.
Objective	<ul style="list-style-type: none"> • Maintain the number of meetings with departmental Records Custodians and Alternates at least once per year. • Maintain annual destruction of paper records at 1 per year, and destruction of electronic records at 1 per year.
Goal	Provide support to City Council and City Boards to meet Florida Statutes requirements.
Objective	<ul style="list-style-type: none"> • Maintain the preparation and coordination of twenty-five (25) City Council Agendas. • Maintain one (1) orientation for new Board Members, and maintain information provided to Board Members at 1 per year.
Goal	Provide administration of annual municipal election in accordance with Florida Statutes.
Objective	<ul style="list-style-type: none"> • Maintain the administration and supervision of the bi -annual municipal election for sixteen (16) precincts and 21,138 registered voters.
Goal	Provide more information on City Website for records searches, election and candidate information and historical data.
Objective	<ul style="list-style-type: none"> • Promoting transparency in City Government and decrease the amount of public records requests into the City Clerk's office.
Goal	Implemented electronic agendas permanently
Objective	<ul style="list-style-type: none"> • Costs savings in labor and paper pricing as well as increasing efficiency in the City Clerk's office. Have saved 25,308 pieces of paper since January 2017- approximately 50 reams of paper.
Goal	Implement a Public Information and Social Media Program
Objective	<ul style="list-style-type: none"> • Developed, implemented and maintains a public information program and coordinates public relations activities for the Mayor, City Council and City Departments to include public relations and outreach efforts, website updates and press releases. Launched in May 2017 – there are over 400 followers on Facebook and 127 on Twitter. Over
Goal	Obtain Department of State Approval as a Passport Acceptance Facility
Objective	<ul style="list-style-type: none"> • Developed a new revenue source for the City while providing superior customer service and processing of passport applications. Received approval in March 2017 and hope to expand hours and services in 2019. .
Goal	Have full review of City Charter – was last reviewed in 1998-99.
Objective	<ul style="list-style-type: none"> • Council Appointed a Charter Review Committee in January 2017 and met ten times through June 2017. Six referendum questions were placed on the March 2018 ballot and all six passed with voter approval.
Goal	Promote the City of Greenacres in a positive light
Objective	<ul style="list-style-type: none"> • Applied for and received the Chad Reed First Responder Award for the Fire Rescue staff for their efforts during Hurricane Irma. This State-wide Award is presented at the Annual Governor's Hurricane Conference. • 159 news articles were published in FY17 that highlighted the good things within the City.

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

COST CENTER EXPENDITURE DETAIL

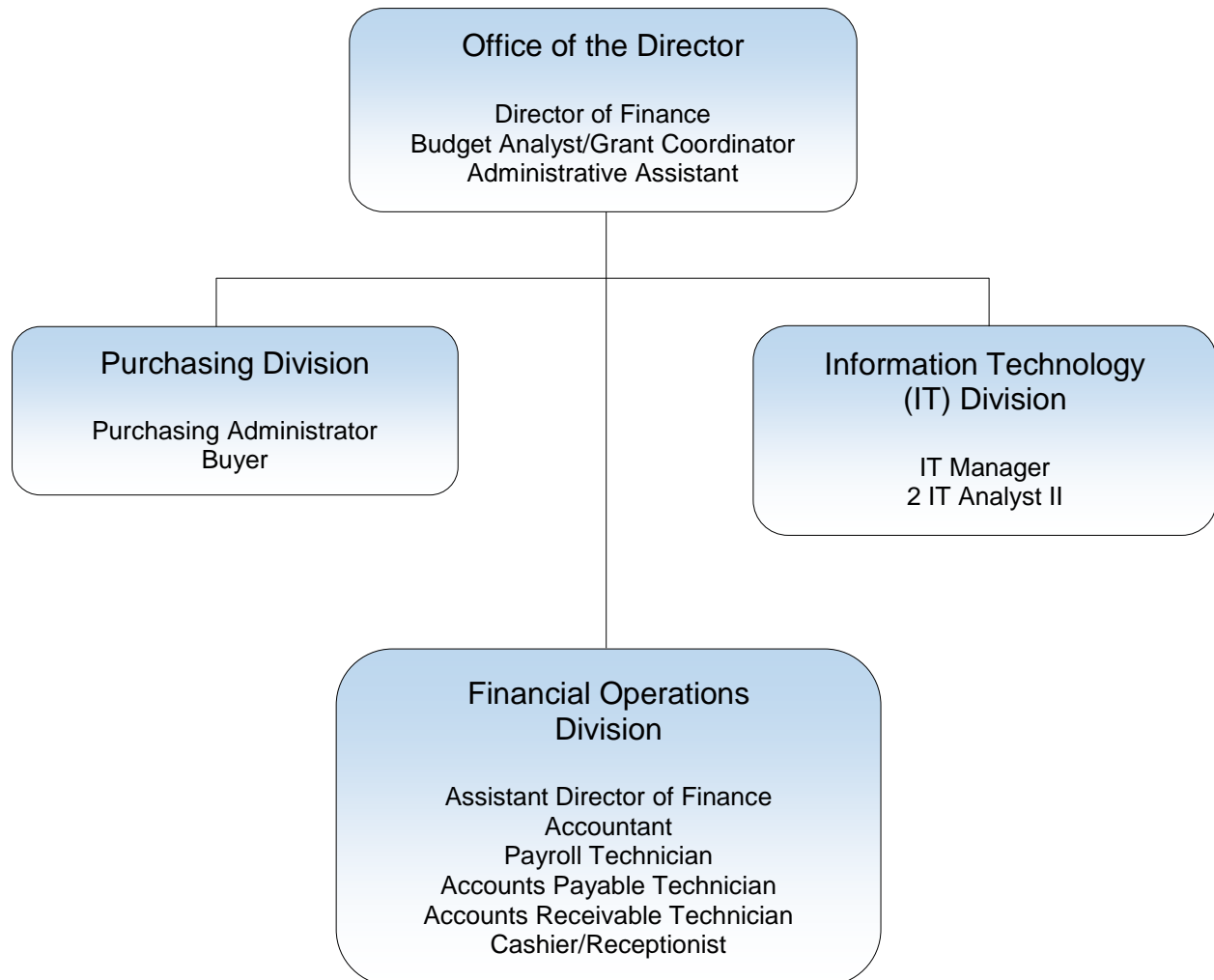
ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 140,298	\$ 128,240	\$ 137,765	\$ 182,050
12-2	Vac/Sick Payout	48,819	0	0	0
14-1	Overtime	238	110	0	0
15-1	Special Pay	0	4,320	4,320	4,320
21-1	Fica Taxes	14,043	9,746	10,474	13,836
22-1	Retirement Contributions (FRS)	10,369	3,953	4,195	4,593
22-2	FLC Gen Retirement	0	2,243	2,120	2,264
22-3	FLC Gen Retirement Match	0	1,121	1,060	1,131
23-1	Life & Health Ins - Employee	17,039	17,535	17,018	17,992
23-2	Dependent Insurance	4,724	3,882	3,761	3,964
24-1	Worker's Compensation	195	254	299	392
25-1	Unemployment Compensation	0	0	171	224
TOTAL PERSONNEL SERVICES		235,725	171,404	181,183	230,766
OPERATING EXPENSES					
34-4	Other Contractual Service	0	372	500	500
40-4	Ed Train Sem & Assc Exp	0	353	2,505	2,520
41-1	Telephone	0	0	0	612
45-2	Notary Fees	80	0	0	0
46-3	R & M Office Eq	0	191	0	0
46-5	R & M - Other Equipment	664	259	1,500	1,500
47-1	Printing & Binding	0	0	0	500
48-6	Other Promo Activities	3,934	2,821	5,200	5,850
49-1	Legal Ads	5,564	6,419	7,700	7,700
49-2	Election Expenses	3,524	34,384	36,097	0
49-3	Titles, Tags & Taxes	426	280	1,550	685
49-8	Recording Fees	3,596	0	3,000	3,000
51-2	Office Supplies	5	601	60	910
51-5	Minor Office Equip & Furn	800	(106)	1,800	1,800
51-7	Commemoratives	4,449	2,254	1,350	1,350
54-2	Code Supplements & Updates	5,489	3,504	6,850	6,850
54-3	Books,Subsc,Prof Supplies	278	348	375	425
54-4	Memberships & Dues	740	570	920	960
TOTAL OPERATING EXPENSES		29,549	52,250	69,407	35,162
DIVISION TOTAL		\$ 265,274	\$ 223,654	\$ 250,590	\$ 265,928

Department of Finance

Divisions include:

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

Department of Finance



Mission Statement

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

Full Time: 14

**DEPARTMENT OF FINANCE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2018**

Office of the Director:

- Completed the transition from direct billing for residential solid waste collection and recycling charges to assessing those charges on the property tax bill.
- Completed the TRIM process to set the Ad Valorem rate in accordance with Florida Statutes and the procedures established by the Department of Revenue.
- Received the Distinguished Budget Presentation Award for FY 2018.
- Received the Popular Achievement for Financial Reporting Award for FY 2016.
- Revised the Fixed Assets Policy, Administrative Directive 18.
- Coordinated twelve (12) grants with expenditures over \$545,000.

Financial Operations Division:

- Received the Certificate of Achievement for Excellence in Financial Reporting Award for FY 2016.
- Implemented integration of Safety-Pad and EMS software, enabling data import for billing purposes.
- Prepared two resolutions (2017-40 & 2018-10) to impose 361 solid waste liens totaling \$106,835, and four resolutions (2017-47, 2018-03, 2018-11 & 2018-20) to release 347 solid waste liens totaling \$74,651.
- Paid semi-annual debt service and bi-weekly payroll taxes on time with no error; filed quarterly 941 returns with IRS for payroll taxes on time with no error.
- Reduced miscellaneous receivable accounts by 50%.
- Stepped up solid waste delinquent account collection and reduced outstanding accounts by 106 accounts (19% of the collection letters sent); arranged 86 accounts for payment plans (16% of the collection letters sent).

Purchasing Division:

- Provided updates to departments regarding procurement policies and procedures through live training sessions and handouts.
- Coordinated a total of 43 Bids, Request for Proposals, and/or informal solicitations. Highlights include Consulting Services for City Visioning and Strategic Action Plan, Textile Recycling Collection Bin Program, Original Section Drainage Improvements Phase 4, Public Works Security Enhancements, Traffic Engineering Consulting Services, Professional Civil Engineering Services, Restore & Resurface Basketball Courts at Burrowing Owl Park, Repair Racquetball Court Walls at Community Park, Demo & Disposal of Shuffleboard Courts, Passport Acceptance Windows, and various camera and wiring projects.
- Maintained twenty-eight (28) current City purchasing contracts.

Information Technology Division:

- Coordinated the new installation and upgrade of cameras in City Hall, Community Hall, Community Center
- Implemented new IP phone system
- Coordinated the installation of fiber optic cable and cameras in IVB park
- Implemented new cloud based software patch management
- Setup and maintain the marquee signs at Station 94 & 95
- Coordinated the WIFI based upgrade of speed radar signs

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. The City's budget, grants, and all financial reports are reviewed, and financial advice is provided to the City Manager, Mayor, and City Council.

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$260,984	\$268,590	\$304,686	\$326,298
Operating	47,326	40,326	45,010	42,000
Capital	0	6,542	200	200
Other	0	0	0	0
General Fund Totals	\$308,310	\$315,458	\$349,896	\$368,498

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Director of Finance	1	1	1	1
Budget Analyst/Grant Coordinator	1	1	1	1
Administrative Asst	0.5	0.5	1	1
Total Number of Staff	2.5	2.5	3	3

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

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.
- Prepare balanced operating and capital budgets which effectively address the City Council's goals and comply with all applicable federal, state and local requirements.
- Coordinate reimbursements and reporting of all grants, which include hurricane disaster relief from FEMA.
- Apply for three Government Finance Officers Association (GFOA) awards.
- Review monthly General Ledger reconciliations.
- Review Purchase Orders over \$7,500.
- Coordinate the review and update of financial policies and procedures as needed.

GOALS & OBJECTIVES

Goal	To continue to provide reliable, accurate and timely financial information to City Council, Management, Staff and Citizens.
Objective	<ul style="list-style-type: none"> • To publish a Comprehensive Annual Financial Report (CAFR) that meets the Government Finance Officer's Association (GFOA) criteria within six months after the end of the fiscal year and to receive the Certificate of Achievement for Excellence in Financial Reporting Award. • To receive the prestigious Distinguished Budget Presentation Award for the current Fiscal Year. • To receive the Popular Annual Financial Reporting Award for the current fiscal year.
Goal	To ensure receipt of City's revenue sources through auditing services.
Objective	<ul style="list-style-type: none"> • To conduct monthly reviews of State revenue remittance. • To verify the accuracy of the service providers address databases.
Goal	To increase the efficiency of Financial Operations through vertical integration of the Public Administration Software system functionality.
Objective	<ul style="list-style-type: none"> • To increase the number of automated functions utilized. • To decrease the time required to perform financial duties and administer responsibilities.
Goal	To complete the Permits and Fees section of the Revenue Manual.
Objective	<ul style="list-style-type: none"> • To provide comprehensive information with authority referenced, for the revenue sources and uses.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 202,080	\$ 207,660	\$ 235,041	\$ 249,143
14-1	Overtime	28	1,276	1,094	0
15-1	Special Pay	3,600	3,420	4,320	4,320
21-1	Fica Taxes	15,498	15,972	17,711	18,673
22-2	FLC Gen Retirement	10,006	10,410	10,769	12,458
22-3	FLC Gen Retirement Match	5,003	5,205	5,384	6,228
23-1	Life & Health Ins - Employee	22,044	21,873	21,370	26,851
23-2	Dependent Insurance	2,026	2,360	8,203	7,788
23-3	Short Term Disability Pay	413	0	0	0
24-1	Worker's Compensation	286	414	505	533
25-1	Unemployment Compensation	0	0	289	304
TOTAL PERSONNEL SERVICES		260,984	268,590	304,686	326,298
OPERATING EXPENSES					
31-4	Other Professional Service	1,090	2,715	4,520	1,060
32-1	Accounting & Auditing	25,105	23,800	36,000	36,000
34-4	Other Contractual Service	15,450	9,557	0	0
40-4	Ed Train Sem & Assc Exp	1,817	2,179	3,450	3,470
40-5	Business Exp & Mileage	101	14	0	0
42-1	Postage & Freight Charges	44	6	50	50
45-2	Notary Fees	0	0	0	110
46-3	R & M - Office Equipment	664	0	200	200
47-1	Printing & Binding	1,793	255	240	540
51-2	Office Supplies	0	39	0	0
51-5	Minor Office Equip & Furn	180	759	0	0
54-3	Books,Subsc,Prof Supplies	832	717	325	325
54-4	Memberships & Dues	250	285	225	245
TOTAL OPERATING EXPENSES		47,326	40,326	45,010	42,000
CAPITAL OUTLAY					
64-5	Office Furniture	0	6,542	200	200
TOTAL CAPITAL OUTLAY		0	6,542	200	200
DIVISION TOTAL		\$ 308,310	\$ 315,458	\$ 349,896	\$ 368,498

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$406,946	\$357,857	\$455,034	\$413,163
Operating	45,488	80,283	72,460	80,450
Capital	0	1,573	0	0
Other	0	0	0	0
General Fund Totals	\$452,434	\$439,713	\$527,494	\$493,613

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Asst. Director of Finance	1	1	1	1
Accountant	1	1	1	1
Payroll Technician	1	1	1	1
Acct. Payable Tech.	1	1	1	1
Acct. Receivable Tech.	1	1	1	1
Cashier/Receptionist	1	1	1	1
Total Number of Staff	6	6	6	6

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

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
A/P invoices processed for payment	3,543	3,562	4,100	3,800
ACH Payments	45	161	150	150
Payroll Checks Issued	27	31	30	28
Payroll Direct Deposits	4,098	3,575	3,900	3,850
Cashier Payments Processed	19,430	18,432	22,500	16,000
Solid Waste Bills Issued	13,893	14,133	14,100	16,000*
Initial Ambulance Invoices	3,107	3,016	3,200	3,300
Number of Items Scanned	50,102	40,025	46,797	50,000
Fixed Assets Maintained	1,370	1,419	1,150	990

EFFICIENCY MEASURES

% of Payroll checks direct deposited	99.3%	99.1%	99.2%	99.3%
Cost Per Solid Waste Bill Processed	\$2.30	\$2.30	\$2.20	\$2.10
Cost Per Initial Ambulance Invoice	\$10.36	\$10.54	\$10.23	\$10.18
Cost per Accounts Payable Invoice Processed	\$10.32	\$10.32	\$10.16	\$10.69

EFFECTIVENESS MEASURES

# of Audit Findings	0	0	0	1
% of EMS Bills Collected	46.0%	50.6%	51.8%	52.2%
% of Solid Waste Bills Collected	98.4%	97.8%	98.5%	97.6%

GOALS & OBJECTIVES

Goal	To decrease outstanding accounts receivable and increase cash flows into the City.
Objective	<ul style="list-style-type: none"> To monitor all solid waste accounts in foreclosure to ensure City collections are maximized. To monitor all ambulance accounts in past due status to ensure City collections are maximized.
Goal	To streamline ambulance billing process and improve its efficiency and effectiveness.
Objective	<ul style="list-style-type: none"> To prepare comprehensive billing manual and strengthen the procedures. To provide necessary training and tools to improve ambulance billing efficiency.
Goal	To complete the Intergovernmental Revenues section of the Revenue Manual.
Objective	<ul style="list-style-type: none"> To provide comprehensive information with authority referenced, for the revenue sources and uses.

*FY19 Solid Waste bills volume represents late fee billing only.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 305,107	\$ 270,233	\$ 316,028	\$ 313,036
12-2	Vac/Sick Payout	0	0	30,000	0
14-1	Overtime	354	409	871	886
21-1	Fica Taxes	22,893	20,365	26,048	23,986
22-2	FLC Gen Retirement	14,677	10,929	17,345	15,696
22-3	FLC Gen Retirement Match	7,338	5,464	8,673	5,807
23-1	Life & Health Ins - Employee	49,377	45,794	49,842	52,680
23-2	Dependent Insurance	5,659	3,913	5,082	35
23-3	Short Term Disability Pay	1,075	0	0	0
24-1	Worker's Compensation	466	750	729	660
25-1	Unemployment Compensation	0	0	416	377
TOTAL PERSONNEL SERVICES		406,946	357,857	455,034	413,163
OPERATING EXPENSES					
34-4	Other Contractual Service	9,919	19,077	15,260	18,305
40-4	Ed Train Sem & Assc Exp	1,189	1,916	1,600	4,180
40-5	Business Exp & Mileage	6	138	50	100
41-1	Telephone	1	0	0	0
42-1	Postage,Frt & Exp Charges	25,943	46,979	45,090	46,690
45-2	Notary Fees	126	0	150	150
46-3	R & M - Office Equipment	835	2,065	1,500	2,200
47-1	Printing & Binding	3,292	4,442	3,550	3,050
49-6	Misc Expense	0	0	0	0
49-7	Computer Software & Prog.	2,250	2,250	2,250	3,650
51-5	Minor Office Equip & Furn	37	1,086	300	300
54-3	Books,Subsc,Prof Supplies	1,705	1,815	2,255	700
54-4	Memberships & Dues	185	515	455	1,125
TOTAL OPERATING EXPENSES		45,488	80,283	72,460	80,450
CAPITAL OUTLAY					
64-6	Office Equipment	0	1,573	0	0
TOTAL CAPITAL OUTLAY		0	1,573	0	0
DIVISION TOTAL		\$ 452,434	\$ 439,713	\$ 527,494	\$ 493,613

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

PRIMARY FUNCTION NARRATIVE

The Purchasing Division provides professional procurement services to the City Departments while ensuring compliance with Florida State Statutes, the City Procurement Ordinance and Administrative Rules. The Division maintains unbiased vendor selections, cost effective purchases, timely receipt of goods and contractual services. An inventory of frequently used office supplies (Central Stores) is maintained for the convenience of the Departments and to take maximum advantage of economical volume discounts and special pricing agreements. The Division prepares (in conjunction with other Departments) complete specifications for issuance of Invitations to Bid or Requests for Proposals for supplies, equipment, and services over \$10,000. The Purchasing Division administers major contractual procurements for the City, including administering and monitoring the Procurement Card Program. The Division is responsible to study market trends, review current developments, literature, and technical sources of information, and determine sources of supplies.

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$104,063	\$111,049	\$146,319	\$152,551
Operating	16,057	18,041	19,590	18,902
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$120,120	\$129,090	\$165,909	\$171,453

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Purchasing Administrator	1	1	1	1
Buyer	0	0	1	1
Finance/Purchasing Asst	0.5	0.5	0	0
Total Number of Staff	1.5	1.5	2	2

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

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
Purchase Orders Issued	1,032	945	950	1,000
Purchase Order Amounts	\$ 18,487,738	\$ 20,855,237	\$ 22,230,000	\$ 23,000,000
Solicitations Issued	13	31	38	40
Central Store Requests	97	95	100	100
Contracts Managed	28	28	28	28
Purchasing Card Purchases	\$ 206,358	\$ 222,637	\$ 291,360	\$ 300,000
Purchasing Card Transactions	2,323	2,460	2,500	2,550
# of Training Sessions Conducted	5	4	3	5
# of Mobile Telephones Supported	33	14	28	30

EFFICIENCY MEASURES

Cost per Purchase Order Issued	\$ 57.69	\$ 67.98	\$ 75.56	\$ 86.14
% of small purchases conducted with a Purchasing Card	69%	70%	71%	72%
Cost per Contract Managed	\$ 278.21	\$ 300.21	\$ 306.85	\$ 313.42

EFFECTIVENESS MEASURES

Number of Bid Protests	1	0	0	0
Saving Amount Realized through Alternative Purchasing	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

GOALS & OBJECTIVES

Goal	To enhance efficiency of the procurement process for City Departments.
Objective	<ul style="list-style-type: none"> Maintain updates to Departments regarding procurement policies and procedures through newsletters.
Goal	To procure the highest quality goods and services at the least cost.
Objective	<ul style="list-style-type: none"> Maintain the current amount of savings realized on purchase orders by identifying alternative means of purchasing.
Goal	To provide value added services to the city through the procurement process.
Objective	<ul style="list-style-type: none"> Maintain monthly review of procurement card purchases and routine purchases to identify cost savings opportunities. Maintain a posting of current City purchasing contracts annually on the City's website.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 74,369	\$ 80,282	\$ 106,217	\$ 110,721
14-1	Overtime	28	14	0	0
21-1	Fica Taxes	5,284	5,681	7,542	7,879
22-2	FLC Gen Retirement	3,704	4,000	5,312	5,535
22-3	FLC Gen Retirement Match	1,852	2,000	2,655	2,769
23-1	Life & Health Ins - Employee	12,779	12,881	16,613	17,560
23-2	Dependent Insurance	5,529	6,029	7,630	7,721
23-3	Short Term Disability Pay	413	0	0	0
24-1	Worker's Compensation	105	162	223	233
25-1	Unemployment Compensation	0	0	127	133
TOTAL PERSONNEL SERVICES		104,063	111,049	146,319	152,551
OPERATING EXPENSES					
40-4	Ed Train Sem & Asc Exp	2,778	3,939	4,000	4,000
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephones	0	5	480	612
42-1	Postage & Freight Charges	155	71	150	150
45-2	Notary Fees	0	0	300	0
47-1	Printing & Binding	795	47	1,000	700
49-1	Legal Ads	2,408	1,909	3,000	3,000
51-2	Office Supplies	4,399	6,169	4,000	4,500
51-4	Copy Paper & Supplies	3,551	3,571	4,500	4,000
51-5	Minor Office Equip & Furn	669	250	450	200
54-3	Books,Subsc,Prof Supplies	656	664	870	870
54-4	Memberships & Dues	595	664	690	720
55-5	Erroneous Issues	51	752	50	50
TOTAL OPERATING EXPENSES		16,057	18,041	19,590	18,902
DIVISION TOTAL		\$ 120,120	\$ 129,090	\$ 165,909	\$ 171,453

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$291,442	\$300,433	\$311,268	\$324,172
Operating	128,886	126,587	185,836	221,704
Capital	0	0	3,209	4,800
Other	0	0	0	0
General Fund Totals	\$420,328	\$427,020	\$500,313	\$550,676

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Information Tech. Manager	1	1	1	1
Information Tech. Analyst II	2	2	2	2
Total Number of Staff	3	3	3	3

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

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
# of Servers on the Network	22	25	25	26
# of Workstations on the Network	122	106	110	110
# of User Accounts Supported	130	159	165	165
# of Email Accounts Supported	120	159	165	165
# of Printers Supported	35	44	50	50
# of Network Equipment Maintained (A/P & Switches)	10/11	15/13	15/115	15/115
# of Service Requests Processed	808	425	250	250
# of Security Cameras Supported	N/A	104	125	130

EFFICIENCY MEASURES

# of Security Camera supported per Technician	N/A	34	34	37
# of Computers supported per Technician	40	35	36	36

EFFECTIVENESS MEASURES

% of Internet Availability	100%	100%	100%	100%
% of Network Availability (excluding scheduled maintenance)	99%	98%	99%	99%
% of Customers rating the IT Division services as good or excellent	66%	66%	67%	90%

GOALS & OBJECTIVES

Goal	To maintain network access for City employees 24 hours per day, 7 days per week.
Objective	<ul style="list-style-type: none"> Maintain network availability at 99.7% of the time or greater throughout the fiscal year.
Goal	To keep servers and workstations current with updates & patches.
Objective	<ul style="list-style-type: none"> Maintain a Client/Server Patch Management system.
Goal	To manage the capacity growth, performance, and efficiency of the Email system while complying with State Records Management Law.
Objective	<ul style="list-style-type: none"> Maintain an Email Archiving system.
Goal	To protect servers and workstations from all Internet security threats and to reduce the bandwidth loss while making employees' Internet access more efficient.
Objective	<ul style="list-style-type: none"> Maintain a Web Filter, Email and File Security system.

