



FISCAL YEAR 2022

ANNUAL BUDGET

OF THE CITY OF GREENACRES

OCTOBER 1, 2021 - SEPTEMBER 30, 2022

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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 (4) 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 five (5) Capital funds - New Growth (301), Parks and Recreation (303), Reconstruction and Maintenance (304), Infrastructure Surtax Fund (305), and the American Rescue Plan (306).

Glossary

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

The City sincerely hopes that this Budget Guide will aid in finding and understanding information contained in the City of Greenacres' Budget. If any point is unclear, or if additional information is necessary, please call the Budget Analyst at (561) 642-2012.

City of Greenacres



Comprehensive Annual Budget Fiscal Year 2022

October 1, 2021 – September 30, 2022

Mayor and City Council

Joel Flores, Mayor

John Tharp, Council Member, District I

Peter A. Noble, Council Member, District II

Judith Dugo, Council Member, District III

Jonathan G. Pearce, Council Member, District IV

Paula Bousquet, Council Member, 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, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Greenacres, Florida for its annual budget for the fiscal year beginning October 1, 2019.

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

This is the 27th consecutive year that the City has received this prestigious award.

Introduction

This Section contains:

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



City of Greenacres

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

Joel Flores
Mayor
Andrea McCue
City Manager

October 1, 2021

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

Dear Ladies and Gentlemen:

I am pleased to present the City’s comprehensive annual budget for Fiscal Year 2022, covering the period from October 1, 2021 to September 30, 2022.

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

Strategic Priorities