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

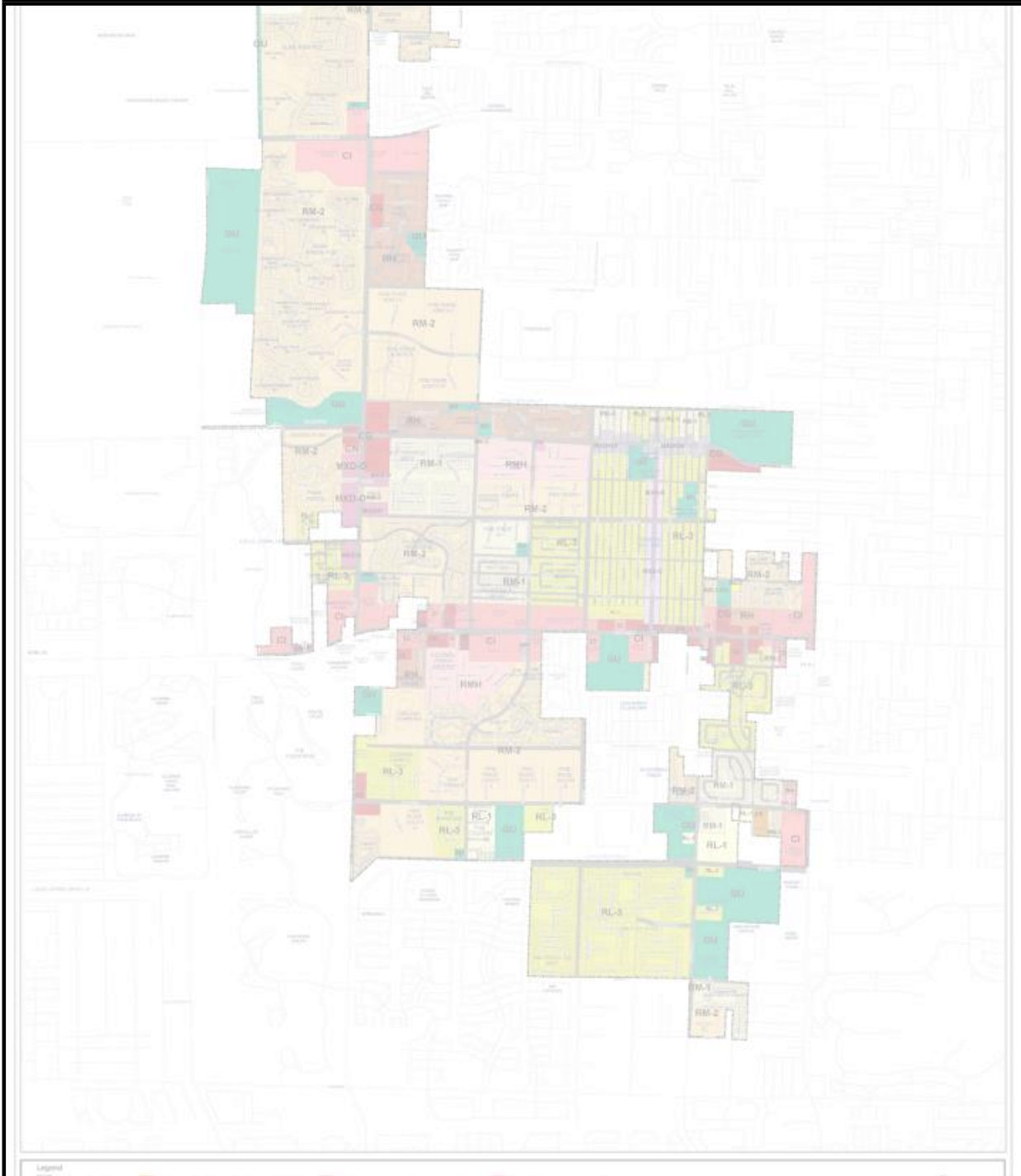
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 231,648	\$ 239,105	\$ 248,756	\$ 259,247
15-1	Special Pay	2,000	2,000	2,000	2,000
21-1	Fica Taxes	17,431	18,005	18,752	19,568
22-2	FLC Gen Retirement	11,474	11,934	12,439	12,962
22-3	FLC Gen Retirement Match	5,737	5,967	6,218	6,481
23-1	Life & Health Ins - Employee	17,625	17,732	17,193	18,142
23-2	Dependent Insurance	5,196	5,206	5,082	4,910
24-1	Worker's Compensation	331	484	527	549
25-1	Unemployment Compensation	0	0	301	313
TOTAL PERSONNEL SERVICES		291,442	300,433	311,268	324,172
OPERATING EXPENSES					
31-4	Other Professional Svc	0	0	0	0
34-4	Other Contractual Service	0	275	6,100	4,200
40-4	Ed Train Sem & Assc Exp	4,584	2,893	5,900	5,900
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephone	2,308	3,914	16,947	54,817
42-1	Postage & Freight Charges	15	25	50	50
44-1	Equipment Rental	0	0	11,412	12,300
46-7	R & M - Computer Equip	16,790	12,551	15,435	4,700
49-7	Computer Software & Program	103,595	105,171	127,142	136,887
51-2	Office Supplies	0	17	0	0
51-4	Copy Paper/Pntr Supplies	0	95	0	0
51-5	Minor Office Equip & Furn	1,196	1,050	1,500	1,500
52-5	Consumables & Small Tools	198	396	1,000	1,000
54-4	Memberships & Dues	200	200	250	250
TOTAL OPERATING EXPENSES		128,886	126,587	185,836	221,704
CAPITAL OUTLAY					
64-9	Comp Hardware/Software	0	0	3,209	4,800
TOTAL CAPITAL OUTLAY		0	0	3,209	4,800
DIVISION TOTAL		\$ 420,328	\$ 427,020	\$ 500,313	\$ 550,676

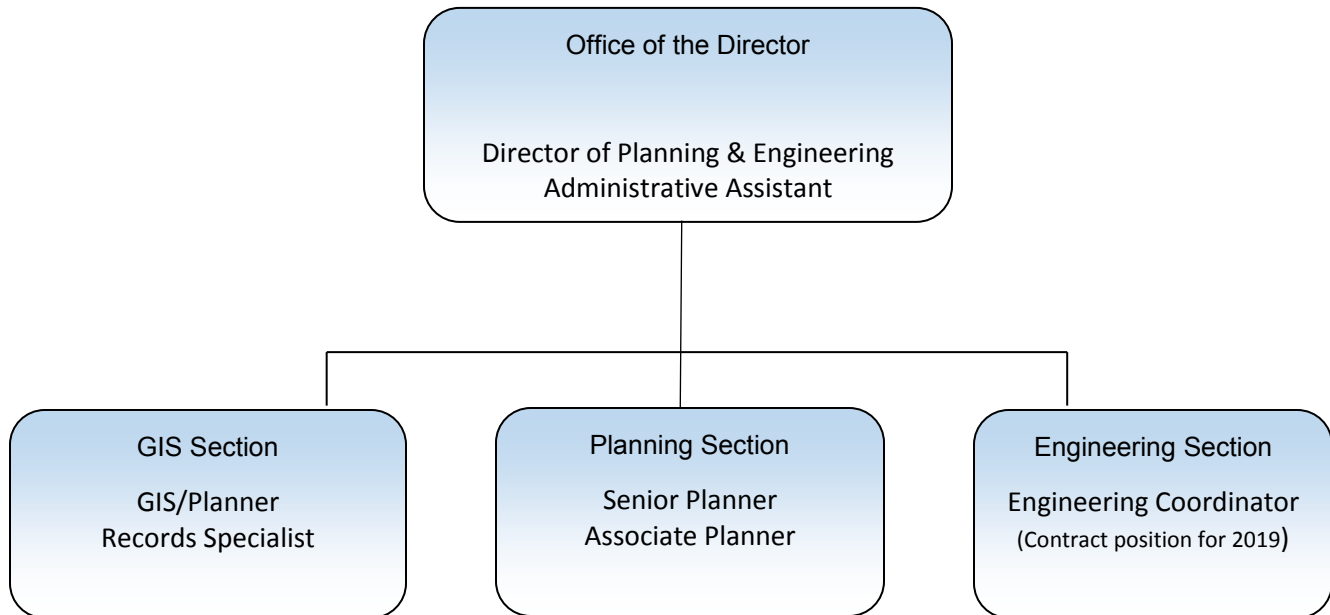


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Planning and Engineering



Department of Planning & Engineering



Mission Statement

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

Full Time: 6

**DEPARTMENT OF PLANNING AND ENGINEERING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2018**

- 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.
- Initiated submittal of a Transportation Planning Agency (TPA) Transportation Alternative grant for the Dillman Trail.
- Completed the construction of Capital Improvement Projects: Original Section Drainage Improvements
Phases 3 & 4.
- Initiated annexation through Interlocal Agreements with the County for existing enclaves within the City to expand the City's boundaries.

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$463,080	\$441,855	\$458,274	\$466,250
Operating	122,328	125,712	134,477	138,466
Capital	0	0	0	0
General Fund Totals	\$585,408	\$567,567	\$592,751	\$604,716

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Planning & Eng Director	1	1	1	1
Zoning Administrator	1	1	0	0
Associate Planner	1	0	1	1
Senior Planner	0	1	1	1
GIS Analyst/Planner	0	0	1	1
Capital Project Coordinator	1	1	0	0
Administrative Asst.	1	1	1	1
Records Specialist ¹	1	1	1	1
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>

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
Annexations	4	0	2	2
Comprehensive Plan Amendments	5	5	2	6
Zoning Changes	4	5	1	7
Special Exceptions	3	5	6	4
Site Plans	8	5	7	5
Site Plan Amendments	21	15	17	14
Variances	6	4	8	4
Zoning Text Amendments	1	2	3	3
Temporary Use Permits	33	38	38	31
Building Permit Review for Zoning	266	270	277	270
Engineering Permits, Plats & TCJA's ¹	91	103	92	60
Capital Improvement Projects	4	1	2	1
Grant Applications	1	1	1	2
Landscape Inspections	192	100	188	115
Zoning Inspections	123	129	104	114
Engineering Inspections	104	103	92	115
Documents Scanned	59,389	48,900	43,677	50,655

EFFICIENCY MEASURES

Case Reviews per Planner (2)	26	22	23	22
Annexed Acres per Case Processed	2.37	0	3.11	2.34
Landscape Inspections per Inspector (2)	82	91	94	69
Cost per Document Scanned In House	\$0.80	\$0.74	\$1.09	\$0.81

EFFECTIVENESS MEASURES

Grant \$ Awarded per Grant Submitted	\$89,231	\$134,437	\$148,771	\$125,000
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¹ TCJA - Traffic Control Jurisdiction Agreement

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

GOALS & OBJECTIVES

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

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 361,452	\$ 274,462	\$ 341,880	\$ 352,387
12-2	Vac/Sick Payout	0	78,190	0	0
15-1	Special Pay	4,547	4,700	6,320	6,320
21-1	Fica Taxes	26,834	25,188	24,717	26,366
22-2	FLC Gen Retirement	14,782	13,122	12,147	16,030
22-3	FLC Gen Retirement Match	5,856	5,282	6,074	6,629
23-1	Life & Health Ins - Employee	36,147	31,208	42,129	44,535
23-2	Dependent Insurance	9,574	8,813	23,857	12,799
24-1	Worker's Compensation	588	890	732	754
25-1	Unemployment Compensation	3,300	0	418	430
TOTAL PERSONNEL SERVICES		463,080	441,855	458,274	466,250
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	13,615	14,917	13,246	14,156
31-4	Other Professional Service	80,781	95,250	76,751	76,500
40-4	Ed Train Sem & Assc Exp	2,390	185	2,850	4,642
40-5	Business Exp & Mileage	136	0	300	300
41-1	Telephone	0	0	0	612
42-1	Postage & Freight Charges	27	0	75	100
46-3	R & M - Office Equipment	2,782	4,254	2,462	5,566
47-1	Printing & Binding	301	185	844	844
49-1	Legal Ads	15,989	6,838	12,517	20,651
49-7	Computer Software & Program	0	0	6,450	2,500
51-2	Office Supplies	1,814	681	1,510	1,680
51-4	Copy Paper & Supplies	1,003	856	1,480	1,554
51-5	Minor Office Equip & Fur	0	233	0	0
52-8	Uniforms and Clothing	0	0	0	0
54-3	Books,Subsc,Prof Supplies	1,336	762	1,660	1,779
54-4	Memberships & Dues	2,154	1,551	2,332	6,582
64-5	Office Furniture	0	0	12,000	1,000
TOTAL OPERATING EXPENSES		122,328	125,712	134,477	138,466
DIVISION TOTAL		\$ 585,408	\$ 567,567	\$ 592,751	\$ 604,716



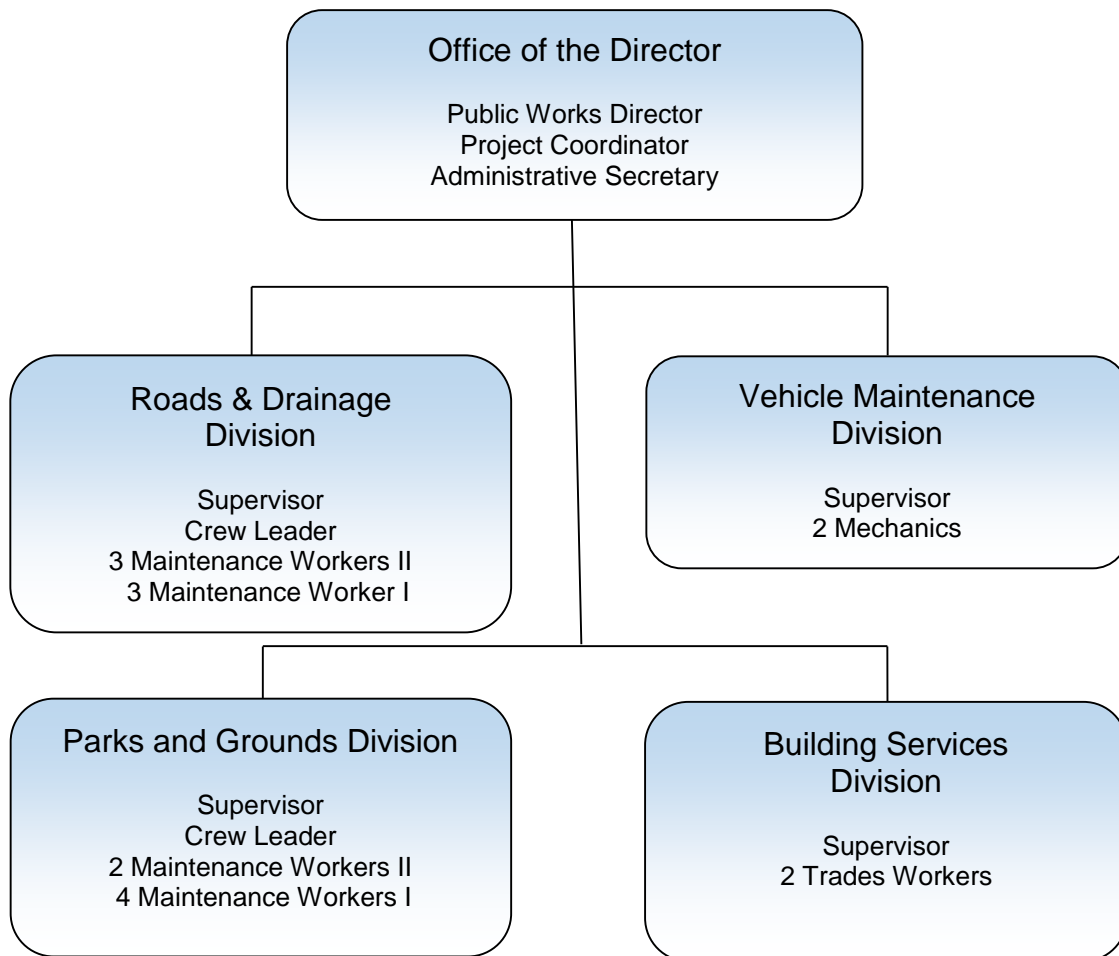
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Public Works

Divisions include:

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

Department of Public Works



Mission Statement

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

Full Time: 25

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2018**

Office of the Director:

- Coordinated and implemented fifteen (15) Capital Improvement Projects and five (5) Surtax Funded Projects within the allocated funding.
- Processed approximately 400 citizen requests within 24 hours of receipt.
- Received 26 Year Tree City USA Re-Certification Award.
- Coordinated Arbor Day Celebration, Great American Cleanup and National Public Works Week Youth Program Fishing Events.
- Submitted (2) Hazard Mitigation Grant Program Applications for Gladiator Lake Enhancement and Public Works Generator Installation.
- Completed Fire Rescue 94/PBSO District 16 Headquarters Renovation Project.

Roads & Drainage Division:

- Coordinated Community Center and Municipal Complex parking lot asphalt resurfacing and pavement markings.
- Coordinated Jackson Ave., Walker Ave., Dodd Rd. and Dahl Drive asphalt resurfacing and pavement markings.
- Coordinated annual roadway median pressure washing throughout the City.
- Coordinated cleaning and TV all storm sewer pipes on Swain Blvd. from 10th Ave N. – Lake Worth Rd.
- Assisted with NPDES Annual Permit submittal.

Vehicle Maintenance Division:

- Performed scheduled preventive maintenance services to all City Vehicles, including Fire Rescue and Emergency Medical Service vehicles.
- Coordinated the completion of 940 repair and preventative maintenance orders.
- Coordinated the sale of (4) vehicles and (5) pieces of surplus equipment.
- Coordinated the receipt and training of Leisure Service bus and Public Works backhoe/loader.
- Worked closely with Fire Rescue Staff with the design and specifications process along with the procurement of the replacement Ladder Truck, Fire Engine and Medic Truck.

Building Services Division:

- Coordinated interior painting of the WIC building (common areas), Community Center gym and guard rails at Community and Freedom parks.
- Coordinated roof replacement for Fire Rescue 94/PBSO-16 Phase 1, Community Park west gazebo and comfort station.
- Coordinated the completion of approximately 900 public facility repair and maintenance work orders.
- Coordinated and assisted in the renovation of Community Center kitchen.
- Coordinated installation of (5) new bay door openers at Public Works for added security.

Parks Maintenance Division:

- Assisted with (20) city and community sponsored events.
- Designed and constructed irrigated spectator berm north of soccer fields and adjacent to the south parking lot at Freedom Park.
- Coordinated the resurfacing of tennis courts Community park, the conversion of the tennis court to basketball court at Gladiator Park and the conversion of tennis court to futsal court at Veterans Park.
- Coordinated repairs to racquetball courts and the demolition of shuffleboard at Community Park.
- Coordinated the installation of play structures and ADA approved rubber surfacing at Bowman, Community and Rambo Parks.
- Converted Veterans Park softball infield into grass area to use as multi-purpose field.
- Added 160 linear feet of sidewalk and (2) picnic shelters to Rambo Park.
- Coordinated the installation of Sylvester palms in various locations in the City.
- Coordinated the installation of electric and irrigation for Empire 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$187,998	\$209,300	\$274,368	\$280,304
Operating	6,563	16,791	9,385	12,869
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$194,561	\$226,091	\$283,753	\$293,173

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Public Works Director	1	1	1	1
Project Coordinator ¹	0	1	1	1
Administrative Asst.	1	1	1	1
Total Number of Staff	2	3	3	3

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

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
No. of service contracts coordinated	7	6	6	6
No. of annual licenses & reports submitted	7	6	7	7
No. of solid waste complaints processed	12	18	16	16
No. of citizen requests processed	224	260	225	225
No. of community events coordinated	2	2	2	2
No. of Capital Improvement Projects coordinated	11	22	23	23

EFFICIENCY MEASURES

Avg. cost per service contract coordinated	\$2,916	\$2,883	\$3,109	\$3,109
Avg. cost per license/report prepared	\$921	\$1,005	\$1,015	\$1,015
Avg. administrative cost per citizen request	\$6.58	\$6.89	\$7.51	\$7.51
Avg. cost per event coordinated	\$886	\$954	\$1,248	\$1,248
Annual collection cost per household (curbside) solid waste service	\$95.40	\$96.84	\$98.25	\$102.71

EFFECTIVENESS MEASURES

% of licenses renewed and reports submitted on time	100%	100%	100%	100%
% of projected Department funding to actual budget costs	101.1%	97.0%	100%	100%

GOALS & OBJECTIVES

Goal	Provide leadership, direction and fiscal responsibility in order to ensure Department meets the City's mission.
Objective	<ul style="list-style-type: none"> • Ensure employee professional growth and development through training and networking opportunities. • Ensure daily Supervisor interactions and quarterly Departmental meetings to ensure effective implementation of Departmental Policies, Administrative Directives, Annual Work Plans, Division work assignments, emergency management plans, and other operational functions. • Maintain development of action plans for 100% of Capital Improvement Projects within the first quarter of Fiscal Year.
Goal	Provide excellent customer service to internal and external customers.
Objective	<ul style="list-style-type: none"> • Ensure Departmental webpage provides current information related to resident's needs. • Maintain 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 144,700	\$ 157,773	\$ 202,117	\$ 212,385
14-1	Overtime	282	1,273	397	1,118
15-1	Special Pay	4,820	4,320	4,320	4,320
21-1	Fica Taxes	11,435	12,223	14,877	16,258
22-2	FLC Gen Retirement	7,172	7,645	9,457	10,675
22-3	FLC Gen Retirement Match	3,586	3,823	4,729	2,675
23-1	Life & Health Ins - Employee	15,588	18,386	25,431	26,851
23-2	Dependent Insurance	204	3,557	12,357	5,304
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	211	300	435	457
25-1	Unemployment Compensation	0	0	248	261
TOTAL PERSONNEL SERVICES		187,998	209,300	274,368	280,304
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,005	1,035	3,000	3,000
40-5	Business Exp & Mileage	317	583	500	500
41-1	Telephone	58	17	60	1,224
42-1	Postage & Freight Charges	64	0	50	50
45-2	Notary Fees	0	0	0	200
46-3	R & M - Office Equipment	364	311	350	410
46-4	R & M-Communication Equip	115	633	700	700
47-1	Printing & Binding	79	236	60	60
48-6	Other Promo Activities	1,091	815	750	2,750
51-2	Office Supplies	1,818	2,298	2,000	2,000
51-4	Copy Paper & Supplies	298	291	300	300
51-5	Minor Office Equip & Furn	1,058	2,489	605	605
52-8	Uniforms & Clothing	0	371	345	405
54-3	Books,Subsc,Prof Supplies	112	419	250	250
54-4	Memberships & Dues	184	190	415	415
64-5	Office Furniture	0	7,103	0	0
TOTAL OPERATING EXPENSES		6,563	16,791	9,385	12,869
DIVISION TOTAL		\$ 194,561	\$ 226,091	\$ 283,753	\$ 293,173

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, 645 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 Elimination 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$388,028	\$455,546	\$482,425	\$517,308
Operating	407,665	433,609	431,196	468,233
Capital	5,381	0	0	0
Other	0	0	0	0
General Fund Totals	\$801,074	\$889,155	\$913,621	\$985,541

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 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	1	3	3	3
Total Number of Staff	6	8	8	8

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

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
No. of pavement lane miles maintained	45.80	45.80	45.80	45.80
No. of linear feet of sidewalks maintained	200,883	203,469	203,469	203,469
No. of street name signs maintained	493	493	493	493
No. of traffic control signs maintained	1,187	1,222	1,243	1,243
No. of medians maintained	72	72	72	72
No. of trees on medians/right-of-ways, and green areas maintained	2,021	1,986	1,986	1,986
No. of stormwater structures maintained	632	645	645	645
No. of FPL streetlights inspected	1,351	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	781	985	900	900
No. of Capital Improvement Projects coordinated	3	6	3	3

EFFICIENCY MEASURES

Cost per capita for repair and maintenance of roads and drainage infrastructure	\$20.57	\$22.76	\$23.39	\$23.55
Labor cost per mile of alleyways maintained	\$3,036	\$4,626	\$4,724	\$4,724
Avg. cost per underground locate request	\$20.70	\$21.51	\$22.51	\$22.64

EFFECTIVENESS MEASURES

% of projected Division funding to actual budget costs	93.7%	99.0%	100%	100%
% of trees trimmed annually	79%	61%	60%	60%

GOALS & OBJECTIVES

Goal	Provide well maintained, safe, and healthy landscaping and streetscaping on City streets, sidewalks, right-of-ways, medians, and alleyways.
Objective	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 271,403	\$ 309,228	\$ 332,830	\$ 352,117
14-1	Overtime	780	2,496	2,880	3,648
15-1	Special Pay	1,000	2,800	2,800	2,800
21-1	Fica Taxes	20,490	23,411	24,749	26,362
22-1	Retirement Contributions (FRS)	7,750	8,418	9,036	13,478
22-2	FLC Gen Retirement	5,941	8,972	11,080	10,470
22-3	FLC Gen Retirement Match	2,018	2,667	3,744	5,235
23-1	Life & Health Ins - Employee	53,814	58,162	53,035	61,701
23-2	Dependent Insurance	7,116	13,153	14,991	12,738
23-3	Short Term Disability Pay	975	875	0	0
24-1	Worker's Compensation	16,741	24,483	26,874	28,329
25-1	Unemployment Compensation	0	881	406	430
TOTAL PERSONNEL SERVICES		388,028	455,546	482,425	517,308
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	3,870	0	0	0
34-2	Aquatic Weed Control	5,924	6,055	6,056	6,056
34-4	Other Contractual Service	43,173	50,376	37,720	72,900
34-41	D.O.C. Services	60,694	57,866	59,022	60,381
40-4	Ed Train Sem & Assc Exp	2,834	2,329	2,750	2,600
41-1	Telephone	0	0	0	612
43-2	Street Lights	188,757	205,145	197,800	214,792
43-5	Disposal Fees	27,516	26,050	26,978	48,022
44-1	Equipment Rental	85	0	300	300
52-3	Custodial, Liab & Chem Sup	3,540	1,053	12,900	4,900
52-5	Consumables & Small Tools	3,503	3,470	3,975	3,975
52-7	Medical Supplies	261	0	250	250
52-8	Uniforms & Clothing	3,599	3,254	3,395	3,395
53-1	Roads & Bridges	30,142	14,234	39,250	19,250
53-2	Traffic Control	10,995	22,658	5,950	5,950
53-3	Drainage	22,588	40,929	34,550	24,550
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memberships & Dues	184	190	200	200
TOTAL OPERATING EXPENSES		407,665	433,609	431,196	468,233
CAPITAL OUTLAY					
64-8	Other Equipment	5,381	0	0	0
TOTAL CAPITAL OUTLAY		5,381	0	0	0
DIVISION TOTAL		\$ 801,074	\$ 889,155	\$ 913,621	\$ 985,541

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$162,066	\$174,084	\$206,930	\$221,970
Operating	280,852	222,802	234,944	253,301
Capital	2,700	0	0	0
Other	0	0	0	0
General Fund Totals	\$445,618	\$396,886	\$441,874	\$475,271

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Vehicle Maintenance Supvr.	1	1	1	1
Mechanic	1 ¹	2	2	2
Total Number of Staff	1	2	3	3

¹One Mechanic position budgeted for 4 months due to police merger with Palm Beach County Sheriff
This position added back to the budget in 2017.

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

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
No. of public safety patrol cars maintained	34/0 ¹	0	0	0
No. of passenger cars maintained	13/2 ¹	2	2	2
No. of light/med duty trucks/vans/SUVs maintained	35/29 ¹	31	33	34
No. of heavy duty trucks maintained	5/4 ¹	4	4	4
No. of fire engines maintained	4	4	4	5
No. of ambulances maintained	4	4	4	4
No. of buses/passenger vans maintained	5	5	5	5
No. of small engine equipment maintained	182	181	179	170
No. of repair orders completed	909	834	800	800
No. of vehicle preventive maintenance (PM) services performed	208	116	190	190
No. of Capital Improvement Projects coordinated	2	4	3	4

EFFICIENCY MEASURES

No. of vehicles maintained per mechanic	45	23	26	26
Avg. completed repair orders per mechanic	413	379	470	400
Avg. completed PM per mechanic	95	53	95	95

EFFECTIVENESS MEASURES

% of City vehicles receiving quarterly PM inspections	100%	36%	100%	100%
% of projected Division funding to actual budget costs	109.0%	93.9%	100%	100%

¹Reduction due to PBSO merger**GOALS & OBJECTIVES**

Goal	Provide safe, well-maintained vehicles and equipment to support employees in the course of their duties in a cost effective manner.
Objective	<ul style="list-style-type: none"> Maintain readily available fuel supply and access to support uninterrupted operations for users. Maintain small engine equipment usage reviews with Division Supervisors at three times per year. Maintain bi-annual ASE certifications and other training programs to reduce the number of outsourced repairs for cost efficiency and faster repair turn-around.
Goal	Provide excellent customer service to internal customers.
Objective	<ul style="list-style-type: none"> Maintain a maximum of 1-hour response time to vehicle/equipment service calls during working hours. Provide 48-hour response to vehicle repair order requests.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 114,741	\$ 125,182	\$ 148,750	\$ 153,365
14-1	Overtime	1,208	3,842	644	1,295
15-1	Special Pay	900	1,600	900	900
21-1	Fica Taxes	8,640	9,611	11,128	10,918
22-2	FLC Gen Retirement	5,875	5,387	7,470	7,732
22-3	FLC Gen Retirement Match	2,937	2,694	3,735	3,866
23-1	Life & Health Ins - Employee	19,813	17,264	24,921	26,340
23-2	Dependent Insurance	4,732	4,776	4,618	12,629
23-3	Short Term Disability Pay	200	0	0	0
24-1	Worker's Compensation	2,121	3,728	4,584	4,738
24-2	City Shared Worker's Comp	899	0	0	0
25-1	Unemployment Compensation	0	0	180	187
TOTAL PERSONNEL SERVICES		162,066	174,084	206,930	221,970
OPERATING EXPENSES					
34-4	Other Contractual Service	1,806	1,758	2,694	2,194
40-4	Ed Train Sem & Assc Exp	3,558	1,703	3,450	3,600
41-1	Telephone	34	93	60	612
43-5	SW Disposal Fee	152	60	1,000	500
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	1,191	1,595	1,530	2,940
46-2	R & M - Vehicles	73,929	64,432	70,000	70,000
46-21	R & M - Veh Other Contract	54,936	29,333	44,250	44,250
46-5	R & M - Other Equipment	16,094	17,413	13,000	16,000
46-51	R & M - Other Equip Contract	9,548	10,582	3,500	3,500
49-3	Titles, Tags & Taxes	250	250	250	250
49-7	Computer Software & Prog.	2,477	3,149	6,850	6,900
52-1	Fuel & Lubricants	112,287	78,433	83,300	96,600
52-5	Consumables & Small Tools	3,618	12,732	3,000	3,500
52-7	Medical Supplies	51	0	50	50
52-8	Uniforms & Clothing	791	1,024	1,410	1,710
54-3	Books, Subsc, Prof Supplies	30	0	250	250
54-4	Memberships & Dues	100	245	150	245
TOTAL OPERATING EXPENSES		280,852	222,802	234,944	253,301
CAPITAL OUTLAY					
64-8	Other Equipment	2,700	0	0	0
TOTAL CAPITAL OUTLAY		2,700	0	0	0
DIVISION TOTAL		\$ 445,618	\$ 396,886	\$ 441,874	\$ 475,271

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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$229,454	\$202,556	\$199,883	\$205,478
Operating	432,776	384,258	384,325	360,711
Capital	6,214	3,518	0	0
Other	0	0	0	0
General Fund Totals	\$668,444	\$590,332	\$584,208	\$566,189

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Building Services Supervisor	1	1	1	1
Trades Worker/Electrician	1	1	0	0
Trades Worker ¹	1	1	2	2
Total Number of Staff	3	3	3	3

¹Position reclassified to Trades Worker in 2018.

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

PERFORMANCE MEASURES	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
WORKLOAD				
No. of office buildings maintained	8	7	7	7
No. of other buildings maintained	10	10	10	10
No. of total square feet maintained	125,158	125,158	125,158	125,158
No. of HVAC systems maintained	34	37	37	37
No. of building work orders completed	1,015	723	875	875
No. of service contracts coordinated	14	14	14	14
No. of Capital Improvement Projects coordinated	3	5	6	6
EFFECTIVENESS MEASURES				
% of customers satisfied with service (Based on customer survey)	100%	100%	100%	100%
Number of custodial complaints received	24	40	55	30
EFFECTIVENESS MEASURES				
% of projected Division funding to actual budget costs	100.7%	97.5%	100%	100%
Number of custodial complaints received	40	50	46	40
GOALS & OBJECTIVES				
Goal	Provide attractive, safe, and well-maintained Public buildings and facilities, offering a pleasant and functional workplace and public venue.			
Objective	<ul style="list-style-type: none"> • Maintain a 48 hour response time to work order requests. • Maintain 24-hour resolution to custodial issues. • Maintain total assessment of building infrastructure needs at 2 times per year. • Maintain monthly preventative maintenance/inspections of light fixtures, a/c filters, flags, fire sprinkler gauges and vehicles; quarterly preventive maintenance/inspections of air compressors and fire extinguishers; and annual preventive maintenance/inspections of hurricane shutters, shop tools, backflow devices, water fountains, bay doors, exhaust fans, fire extinguishers and building roofs. 			
Goal	Pursue "green" initiatives that provide long term operating and maintenance cost savings.			
Objective	<ul style="list-style-type: none"> • Perform cost benefit analysis on new technology to ensure long term cost and carbon footprint reductions. • Maintain procurement of eco-friendly materials (paints, cleaners, LED light fixtures and environmentally friendly chemicals). 			

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 166,093	\$ 114,751	\$ 134,496	\$ 136,037
12-2	Vac/Sick Payout	0	30,438	0	0
14-1	Overtime	798	2,475	776	1,436
15-1	Special Pay	300	300	300	300
21-1	Fica Taxes	12,435	10,921	9,410	9,559
22-1	Retirement Contributions (FRS)	12,227	8,643	6,359	6,501
22-2	FLC Gen Retirement	2,056	2,443	3,416	4,422
22-3	FLC Gen Retirement Match	1,028	1,221	1,708	2,211
23-1	Life & Health Ins - Employee	25,559	20,043	24,921	26,171
23-2	Dependent Insurance	4,732	5,060	12,562	12,820
24-1	Worker's Compensation	4,226	6,261	5,772	5,856
25-1	Unemployment Compensation	0	0	163	165
TOTAL PERSONNEL SERVICES		229,454	202,556	199,883	205,478
OPERATING EXPENSES					
34-4	Other Contractual Service	81,256	70,070	104,701	98,924
40-4	Ed Train Sem & Assc Exp	965	2,670	1,700	2,250
41-1	Telephone	72,830	61,033	30,108	612
43-1	Electricity	120,433	121,397	125,004	142,200
43-4	Water & Sewer	46,831	41,981	47,964	46,772
44-1	Equipment Rental	0	0	200	200
46-1	R & M - Buildings	21,791	20,741	28,750	23,750
46-11	R & M - Building Other Cont.	84,309	62,297	41,438	41,573
46-5	R & M - Other Equipment	250	0	150	150
52-3	Custodial, Lab & Chem Sup	875	268	950	950
52-5	Consumables & Small Tools	2,009	1,638	1,650	1,650
52-7	Medical Supplies	49	1,002	50	50
52-8	Uniforms & Clothing	1,079	1,066	1,360	1,330
54-3	Books,Subsc,Prof Supplies	99	0	100	100
54-4	Memeberships & Dues	0	95	200	200
TOTAL OPERATING EXPENSES		432,776	384,258	384,325	360,711
CAPITAL OUTLAY					
62-1	Office Buildings	0	0	0	0
62-2	Public Safety Building	0	2,598	0	0
62-5	Parks & Rec Blds	0	0	0	0
62-6	Public Works Buildings	6,214	920	0	0
TOTAL CAPITAL OUTLAY		6,214	3,518	0	0
DIVISION TOTAL		\$ 668,444	\$ 590,332	\$ 584,208	\$ 566,189

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$396,543	\$360,897	\$470,842	\$505,096
Operating	244,188	247,158	253,780	260,242
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$640,731	\$608,055	\$724,622	\$765,338

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Parks Maintenance Supvr	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	2	2	2	2
Maintenance Worker I	2	4	4	4
Parks Attendant ¹	2 PT	0	0	0
Total Number of Staff	6 FT / 2 PT	6 FT / 2 PT	8	8

¹Park Attendant moved to 60-65 in 2017

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

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
No. of parks maintained	13	13	13	13
No. of acres mowed in parks	67	67	68	68
No. of acres mowed for public buildings	11	11	11	11
No. of landscape cuts performed for sports turf fields	95	110	90	90
No. of landscape cuts performed for public building grounds	39	36	36	36
No. of landscape cuts performed for parks grounds	40	37	40	40
No. of athletic fields maintained	11	11	11	11
No. of athletic courts maintained	26	26	20	20
No. of playground areas maintained	15	15	15	15
No. of irrigation systems maintained	18	18	18	18
No. of trees maintained	4,484	4,663	4,725	4,725
No. of City and community events assisted	14	13	17	17
No. of Capital Improvement Projects coordinated	3	4	5	4

EFFICIENCY MEASURES

Avg. cost per irrigation system to maintain	\$1,427	\$1,432	\$1,318	\$1,485
Avg. cost per athletic field to maintain	\$18,210	\$19,515	\$16,767	\$16,976
Avg. cost per acre to maintain (parks and buildings grounds)	\$4,799	\$4,522	\$5,545	\$5,528
Avg. cost per court maintained	\$513	\$511	\$522	\$522

EFFECTIVENESS MEASURES

% of projected Division funding to actual budget costs	106.3%	91.1%	100%	100%
% of trees trimmed annually	27%	22%	21%	20%

GOALS & OBJECTIVES

Goal	Provide clean, safe, and attractive public parks in order to offer a pleasant experience.
Objective	<ul style="list-style-type: none"> Maintain monthly park and playground structure safety inspections. Maintain 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). Maintain quarterly night time lighting inspections.
Goal	Provide a well-maintained irrigation system to ensure a healthy landscape.
Objective	<ul style="list-style-type: none"> 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. Develop matrix for irrigation pump systems

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

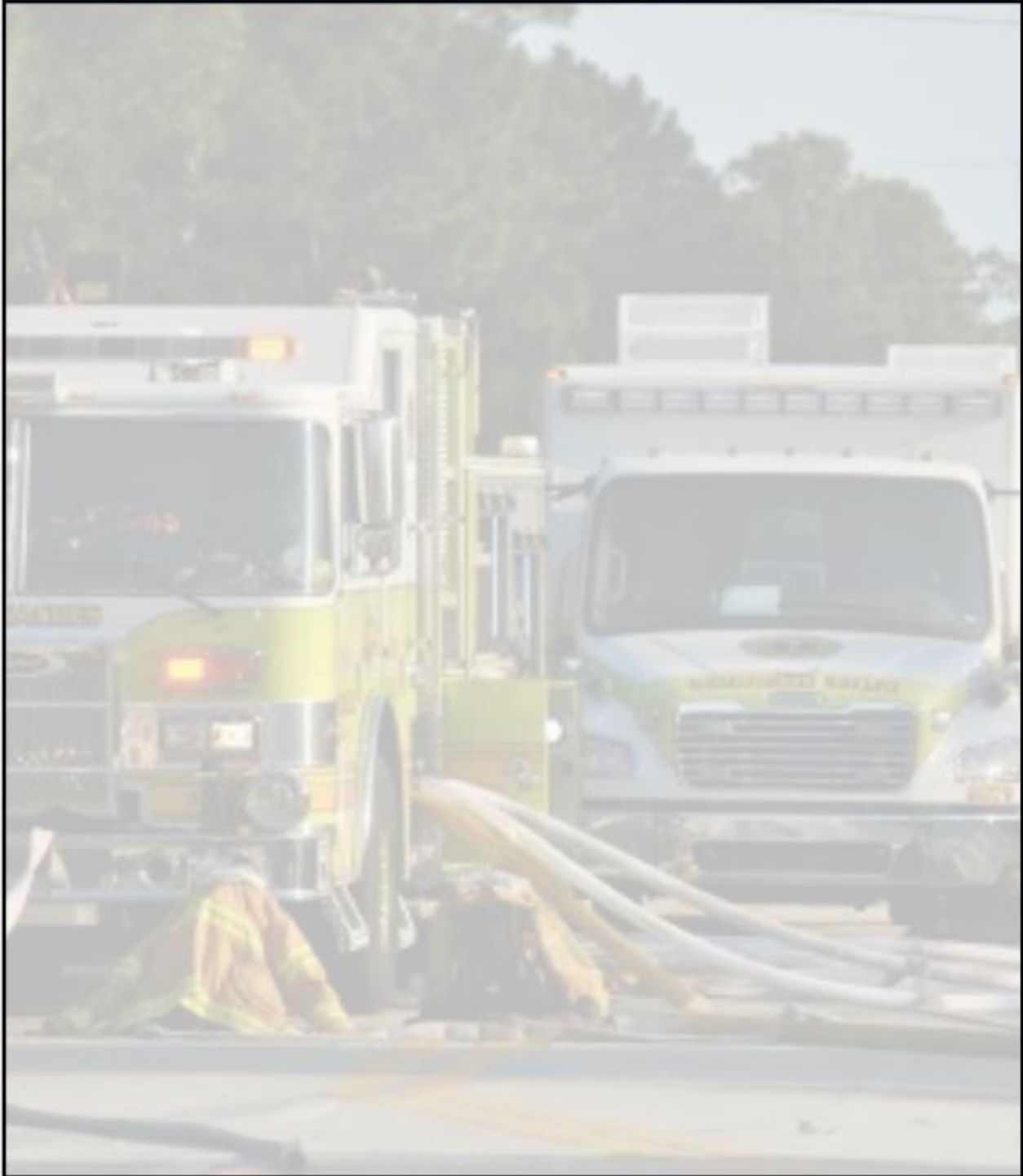
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 249,480	\$ 247,568	\$ 321,228	\$ 355,431
12-2	Vac/Sick Payout	28,132	0	0	0
13-1	Other Salary	21,903	69	0	0
14-1	Overtime	1,107	8,608	2,780	3,516
15-1	Special Pay	2,600	2,600	2,800	2,800
21-1	Fica Taxes	23,183	19,313	23,093	26,896
22-1	Retirement Contributions (FRS)	8,179	8,585	8,933	12,724
22-2	FLC Gen Retirement	8,922	9,443	10,503	13,148
22-3	FLC Gen Retirement Match	3,361	3,520	5,251	4,612
23-1	Life & Health Ins - Employee	42,775	43,116	58,334	61,646
23-2	Dependent Insurance	433	6,873	24,943	9,964
23-3	Short Term Disability Pay	0	325	0	0
24-1	Worker's Compensation	6,468	10,277	12,585	13,925
24-2	City Shared Worker's Comp.	0	600	0	0
25-1	Unemployment Compensation	0	0	392	434
TOTAL PERSONNEL SERVICES		396,543	360,897	470,842	505,096
OPERATING EXPENSES					
34-4	Other Contractual Service	57,748	69,802	76,440	83,440
40-4	Ed Train Sem & Assc Exp	2,031	2,329	2,725	2,575
41-1	Telephone	25	118	0	672
43-1	Electricity	80,890	68,096	85,200	85,200
44-1	Equipment Rental	0	179	500	500
46-5	R & M - Other Equipment	11,900	12,460	17,000	17,000
46-6	R & M - Parks & Athletic Fd	16,001	6,459	10,750	10,750
46-61	R & M - Parks Other Contract	30,859	30,782	15,000	13,000
52-2	Parks & Grounds Supplies	27,099	37,022	23,500	23,500
52-3	Custodial, Lab & Chem Sup	12,276	13,714	15,500	16,000
52-5	Consumables & Small Tools	1,984	2,798	2,000	2,500
52-7	Medical Supplies	145	37	150	150
52-8	Uniforms & Clothing	3,230	3,276	4,915	4,855
54-3	Books,Subsc,Prof Supplies	0	86	100	100
TOTAL OPERATING EXPENSES		244,188	247,158	253,780	260,242
CAPITAL OUTLAY					
64-5	Other Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
DIVISION TOTAL		\$ 640,731	\$ 608,055	\$ 724,622	\$ 765,338

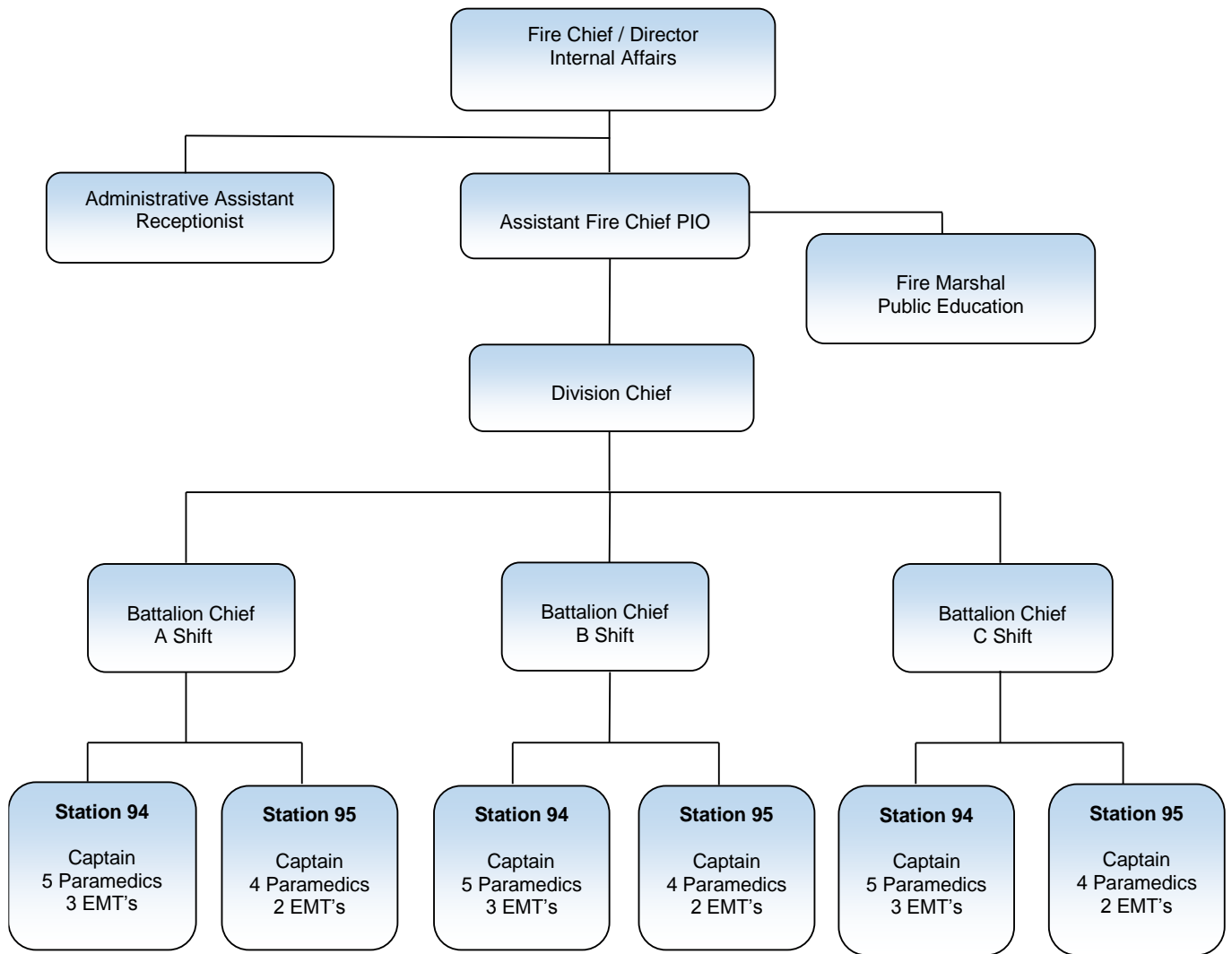


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Fire Rescue



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 2018**

Fire Rescue Administration:

- Operated a responsible budget assuring fiscal integrity and accountability while improving the overall effectiveness of service delivery to the public.
- Successfully integrated the Receptionist position to the administrative personnel.
- Awarded a County EMS Grant for an automatic cardiac compression device.
- Completed the renovation and build-out of Station 94.
- Successfully linked our EMS software with the Finance department to improve the billing process.
- Received an exemplary inspection from Palm Beach County Emergency Management regarding equipment and conditions of our Advanced Life Support vehicles and service delivery according to Florida Statutes, Ch. 401 and FAC rule 64J-1.018.
- In November, donated turkeys to Helping Hands to hand out to the needy.
- In December, wrapped gifts for the needy at Helping Hands.
- Performed Santa delivery at Helping Hands, Moose Lodge, Leisure Services and Hoffman's Chocolates and the Pediatric Center at Wellington Hospital.
- Coordinated three (3) Capital Improvement Projects within their allocated budget amounts.
- Adopted new Fire Codes and revamped Inspection fees.
- Successfully negotiated a new Collective Bargaining Agreement.
- Established a Safety committee and Labor Relations committee.
- Procured a new Aerial, Rescue, and Fire Engine.
- American Heart Association Mission Lifeline award application.
- Established a successful Incident Command during Hurricane Irma. Maintaining the safety and well-being of our employees and the citizens in which we serve.

Fire Rescue Operations:

- Hired three operations personnel and successfully transitioned them through a one-month in-house onboarding program before going on shift.
- Total rewrite of General Orders to reflect the change from Public Safety to a dedicated Fire Rescue Department.
- Tested 9000 feet of fire hose per NFPA requirement 1961 with on-duty personnel to reduce costs.
- Participated in the following events:
 - Palm Beach County 911 Remembrance Ceremony.
 - Village of Wellington Celebration Parade.
 - City of Delray Beach Saint Patrick's Day Parade.
 - Ignite the Night 4th of July Celebration.
 - City of Atlantis Celebration.
 - Christmas tree burning, City of Atlantis.
 - Christmas Celebration for the Moose Lodge.
 - Hoffman's Chocolates' Christmas Celebration.
 - City Leisure Service Easter Celebration.
 - Greenacres Fall Fitness Festival.
 - Greenacres Lunch with Santa.
 - John I Leonard Career Day.

- Four (4) City School Health Fairs Promoting Public Safety and giving Blood Pressure Screenings.
- Continues to stay pro-active in Community Outreach Programs this year, teaching 83 people Cardio Pulmonary Resuscitation Classes (CPR).
- Provided over 240 Blood Pressure Screenings.
- Ran approximately 6,000 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.
- Assisted the Mayor with loading supplies during Hurricane Irma for the citizens of Puerto Rico.
- Volunteered and cooked for over a 1,000 children and their families at this year's Lunch with Santa event.
- Nominated for the Chad Reed First Responder Award to be presented at the 2018 Governor's Hurricane Conference, for outstanding service rendered to over 1800 displaced residents who sought shelter at JI Leonard during Hurricane Irma.
- Delivered Santa to hand out toys, books and food the Department collected for the patients and their family members who were admitted at the Palms West Hospital Pediatric Unit during the Christmas holidays.

Fire Safety and Prevention:

- The Fire Marshal conducted 1,684 residential and commercial inspections including Atlantis.
- The Fire Marshal reviewed 173 sets of plans.
- Is currently working on the JFK Hospital multi-year project.
- Eight fire investigations were conducted.
- During the year, the Fire Marshal participated in numerous Public Education events, and was instrumental with The Palm Beach County School System setting up the many tours during this year's Fire Prevention Week.
- Was responsible for the rewrite and implementation of the new fire codes that were adopted during this FY 2018, mandated by state statute.

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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$5,385,061	\$6,055,455	\$6,386,483	\$6,930,845
Operating	164,875	209,639	235,170	238,996
Capital	3,610	1,238	2,000	2,000
Other	0	0	0	0
General Fund Totals	\$5,553,546	\$6,266,332	\$6,623,653	\$7,171,841

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Fire Chief	1	1	1	1
Assistant Chief	0	1	1	1
Division Chief	1	1	1	1
Battalion Chief	0	0	3	3
Fire/EMS Captain	1	0	0	0
Captain ¹	6	6	6	6
Firefighter/Paramedic	24	24	24	24
Firefighter/EMT	12	18	18	18
Fire Marshal	1	1	1	1
Admin. Secretary ²	1	1	1	1
Receptionist	0	1	1	1
Total Number of Staff	47	54	57	57

¹ Title change from Lieutenant to Captain in 2017

² Title change from Secretary to Admin. Secretary in 2018

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

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
Total Calls for Service	5,561	6168	6,356	6,610
Calls for Service to Atlantis ³	493	498	652	678
Fire Safety Inspections	1,766	1,863	1,884	1,891
Blood Pressure Screenings	253	208	200	208
Patients Treated	4,666	4,552	4,950	5,148
Patients Treated Atlantis	493	498	564	586
Atlantis Transports	366	311	446	464
No. of ALS ¹ Transports	2,479	2,359	2,532	2,633
No. of BLS ² Transports	710	788	860	894
Structure Fires (including car, refuse, brush)	119	77	82	99
Station Tours and Safety Presentations	136	147	148	154
Cardio Pulmonary Resuscitation Students Certified	136	152	164	153

EFFICIENCY MEASURES

Cost per Call for Service	\$998	\$1,009	\$1,042	\$
Cost Per Transport	\$1,741	\$1,991	\$1,952	\$
Cost per Fire Inspection	\$76	\$76	\$70	\$77

EFFECTIVENESS MEASURES

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

¹ Advanced Life Support² Basic Life Support³ Included in Total⁴ Fractional Reporting

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

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 patient's 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's 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**
- Insure 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 3,290,329	\$ 3,548,786	\$ 3,980,087	\$ 4,343,551
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	532,784	506,498	240,529	264,211
15-1	Special Pay	12,030	17,365	5,620	9,240
21-1	Fica Taxes	271,925	287,963	218,391	241,399
22-1	Retirement Contributions (FRS)	92,275	87,865	111,189	122,114
22-2	FLC Gen Retirement Contribution	2,217	2,384	3,463	4,637
22-3	FLC Gen Retirement Match	1,108	1,192	1,732	2,318
22-4	FLC P/S FF Retirement	546,692	865,914	997,214	1,103,912
23-1	Life & Health Ins - Employee	382,580	409,685	445,187	461,396
23-2	Dependent Insurance	135,987	158,015	194,910	174,041
23-3	Short Term Disability Pay	7,275	6,725	0	0
24-1	Worker's Compensation	107,347	160,158	183,090	198,486
24-2	City Shared Worker's Comp.	2,512	2,905	0	0
25-1	Unemployment Compensation	0	0	5,071	5,540
TOTAL PERSONNEL SERVICES		5,385,061	6,055,455	6,386,483	6,930,845
OPERATING EXPENSES					
31-4	Other Professional Service	21,252	25,147	24,380	28,350
34-4	Other Contractual Service	1,920	2,420	2,700	2,816
40-4	Ed Train Sem & Assc Exp	7,749	8,742	21,171	19,512
41-1	Telephone	1,002	2,237	4,920	6,659
42-1	Postage & Freight Charges	0	232	250	250
44-1	Equipment Rental	1,763	1,689	2,369	2,625
45-2	Notary Fees	0	129	0	0
46-3	R & M - Office Equipment	847	1,151	3,516	3,516
46-4	R & M - Communication Equip	0	0	0	0
46-5	R & M - Other Equipment	32,591	28,381	37,797	38,037
47-1	Printing & Binding	517	400	1,150	500
48-6	Other Promo Activities	1,484	1,063	1,620	1,169
49-6	Miscellaneous Expense	1,807	2,450	1,950	2,530
49-7	Computer Software & Program	0	14,700	12,868	13,964
51-2	Office Supplies	4,766	5,604	5,500	5,500
51-4	Copy Paper & Supplies	1,410	290	1,000	500
51-5	Minor Office Equip & Furn	0	0	0	0
51-7	Commemoratives	41	20	2,000	2,000
52-3	Custodial, Lab & Chem Supplies	2,039	2,027	2,500	2,500
52-5	Consumables & Small Tools	9,600	10,828	13,925	13,925
52-7	Medical Supplies	52,714	55,843	57,500	57,500
52-8	Uniforms & Clothing	21,506	44,260	35,486	34,678
52-9	Tapes, Film & Film Supply	0	0	0	0
54-3	Books, Subsc, Prof Supplies	1,305	1,346	1,953	1,700
54-4	Memberships & Dues	562	680	615	765
TOTAL OPERATING EXPENSES		164,875	209,639	235,170	238,996

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
	CAPITAL OUTLAY				
62-2	Public Safety Building	2,247	0	0	0
64-5	Office Furniture	146	1,238	2,000	2,000
64-8	Other Equipment	392	0	0	0
64-9	Comp Hardware/Software	825	0	0	0
	TOTAL CAPITAL OUTLAY	3,610	1,238	2,000	2,000
	DIVISION TOTAL	\$ 5,553,546	\$ 6,266,332	\$ 6,623,653	\$ 7,171,841



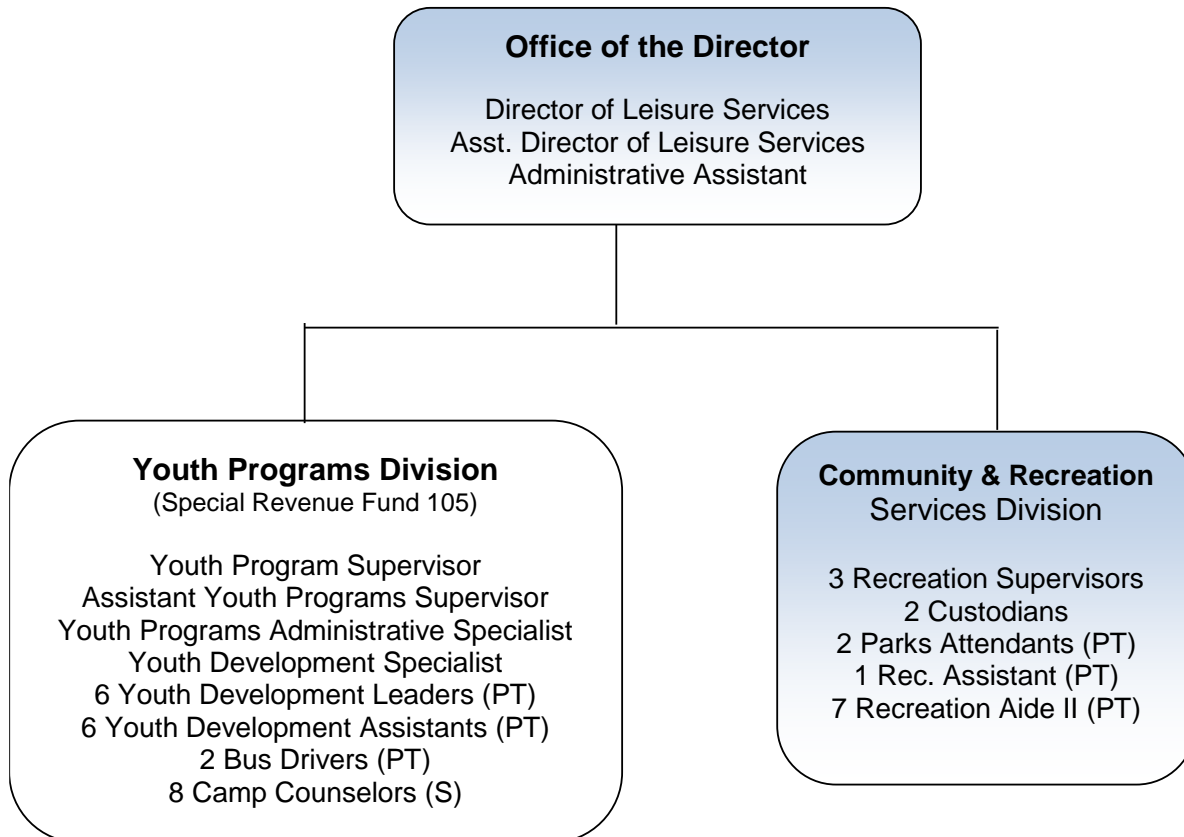
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Leisure Service Department

Divisions include:

- *Office of the Director*
- *Community and Recreation Programs*
- *Youth Programs*
(details found in Special Revenue Fund -105)

Department of Leisure Services



Mission Statement

To enrich the life of residents by providing leisure programs and classes; organized athletic leagues; community events; after school and camp programs.

Full Time: 12
Part Time: 32

**DEPARTMENT OF LEISURE SERVICES
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2018**

Office of the Director:

- Chartered 4 Little Free Libraries for the City (2 mobile units and 2 stationary) with an inventory of over 3,000 books.
- Coordinated 46 Independent Contractor Agreements for services such as; athletic league officials, enrichment programs, event and agreement entertainment, food and craft vendors.
- Received \$21,154 in sponsorships, in-kind donations and event revenue from vendors to offset expenses for fifteen 14 City sponsored and 3 co-sponsored community events.
- Coordinated 5 Service Agreements/Contracts—which generated \$424,731 in revenue through service agreements with the PBC Early Learning Coalition (2); PBC Youth Services Department (1); the PBC Summer Camp Scholarship Program (1); and the Florida Department of Health, Bureau of Child Care Food Program (CCFP).
- Maintained productive partnerships with over 26 community agencies and organizations.
- Awarded 19 qualified residents with prorated (25%, 50% 75%) Youth Athletic Scholarship awards totaling \$872.50 for Co-ed Youth Soccer and Basketball.
- Maintained the National League of Cities 5 Gold Medal status with the *LetsMove!* Program. Related goals: Goal I - Start Early, Start Smart; Goal II - My Plate, Your Plate; Goal III - Smart Servings for Students; Goal IV – Model Food Service; Goal V – Active Kids at Play.
- Maintained national accreditation through the Center on Accreditation (COA).
- Maintained the Florida Parks and Recreation Association State's Health and Wellness Pledge.

Community and Recreation Services:

- Served a total of 371 youth through athletic programs (Basketball-159, Soccer-212) with a 56% Greenacres resident participation rate.
- Organized two (2) Neighborhood events (the August Back-to-School Block Party and the November Thanksgiving Dinner) with over 1215 households in attendance.
- The Center facilitated 1,531 rental reservations generating \$136,126.48 in revenue (900—Facility Rentals: Including 17 Long-term classes/renters and 3 Religious organizations, 456—Field Rentals, and 175—Pavilion Rentals).
- Provided 32 room rentals for three (3) different PBSO groups (Detective Bureau./FTO/PBSO Captains) and three (3) Fire Rescue mtgs. (Fire Chiefs Assoc./County Fire Marshall) with an in-kind value of \$16,800.
- Hosted one (1) week long PBSO and FL Sheriff's Summer Camp Program for over 60 children.
- The Center hosted three (3) "Coffee with the Mayor" events; three Neighborhood Events; the Employee Recognition Luncheon, Fire Marshall meeting, Fire Rescue New Recruit Family Dinner, PBSO Holiday Party, FRPA Regional Conference, PBC League of Cities April meeting/luncheon, and other miscellaneous Committee meetings.
- The Center housed the United Way- VITA Free tax program from January 16 – April 17, 2018 for a total of fifty-two (52) days. The program served approximately 1,200 households countywide with \$1.8 million in refunds including 600,000 in Earned Income Tax Credit (EITC).
- The Center also housed The ARC of West Palm Beach for their Winter Break, Spring Break, and Summer Camp totaling forty-two (42) days.
- Hosted seven (7) PBC School District ESE, SIM and Early Childhood K-12th Employee training session's totaling eleven (11) days.

Youth Programs (105):

- Obtained a Quality Improvement System (QIS) annual monitoring score of 4.83 out of 5.
- Increased the number of civic involvement opportunities from 4 to 5 by making center pieces for Senior Congregate Meal Program and the Community Thanksgiving Dinner, delivered Thanksgiving meals to residents, participated in two (2) senior dances.
- City Council recognized 22 students, earning 8,410 volunteer hours, with the Presidential Volunteer Services Awards in April.
- Achieved a 50% participation rate for members volunteering at 8 City-sponsored events/Block Parties/projects.
- The C.A.R.E.S. Junior Garden Club (in operation since 2010) received \$5,500 of in-kind volunteer hours, materials, plants and educational services through the Oleander Garden Club of the Palm Beaches and a grant from the National Elks Foundation Lodge #1352 in West Palm Beach.
- Partnered with the Sierra Club Loxahatchee Group for a new PBC Inspiring Connections Outdoors (ICO) program for thirteen (13) students to experience environmental field and camping trips at no cost.
- Successfully passed 19 mandatory, unannounced program inspections from the Palm Beach County Health Department (11), CCFP and Summer Food Service Program (5) Palm Beach County Youth Services Department (2), and Early Learning Coalition (1).
- Coordinated over \$7,200 of in-kind programming for participants through various Enhanced Learning Opportunities (ELO's): FLIPPANY; Florida Fishing Academy, Inc., Junior Achievement and Adverse Childhood Experiences Training (ACE'S).

DEPARTMENT	Leisure 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, and compliance; 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$204,461	\$212,966	\$247,932	\$268,421
Operating	5,227	7,507	10,815	13,986
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$209,688	\$220,473	\$258,747	\$282,407

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Director	1	1	1	1
Asst. Director ¹	0	0	0.33	0.50
Administrative Asst.	1	1	1	1
Total Number of Staff	2	2	2.33	2.50

¹Position split with Youth Program (105)

DEPARTMENT	Leisure Services
COST CENTER	Office of the Director
COST CENTER NO.	60-61

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
No. of Serv. Agreements/Contracts	4	4	5	5
No. of Collaborative Partnerships	19	20	26	28
No. of Independent Contractor Agreements Coordinated	30	23	46	40
No. of Citizen Requests Processed*	20,799	25,200	N/A	N/A
No. of Interlocal Agreements w/ Schools*	0	0	0	Pending
No. of Temporary Use Permits	3	6	4	7
No. of Grant Applications	2	4	2	2
No. of Document Pages Scanned	-	-	6,000	5,600
No. of Chartered Little Free Libraries	N/A	N/A	4	8
*ILA Expired				

EFFICIENCY MEASURES

Avg. Cost per Contract Coordination	\$5,896	\$5,800	\$6,000	\$6,400
Avg. Cost per Library	-	-	-	-

EFFECTIVENESS MEASURES

% of Projected Funding Actual to Budget Reimbursed	97%	95%	95%	96%
% Customers Satisfied with Service	95%	96%	96%	96%

GOALS & OBJECTIVES

Goal	To provide guidance to divisions for the implementation of the Strategic Plan, the Annual Work Plan and departmental goals in order to achieve the City's mission.
Objective	<ul style="list-style-type: none"> Maintain bi-monthly supervisor and quarterly department meetings to review operational procedures, contract compliance, programs, events, policies, licensing regulations and the Emergency Management Plan. Increase the number of collaborative partnerships from 26 to 28 with local organizations, schools and area businesses.
Goal	To provide sustainable community programs through enhanced marketing strategies in order to generate new customers and assist program's self-sufficiency.
Objective	<ul style="list-style-type: none"> Maintain the level of revenues equal to direct expenses for all activities.
Goal	To provide a range of recreational activities and facilities, serving all age groups in order to retain customers and community involvement.
Objective	<ul style="list-style-type: none"> Increase community events from 15 to 21 (18 City sponsored & 3 Co-sponsored). Maintain 11 programs operated throughout 7 City facilities. Maintain satisfactory customer service rating at 96%.

*Stopped tracking FY2018.

DEPARTMENT	Leisure Services
COST CENTER	Office of the Director
COST CENTER NO.	60-61

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 144,822	\$ 151,440	\$ 179,525	\$ 200,755
14-1	Overtime	664	1,056	95	86
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	Fica Taxes	10,217	10,754	12,721	14,867
22-2	FLC Gen Retirement	7,204	7,549	8,981	10,043
22-3	FLC Gen Retirement Match	3,602	3,775	4,490	5,021
23-1	Life & Health Ins - Employee	17,570	17,714	19,894	22,461
23-2	Dependent Insurance	15,851	16,038	17,018	10,191
24-1	Worker's Compensation	211	320	667	431
25-1	Unemployment Compensation	0	0	221	246
TOTAL PERSONNEL SERVICES		204,461	212,966	247,932	268,421
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,910	3,520	1,695	3,800
40-5	Business Exp & Mileage	0	13	60	210
41-1	Telephone	0	192	2,616	2,616
45-2	Notary Fees	0	0	0	0
48-1	City Publicity	911	915	2,000	2,100
49-9	Classified Ads	0	0	275	500
51-2	Office Supplies	1,827	2,119	2,865	3,020
51-5	Minor Office Equip & Furn	0	38	400	400
51-7	Commemoratives	0	0	175	225
52-8	Uniforms & Clothing	34	0	40	69
54-4	Memberships & Dues	545	710	689	1,046
TOTAL OPERATING EXPENSES		5,227	7,507	10,815	13,986
DIVISION TOTAL		\$ 209,688	\$ 220,473	\$ 258,747	\$ 282,407

DEPARTMENT	<u>Leisure Services</u>
COST CENTER	<u>Community and Recreation Programs</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, and collaboration with local organized sports providers. The Division also coordinates all marketing for the Department through press releases, website, City Link publications, and the marquees.

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$245,762	\$354,297	\$423,729	\$420,208
Operating	128,637	145,675	203,331	232,111
Capital	12,165	6,776	8,041	0
Other	0	0	0	0
General Fund Totals	\$386,564	\$506,748	\$635,101	\$652,319

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Recreation Supervisor	1	1	3	3
Recreation Specialist	2	3	0	0
Custodian	1	2	2	2
Recreation Assistant(PT) ¹	0	0	1	1
Recreation Aide II (PT)	5	5	7	7
Parks Attendant (PT) ²	0	2	2	2
Total Number of Staff	4 FT/ 5 PT	6 FT/ 7 PT	5 FT/ 10 PT	5 FT/ 10 PT

¹Transferred Park Attendant position from Public Works to LS Dept. in FY 17

²Reclassified Recreation Aide II to Recreation Assistant

DEPARTMENT	<u>Leisure Services</u>
COST CENTER	<u>Community and Recreation Programs</u>
COST CENTER NO.	<u>60-65</u>

PERFORMANCE MEASURES

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
WORKLOAD				
No. of Community Events	12	16	15	19
No. of Neighborhood Events	2	2	2	2
No. of Chartered Bus Trips Scheduled	5	5	5	11
No. of Athletic Leagues Organized	7	3	5	5
No. of Youth Athletic Participants	534	450	371	470
No. of Comm. Center Room Rentals	513	564	900	925
No. of Pavilion Rentals	101	240	175	200
No. of Field Rentals	544	440	456	480

EFFICIENCY MEASURES

Avg. Cost per Community Event	\$2,612	\$4,042	\$4,373	\$3,296
Avg. Charge per Comm. Center Rental	\$72	\$80	\$91	\$95
Avg. Cost per Youth (Athletics)	\$87	\$84	\$93	\$90
Avg. Cost per Field Rental	\$58	\$55	\$76	\$78
Avg. No. of Participants per Bus Trip	50	43	26	37

EFFECTIVENESS MEASURES

% of Comm. Center expenses covered by Rentals	17%	10%	23%	25%
% of event expenses covered by sponsorships, in-kind donations and vendor fees	30%	50%	33%	34%
% of Households invited attending Neighborhood Events	31%	50%	50%	50%

GOALS & OBJECTIVES

Goal	To increase the participation in the Greenacres youth athletic programs in order to reduce childhood obesity and juvenile crime.
Objective	<ul style="list-style-type: none"> Maintain resident registration at sixty (60%) percent of the total enrollment through program marketing and promotion of the Youth Athletic Scholarship Program. Reduce juvenile-related crime by increasing the Center's "Open Gym" schedule for community youth from 16 to 20 hours weekly.
Goal	To provide opportunities for Greenacres residents that promote a healthy and active lifestyle and build a unified community.
Objective	<ul style="list-style-type: none"> Increase the number of Community Events from 15 to 19. Maintain 2 Neighborhood Events (Back-to-School and Community Thanksgiving Dinner). Increase the number of City-wide Chartered Bus trips offered (Theater, Casino, Panther's and Miami Heat games, etc.) from 5 to 11.

DEPARTMENT	<u>Leisure Services</u>
COST CENTER	<u>Community and Recreation Programs</u>
COST CENTER NO.	<u>60-65</u>

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 142,075	\$ 181,000	\$ 62,918	\$ 157,011
12-2	Vac/Sick Payout	0	1,591	0	0
13-1	Other Salaries & Wages	41,615	89,509	255,321	179,539
14-1	Overtime	6,652	3,446	4,916	4,925
15-1	Special Pay	0	0	200	4,200
21-1	Fica Taxes	14,503	20,839	23,199	26,422
22-2	FLC Gen Retirement	5,893	6,987	7,179	9,669
22-3	FLC Gen Retirement Match	2,946	3,037	3,590	4,835
23-1	Life & Health Ins - Employee	29,868	39,352	41,535	26,710
23-2	Dependent Insurance	464	2,965	19,702	35
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	1,712	4,653	4,781	6,447
24-2	City Shared Worker's Comp	34	212	0	0
25-1	Unemployment Compensation	0	706	388	415
TOTAL PERSONNEL SERVICES		245,762	354,297	423,729	420,208
OPERATING EXPENSES					
31-4	Other Professional Svc	2,113	2,162	2,712	3,298
31-5	Physical Exams	0	200	1,310	1,541
34-4	Other Contractual Service	18,853	14,778	44,414	24,190
40-1	Senior Trips	9,256	12,005	10,506	26,595
40-4	Ed Train Sem & Assc Exp	745	2,064	2,125	2,060
40-5	Business Exp & Mileage	0	0	307	306
41-1	Telephone	1	2	504	480
42-1	Postage & Freight Charges	0	0	75	150
46-3	R & M - Office Equipment	3,162	4,781	7,626	8,389
46-4	R & M - Communication Equip	0	2,209	0	500
46-5	R & M - Other Equipment	4,851	5,753	6,155	6,932
47-1	Printing & Binding	4,860	14,697	10,360	10,878
48-1	City Publicity	33	0	0	0
48-17	City Events	29,242	15,198	25,110	51,395
48-3	Daddy Daughter Event	2,010	445	2,365	2,275
48-34	Egg Hunt	7,250	7,264	9,798	8,895
48-4	July 4th Event	22,442	24,790	30,270	31,756
48-71	L/S Sponsoring Exp	0	0	8,750	10,901
48-91	Youth Athletics	7,686	9,201	12,159	13,724
49-7	Computer Software & Prog.	2,713	2,974	3,805	3,414
51-2	Office Supplies	3	233	0	0
51-5	Minor Office Equip & Furn	5,633	6,946	8,115	6,409
52-3	Custodial, Lab & Chem Supplies	5,638	11,741	10,580	10,580
52-5	Consumables & Small Tool	0	954	340	115
52-6	Recreation Supplies	1,159	3,764	3,165	4,472

DEPARTMENT	<u>Leisure Services</u>
COST CENTER	<u>Community and Recreation Programs</u>
COST CENTER NO.	<u>60-65</u>

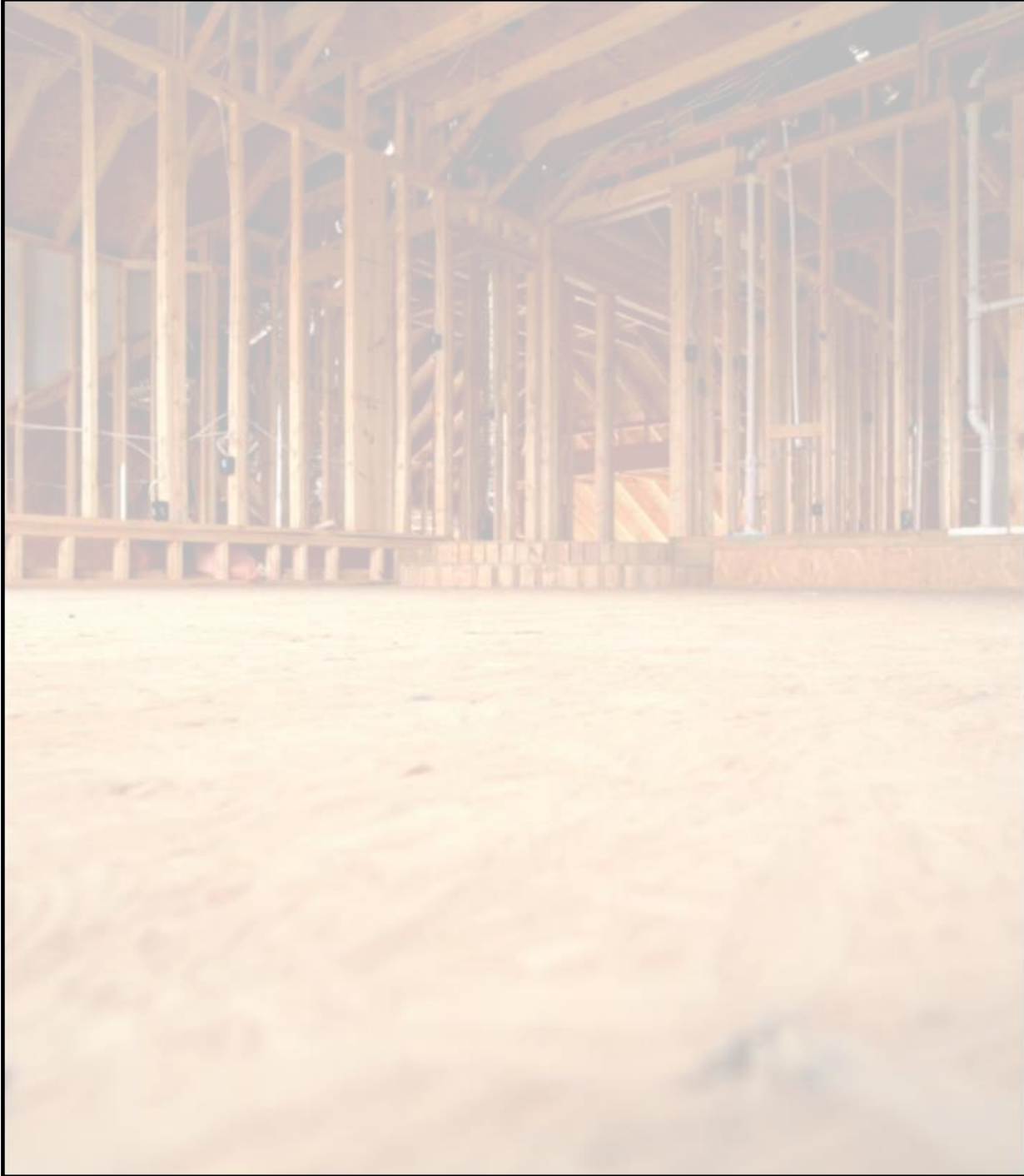
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
OPERATING EXPENSES CONT.					
52-7	Medical Supplies	101	2,063	102	80
52-8	Uniforms & Clothing	406	971	1,939	1,939
54-4	Memberships & Dues	480	480	739	837
TOTAL OPERATING EXPENSES		128,637	145,675	203,331	232,111
CAPITAL OUTLAY					
64-8	Other Equipment	12,165	6,776	8,041	0
TOTAL CAPITAL OUTLAY		12,165	6,776	8,041	0
DIVISION TOTAL		\$ 386,564	\$ 506,748	\$ 635,101	\$ 652,319

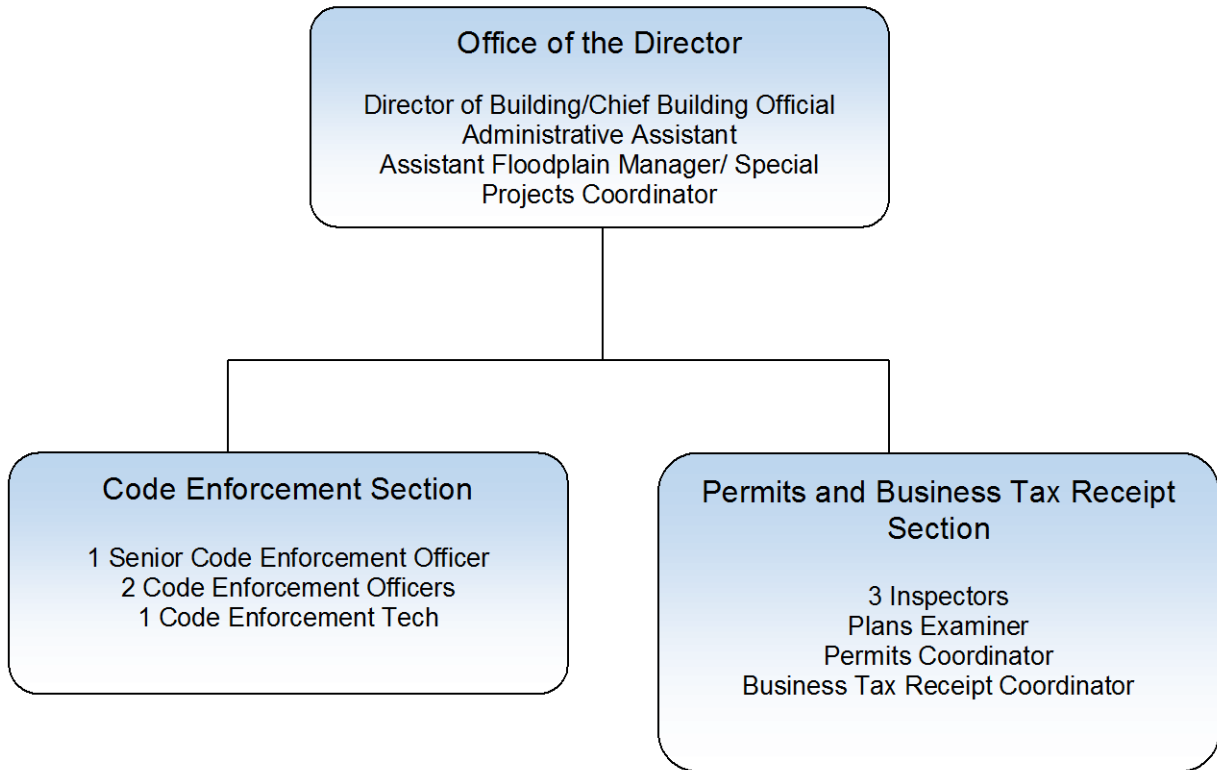


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Building Department



Department of Building



Mission Statement

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

Full Time: 13

**DEPARTMENT OF BUILDING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2018**

- Amended City Code to eliminate the Code Board in favor of a Special Magistrate in order to become more efficient in resolving Code Enforcement Cases. (Ord. 2018-05)
- Implemented new procedures for Special Magistrate Hearing filling in Orders at the hearing to eliminate processing and mailing later to make the process more efficient.
- Amended City Code to include The Florida Building Code 6th Edition. (Ord. 2017-39)
- Amended City Code to allow for the placement of unattended Drop Off Bins through a Franchise Agreement with the City. (Ord. 2017-37)
- Amended City Code to improve the quality of stormwater discharges to promote the health, safety and general welfare of the residence of the City. (Ord. 2018-02)
- Amended City Code to increase the Business Tax Receipt rate by 5%. (Ord. 2018-11)
- Prepared Department processes and procedures for implementation of New Flood Maps that went into effect on 10/5/17.
- Created and implemented Code Enforcement Warning Ticket system.
- Created new Code Enforcement Reference Manual.
- Created new Damage Assessment Packets.
- Revised Code Enforcement Citations.
- New Building Inspector earned his Provisional Building Inspector's License.
- Mechanical/Plumbing Inspector enrolled in an electrical cross training program and completed the minimum classwork hour requirements.
- Scanned and destroyed 20 boxes of Code Enforcement Hearing Case Files, Building Permits, Plans and Environmental Regulation Compliance Records along with Z destroyed Code Enforcement Hearing Cases that met retention.
- Participation in the International Coastal Cleanup.
- Amended permit fee schedule (Resolution 2017-49), to create new fee categories & increase permit fee's to account for services requested by city residences.
- Worked closely with Florida Floodplain Managers Association (FFMA) to host courses onsite to support the FFMA community and meet CRS education requirements.

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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Personnel Services	\$815,962	\$862,881	\$979,285	\$1,030,285
Operating	21,720	54,481	52,325	48,312
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$838,088	\$917,362	\$1,041,610	\$1,079,597

PERSONNEL STAFFING

POSITION TITLE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Dir. Of Building/Chief Building Official	1	1	1	1
Inspectors	3	3	3	3
Senior Code Enfor. Officer	0	0	1	1
Code Enforcement Officer	2	3	2	2
Permit/Licensing Coord.	1	1	1	1
Business Tax Receipt Coord ¹	1	1	1	1
Plans Examiner	0	1	1	1
Asst Floodplain/Prj Coord ²	1	1	1	1
Code Enforcement Tech	0	1	1	1
Administrative Assistant	1	1	1	1
Total Number of Staff	10	13	13	13

¹2018 Position title changed from Permit/Licensing Coordinator

²2018 Position title changed from Customer Service Associate

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

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
Permits Issued	2,729	2,552	2,700	2,800
Inspections	8,331	8,602	8,800	9,000
Permit Value (Million\$)	\$44.7	\$35.8	\$33.0	\$35.0
Business Tax Receipts	2,020	1,878	1,900	1,920
Contractor Registrations	641	428	300	300
Code Enforcement Inspections	1,587	1,383	1,600	1,900
Code Enforcement Violations	1,855	1,504	1,600	1,300
Code Enforcement Cases	496	402	440	350
Code Enforcement Citations	0	6	40	100
Code Enforcement Citation Warnings	0	33	100	200
Illicit Discharge Inspections	44	40	50	70

EFFICIENCY MEASURES

Avg. cost per permit to process	\$45.72	-	-	-
Avg. Building inspections per day per inspector	11.5	12	12	12.5
Avg. cost per inspection	\$17.71	\$19.51	\$19.07	\$18.65
Avg. process time per Business tax in minutes	22.14	-	-	-
Avg. cost per code enforcement case	\$371.07	-	-	-
Avg. cost per code enforcement violation	\$99.22	-	-	-

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 (Residential)	3	3	3	3
Insurance Services Organization BCEGS (Commercial)	3	3	3	3

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

GOALS & OBJECTIVES

- | | |
|-----------|--|
| Goal | To provide efficient services to protect the health and safety of City residents. |
| Objective | <ul style="list-style-type: none">• Maintain rate of reviewing and processing permits within targeted time frames at 99%.• Improve National Flood Insurance Program CRS rated community score from a classification of 8 to a 7.• Maintain ISO rating of 3 for residential and 3 for commercial. |
| Goal | To provide efficient services to maintain a high level of customer satisfaction. |
| Objective | <ul style="list-style-type: none">• Maintain rate of performing inspections within 24 hours at 99%.• Maintain 80% rate of issuing a Business Tax Receipt over-the-counter.• Implement online permit submittal and issuance process. |
| Goal | To provide efficient Code Enforcement to maintain a safe and attractive community. |
| Objective | <ul style="list-style-type: none">• Improve citation system.• Improve the Special Magistrate process.• Implement a standard Code Enforcement fee schedule. |

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 586,895	\$ 607,751	\$ 705,052	\$ 757,506
12-2	Vac/Sock Payout	0	13,940	0	0
14-1	Overtime	243	3,174	0	0
15-1	Special Pay	5,320	4,820	5,120	5,120
21-1	Fica Taxes	41,419	44,804	49,668	54,110
22-1	Retirement Contributions (FRS)	12,430	11,098	9,526	9,793
22-2	FLC Gen Retirement	20,558	22,096	25,739	27,147
22-3	FLC Gen Retirement Match	10,279	11,048	12,869	12,971
23-1	Life & Health Ins - Employee	85,649	91,360	104,318	114,630
23-2	Dependent Insurance	46,715	41,507	56,489	37,041
24-1	Worker's Compensation	6,454	11,171	9,652	11,052
24-2	City Shared Worker's Comp	0	112	0	0
25-1	Unemployment Compensation	0	0	852	915
TOTAL PERSONNEL SERVICES		815,962	862,881	979,285	1,030,285
OPERATING EXPENSES					
34-4	Other Contractual Service	4,185	8,678	21,230	15,700
40-4	Ed Train Sem & Assc Exp	4,902	6,198	11,775	11,275
40-5	Business Exp & Mileage	196	116	440	440
41-1	Telephone	0	0	1,200	3,672
42-1	Postage, Frt & Exp Charges	10	0	50	50
45-2	Notary Fees	191	195	200	200
46-2	R & M - Vehicles	347	49	240	240
46-3	R & M - Office Equipment	227	241	475	475
47-1	Printing & Binding	0	2,576	2,075	1,700
49-7	Computer Software & Prog.	3,134	28,082	3,400	3,600
51-2	Office Supplies	2,565	3,645	3,000	3,600
51-4	Copy Paper & Supplies	0	0	100	100
51-5	Minor Office Equip & Furn	1,982	386	1,300	1,300
52-5	Consumables & Small Tools	1,989	1,167	1,500	1,500
52-8	Uniforms & Clothing	510	882	1,000	1,000
54-2	Code Supplements & Update	27	159	700	0
54-3	Books,Subsc,Prof Supplies	0	357	700	700
54-4	Memberships & Dues	1,455	1,750	2,940	2,760
TOTAL OPERATING EXPENSES		21,720	54,481	52,325	48,312

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
CAPITAL OUTLAY					
62-31	City Hall Improvement	0	0	9,000	0
64-9	Comp Hardware/Software	406	0	1,000	1,000
TOTAL CAPITAL OUTLAY		406	0	10,000	1,000
GRANTS AND AIDS					
83-1	Other Grants & Aids	0	0	0	0
GRANTS AND AIDS		0	0	0	0
DIVISION TOTAL		\$ 838,088	\$ 917,362	\$ 1,041,610	\$ 1,079,597

Non-Departmental

Divisions include:

- *Insurance*
- *Solid Waste Collection*
- *Interfund Transfers*
- *PBSO Law Enforcement*
- *Inspector General*
- *Contingency*

NON-DEPARTMENTAL

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

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

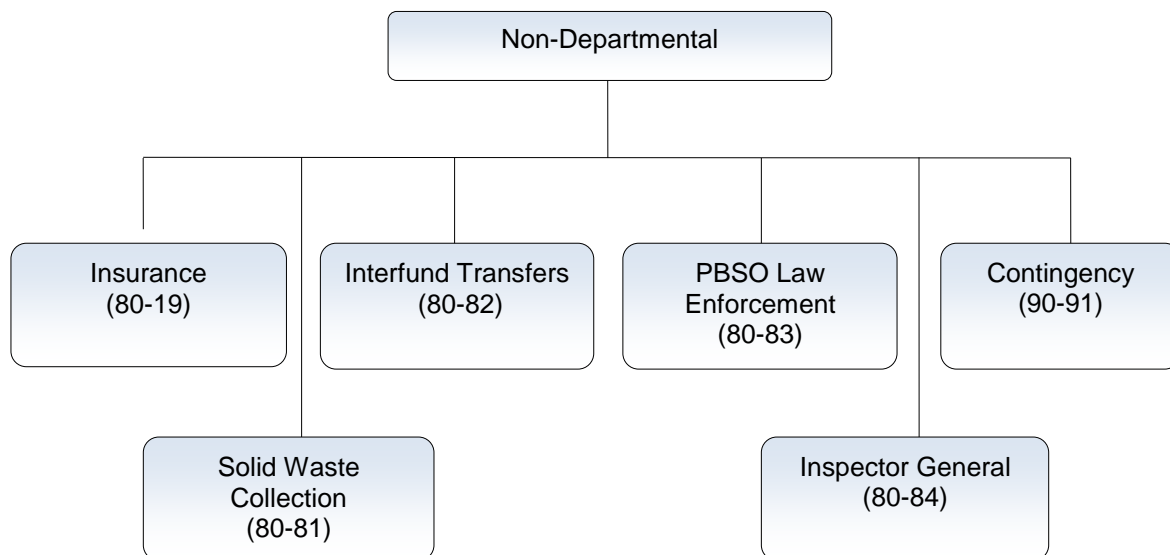
The Solid Waste Collection Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste and bulk pickup. Residential customers are billed directly from the City on a semi-annual basis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

The Interfund Transfer Cost Center is used to transfer resources from the General Fund to adequately support any of the other funds. Currently the City transfers resources to the Youth Program (105).

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 Inspector General Cost Center is used to expend the City's portion of the cost for the Palm Beach County Office of Inspector General. This county charter amendment was approved by the voters. Payments currently on hold due to pending court challenge to the legality of the apportionment method.

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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Property, Liab & Fleet	\$360,216	\$326,187	\$322,924	\$355,611
Insurance Claim Repr	22,224	55,666	11,000	11,000
Misc Exp	24,453	1,141	0	0
General Fund Totals	\$406,893	\$382,994	\$333,924	\$366,611

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
OPERATING EXPENSES				
45-1 Property, Liab & Fleet Insurance	\$ 360,216	\$ 326,187	\$ 322,924	\$ 355,611
49-6 Misc Expense	24,453	1,141	0	0
81-20 Insurance Claims Repairs	22,224	55,666	11,000	11,000
TOTAL OPERATING EXPENSES	406,893	382,994	333,924	366,611
DIVISION TOTAL	\$ 406,893	\$ 382,994	\$ 333,924	\$ 366,611

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. Residential customers are billed for the cost of these services on a semi-annual basis. The contract provides for twice a week garbage pickup and once a week recycling, vegetative waste and bulk trash pickup

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Solid Waste Coll & Disp	\$1,186,250	\$1,357,524	\$1,236,000	\$1,288,564
General Fund Totals	\$1,186,250	\$1,357,524	\$1,236,000	\$1,288,564

ACTIVITY/PERFORMANCE MEASURES

17,008 residential units served as of August 2018.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
OPERATING EXPENSES				
34-3 Solid Waste Coll	\$ 1,186,250	\$ 1,357,524	\$ 1,236,000	\$ 1,288,564
TOTAL OPERATING EXPENSES	1,186,250	1,357,524	1,236,000	1,288,564
DIVISION TOTAL	\$ 1,186,250	\$ 1,357,524	\$ 1,236,000	\$ 1,288,564

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 and Capital Projects Funds.

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Fund Tran-Youth Program	\$20,000	\$20,000	\$20,000	\$0
Fund 211-Mun Complex	410,000	410,000	0	410,000
Fund 301-New Growth	0	0	0	0
Fund 303-Park and Recreation	2,100,000	0	0	0
Fund 304-Reconstruction and Maintenance	1,663,381	1,000,000	0	500,000
General Fund Totals	\$4,193,381	\$1,430,000	\$20,000	\$910,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
OPERATING EXPENSES				
91-5 Interfund Transfer-New Growth	100,000	0	0	0
91-7 Interfund Transfer-Parks & Rec	2,100,000	0	0	0
91-8 Interfund Transfer-Rec & Maint	1,663,381	1,000,000	0	500,000
91-22 Interfund Transfer-CARES	20,000	20,000	20,000	0
91-95 Interfund Transfer-Debt	410,000	410,000	0	410,000
TOTAL OPERATING EXPENSES	4,293,381	1,430,000	20,000	910,000
DIVISION TOTAL	\$ 4,293,381	\$ 1,430,000	\$ 20,000	\$ 910,000

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
PBSO contract	\$11,270	\$9,355,896	\$9,636,884	\$9,992,996
175/185 Insurance Trust	\$458,920	\$469,244	\$478,504	\$478,504
General Fund Totals	\$470,190	\$9,825,140	\$10,115,388	\$10,471,500

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
OPERATING EXPENSES				
22-4 FLC P/S FF Retirement	\$336,416	\$388,196	\$388,196	\$388,196
34-42 Other Contractual Service	0	9,324,787	9,608,252	9,964,364
46-5 R & M - Other Equipment	11,270	11,969	19,020	19,020
46-7 R & M - Computer Equip	0	8,724	2,412	2,412
81-1 Ed Train Sem & Assc Exp	0	10,416	7,200	7,200
99-4 175/185 Benefits Trust	122,504	81,048	90,308	90,308
TOTAL OPERATING EXPENSES	470,190	9,825,140	10,115,388	10,471,500
DIVISION TOTAL	\$ 470,190	\$ 9,825,140	\$ 10,115,388	\$ 10,471,500

DEPARTMENT	Non-Departmental
COST CENTER	Inspector General
COST CENTER NO.	80-84

PRIMARY FUNCTION NARRATIVE

This cost center funds the payment of the City's portion of the cost of the Palm Beach County Office of Inspector General which has county wide jurisdiction through a county charter amendment approved by the voters.

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Inspector General	\$0	\$0	\$0	\$0
General Fund Totals	\$0	\$0	\$0	\$0

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
OPERATING EXPENSES				
99-3 Payments to Palm Beach	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL OPERATING EXPENSES	0	0	0	0
DIVISION TOTAL	\$ 0	\$ 0	\$ 0	\$ 0

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Contingency (Hurricane)	\$0	\$0	\$0	\$0
Contingency (Council)	0	0	100,000	100,000
General Fund Totals	\$0	\$0	\$100,000	\$100,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
OPERATING EXPENSES				
99-1 Council Hurricane	0	1,305	0	0
99-2 Council Contingency	0	0	100,000	100,000
TOTAL OPERATING EXPENSES	0	1,305	100,000	100,000
DIVISION TOTAL	\$ 0	\$ 1,305	\$ 100,000	\$ 100,000

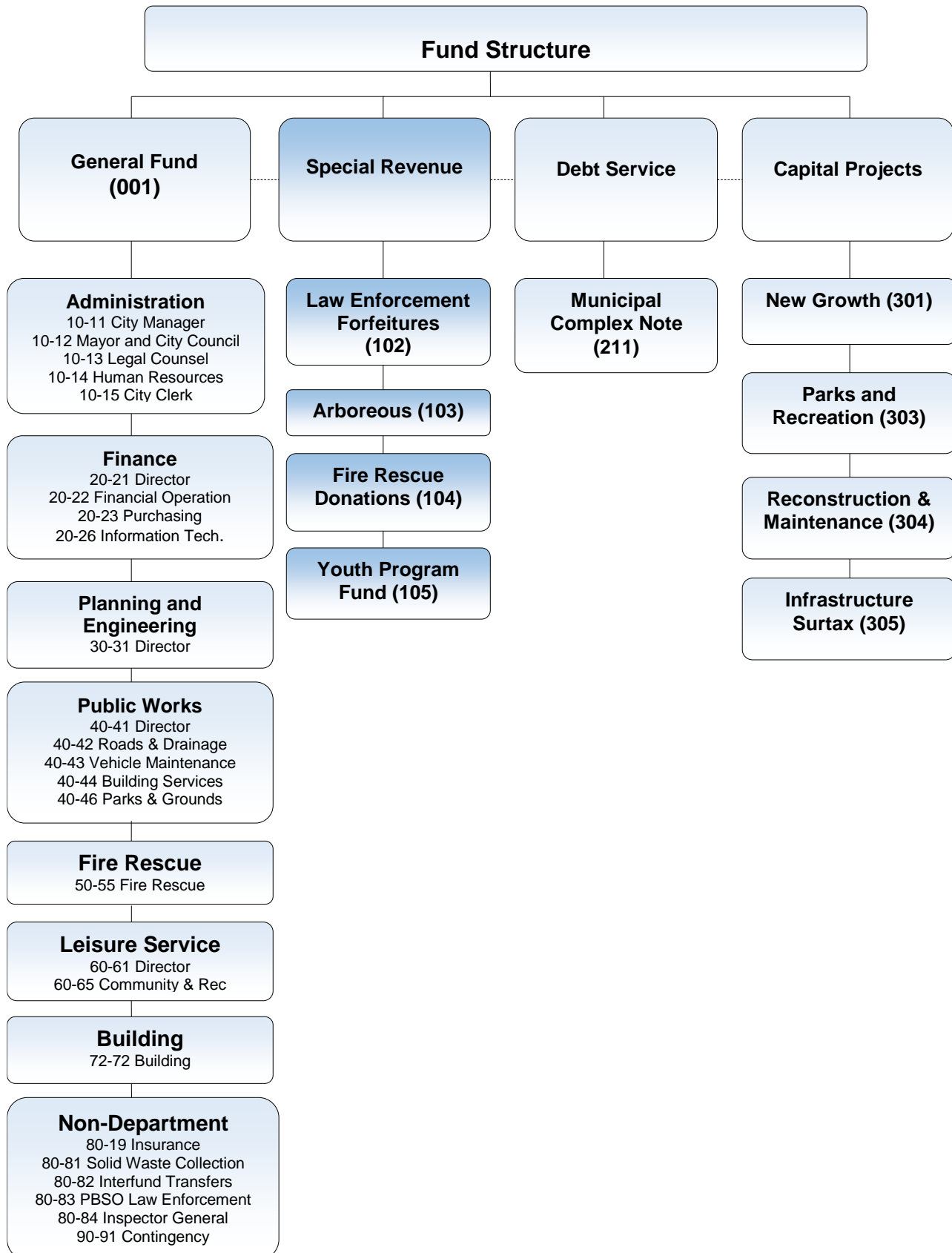
Special Revenue

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)*





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 and Youth Program's fund.

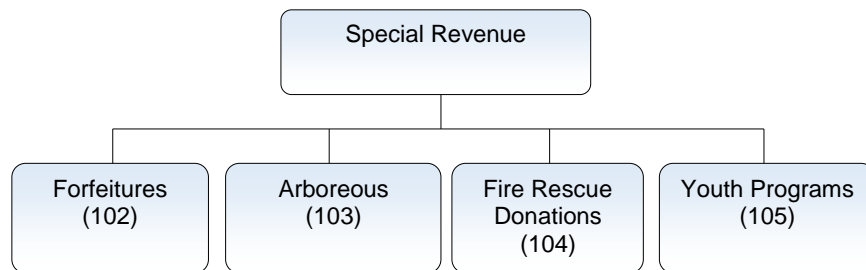
The **Forfeitures Fund** (102) was established in fiscal year 1989 to account for the funds generated from law enforcement confiscation actions. There are restrictions as to how the funds are utilized. According to §932.7055(9) Fla. Stat., budgeting revenue for these funds is prohibited. The funds and 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 and was established in fiscal year 1997 and has a maximum capacity of 120 participants. The Cool Zone program, for middle-school aged children, was added in fiscal year 2002 and has a maximum capacity of 30. Hot Spot is the youth program for high school participants and has a maximum capacity of 25 participants.

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



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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
REVENUE				
351-200 Forfeitures	\$ 0	\$ 0	N/A	N/A
361-120 SBA Interest	0	0	N/A	N/A
361-150 Bank Investment	1,764	2,406	N/A	N/A
364-410 Surplus Sales	0	0	N/A	N/A
TOTAL REVENUES	\$ 1,764	\$ 2,406	N/A	N/A

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
EXPENSES				
48-2 Crimes and Fire Pre	\$ 0	\$ 0	\$ 0	\$ 0
64-8 Other Equipment	22,998	0	260,900	115,782
TOTAL EXPENSES	\$ 22,998	\$ 0	\$ 260,900	\$ 115,782

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

FUND BALANCE:

Projected Beginning Fund Balance	\$ 115,782
Net Change	(115,782)
Projected Ending Fund Balance	\$ 0

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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 0	\$ 0	\$ 0	\$ 40
361-150 Bank Investment	59	202	239	333
324-220 Impact Fee	21,125	6,307	8,250	3,300
TOTAL REVENUES	\$ 21,184	\$ 6,509	\$ 8,489	\$ 3,673

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
EXPENSES				
63-4 Landscaping	\$ 7,000	\$ 0	\$ 7,000	\$ 7,000
TOTAL EXPENSES	\$ 7,000	\$ 0	\$ 7,000	\$ 7,000

FUND BALANCE:

Projected Beginning Fund Balance	\$	24,826
Net Change		(3,327)
Projected Ending Fund Balance	\$	21,499

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

PRIMARY FUNCTION NARRATIVE

The Fire Rescue Donations Fund is used to account for donations received by the Department of Fire Safety. Estimated revenue projections for 2017 are \$510. 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 0	\$ 0	\$ 0	\$ 0
361-150 Bank Investment	39	17	20	10
366-903 EMS Donations	1,275	130	500	200
366-904 Misc P/S Donations	2,500	0	0	0
TOTAL REVENUES	\$ 3,814	\$ 147	\$ 520	\$ 210

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
EXPENSES				
48-6 Consumables & Small Tools	\$ 3,683	\$ 0	\$ 0	\$ 0
52-5 Small Tools & Minor Equip	194	0	0	0
64-8 Other Equipment	10,819	0	2,000	1,509
TOTAL EXPENSES	\$ 14,696	\$ 0	\$ 2,000	\$ 1,509

FUND BALANCE:

Projected Beginning Fund Balance	\$	1,299
Net Change		(1,299)
Projected Ending Fund Balance	\$	0

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

PRIMARY FUNCTION NARRATIVE

The Youth Programs Division operates the C.A.R.E.S., Cool Zone and Hot Spot programs, a nationally accredited, year-round, inclusive afterschool program serving 100 elementary, 25 middle school, and 25 high school participants. Transportation is provided to the licensed facility from nine (9) local schools. Positive youth development techniques and Quality Improvement Standards (QIS) are utilized to develop future leaders. The program provides a sense of belonging, enrichment and recreational activities, cultural experience, volunteer and job shadowing opportunities, and academic support in a nurturing environment. Emphasis is placed on civic education, community service and community involvement. 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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Assistant Director ₁	0	0	0.666	0.5
Youth Programs Supervisor	1	1	1	1
Asst. Youth Program Supervisor ₂	1	1	1	1
Youth Programs Admin Specialist	0	1	1	1
Youth Development Specialist	0	1	1	1
Child Care Assistant (PT)	7	6	8	0
Youth Development Leader (PT) _{3 & 5}	0	0	6	6
Youth Development Assistant	0	0	0	6
Recreation Aide II (PT) ₄	10	6	6	0
Camp Counselor (PT)	0	4	6	8
Bus Driver (PT)	0	0	2	2
Clerical Assistant	1	0	0	0
Total Number of Staff	3 FT/12PT	3 FT/17PT	4 FT/16PT	4.50 FT/22 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

4 Rec Aide II's reclassified as Youth Development Assistants

5 Youth Development Leader was reduced from 8 to 6 to create 2 Bus Driver positions in FY18

PERFORMANCE MEASURES

WORKLOAD	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 PROJECTED	FY 2019 ADOPTED
No. of Participants (CARES/CZ/HS)	118	150	150	150
No. of Participants in Sierra Club ICO	13	13	13	13
No. of Licenses Coordinated	1	1	1	1
No. of MOU'S Coordinated	4	4	4	6
No. of Part. In Future Leaders (HS)	15	15	15	7
No. of Part. In Life Skills Training Program	15	15	15	15
No. of Part. In Jr. Garden Club ¹	0	0	0	15
No. of Hot Spot Part. in Mentoring Program ²	25	15	15	0
No. of Presidential Volunteer Service Hrs	2,961	6,000	6,000	20,000

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

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

EFFICIENCY MEASURES

Avg. Cost per CARES/CZ/HS Participant	\$3,400	\$3,603	\$4,982	\$4,149
Staff to Student Ratio (CARES/CZ/HS)	1:18	1:18	1:18	1:15
% of Daily Attendance	90%	85%	85%	85%
% of Youth with 25 Community Service Hours	70%	72%	72%	75%
% of Youth enrolled in Future Leaders	N/A	N/A	50%	50%
% of CZ & HS Youth with a minimum			75%	90%
PBC-PQA (QIS) Score	4.79	4.75	4.83	4.50

GOALS & OBJECTIVES

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

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

REVENUE AND EXPENDITURE DETAIL

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
REVENUE				
331-716 USDA Snack Program	\$ 15,264	\$ 14,022	\$ 11,400	\$ 16,000
337-710 Youth Program Grant	313,069	250,173	391,531	426,702
347-313 Children's Camps Fees	73,051	63,972	58,292	61,256
347-315 Greenacres Cares Fees	98,079	113,697	99,803	134,371
347-317 Hot Spot Part	0	870	831	0
347-318 Cool Zone Fees	2,910	7,641	8,550	0
361-120 SBA Interest	0	0	0	0
361-150 Bank Investment	367	338	450	400
366-900 Contributions	0	11,360	11,210	11,710
369-915 Leisure Svcs Fundraiser	608	769	475	475
369-999 Miscellaneous Revenue	82	553	0	0
381-000 Interfund Transfer	20,000	20,000	20,000	0
TOTAL REVENUES	\$ 523,430	\$ 483,395	\$ 602,542	\$ 650,914

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
EXPENSES				
12-1 Regular Salaries & Wages	\$ 114,040	\$ 157,316	\$ 167,315	\$ 198,549
13-1 Other Salaries & Wages	170,318	154,041	219,676	208,951
14-1 Overtime	132	1,010	0	0
21-1 Fica Taxes	21,307	23,454	29,299	29,983
22-2 FLC Gen Retir. Contrib.	4,703	6,865	7,607	9,926
22-3 FLC Gen Retir Match	2,054	2,503	3,803	4,963
23-1 Life & Health Ins - Employee	23,503	32,912	30,458	39,511
23-2 Dependent Insurance	5,196	5,146	3,542	15,101
24-1 Worker's Compensation	2,196	3,382	4,400	4,038
24-2 City Shared Worker's Comp	0	0	0	0
25-1 Unemployment Compensation	841	(27)	426	489
31-4 Other Professional Svc	4,370	2,053	4,237	8,376
31-5 Physical Exams	1,730	2,495	1,075	1,645
34-1 Interfund Admin Charges	23,800	0	0	0
34-3 Solid Waster Coll & Disp	5,979	0	6,000	0
34-4 Other Contractual Service	4,388	7,460	7,300	4,000
34-7 Sponsored Events	42,806	45,863	40,770	40,795

REVENUE AND EXPENDITURE DETAIL CONT.

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
40-4 Ed train Sem & Assc Exp	1,612	1,649	3,420	1,890
40-5 Business Exp & Mileage	3,366	3,562	4,205	155
41-1 Telephone	764	704	792	1,836
43-1 Electricity	12,000	14,437	12,000	0
43-4 Water & Sewer	1,512	1,268	1,200	0
45-1 Liability & Fleet Ins.	5,440	5,440	5,440	0
46-1 R & M - Buildings	0	334	300	0
46-2 R & M - Vehicles	0	0	1,800	400
46-3 R & M - Office Equipment	5,174	3,356	4,431	6,031
46-4 R & M - Communication Equip	623	548	800	1,000
48-1 City Publicity	648	2,080	1,000	1,000
48-71 IMovivate Project	0	11,452	10,000	10,000
51-2 Office Supplies	1,924	1,825	2,004	2,004
52-0 Food Supplies	25,059	27,631	28,250	31,500
52-1 Fuel & Lubricants	20	0	0	0
52-3 Custodial, Lab & Chem Supplies	1,447	3,176	3,200	3,000
52-5 Small Tools & Minor Equip	0	1,580	0	0
52-6 Recreation Supplies	19,350	14,705	14,810	12,790
52-7 Medical Supplies	1,038	1,207	1,820	1,100
52-8 Uniforms & Clothing	751	0	780	830
54-3 Books,Subsc,Prof Supplies	46	168	305	430
54-4 Memberships & Dues	160	215	260	100
64-5 Office Furniture	7,896	0	0	0
TOTAL EXPENSES	\$ 516,193	\$ 539,810	\$ 622,725	\$ 640,393

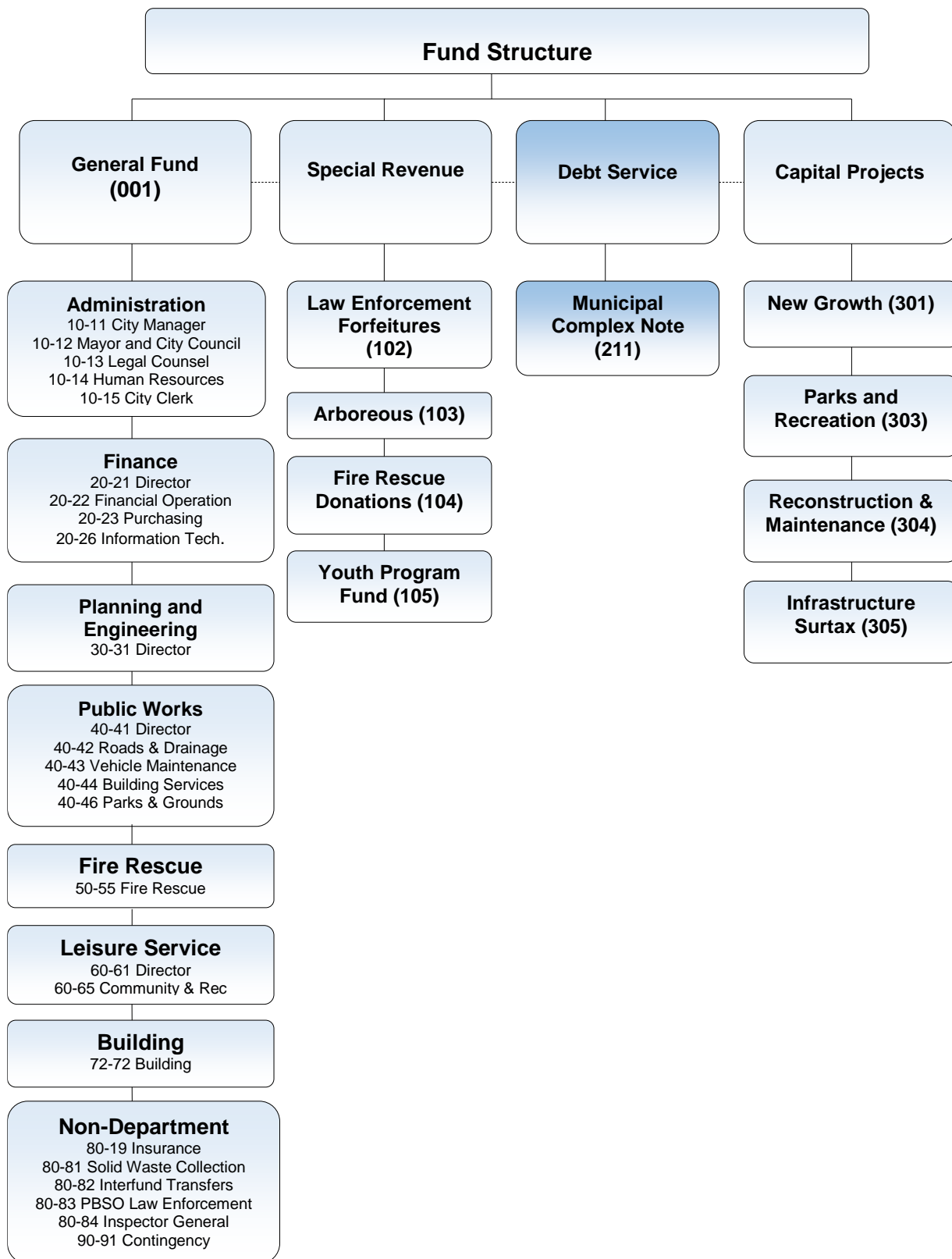
FUND BALANCE:

Projected Beginning Fund Balance	\$	58,163
Net Change		10,521
Project Ending Fund Balance	\$	68,684

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

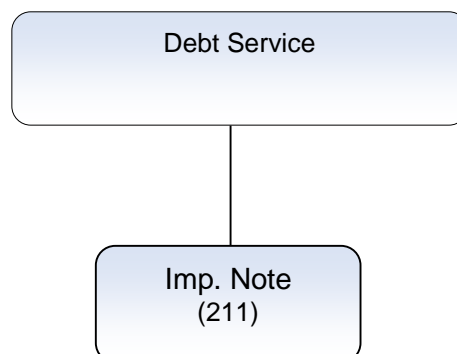
In the State of Florida there are no statutory limits on the amount of debt that may be incurred by a municipality. However, the issuance of General Obligation Bonds, backed by the full faith and credit of a municipality, must be approved by a majority vote of the electors. Such General Obligation Bonds 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 \$2,130,180 principal outstanding at the close of FY 2018 and the debt will be retired in FY 2024.

The principal and interest payment for the 2004A note during FY 2019 is \$403,260. At the end of fiscal year 2017, the City's ratio of debt service (principal and interest) as a percentage of non-capital expenditures was 1.54%. The City's debt policy limits maximum total debt service to no more than fifteen percent (15%) of total general fund revenues; in FY 2017 it was 1.57%, and is expected to be around 1.55% in FY 2018. 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 2017 and 2018 it is under 0.1%. The City currently has no capital lease obligations.

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



DEPARTMENT	Debt Service Fund
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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 0	\$ 0	\$ 0	\$ 0
361-150 Bank Investment	4,605	5,947	6,876	7,909
381-000 Interfund Trans	410,000	410,000	0	410,000
TOTAL REVENUES	\$ 414,605	\$ 415,947	\$ 6,876	\$ 417,909

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
EXPENSES				
71-1 Principal	\$ 284,376	\$ 295,959	\$ 308,014	\$ 320,560
72-1 Interest	118,883	107,252	95,246	82,700
TOTAL EXPENSES	\$ 403,259	\$ 403,211	\$ 403,260	\$ 403,260

FUND BALANCE:

Projected Beginning Fund Balance	\$ 166,408
Net Change	14,649
Projected Ending Fund Balance	\$ 181,057

**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
29	Mar-19	4.03%	2,419,559	201,630	42,950	158,680
30	Sep-19	4.03%	2,217,929	201,630	39,750	161,880
				403,260	82,700	320,560
31	Mar-20	4.03%	2,016,299	201,630	36,486	165,144
32	Sep-20	4.03%	1,814,669	201,630	33,157	168,473
				403,260	69,643	333,617
33	Mar-21	4.03%	1,613,039	201,630	29,760	171,870
34	Sep-21	4.03%	1,411,409	201,630	26,295	175,335
				403,260	56,055	347,206
35	Mar-22	4.03%	1,209,779	201,630	22,759	178,871
36	Sep-22	4.03%	1,008,149	201,630	19,153	182,477
				403,260	41,912	361,348
37	Mar-23	4.03%	806,519	201,630	15,474	186,156
38	Sep-23	4.03%	604,889	201,630	11,720	189,910
				403,260	27,194	376,066
39	Mar-24	4.03%	403,259	201,629	7,890	193,739
40	Sep-24	4.03%	201,630	201,630	3,985	197,645
				403,259	11,875	391,384
			\$ 0	\$ 2,419,559	\$ 289,379	\$ 2,130,180

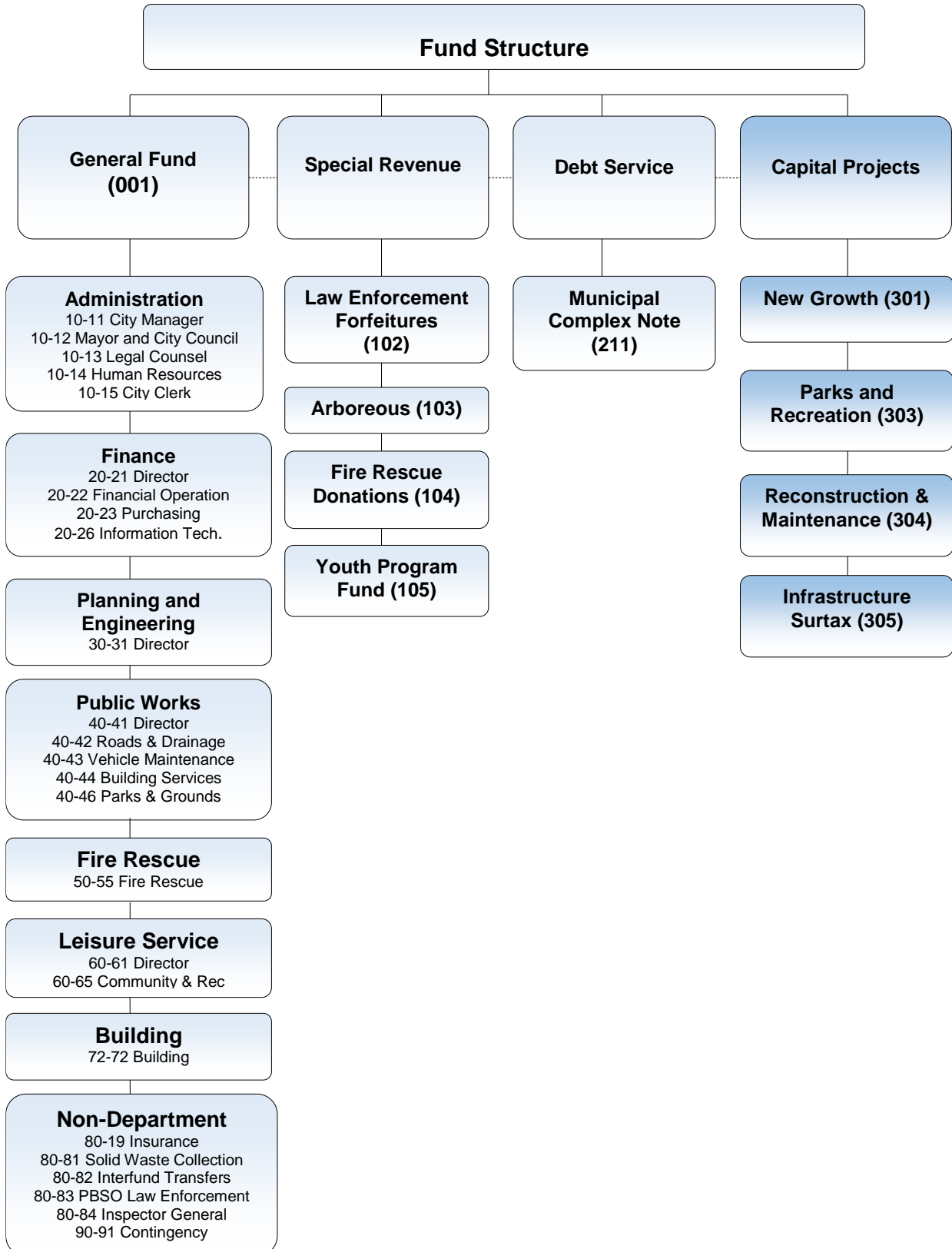


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Capital Improvement Program

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.

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.

Five major revenue sources that support this fund are: grants, impact fees, interest, cell tower rentals 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. A forth cell tower is in the pre-construction phase.

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.

Three major revenue sources that support this fund are: grants, interest, and inter-fund transfer.

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

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

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

For budget year 2019, this fund will also be supported by the cell tower rental revenue previously budgeted in the New Growth (301) fund.

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

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

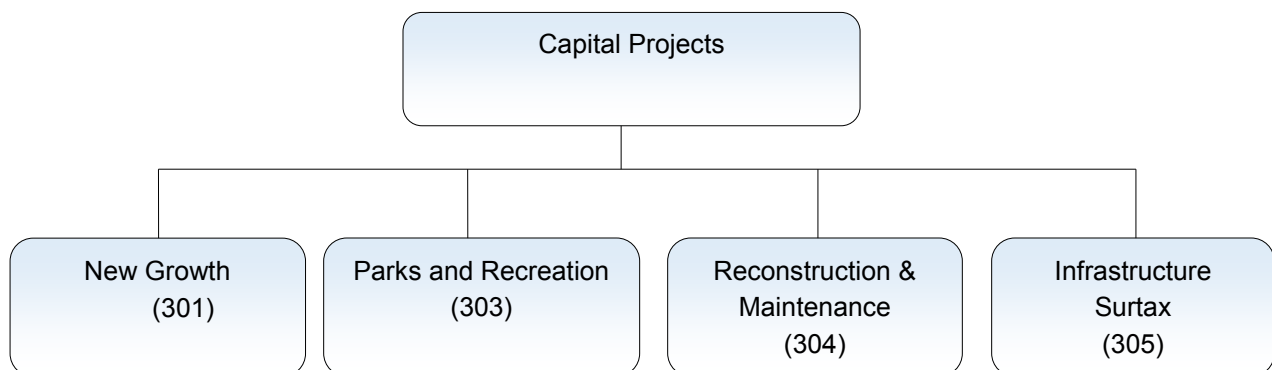
The CIP budget process begins with a review of all open CIP projects determining their completion date and completion cost.

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

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

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

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



CAPITAL IMPROVEMENT PROGRAM FY 2018 – 2024 COST BY FUND PROPOSED

PRJ # DESCRIPTION	BUDGET FY 2018	AMENDED BUDGET	PROPOSED FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
NEW GROWTH 301								
Interfund Transfer	500,000	500,000	0	0	0	0	0	0
082 Upgrade Hardware & Software	0	17,546	0	0	0	0	0	0
106 City Sidewalks ¹	0	147,850	0	0	0	0	0	0
188 Street Light Enh	200,000	200,000	0	0	0	0	0	0
192 Bowman Street Improvement	0	0	150,000	0	0	0	0	0
212 Fire Rescue Equipment	50,000	50,000	50,000	0	0	0	0	0
218 Haverhill Road Street Lights	0	30,000	0	0	0	0	0	0
222 Information Signs Upgrade	0	47,261	0	0	0	0	0	0
999 Public Works Generator	0	0	240,000	0	0	0	0	0
TOTAL NEW GROWTH	\$ 750,000	\$ 992,657	\$ 440,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PARKS & RECREATION - FUND 303								
032 City Parks Improv	67,000	108,990	77,000	77,000	67,000	67,000	67,000	67,000
048 Parks Court Resurfacing	30,000	30,000	30,000	40,000	0	0	0	45,000
160 Parks/Building Parking Resurf	120,000	159,279	150,000	10,000	30,000	0	0	30,000
186 Public Grounds Rejuvenation	20,000	22,990	25,000	20,000	10,000	10,000	10,000	10,000
190 Park Lighting Enhancement	0	4,111	0	0	0	0	0	0
198 Community Center Renovation	0	25,507	169,000	0	0	0	0	0
206 Surveillance Camera	50,000	50,000	50,000	0	0	0	0	0
227 Community Park Shuffleboard Demo	25,000	25,000	0	0	0	0	0	0
TOTAL PARKS & RECREATION	\$ 312,000	\$ 425,877	\$ 501,000	\$ 147,000	\$ 107,000	\$ 77,000	\$ 77,000	\$ 152,000
RECONSTRUCTION & MAINTENANCE - FUND 304								
000 Interfund Transfer	0	117,600	0	0	0	0	0	0
049 Equipment Replacement	117,600	0	61,000	22,400	27,500	116,500	43,500	0
069 Copier Replacement	0	0	23,500	8,000	37,400	32,500	0	23,500
073 JAG Law Enf Eq	17,210	17,210	16,431	0	0	0	0	0
088 Vehicle Replacement	301,000	341,342	179,950	213,700	99,100	25,000	45,000	128,000
091 Computer Terminal Hardware Repl	15,000	15,000	34,000	6,400	15,000	0	0	0
141 Surveillance Camera	40,500	40,500	20,000	20,000	20,000	20,000	20,000	20,000
150 Roof Replacement	0	81,410	646,000	62,000	50,000	36,000	0	0
151 Exterior/Interior Painting	20,000	39,302	34,200	27,700	12,500	55,000	14,000	1,200
152 Storm Water Pipe	40,000	175,183	30,000	30,000	30,000	30,000	30,000	30,000
161 Road Resurfacing & Striping	180,000	180,000	220,000	220,000	150,000	150,000	150,000	150,000
163 AC replacement	45,000	68,986	30,000	162,000	107,000	131,000	60,000	167,825
180 Energy Efficiency Ench	0	0	47,000	50,000	30,000	0	0	0
191 Public Safety HQ Renovation	0	111,080	15,000	350,000	0	0	0	0
193 Original Section Drainage Improv	0	277,694	0	0	0	0	0	0
200 500 Perry Ave Building Renovation	0	0	20,000	350,000	0	0	0	0
212 Fire Rescue / EMS Equipment	85,726	85,726	85,726	0	0	0	0	0
220 Public Right of Way Landscape	0	0	20,000	20,000	20,000	20,000	20,000	20,000
221 Air Pack Replacement	0	0	66,000	0	0	0	0	0
228 Public Works Security	0	81,000	0	0	0	0	0	0
229 Flooring WIC Building	0	0	48,691	0	0	0	0	0
999 Public Works Security Enhancement	0	0	0	75,000	0	0	0	0
TOTAL RECONSTRUCTION & MAINTENANCE	\$ 862,036	\$ 1,632,033	\$ 1,597,498	\$ 1,617,200	\$ 598,500	\$ 616,000	\$ 382,500	\$ 540,525
INFRASTRUCTURE SURTAX - FUND 305								
032 City Parks Improv	500,000	576,711	500,000	0	0	0	0	0
088 Vehicle Replacement	694,000	1,596,318	271,000	399,000	0	633,000	0	841,000
106 City Sidewalks	0	174,380	1,024,000	1,086,000	0	0	0	0
150 Roof Replacement	215,000	215,000	0	0	0	0	0	0
190 Park Lighting Enhancement	0	4,750	0	0	0	0	0	0
193 Original Section Drainage Improv(CDBG)	275,119	275,119	288,654	288,654	266,154	412,608	0	1,531,189
210 Median Landscaping Rejuvenation	1,020,000	1,020,000	0	0	0	0	0	0
222 City Entryway Monuments	100,000	100,000	0	0	0	0	0	0
226 Lake Drainage Imp (Gladiator Lake)	0	84,840	1,825,000	0	0	0	0	0
TOTAL INFRASTRUCTURE SURTAX	\$ 2,804,119	\$ 4,047,118	\$ 3,908,654	\$ 1,773,654	\$ 266,154	\$ 1,045,608	\$ 0	\$ 2,372,189
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$ 4,728,155	\$ 7,097,685	\$ 6,447,152	\$ 3,537,854	\$ 971,654	\$ 1,738,608	\$ 459,500	\$ 3,064,714

¹ Project moved to 305



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

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
REVENUE				
Interest				
FMIT Interest	\$ 13,551	\$ (3,479)	\$ 7,800	\$ 4,800
SBA interest	0	0	0	0
Bank Investment	6,687	6,175	7,830	33,221
Palm Beach County	10,000	0	0	0
Local Grants	0	21,309	50,000	230,000
Residential Impact fees	0	52,732	0	0
Commercial Impact fees				
Beulah Church	0	0	10,940	10,940
Brahman Honda	0	26,320	0	0
Church of God 7th Day	25,688	0	0	0
Equitas	24,324	0	0	0
Jog Professional	144,306	0	0	0
Kid's College Greenacres	0	0	14,175	14,175
Race Trac LWR	0	0	15,649	0
Ross Expansion	0	1,274	0	0
Soma Lake Worth	0	15,226	0	0
Target Discount Tire	0	0	20,644	0
Target Zaxby	0	0	10,771	0
WAWA	0	16,641	0	0
Cell Tower Rental	43,223	43,223	0	0
Interfund Transfer	100,000	0	0	0
TOTAL REVENUE	\$ 367,779	\$ 179,421	\$ 137,809	\$ 293,136
EXPENDITURE				
Interfund Transfer	0	0	500,000	0
043 Geographic Info System	3,718	0	0	0
082 Upgrade Hardware & Software	13,606	20,683	0	0
106 City Sidewalks ¹	7,428	138,239	0	0
129 Microsoft upgrade	21,450	0	0	0
188 Street Light Enh	0	0	200,000	0
192 Bowman Street Improvement	0	0	0	150,000
211 Dillman Road Sidewalk	10,847	0	0	0
212 Fire Rescue Equipment	19,838	24,600	50,000	50,000
216 Swain Blvd Sewer Feasibility Study	18,600	0	0	0
217 New Website Development	0	33,125	0	0
219 Storm Sewer Maintenance Equipment	0	88,369	0	0
222 Information Signs Upgrade	0	17,140	0	0
999 Public Works Generator	0	0	0	240,000
TOTAL EXPENDITURE	\$ 95,487	\$ 322,156	\$ 750,000	\$ 440,000

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

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
FUND BALANCE				
Beginning fund balance ²	\$ 1,882,593	\$ 2,154,885	\$ 2,012,150	\$ 1,201,865
Net Change	272,292	(142,735)	(612,191)	(146,864)
Prior year Rollover	0	0	(216,539)	0
Realized Revenue	0	0	18,445	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 2,154,885	\$ 2,012,150	\$ 1,201,865	\$ 1,055,001


¹ Budget adjustment during FY 2016

² Based on Comprehensive Annual Financial Report

FUND CHANGE SUMMARY:

The beginning fund balance for 2019 is estimated at \$1,201,865. This is due not only to the 2018 budgeted projects but also to carryover projects from the previous year. Cell tower rental revenue has been moved to Reconstruction and Maintenance fund (304) for 2018 and 2019. 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 \$1,055,001.

PROJECT NAME	Bowman Street Improvement
DEPARTMENT	Public Works
PROJECT NO.	301-192

Project Description								
<p>This project will improve the portion of Bowman Street between Wallace Street and Military Trail to City street standards, including pavement repair, stormwater drainage, sidewalk installation, and pavement markings. In FY 2012, FDOT agreed to the City's request to include improvement of the connection between Bowman Street and Military Trail in the scope of work for their resurfacing project. In FY 2013, the private owner of this portion of Bowman Street deeded the 20' right-of-way to the City and the owner of the property to the south deeded 5' of land to the City for a combined right-of-way of 25'. In FY 2014, survey work was done and improvement plans begun. In FY 2015, construction plans were completed. Due to a change in scope, FDOT's start of construction and duration were pushed back. Upon completion of FDOT's project, estimated for early FY 2019, the City's improvements will be constructed.</p> <p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: Included in Public Works Department maintenance budget</p> <p>Estimated Useful Life: 20 years +</p> <p>Description of Operating Impact: When complete, maintenance needs will be reduced.</p>								
Project Budget								
Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Construction		\$150,000	\$0					\$150,000
Estimated Total Cost	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City		\$150,000	\$0					\$150,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000

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

Project Description

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



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	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.	301-999

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 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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	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 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
REVENUES				
Interest				
FMIT Interest	62,712	(1,270)	11,400	3,000
Bank Investment	2,463	4,682	7,385	2,405
SBA interest	0	0	0	20
Impact Fees - Residential	0	172,976	0	0
Local Grant	0	3,000	0	0
Cell Tower Rental	205,991	162,768	0	0
Interfund Transfer	2,100,000	0	0	0
TOTAL REVENUE	\$ 2,371,166	\$ 342,156	\$ 18,785	\$ 5,425

EXPENDITURES				
032 City Parks Improv	118,644	221,289	67,000	77,000
048 Parks Court Resurfacing	29,950	24,900	30,000	30,000
160 Parks/Building Parking Resurf	52,625	720	120,000	150,000
186 Public Grounds Rejuvenation	20,181	7,002	20,000	25,000
187 Ramblewood Park Sidewalk	0	0	0	0
190 Park Lighting Enhancement	117,080	64,388	0	0
198 Community Center Renovation	2,958,914	219,542	0	169,000
199 Park Restroom Upgrade	102,035	0	0	0
206 Surveillance Camera	0	0	50,000	50,000
224 Rambo Park Parking Expansion	0	642	0	0
227 Community Park Shuffleboard Demo	0	0	25,000	0
TOTAL EXPENDITURE	\$ 3,399,429	\$ 538,483	\$ 312,000	\$ 501,000

FUND BALANCE

Beginning fund balance ¹	\$ 3,343,447	\$ 2,315,184	\$ 2,118,857	\$ 1,723,357
Net Change	(1,028,263)	(196,327)	(293,215)	(495,575)
Prior year Rollover	0	0	(91,900)	0
Un-realized Rev / Exp ²	0	0	(10,385)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 2,315,184	\$ 2,118,857	\$ 1,723,357	\$ 1,227,782


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 2019 will be approximately \$1,723,357. The budget for 2019 includes interest on the fund balance and a resurfacing project for \$150,000. 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 \$1,227,782.

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 2019, the following are scheduled: replace sports turf at Freedom Park, Ira Van Bullock Park and Veterans Park.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$1,500</p> <p>Estimated Useful Life: Signage 5-7 yrs and Fencing 8-10 years.</p> <p>Description of Operating Impact: None. Replacement of existing park elements for which operating costs are included in the operating budget.</p>								
Project Budget								
Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Sport Turf	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$315,000
Sod	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Equipment	0	0	0	0	0	0	0	0
Fencing	10,000	20,000	20,000	10,000	10,000	10,000	10,000	90,000
Sign Refurbishment	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,000
Estimated Total Cost	\$67,000	\$77,000	\$77,000	\$67,000	\$67,000	\$67,000	\$67,000	\$489,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$67,000	\$77,000	\$77,000	\$67,000	\$67,000	\$67,000	\$67,000	\$489,000
County								
State								
Federal								
Estimated Total Revenue	\$67,000	\$77,000	\$77,000	\$67,000	\$67,000	\$67,000	\$67,000	\$489,000

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

Project No.: 303-032

Location/Fixture	2019	2020	2021	2022	2023	2024
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 (2001) ¹						
Community Hall/Perry Building Large Play Structure (2017)						
Community Hall/Perry Building Basketball Structure (2014)						
Community Park Large Play Structure (2018)						
Community Park Small Play Structure (2014)						
Community Park Exercise Stations (2011)						
Empire Park (2007)						
Freedom Park (2003) ¹						
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		\$20,000				
Burrowing Owl Park	\$20,000					
Community Hall/Perry Building						
Community Park						
Empire Park						
Freedom Park						
Gladiator Park						
Heather Estates Park						
Ira Van Bullock Park						
Ramblewood Park						
Rambo Park						
Veterans' Memorial Park						
Misc. Fence Repairs			\$10,000	\$10,000	\$10,000	\$10,000
Entry Sign Refurbishing						
Bowman Park (2014)						
Burrowing Owl Park (2014)						
Community Park (2016)						
Empire Park (2015)						
Freedom Park (2015)						
Gladiator Park (2012)						
Heather Estates Park (2015)						
Ira Van Bullock Park (2016)						
Oasis Park (2014)						
Ramblewood Park (2014)						
Rambo Park (2014)						
Veterans' Memorial Park (2016)						
Misc. Sign Refurbishment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Totals	\$77,000	\$77,000	\$67,000	\$67,000	\$67,000	\$67,000

¹ Scheduled for replacement in FY 19 through CIP 305-032

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

Project Description

This project provides for the resurfacing of 2 tennis courts and 12 basketball courts in Parks throughout the City. In FY 2019, two basketball courts at Bowman Park will be resurfaced. This project will provide an aesthetic enhancement and provide safer playing surfaces.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: Asphalt surfaces 8 to 10 years.
 Description of Operating Impact: N/A

Project Budget


Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Material & Labor	\$30,000	\$30,000	\$40,000	\$0	\$0	\$0	\$45,000	\$145,000
Estimated Total Cost	\$30,000	\$30,000	\$40,000	\$0	\$0	\$0	\$45,000	\$145,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$30,000	\$30,000	\$40,000	\$0	\$0	\$0	\$45,000	\$145,000
County								
State								
Federal								
Estimated Total Revenue	\$30,000	\$30,000	\$40,000	\$0	\$0	\$0	\$45,000	\$145,000

PROJECT NAME	<u>Parks Court Resurfacing</u>
DEPARTMENT	<u>Public Works</u>
PROJECT NO.	<u>303-048</u>

Park Court ¹	Installation Date	Previous Overlay	Lifespan	2019	2020	2021	2022	2023	2024
Bowman Park Basketball Court (2)	1999	2010	2018-2022	x					
Burrowing Owl Basketball Court (3)	1991	2018	2026-2030						
Community Park Racquetball Court (4 concrete)	1990	2012	2019-2023		x				
Community Park Shuffleboard Court (6) ¹	1990	2009	-						
Community Park Tennis Court (2)	1990	2016	2024-2026						x
Gladiator Basketball Court 1	1976	2016	2024-2026						x
Gladiator Basketball Court 2 ²	1976	2018	2026-2028						
Ira Van Bullock Basketball Court (2)	2016	-	2024-2026						
Rambo Park Basketball Court (2)	1996	2016	2024-2026						
Rambo Park Soccer Court ³	1980	2017	2024-2027						
Veterans Park Basketball Court	1985	2010	2018-2022		x				
Veterans Park Soccer Court	1985	2017	2024-2027						
Total:				\$30,000	\$40,000	\$0	\$0	\$0	\$45,000

¹ removed in FY18² converted from tennis court to basketball court in FY18³ converted from tennis court to soccer court in FY17

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 2019, the entryway, the north and south parking areas and the walking pathway at Freedom Park will be resurfaced and re-striped. This project increases safety, handicap accessibility and aesthetics at City parks and public building grounds.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: 15-20 years</p> <p>Description of Operating Impact: Resurfacing work will restrain the ongoing cost of repairs included in the Public Works Department budget.</p>								
Project Budget								
Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Engineering								
Material & Labor	\$120,000	\$150,000	\$10,000	\$30,000	\$0	\$0	\$30,000	\$340,000
Estimated Total Cost	\$120,000	\$150,000	\$10,000	\$30,000	\$0	\$0	\$30,000	\$340,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$120,000	\$150,000	\$10,000	\$30,000	\$0	\$0	\$30,000	\$340,000
County								
State								
Federal								
Estimated Total Revenue	\$120,000	\$150,000	\$10,000	\$30,000	\$0	\$0	\$30,000	\$340,000

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

Area	Surface Type	Overlay Year	Lifespan	2019	2020	2021	2022	2023	2024
Bowman Park Parking	Asphalt	2009	2019-2024		x				
Bowman Park Pathway	Asphalt	2013	2028-2033						
City Hall Parking ¹	Asphalt	2018	2029-2033						
Community Center Parking Phase I	Asphalt	2016	2026-2031						
Community Center Parking Phase II	Asphalt	2016	2026-2031						
Community Hall Parking (Martin Ave)	Asphalt	2015	2035-2040						
Community Hall/CARES Parking (4 th St.)	Asphalt	2015	2035-2040						
Community Park Pathway (Jog Rd to Pinehurst Pathway)	Asphalt	2005	2025-2030						
Empire Park Parking	Asphalt	2010	2020-2025			x			
Former City Hall Parking	Asphalt	2017	2027-2032						
Freedom Park Drive (entry and exit)	Asphalt	2002	2022-2027	x					
Freedom Park Parking (north)	Asphalt	2002	2017-2022	x					
Freedom Park Parking (south)	Asphalt	2008	2023-2028	x					
Freedom Park Pathway	Asphalt	2002	2017-2022	x					
Gladiator Park Parking	Asphalt	2009	2019-2024		x				
Ira Van Bullock/CARES Parking (Perry Ave)	Asphalt	2015	2035-2040						
Leisure Services (Bus Yard/East Parking)	Asphalt	2009	2026-2031						
Municipal Complex Pathway	Asphalt	2017	2032-2037						
Public Works Parking ²	Asphalt	2018	2028-2033						
Pinehurst Pathway Phase I (east to Liberty Park)	Asphalt	2009	2024-2029						x
Pinehurst Pathway Phase II (Park Point Cir. To Pinehurst Pathway)	Asphalt	2011	2024-2029						x
Fire Rescue 94/PBSO Distr 16 Parking	Asphalt	2011	2026-2034						
Fire Rescue 94/PBSO Distr 16 Compour	Asphalt	2011	2026-2034						
Fire Rescue Station 95 Parking	Asphalt	2002	2017-2022			x			
Rambo Park Parking	Asphalt	2013	2028-2033						
Veterans Park Parking	Asphalt	2013	2033-2038						
Total:				\$150,000	\$10,000	\$30,000	\$0	\$0	\$30,000

¹Includes east and west entryways

²Includes drive from east entrance

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

Project Description

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.



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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Material & Labor	\$20,000	\$25,000	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$105,000
Estimated Total Cost	\$20,000	\$25,000	\$20,000	\$10,000	\$10,000	\$20,000	\$10,000	\$105,000

Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$20,000	\$25,000	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$105,000
County								
State								
Federal								
Estimated Total Revenue	\$20,000	\$25,000	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$105,000

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

Project Description

This project provides for the replacement of the gym flooring. The flooring was installed with the initial construction of the building in 2001. The flooring has been showing signs of "bubbling" and has had several repairs made over the past few years. This project will also provide for the addition of bleachers in the gym, replacement of sixteen (16) interior doors and frames, and re-flooring of two (2) rooms in the original section of the Community Center.

**Operating Impact Created by Project:**

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

Project Budget

Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Gym Flooring		\$86,000						\$86,000
Interior Door Replacement		\$50,000						\$50,000
Bleacher		\$16,000						\$16,000
Flooring Replacement		\$17,000						\$17,000
Estimated Total Cost		\$169,000	\$0	\$0	\$0	\$0	\$0	\$169,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City		\$169,000						\$169,000
County								
State								
Federal								
Estimated Total Revenue		\$169,000	\$0	\$0	\$0	\$0	\$0	\$169,000

PROJECT NAME	Park Surveillance Camera
DEPARTMENT	Finance
PROJECT NO.	303-206

Project Description

This project is for the on-going maintenance and adding to the City's park camera system infrastructure. Six city parks currently have security camera. The surveillance system gives added security and allows for monitoring by Palm Beach Sheriff's Office staff.

**Operating Impact Created by Project:**

Projected Operating Expense: \$0

Estimated Useful Life:

Description of Operating Impact:

Project Budget

Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Material & 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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$100,000
County								
State								
Federal								
Estimated Total Revenue	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$100,000

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

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
REVENUE				
Interest				
FMIT Interest	33,442	7,400	12,000	12,000
Banking Investment	2,065	4,336	5,400	7,437
SBA interest	0	0	0	0
2nd Local Option Gas Tax	135,746	142,072	142,000	142,000
JAG	0	16,960	17,210	16,431
CDBG	89,231	134,437	0	0
FEMA	(1)	0	77,933	77,933
EMS Palm Beach County	0	0	0	0
Contribution	0	0	0	0
Cell Tower Rental	0	0	205,991	240,000
Interfund Transfer	1,663,381	1,000,000	500,000	500,000
TOTAL REVENUE	\$ 1,923,864	\$ 1,305,205	\$ 960,534	\$ 995,801
EXPENDITURE				
000 Interfund Transfer	1,000,000	0	0	0
049 Equipment Replacement	36,528	43,531	117,600	61,000
069 Copier Replacement	37,453	33,932	0	23,500
073 JAG Law Enf Eq	0	16,960	17,270	16,431
088 Vehicle Replacement	112,300	81,164	301,000	179,950
091 Computer Terminal Hardware Repl	72,472	14,016	15,000	34,000
141 Surveillance Camera	100,209	0	40,500	20,000
150 Roof Replacement	0	11,590	0	646,000
151 Exterior/Interior Painting	110,785	9,361	20,000	34,200
152 Storm Water Pipe	71,356	28,922	40,000	30,000
153 Emergency Radio Sys	(1,548)	0	0	0
161 Road Resurfacing & Striping	133,750	157,848	180,000	220,000
163 AC replacement	27,926	28,013	45,000	30,000
180 Energy Efficiency Ench	0	0	0	47,000
191 Public Safety HQ Renovation	45,886	217,759	0	15,000
193 Original Section Drainage Improv	556,475	407,877	0	0
200 500 Perry Ave Building Renovation	0	0	0	20,000
201 Relocation of City Radio Equip	23,612	0	0	0
210 Median Landscaping Rejuvenation	11,166	71,578	0	0
212 Fire Rescue / EMS Equipment	0	0	85,726	85,726
215 Fire Rescue Bunker Gear Replacement	48,720	0	0	0
220 Public Right of Way Landscape	0	0	0	20,000
221 Air Pack Replacement	0	212,240	0	66,000
223 10th Ave Parking Expansion (WIC)	0	24,557	0	0
228 Public Works Security	0	0	81,000	0
229 Flooring WIC Building	0	0	0	48,691
TOTAL EXPENDITURE	\$ 2,387,090	\$ 1,359,348	\$ 943,096	\$ 1,597,498

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

DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 BUDGET	FY 2019 ADOPTED
Beginning fund balance ¹	\$ 2,625,316	\$ 2,162,090	\$ 2,107,947	\$ 2,008,973
Net Change	(463,226)	(54,143)	17,438	(601,697)
Budget adj in 2017 ²			(116,412)	0
Ending Fund Balance	\$ 2,162,090	\$ 2,107,947	\$ 2,008,973	<u>\$ 1,407,276</u>
Restricted 2nd Local Option Gas Tax				\$ 423,493
			Fund Balance Less Restricted	\$ 983,783

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 2019 will be approximately \$2,008,973. The budget for 2019 includes cell tower rental income of \$240,000, 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 \$1,407,276. 2nd Local Option Gas tax restricts \$423,493 of the balance leaving an adjusted fund balance of \$983,783.

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

Project Description

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



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Equipment	\$117,600	\$61,000	\$22,400	\$27,500	\$116,500	\$43,500	\$0	\$388,500
Estimated Total Cost	\$117,600	\$61,000	\$22,400	\$27,500	\$116,500	\$43,500	\$0	\$388,500

Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$117,600	\$61,000	\$22,400	\$27,500	\$116,500	\$43,500	\$0	\$388,500
County								
State								
Federal								
Estimated Total Revenue	\$117,600	\$61,000	\$22,400	\$27,500	\$116,500	\$43,500	\$0	\$388,500

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

Equipment Description	2019	2020	2021	2022	2023	2024
1979 FORD 3600 TRACTOR						
1985 GENERATOR W/TRAILER (refurbished 2009)						
1985 20-TON PRESS						
1985 DRILL PRESS						
1986 BANDSAW (VM SHOP)						
1990 TRUEPLAY FIELD PREP (refurbished 2009)						
1992 HONDA EM1800 GENERATOR		\$900				
1992 HONDA EM2200X GENERATOR		\$1,100				
1996 HONDA EM5000S GENERATOR						
1996 16' x 7' TANDEM TRAILER (refurbished 2009)						
1999 GENI LIFT (TRADES SHOP)	\$9,200					
1999 BOBCAT SKID STEER	\$50,000					
1999 BOBCAT TRAILER (refurbished 2009)						
2000 PRESSURE PRO WASHER 4000		\$2,800				
2002 PONY PUMP w/500-GAL WATER TANK			\$2,000			
2002 HONDA TPG5000H-DX PORTABLE GENERATOR						
2002 EDCO WALK BEHIND CONCRETE SAW		\$4,500				
2002 AERIFIER 4" PRONGS						
2003 BROYHILL SPRAYER		\$4,500				
2018 JOHN DEERE LOADER/BACKHOE						
2003 JOHN DEERE TRACTOR W/BUSHOG				\$70,000		
2003 SPEEDFLO PAINT SPRAYER						
2004 TANDEM TRAILER						
2004 TANDEM TRAILER						
2005 BALDOR 175 KW #213 GENERATOR "FRANCES"						
2005 BALDOR 175 KW #216 GENERATOR "WILMA"						
2018 PORTABLE 10KW GENERATOR						
2005 TORO SAND PRO						
2005 TORO UTILITY VEHICLE			\$20,000			
2018 TIRE CHANGER						
2018 TIRE BALANCER						
2006 JOHN DEERE GATOR		\$7,200				
2006 SPORTS TURF SOD CUTTER						
2007 CHALLENGER PORTABLE LIFT						
2007 CHALLENGER CL10 LIFT				\$3,500		
2007 CHALLENGER 30,000LBS LIFT				\$40,000		
2007 ROBINAIR AC RECOVERY MACHINE						
2007 FRIGIDAIRE STACK WASHER/DRYER	\$1,800					
2007 HONDA EB5000X GENERATOR						
2007 JOHN DEERE 655 TILLER						
2007 JOHN DEERE 790 TRACTOR						
2008 STUMP GRINDER						
2009 BULK OIL PUMP						
2010 HONDA EM5000SX GENERATOR				\$3,000		
2011 SKAG TIGER CUB 61"						
2012 SNAPON SCANNER		\$1,400				
2012 GRAVELY MOWER 44"			\$5,500			

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

Equipment Description	2019	2020	2021	2022	2023	2024
2013 AIR OPERATED GREASE GUN						
2013 MILLER MATIC 200 MIG WELDER (VM SHOP)						
2013 SIMPSON PRESSURE WASHER 3000						
2013 WISCONSIN ROBIN TAMPER						
2013 CONCRETE SURFACER						
2013 SCAG MOWER (72")						
2014 TRAILER MOUNTED 6" WATER PUMP "ISAAC"						
2014 GRAVELY MOWER 44"						
2015 SCAG (72")						
2015 CHAMPION AIR COMPRESSOR (VM SHOP)						
2015 WATER TANKER PUMP						
2015 30 GALLON AIR COMPRESSOR (VM TRUCK)						
2016 AIR COMPRESSOR (PS 1 Bay)						
2016 CEMENT MIXER (R&D)						
2016 TORO GROOM MASTER						
2016 ARROWBOARD						
2016 20 TON SERVICE JACK X2						
2017 JOHN DEERE GATOR						
2017 VICON FERTILIZER SPREADER PTO						
2017 TORO ROTARY MOWER						
2018 TIRE PRESSURE SENSOR TOOL						
TOTALS:	\$61,000	\$24,420	\$29,521	\$118,522	\$2,023	\$2,024

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

Project Description

Provides for the orderly replacement of the twelve copiers, and large documents copier and scanner used in the City. Four copiers are heavy duty, mass-volume copiers, with sorters, located in the Department of Administration, Planning and Building, and Public Safety. Six medium duty copiers with sorters are in the Department of Public Works (1), Public Safety (2) and Leisure Services (3). Two low volume light duty copiers are located in the Department of Building and Finance.


**Operating Impact Created by Project:**

Projected Operating Expense: \$0
 Estimated Useful Life: 5 years
 Description of Operating Impact:

Project Budget

Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Furniture, Equipment & Software	\$0	\$23,500	\$8,000	\$37,400	\$32,500	\$0	\$23,500	\$124,900
Estimated Total Cost	\$0	\$23,500	\$8,000	\$37,400	\$32,500	\$0	\$23,500	\$124,900
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$0	\$23,500	\$8,000	\$37,400	\$32,500	\$0	\$23,500	\$124,900
County								
State								
Federal								
Estimated Total Revenue	\$0	\$23,500	\$8,000	\$37,400	\$32,500	\$0	\$23,500	\$124,900

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 2019 the funds are budget to be used for the purchase of two license plate readers and one speed laser device for community policing.</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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	TOTAL
Vehicle Printers	\$17,210	\$16,431	\$0	\$0	\$0	\$0	\$0	\$33,641
Estimated Total Cost	\$17,210	\$16,431	\$0	\$0	\$0	\$0	\$0	\$33,641
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2020	TOTAL
City								
County								
State								
Federal(JAG)	\$17,210	\$16,431	0	0	0	0	0	\$33,641
Estimated Total Revenue	\$17,210	\$16,431	\$0	\$0	\$0	\$0	\$0	\$33,641

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

Project Description

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 2019-2024 is attached.



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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Vehicles	\$ 301,000	\$ 179,950	\$ 213,700	\$ 99,100	\$ 25,000	\$ 45,000	\$ 128,000	\$991,750
Estimated Total Cost	\$301,000	\$179,950	\$213,700	\$99,100	\$25,000	\$45,000	\$128,000	\$991,750

Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$301,000	\$179,950	\$ 213,700	\$ 99,100	\$ 25,000	\$ 45,000	\$ 128,000	\$991,750
County								
State								
Federal								
Estimated Total Revenue	\$301,000	\$179,950	\$213,700	\$99,100	\$25,000	\$45,000	\$128,000	\$991,750

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

DEPART.	MODEL YR	ASSET#	VIN#	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
BUILDING (7)									
2000	Cherokee (move to PW rpl with F150)	7013	9756	\$27,300					
2000	Taurus (code enforcement)	5914	3406		\$23,000				
2007	Taurus (code enforcement)	8405	9077				\$25,000		
2013	Ford Escape	8409	4795						\$20,000
2013	Ford Escape	8407	4797						\$20,000
2013	Ford Escape (to be switched with eng 2002 exp)	8408	4796						\$20,000
2017	Ford F150	8412	2584						
ENGINEERING (1)									
2002	Explorer 4x4 (rpl F150 move to building)	7281	0736	\$27,300					
FINANCE (2)									
2005	Caravan (non passenger)	7420	0502		\$23,000				
2014	Ford Escape	8394	8425						
LEISURE SERVICES (7)									
1992	3800/Bus 60 Pass. (surtax)	6735	8066				\$125,000		
1995	3600 Thmas Bus 30 Pass. (refurb)	6285	3509	\$11,200					
1995	3800/Bus 60 Pass.	7062	5863						
2000	Dakota 4x4 (Park Attn)	5913	9221					\$45,000	
2013	E350 15 Pass. (mv to wrk rel when replace)	9999	4500	\$32,250					
2013	Dodge Caravan	8608	4355			\$25,000			
2019	Blue Bird 30 Pass.	10230	8280						
PUBLIC WORKS (24)									
1986	S1700 Water Tanker (surtax)	7055	6237		\$128,000				
1993	4700LP Flat Bed 1.1/2 (refurb)	6460	0877			\$4,000			
1996	F350 Pick Up (Bucket Truck)	6161	2820						
1999	3500 SIERRA Dump	6998	9468		\$48,000				
2000	Cherokee (move from building for Prj Coord)	7013	9756	\$27,300					
2001	4700 Dump	7020	5454						
2001	Caravan (loaner)(will 2002 Exp frm build)	7221	3000						
2002	F-250 Super Duty	6512	9073		\$33,700				
2005	F-350 4X4	7075	2326	\$54,600					
2006	F-350 Crew Cab	8151	5657		\$54,000				
2007	E-350 Van (Bldg Serv)	8363	7816			\$44,500			
2007	E350 Van 15 Pass (w k release) rpl 2013 Ford Ec	8364	7682						
2008	4300 (trash truck)	8373	1272						
2013	F-250 Super Duty	8659	9679						\$34,000
2013	F-250 Super Duty	8658	4518						\$34,000
2015	F 350 Service Truck	0037	9465						
2016	F 150 Extended Cab	10087	6812						
2016	F 150 Extended Cab	10038	6650						
2017	F-350 Pick Up (replc 2003 Ford F350 1426)	10096	0946						
2018	F150	9999	9999						
2018	Dump truck	9999	9999						
2018	Express cargo Van (Bldg Serv)	9999	9999						
2018	F150 Ford	9999	9999						
2018	F-150 Pick Up	9999	9999						
FIRE RESCUE (13)									
2005	Ford Explorer EMS (Patl. Chief)	8049	3262		\$32,000				
2001	Am LaFr Lti 93 Fire Tr 94 (to be sold)	7250	8711						
2009	M-2 Freightliner Med (surtax)	8553	1792	\$271,000					
2009	Pierce Pumper 95 (surtax)	8557	0196				\$508,000		
2010	M-2 Freightliner Med (surtax)	8692	9673		\$271,000				
2011	HHR (Fire Marshal)	8735	1762			\$25,600			
2012	Pierce Saber Pumper (surtax)	8847	2805						\$561,000
2014	M-2 Freightliner Med (surtax)	8960	3796						\$280,000
2016	Ford Explorer (Asst Dire Chief)	0078	8202						
2016	Ford Explorer (Div Chief)	0077	8201						
2018	Ford Explorer (Fire Chief)	10190	9428						
2018	Freightliner Med	9999	5787						
2018	Pierce (2018 surtax)	9999	7080						
SURTAX FUNDED				-\$271,000	-\$399,000	\$0	-\$633,000	\$0	-\$841,000
GRAND TOTAL 54				\$179,950	\$213,700	\$99,100	\$25,000	\$45,000	\$128,000


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

Project Description								
<p>This project provides for the orderly replacement of User Desktop/Laptop Computers and Servers. By funding this project, the City will stay current with technological advances in the information technology field.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:			\$0					
Estimated Useful Life:			5 years					
Description of Operating Impact:			The cost of maintenance after warranty is minimal and has been included in the Information technology's Division budget.					
Project Budget								
Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Tablet/Laptops	\$0	\$1,600	\$6,400	\$0	\$0	\$0	\$0	\$8,000
Desktops	\$15,000	\$32,400	\$0	\$15,000	\$0	\$0	\$0	\$62,400
Servers	\$0					\$0		\$0
Estimated Total Cost	\$15,000	\$34,000	\$6,400	\$15,000	\$0	\$0	\$0	\$70,400
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$15,000	\$34,000	\$6,400	\$15,000	\$0	\$0	\$0	\$70,400
County								
State								
Federal								
Estimated Total Revenue	\$15,000	\$34,000	\$6,400	\$15,000	\$0	\$0	\$0	\$70,400

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

Project Description

The project is for the maintenance and the addition to the City's current camera system infrastructure. During 2018, the City's external camera system City Hall was updated and an interior camera surveillance system was added at the Community Hall and the 500 Perry Avenue building. The wireless to wired conversion will continue in 2019 along with a camera upgrade at Freedom Pak and a recorder upgrade at Station 94. The surveillance system gives security and allows for monitoring by Palm Beach Sheriff's office staff.



Operating Impact Created by Project:

Projected Operating Expense:

\$0

Estimated Useful Life:

Description of Operating Impact:

N/A

Project Budget

Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Material & Labor	\$40,500	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$160,500
Estimated Total Cost		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$160,500

Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$40,500	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$160,500
County								
State								
Federal								
Estimated Total Revenue	\$40,500	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$160,500

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

Project Description

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 2019 through FY 2024 is attached.



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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Materials and Labor	\$0	\$646,000	\$62,000	\$50,000	\$36,000	\$0	\$0	\$794,000
Estimated Total Cost	\$0	\$646,000	\$62,000	\$50,000	\$36,000	\$0	\$0	\$794,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$0	\$646,000	\$62,000	\$50,000	\$36,000	\$0	\$0	\$794,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$646,000	\$62,000	\$50,000	\$36,000	\$0	\$0	\$794,000


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

BUILDING	Roof Type	Installation Date	Lifespan	2019	2020	2021	2022	2023	2024
301 Swain Blvd.	Asphalt Shingles	May-04	2019-2024			\$25,000			
301 Swain Blvd.	4-ply built-up	May-04	2019-2024			\$25,000			
500 Perry Ave.	Asphalt Shingles	February-96	2011-2016	\$31,000					
500 Perry Ave Pavilion	Metal	July-97	2017-2022				\$18,000		
Bowman Park Gazebo	Metal	June-00	2020-2025				\$18,000		
Burrowing Owl Park Gazebo	Metal	June-17	2042-2047						
Former City Hall (PBC Health Dept.)	Asphalt Shingles (20/40 year)	August-98	2018-2038	\$120,000					
Community Center	Metal	September-99	2019-2024						
Community Hall	Asphalt Shingles	November-05	2020-2025		\$25,000				
Community Hall (flat decks)*	4-Ply Built Up	May-11	2026-2031		\$12,000				
Community Park Comfort Station*	Metal	July-18	2038-2043						
Community Park East Gazebo	Metal	November-90	2015-2030	\$27,000					
Community Park West Gazebo	Metal	July-18	2038-2043						
Community Park Main Pavilion	Metal	June-13	2038-2043						
Community Park Shuffleboard Court	Metal	November-90	2015-2020						
Empire Park Gazebo	Metal	January-00	2020-2025		\$23,000				
Freedom Park Main Pavilion	Metal	January-02	2022-2027						
Freedom Park Small Pavilion	Metal	January-02	2022-2027						
Freedom Park North Restroom/Press Box	Metal	January-02	2022-2027						
Freedom Park South Restroom/Press Box	Metal	July-08	2028-2033						
Freedom Park Shed	Metal	September-03	2023-2028						
Freedom Park Dugouts	Metal	April-13	2038-2043						
Ira Van Bullock Padgett Field Dugouts & Press boxes	Metal	January-00	2020-2025						
Ira Van Bullock North Field Dugouts & Press boxes	Metal	February-13	2038-2043						
Ira Van Bullock Pavilion*	Metal	June-18	2038-2043	\$83,000					
Ira Van Bullock Gazebo	Metal	June-09	2029-2034						
Ira Van Bullock PW Storage Shed	Asphalt Shingles	June-18	2038-2043						
525 Swain Boulevard	3 ply Rubberoid Modified Bitumen	August-07	2022-2027						
Fire Rescue Station 94/PBSO District 16 Phase 1	4-Ply Johns Manville	June-18	2038-2043						
Fire Rescue Station 94/PBSO District 16 Phase 2	4-Ply Johns Manville	February-02	2016-2021	\$205,000					
Fire Rescue Station 94/PBSO Dist 16 Bay & south wing*	4-Ply Johns Manville	January-02	2017-2022	\$180,000					
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)	Metal	September-06	2016-2021	\$5,000					
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
* Restoration/repairs				\$646,000	\$62,000	\$50,000	\$36,000	\$0	\$0

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

Project Description

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 2019 through FY 2024 is attached.



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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Materials & Labor	\$20,000	\$34,200	\$27,700	\$12,500	\$55,000	\$14,000	\$1,200	\$164,600
Estimated Total Cost	\$20,000	\$34,200	\$27,700	\$12,500	\$55,000	\$14,000	\$1,200	\$164,600

Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$20,000	\$34,200	\$27,700	\$12,500	\$55,000	\$14,000	\$1,200	\$164,600
County								
State								
Federal								
Estimated Total Revenue	\$20,000	\$34,200	\$27,700	\$12,500	\$55,000	\$14,000	\$1,200	\$164,600

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

Building	Date Painted	Scheduled Year	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
301 Swain Blvd. (exterior)	May-12	2022					\$5,000	
301 Swain Blvd. (interior)	May-12	2022					\$2,500	
500 Perry Ave. (exterior)	June-14	2021				\$5,000		
500 Perry Ave. (interior)	June-14	2019		\$3,500				
500 Perry Ave. Gazebo	November-14	2021						
Bowman Park Gazebo	April-16	2023						
Burrowing Owl Park Gazebo	January-12	2022					\$2,000	
City Hall (exterior)	March-16	2030						
City Hall (interior)	May-16	2026						
City Hall Diesel Fuel Tank	March-16	2024						\$1,200
Community Center (exterior)	March-16	2026						
Community Center (int-common wall,banq hall, several offices)	January-07	2019	\$9,500					
Community Hall (exterior)	June-14	2021				\$5,000		
Community Hall (interior)	June-14	2019		\$5,000				
Community Park Comfort Station (exterior)	February-16	2023						
Community Park Comfort Station (interior)	April-16	2021					\$3,000	
Community Park East Gazebo	January-12	2019		\$2,000				
Community Park West Gazebo	April-16	2023						
Community Park Main Pavilion (new roof)	June-13	2025						
Community Park Main Pavilion (structure)	February-15	2020			\$2,500			
Community Park Main Pavilion Guard Rails	May-18	2022						
Community Park Shuffleboard	April-14	2022					\$1,500	
Empire Park Gazebo	April-16	2026						
Former City Hall (exterior)	June-10	2018	\$10,300	\$7,000				
Former City Hall (interior)	May-18	2025						
Freedom Park Main Pavilion	April-16	2026						
Freedom Park Main Pavilion Guard Rails	May-18	2022						
Freedom Park Small Pavilion	April-16	2026						
Freedom Park North Restroom/Press Box	December-15	2025						
Freedom Park South Restroom	December-13	2020			\$10,000			
Freedom Park Dugouts	February-16	2023				\$2,000		
Ira Van Bullock Dugouts & Press boxes	May-12	2019		\$2,000				
Ira Van Bullock Pavilion	April-16	2026						
Ira Van Bullock Gazebo	April-16	2026						
Fire Rescue Station 94/PBSO District 16 (exterior)	July-10	2017						
Fire Rescue Station 94/PBSO District 16 (interior)	July-14	2021				\$40,000		
Fire Rescue Station 94/PBSO District 16 Bay Doors (4 Red)	April-16	2026	\$1,400					
PBSO District 16 Range (exterior)	June-10	2017						
PBSO District 16 Range (interior)	July-14	2021				\$2,000		
Fire Rescue Station 95 (exterior)	March-12	2019		\$7,000				
Fire Rescue Station 95 (interior)	August-15	2023						
Public Works (exterior)	July-07	2018	\$13,000					
Public Works (interior)	March-16	2026						
PW Shed at Martin Ave.	March-14	2021				\$1,000		
Veterans Park Dugouts	May-12	2019		\$1,200				
Veterans Park Shed	April-16	2023						
Veterans Park Press Box/Restrooms (exterior)	February-08	2017						
Veterans Park Press Box/Restrooms (interior)	March-16	2023						
Total:			\$34,200	\$27,700	\$12,500	\$55,000	\$14,000	\$1,200

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

Project Description

This project provides for the rehabilitation of storm sewer structures throughout the City. There are several storm sewer drainage systems that were installed more than 35 years ago and are in need of repair and maintenance. Over the past 10 years, heavy maintenance and rehabilitation of the City's storm sewer system has been performed. Video inspection and minor repairs are also planned from FY 2019 through FY 2024.


**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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Materials & Labor	\$40,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$220,000
Estimated Total Cost	\$40,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$220,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$40,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$220,000
County								
State								
Federal								
Estimated Total Revenue	\$40,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$220,000

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 2019 through FY 2024 is attached.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: 15-20 Years</p> <p>Description of Operating Impact: N/A</p>								
Project Budget								
Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Materials & Labor	\$180,000	\$220,000	\$220,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,220,000
Estimated Total Cost	\$180,000	\$220,000	\$220,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,220,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$180,000	\$220,000	\$220,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,220,000
County								
State								
Federal								
Estimated Total Revenue	\$180,000	\$220,000	\$220,000	\$150,000	\$150,000	\$150,000	\$150,000	\$1,220,000


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

Roadway	Surface Type	Overlay Year	Lifespan	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
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	1999	2019-2024	X					
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	1991-1995	2015-2020	X					
Carver St.	Asphalt	1991-1995	2015-2020	X					
Caesar Cir.	Asphalt	1996	2016-2021					X	
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						
Cindi Ln.	Asphalt	2000	2020-2025						
Clinton St.	Asphalt	1991-1995	2015-2020	X					
Constantine Cir.	Asphalt	1997	2017-2022						
Constitution Way	Asphalt	1999	2019-2024						
Dahl Rd.	Asphalt	1994	2019-2024						X
Dillman Rd.	Asphalt	2004	2024-2029						
Dodd Rd.	Asphalt	2005	2025-2030						
Empire Way	Asphalt	1996	2016-2021			X			
First St.	Asphalt	1991-1995	2015-2020	X					
Fleming Ave. (north of 10th Ave)	Asphalt	2010	2030-2035						
Fleming Ave. (south of 10th Ave.)	Asphalt	2016	2031-2036						
Fourth St.	Asphalt	1991-1995	2015-2020	X					
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						
Heather Dr. East	Asphalt	1996	2016-2021						
Heather Dr. West	Asphalt	1996	2016-2021						
Jackson Ave. (north of 10th Ave.)	Asphalt	2005	2025-2030						
Jackson Ave. (south of 10th Ave.)	Asphalt	2017	2037-2042		X				
Jennings Ave. (north of 10th Ave)	Asphalt	2010	2030-2035						
Jennings Ave. (south of 10th Ave)	Asphalt	2016	2031-2036						
Martin Ave. (north of 10th Ave.)	Asphalt	2006	2026-2034						
Martin Ave. (south of 10th Ave.)	Asphalt	2015	2035-2040						
Nautica Isles Blvd.	Asphalt	2002	2022-2027						
Nicia Way	Asphalt	1997	2017-2022				X		
Park Pointe Drive	Asphalt	1997	2017-2022			X			
Perry Ave. (north of 10th Ave)	Asphalt	2014	2034-2039						
Perry Ave. (south of 10th Ave)	Asphalt	2015	2035-2040						
Pine Ave.	Asphalt	2006	2026-2031						
Piney Ct.	Asphalt	1998	2018-2023						

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

Roadway	Surface Type	Overlay Year	Lifespan	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Ramblewood Cir.	Asphalt	1996	2021-2026					X	
Ramblewood Ct.	Asphalt	1996	2021-2026					X	
Rome Ct.	Asphalt	1997	2022-2027						
S 35th Ct.	Asphalt	1995	2020-2025			X			X
S 36th St.	Asphalt	1995	2020-2025			X			X
S 37th Ct. (west of S. 57th Ave.)	Asphalt	1999	2019-2024			X			
S 37th Ct. (east of S. 57th Ave.)	Asphalt	1999	2019-2024			X			
S 37th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024			X			
S 37th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024		X				
S 38th Ct. (west of S. 57th Ave.)	Asphalt	1996	2016-2021		X				
S 38th Ct. (east of S. 57th Ave.)	Asphalt	1996	2016-2021		X				
S 38th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024		X				
S 38th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024		X				
S 55th Ave.	Asphalt	1999	2019-2024						
S 56th Terr. (north end)	Asphalt	1999	2019-2024						
S 56th Terr. (south end)	Asphalt	1999	2019-2024						
S 57th Ave. (Sherwood Forest Blvd. to 10th Ave. North)	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						
Sandi Ln.	Asphalt	2000	2020-2025						
Second St.	Asphalt	1991-1995	2015-2020	X		X			
Seven Springs Blvd.	Asphalt	1997	2017-2022						
Sherwood Forest Blvd. (L-13 to L-14)	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						
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						

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

Project Description								
<p>This project provides for the orderly replacement of air conditioning systems at public buildings throughout the City. Funds are budgeted to replace those units whose life expectancy is nearing expiration along with unexpected repairs and/or replacement due to general wear and tear, and equipment failure. Age, usage, past repair history and repair costs are taken into account as to when each unit should be replaced. A matrix showing the schedule of replacements from FY 2018 through FY 2023 is attached.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Varies</p> <p>Description of Operating Impact: New units will reduce electricity and repair expenses.</p>								
Project Budget								
Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Materials & Labor	\$45,000	\$30,000	\$162,000	\$107,000	\$131,000	\$60,000	\$167,825	\$702,825
Estimated Total Cost	\$45,000	\$30,000	\$162,000	\$107,000	\$131,000	\$60,000	\$167,825	\$702,825
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$45,000	\$30,000	\$162,000	\$107,000	\$131,000	\$60,000	\$167,825	\$702,825
County								
State								
Federal								
Estimated Total Revenue	\$45,000	\$30,000	\$162,000	\$107,000	\$131,000	\$60,000	\$167,825	\$702,825

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

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2019	2020	2021	2022	2023	2024
500 Perry West	Sep-09	COND	SW Classroom	4				\$6,000		
500 Perry West	Sep-09	A/H	SW Classroom	4						
500 Perry West	Oct-08	COND	NW Classroom	3		\$4,500				\$4,500
500 Perry West	Oct-08	A/H	NW Classroom	3						
500 Perry East	Apr-16	COND	SE Classroom/Office	3.5						
500 Perry East	Apr-16	A/H	SE Classroom/Office	3.5						
500 Perry East	Jan-08	COND	NE Classroom/Restrooms	5		\$7,500				\$7,500
500 Perry East	Jan-08	A/H	Ne Classroom/Restrooms	5						
Former City Hall	Jun-13	A/H	East Wing- CPU Room	1.5						
Former City Hall	Jun-13	COND	East Wing- CPU Room	1.5						
Former City Hall	Sep-13	A/H	East Wing	15						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Feb-17	A/H	Lobby	15						\$16,500
Former City Hall	Feb-17	COND	Lobby	7.5						
Former City Hall	Feb-17	COND	Lobby	7.5						
Former City Hall	Aug-12	A/H	West Wing	15						
Former City Hall	Aug-12	COND	West Wing	7.5						
Former City Hall	Aug-12	COND	West Wing	7.5						
Former City Hall	Sep-13	A/H	Former Council Chambers	10						
Former City Hall	Sep-13	COND	Former Council Chambers	5						
Former City Hall	Sep-13	COND	Former Council Chambers	5						
Community Center	Oct-99	A/H	#3 Gym (back-up unit)	20						\$13,500
Community Center	Apr-08	COND	#3 Gym (back-up unit)	20						
Community Center	Dec-14	A/H	#4 Gym	20						
Community Center	Dec-14	COND	#4 Gym	20						
Community Center	Jun-14	COND	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	A/H	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	COND	#2 Classroom & Hall	20						
Community Center	Jun-14	A/H	#2 Classroom & Hall	20						
525 Sw ain	Mar-11	A/H	1st Floor	5						
525 Sw ain	Mar-11	COND	1st Floor	5						
525 Sw ain	Jun-09	A/H	2nd Floor	5						
525 Sw ain	Jun-09	COND	2nd Floor	5						
PBSO District 16 Range	Mar-11	PACKAGE	Stalls	6						
PBSO District 16 Range	Mar-11	A/H	Interior Rooms	4						
PBSO District 16 Range	Mar-11	COND	Interior Rooms	4						
PBSO District 16 Range Shed	Oct-08	WINDOW	Shed	5,000 BTU						\$625
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Laundry, T.V., Tool, Radio	2						
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Laundry, T.V., Tool, Radio	2						
Fire Rescue 94/PBSO Distr 16	Mar-09	A/H	Former Computer Room	2						\$2,200
Fire Rescue 94/PBSO Distr 16	Jul-07	COND	Former Computer Room	2						
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Former Dispatch, Kitchen, Bunk	7.5						
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Former Dispatch, Kitchen, Bunk	7.5						
Fire Rescue 94/PBSO Distr 16	Dec-09	A/H	Admin, Lobby, Reception	7.5						
Fire Rescue 94/PBSO Distr 16	Dec-09	COND	Admin, Lobby, Reception	7.5						

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

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2018	2019	2020	2021	2022	2023
Fire Rescue 94/PBSO Distr 1	Mar-11	COND	Phase 2	15						\$22,000
Fire Rescue 94/PBSO Distr 1	Mar-11	A/H	Phase 2	15						
Fire Rescue Station 95	Jun-11	A/H	Main Building	7.5						\$12,000
Fire Rescue Station 95	Jun-11	COND	Main Building	7.5						
301 Sw ain	Apr-12	A/H	Museum	3.5						
301 Sw ain	Apr-12	COND	Museum	3.5						
301 Sw ain	Apr-12	A/H	Office Areas	3.5						
301 Sw ain	Apr-12	COND	Office Areas	3.5						
Community Hall	Apr-11	A/H	South Side	10						\$18,000
Community Hall	Apr-11	COND	South Side	5						
Community Hall	Apr-11	COND	South Side	5						
Community Hall	Apr-11	A/H	North Side	10						
Community Hall	Apr-11	COND	North Side	5					\$18,000	
Community Hall	Apr-11	COND	North Side	5						
Freedom Park	Jul-15	WALL	Press box	1						
Ira Van Bullock	Oct-15	WINDOW	Concession Area	1						
Public Works	Aug-07	A/H	Entire Building	15				\$72,000		
Public Works	Aug-07	COND	Entire Building	15						
City Hall	Aug-07	PACKAGE	East Wing	25			\$60,000			
City Hall	Aug-07	PACKAGE	West Wing	25			\$60,000			
City Hall	Aug-07	A/H	Council Chambers	20					\$77,000	
City Hall	Aug-07	COND	Council Chambers	20						
City Hall CPU Room	Aug-07	A/H	CPU Room	2				\$5,000		
City Hall CPU Room	Aug-07	COND	CPU Room	2						
Misc. Major Repairs					\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Total:					\$45,000	\$30,000	\$162,000	\$107,000	\$131,000	\$82,000

1 TON = 12,000 BTU'S

PROJECT NAME Public Works Security Enhancements
DEPARTMENT Public Works
PROJECT NO. 304-180

Project Description

This project provides for the upgrading of interior and exterior lighting fixtures to create long term energy savings, increase energy efficiency, reduce energy consumption and increase visibility. In FY 2019, the Community Center light fixtures in the gym, classrooms, hallways/common areas and the exterior will be upgraded. The interior lights within office spaces and hallways/common areas at the Public Works facility will also be upgraded to LED. In FY 2020, interior lights at City Hall, Fire Rescue 94 and Fire Rescue 95 will be upgraded. In FY 2021, interior lights at 301 Swain Blvd, Community Hall, Fire Rescue 94 and Fire Rescue 95 will be upgraded.



Operating Impact Created by Project:

Projected Operating Expense:

Estimated Useful Life:

15-20 Years

Description of Operating Impact:

Electricity consumption is estimated to be reduced which will reduce operating costs.

Project Budget

Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Material and Labor	\$0	\$47,000	\$50,000	\$30,000	\$0	\$0	\$0	\$127,000
Estimated Total Cost	\$0	\$47,000	\$50,000	\$30,000	\$0	\$0	\$0	\$127,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City		\$47,000	\$50,000	\$30,000	\$0	\$0	\$0	\$127,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$47,000	\$50,000	\$30,000	\$0	\$0	\$0	\$127,000

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

Project Description

This project provides for the renovation of the interior of the Public Safety Building. The building is 30 years old and requires renovations to increase efficiency and respond to evolving standards in the fire/rescue field and additional staffing. In FY 2019, the City will procure an architectural consultant for the architectural programming and concept design for Fire Rescue Station 94. 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.



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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design		\$15,000						\$15,000
Construction			\$350,000					\$350,000
Furniture								\$0
Estimated Total Cost	\$0	\$15,000	\$350,000	\$0	\$0	\$0	\$0	\$365,000

Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City		\$15,000	\$87,500					\$102,500
County								\$0
State			\$262,500					\$262,500
Federal								\$0
Estimated Total Revenue	\$0	\$15,000	\$350,000	\$0	\$0	\$0	\$0	\$365,000

PROJECT NAME 500 Perry Ave Building Renovation
DEPARTMENT Public Works
PROJECT NO. 304-200

Project Description

In FY 2019, the City will procure an architectural consultant for the architectural programming and concept design for expansion of the building for expansion of existing classroom areas. A space needs analysis, concept plan development, construction documents and budget analysis and bidding research will be undertaken to add classroom space. This project will allow for increased capacity in participants in the City's youth programs.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life:
 Description of Operating Impact: Reduction in staff time for routine maintenance and repairs of accordion shutters.

Project Budget

Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design		\$20,000						\$20,000
Construction			\$350,000					\$350,000
Estimated Total Cost	\$0	\$20,000	\$350,000	\$0	\$0	\$0	\$0	\$370,000

Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City		\$20,000	\$350,000					\$370,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$20,000	\$350,000	\$0	\$0	\$0	\$0	\$370,000

PROJECT NAME Fire Rescue / EMS Equipment
DEPARTMENT Fire Rescue
PROJECT NO. 304-212

Project Description

The City has applied for a grant for the purchase of two extrication equipment systems at a cost of \$56,548. Two existing systems will be modified to current standards for \$16,258. A five year service contract has been requested for a cost of \$12,920.




Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: 10 Years
 Description of Operating Impact: None


Project Budget

Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Equipment & Design	\$85,726	\$85,726						\$171,452
Estimated Total Cost	\$85,726	\$85,726	\$0	\$0	\$0	\$0	\$0	\$171,452
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$7,793	\$7,793						\$15,586
County								
State								
Federal (FEMA)	\$77,933	\$77,933						\$155,866
Estimated Total Revenue	\$85,726	\$85,726	\$0	\$0	\$0	\$0	\$0	\$171,452

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>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Varies</p> <p>Description of Operating Impact: Initial watering and fertilization of selected landscape material.</p>								
Project Budget								
Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Material & Labor	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000
Estimated Total Cost	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000

PROJECT NAME	Air Pack Replacement
DEPARTMENT	Fire Rescue
PROJECT NO.	304-221

Project Description								
<p>This project provides for the purchase of 60 Scott NXG2 Air Bottles. The Bottles will replace the 60 that will have reached there life expectancy by FY 2019. The Bottle purchase will complete the Air Pack replacement project that was started in FY 2017. The bottles will have an in-service life expectancy warranty of 15 years.</p>								
Operating Impact Created by Project:								
Projected Operating Expense: \$0								
Estimated Useful Life: 15 Years								
Description of Operating Impact: None								
Project Budget								
Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Equipment & Design	\$0	\$66,000	\$0	\$0	\$0	\$0	\$0	\$66,000
Estimated Total Cost	\$0	\$66,000	\$0	\$0	\$0	\$0	\$0	\$66,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$0	\$66,000	\$0	\$0	\$0	\$0	\$0	\$66,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$66,000	\$0	\$0	\$0	\$0	\$0	\$66,000

PROJECT NAME	Flooring WIC Building
DEPARTMENT	Public Works
PROJECT NO.	304-229

Project Description

This project provides for new flooring at the former City Hall building at 5985 10th Avenue North. The site is currently leased to the State of Florida for the Women, Infants and Children (W.I.C.) program. The scope of work will included approximately 800 sq. of 24" x 24" carpet, prep work and installation.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: 10 Years
 Description of Operating Impact: None

Project Budget

Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design								
Equipment & Design	\$0	\$48,691	\$0	\$0	\$0	\$0	\$0	\$48,691
Estimated Total Cost	\$0	\$48,691	\$0	\$0	\$0	\$0	\$0	\$48,691

Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$0	\$48,691	\$0	\$0	\$0	\$0	\$0	\$48,691
County								
State								
Federal								
Estimated Total Revenue	\$0	\$48,691	\$0	\$0	\$0	\$0	\$0	\$48,691



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

DESCRIPTION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2019 ADOPTED
REVENUE				
Interest				
Banking Investment	0	4,333	10,800	10,800
CDBG	0	0	126,019	126,019
HMGP	0	0	0	1,368,750
Infrastructure Surtax	0	1,943,133	2,511,504	3,000,000
TOTAL REVENUE \$	0	\$ 1,947,466	\$ 2,648,323	\$ 4,505,569
EXPENDITURE				
032 City Parks Improv	0	305,604	500,000	500,000
088 Vehicle Replacement	0	0	694,000	271,000
106 City Sidewalks	0	25,620	0	1,024,000
150 Roof Replacement	0	0	215,000	0
190 Park Lighting Enhancement	0	95,249	0	0
193 Original Section Drainage Improv(CDBG)	0	0	275,119	288,654
210 Median Landscaping Rejuvenation	0	0	1,020,000	0
222 City Entryway Monuments	0	0	100,000	0
226 Gladiator Lake ¹	0	14,910	0	1,825,000
TOTAL EXPENDITURE \$	0	\$ 441,383	\$ 2,804,119	\$ 3,908,654
Beginning fund balance ²	\$ 0	\$ 0	\$ 1,506,083	\$ 502,210
Net Change	0	1,506,083	(155,796)	596,915
Un-realized Rev / Exp ³	0	0	(848,077)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 0	\$ 1,506,083	\$ 502,210	\$ 1,099,125

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:

This fund was developed in January 2017. It is estimated that the beginning fund balance for 2019 will be approximately \$502,210. The budget for 2019 includes an estimated amount of infrastructure Surtax revenue of \$3,000,000. Ending fund balance is estimated to be \$1,099,125.

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

Project Description

This project provides for ongoing repairs and upkeep of the City's Public Parks. General wear and tear, age, past repair history and cost are taken into account in the planned replacement of each item. In FY 2019, the playstructures at Freedom Park and at Burrowing Owl Park shall be replaced.



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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Sport Turf	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sod	0	0	0	0	0	0	0	0
Equipment	500,000	500,000	0	0	0	0	0	1,000,000
Fencing	0	0	0	0	0	0	0	0
Sign Refurbishment	0	0	0	0	0	0	0	0
Estimated Total Cost	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000

Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000
County								
Surtax	\$500,000	\$0						\$500,000
Federal								
Estimated Total Revenue	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000

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

Project Description								
<p>This project provides for the replacement of Fire Rescue vehicles with the Palm Beach County One-Cent Sales Tax. Six vehicles will be purchased during a four-year period: one school bus and one ladder fire truck in 2017, one American LaFrance pumper truck and one Freightliner M2 rescue truck in 2018, one Freightliner M2 rescue truck during 2019 and one Freightliner M2 rescue truck in 2018.</p>								
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Average 10 years, depending on use</p> <p>Description of Operating Impact: Cost of maintenance will decrease as a result of replacing vehicles.</p>								
Project Budget								
Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Vehicles	\$ 694,000	\$ 271,000	\$ 399,000	\$ 0	\$ 633,000	\$ 0	\$ 841,000	\$2,838,000
Estimated Total Cost	\$ 694,000	\$ 271,000	\$ 399,000	\$ 0	\$ 633,000	\$ 0	\$ 841,000	\$ 2,838,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City								
County								
State								
Sur Tax	\$ 694,000	\$ 271,000	\$ 399,000	\$ 0	\$ 633,000	\$ 0	\$ 841,000	\$ 2,838,000
Estimated Total Revenue	\$ 694,000	\$ 271,000	\$ 399,000	\$ 0	\$ 633,000	\$ 0	\$ 841,000	\$ 2,838,000

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

DEPART.	MODEL YR	ASSET#	VIN#	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
BUILDING (1)									
	Replace 1992 3800/Bus 60 Pass	6735	8066	\$0			\$125,000		
	Replace 2009 M-2 Freightliner	8553	1792	\$271,000					
	Replace 1986 S1700 Water Tanker	7055	6237		\$128,000				
	Replace Pierce Pumper 95	8557	0196				\$508,000		
	Replace 2010 M-2 Freightline Med	8692	9673		\$271,000				
	Replace 2012 Pierce Saber pumper	8847	2805						\$561,000
	Replace 2014 M-2 Freightliner	8960	3796						\$280,000
GRAND TOTAL 1				\$271,000	\$399,000	\$0	\$633,000	\$0	\$841,000

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

Project Description

This project will provide connections and complete missing segments to create sidewalk networks that allow for safe movement for people of varying ages and mobility. Sidewalks are intended to provide circulation and access for residents and visitors in a neighborhood to the various homes and amenities such as parks, stores and workplaces. In FY 2017, the sidewalk network within the Palm Beach Villas II (Empire Way) neighborhood was completed with survey and engineering paid for out of the Planning & Engineering Department cost center. Also in FY 2018, surveying and engineering work was undertaken to identify areas of concerns and potential construction costs to complete the missing sidewalk segments throughout the City. Sidewalk connections for 5 additional sections of the City shall be completed in FY 2019.

**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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	0	1,024,000	1,086,000	0	0	0	0	2,110,000
Estimated Total Cost	\$0	\$1,024,000	\$1,086,000	\$0	\$0	\$0	\$0	\$2,110,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$0	1,024,000	1,086,000	\$0	\$0	\$0	\$0	2,110,000
County								
State								\$0
Federal								
Estimated Total Revenue	\$0	\$1,024,000	\$1,086,000	\$0	\$0	\$0	\$0	\$2,110,000

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

Project Description							
<p>This project will provide improvement to the stormwater drainage system within the Original Section to reduce flooding, improve performance and reduce future maintenance needs. In FY 2014, a survey and analysis was performed to determine the most effective improvements to be made, estimate their cost, and rank them in order of priority. Beginning in FY 2015, construction started with the undertaking of First Street between the E-3 Canal and Swain Boulevard and then proceed in a number of phases based on the plan and priority determined in FY 2014. For FY 2016, the alleyway drainage areas north of First Street, South of the L-11 Canal, and West of Swain Boulevard will be re-shaped to improve holding capacity and conveyance. In FY 2017, a stormwater drain system, including inlets and piping along First Street from Jackson Ave on the East to Swain Blvd. For FY 2018, enhancement of the existing stormwater drainage system for the southeastern corner of the Original Section will occur by increasing capacity and conveyance effectiveness at the existing alleys through excavation and grading. For FY2019 & 2020 capacity improvements will be made to the outfall connections on either side of the L-11 Canal.</p> <p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: 25 Years</p> <p>Description of Operating Impact: N/A</p>							
Project Budget							
Cost by CIP Year	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL
Planning & Design	\$12,800	\$35,000	\$35,000	\$26,000	\$29,000		\$137,800
Construction	\$262,319	\$253,654	\$253,654	\$240,154	\$383,608	\$0	\$1,393,389
Estimated Total Cost	\$275,119	\$288,654	\$288,654	\$266,154	\$412,608	\$0	\$1,531,189
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	TOTAL
City	\$150,119	\$129,389	\$163,654	\$141,154	\$287,608	\$0	\$871,924
County							
State							
Federal (CDBG)	\$125,000	\$159,265	\$125,000	\$125,000	\$125,000	\$0	\$659,265
Estimated Total Revenue	\$275,119	\$288,654	\$288,654	\$266,154	\$412,608	\$0	\$1,531,189

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 in FY 2019.</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 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
Planning & Design	\$0							
Construction		\$1,825,000						\$1,825,000
Estimated Total Cost	\$0	\$1,825,000	\$0	\$0	\$0	\$0	\$0	\$1,825,000
Funding Source	Budget 2018	Budget Year 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	TOTAL
City	\$0	\$456,250						\$456,250
County								
State (HMPG)		\$1,368,750						\$1,368,750
Federal								
Estimated Total Revenue	\$0	\$1,825,000	\$0	\$0	\$0	\$0	\$0	\$1,825,000



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Glossary

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



GLOSSARY OF TERMS

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

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

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

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

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

ACCOUNTING SYSTEM: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

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

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

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

recorded when earned, and expenses when incurred.

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

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

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

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

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

AMORTIZATION: (1) Gradual reduction, redemption, or liquidation of the balance of accounts according to a specified schedule of times

and amounts. (2) Provision for the extinguishment of a debt by means of a Debt Service Fund.

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

APPRAISE: To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

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

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

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

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

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

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

AUTHORITY: A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are

financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing, or the exercise of certain powers.

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

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

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

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

BUDGET: A dollars-and-cents plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. Various documents, however, are commonly called budgets prior to approval by the legislative body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or if the appropriating body has approved it.

BUDGET CALENDAR: The schedule of key dates that a government follows in the preparation and adoption of the budget.

BUDGET MESSAGE: A general discussion of the proposed budget, as presented in writing, by the budget-making authority to the legislative body.

BUDGET TRANSFER: An action which changes budgeted amounts at the department, division, and/or object code level of control with offsetting increases and decreases in budgeted line items, but does not change total appropriations by fund.

BUDGETARY BASIS: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL EQUIPMENT: Equipment such as automobiles, computers, and furniture, with an expected life of more than one year and a value of more than \$750 dollars.

CAPITAL EXPENDITURES: Expenditures resulting in the acquisition of, or addition to, the government's general fixed assets.

CAPITAL LEASE: A leasing arrangement that must be reflected on the balance sheet as an asset and a corresponding liability. Generally, this happens when the lessee is, in substance, buying the asset or is leasing it for most of its useful life. In contrast, an *operating* lease normally involves equipment whereby the contract is written for considerably less than the life of the equipment, and the lessor handles all maintenance and servicing, also called a service lease.

CAPITAL OUTLAYS: Expenditures that result in the acquisition or construction of fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP): The plan that identifies and controls expenditures for improvements to City facilities and land acquisitions pursuant to City functions over a five-year period.

CAPITAL PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project, or other contemplated acquisition of the government, and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECT: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life; also called capital improvements.

CAPITAL PROJECT FUNDS: Capital Project Funds are established to account for financial resources that are to be used to construct or otherwise acquire major, long-lived general government capital facilities – such as buildings, highways, storm sewer systems, and bridges. Their

principal purpose is to ensure the economic and legal expenditure of the resources, but they may also serve as cost accounting mechanisms for controlling and accumulating the costs of major capital outlay projects. Furthermore, they *must* be used whenever they are legally or contractually required for non-major capital asset acquisitions. Indeed, they may be used to account for *any* general government capital asset acquisition.

CASH BASIS: A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CELLULAR DIGITAL PACKET DATA (CDPD): This is a data transmission technology developed for use on cellular phone frequencies. CDPD uses unused cellular channels to transmit data in packets at speeds up to 19.2 Kbps. It is designed to integrate with existing networks in assisting wireless connections for the Mobile Data Terminals used by Public Safety.

CHILDREN ARE REALLY EXTRA SPECIAL (C.A.R.E.S.): City sponsored C. A. R. E. S. program is a year-round, quality school-age childcare program that provides a variety of services to benefit the community, including homeowner assistance, drama and photo clubs, baseball, kickball, reading, and other activities.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): Federal grant funds dedicated for programs and activities that primarily benefit low and moderate-income families, individuals and neighborhoods. Programs include, but are not limited to, housing rehabilitation, affordable housing development and preservation, human services, and capital improvement activities.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures.

COOL ZONE: A program for middle school-aged children that provides free classes, trips, arts and crafts, help with homework, and sporting and other activities.

COST CENTER: A cost center is a sub-division of a department. For better management and control of costs, each of the City's departments is divided into cost centers, based on specific operations or responsibilities within the department. For instance, the Department of Administration has five (5) cost centers: City Manager, Mayor and City Council, Legal Council, Human Resources, and City Clerk.

All of the cost centers in each department of the City can be referenced in the Table of Contents of this budget document, beginning on Page II.

COST-OF-LIVING ADJUSTMENT (COLA): An increase in salaries to offset the adverse effect of inflation.

COUNCIL DISCRETIONARY ACCOUNT: An amount set aside that can be released by the City Council to meet unexpected needs.

CURRENT ASSETS: Those assets that are available or can readily be made available to finance current operations or to pay current liabilities. Current assets are normally used or converted into cash within one year. Some examples are cash, temporary investments, and receivables (like taxes receivable) that are expected to be collected within one year.

DEBT LIMIT: The maximum amount of legally permitted gross or net debt.

DEBT SERVICE: The payment of principal and interest on borrowed funds, such as bonds and notes.

DEBT SERVICE FUNDS: Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEBT SERVICE REQUIREMENT: The amount of money required for the principal and interest payments on long-term debt, the maturities of principal for serial bonds, and the required contributions to accumulate monies for the future retirement of term bonds.

DEFICIT: An excess of a fund's expenditures over its revenues in a given accounting period.

DEPARTMENT: A basic organizational unit of government that is functionally unique in its delivery of services.

DEPRECIATION: The systematic charges to expense of the cost of fixed assets as they decrease in value due to usage and the passage of time.

DESIGNATED FUND BALANCE: Available cash balances realized in one or more prior fiscal years and subsequently designed for use as a funding source in a future budget year.

DISTINGUISHED BUDGET PRESENTATION PROGRAM: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently, organized, and easily readable budget documents; and to provide peer recognition and technical assistance to the fiscal officers preparing them.

ELECTROCARDIOGRAM (EKG): The tracing that is made by an electrocardiograph which is an instrument for recording the changes of electrical potential occurring during the heartbeat used especially in diagnosing abnormalities of heart action.

EMERGENCY MEDICAL SERVICES (EMS): Services provided by the EMS Division of Greenacres Public Safety Department.

ENCUMBRANCE: An amount of money that has been approved for the payment of goods and services not yet received.

ENTERPRISE FUND: A fund that may be used to report any activity for which a fee is charged to external users for goods and services that makes the entity self supporting.

EXPENDITURES: The cost measurement focus of governmental (expendable) fund accounting, which measures the amount financial resources during the period for current operations, capital outlay, and the payment of long-term debt principal and interest.

EXPENSES: The cost measurement focus of non-expendable (proprietary) fund accounting and the entity-wide financial reports of government and non-profit organizations, as well as profit seeking companies in the private sector, which measures the economic cost of assets consumed during a period. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FIDUCIARY FUNDS: Trust and agency funds used to account for assets held by the City in a trustee capacity, or as an agent for individuals, private organizations, other governments, or other funds.

FISCAL YEAR (FY): The 12-month period used by the City as its accounting period for operating, budgeting, and reporting purposes. State law requires that the fiscal year for the City of Greenacres, and all Florida local governments, must be from October 1 to September 30.

FIXED ASSETS: Assets of a long-term character that are expected to provide an economic benefit to the City for a period greater than 12 months. Classes of fixed assets include land, buildings, improvements other than buildings, and machinery and equipment.

FMIvT: The Florida Municipal Investment Trust (FMIvT) is the investment program of the Florida League of Cities. It was created in 1996 to provide cities with safe investment alternatives and offers several portfolios including industry-leading fixed income funds, actively managed domestic and international stock funds and AAA-rated bond funds.

FRANCHISE: A special privilege granted by a government regulating the continuing use of public property such as city streets and usually involving the elements of monopoly and regulation.

FULL FAITH AND CREDIT: A pledge of the general taxing power of the City for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

FULL TIME EQUIVALENT (FTE): FTE is the number of full time employees in addition to the number of part time employees converted to full time (hours based on 2080 work hours per year).

FULL-TIME POSITION: A position of employment requiring a minimum 35-hour work-week to qualify for full City benefits.

FUNCTION: A group of related activities that provide a major service or regulatory program for which a government is responsible (e.g., public safety).

FUNCTIONAL CLASSIFICATION: Expenditure classification based on the principal functions of a state or local government. Examples of functional classifications are public safety, general government, culture/recreation, etc.

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

FUND BALANCE: The residual (fund) equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases; conversely, 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 un-liquidated 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 (5.0000×50) 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.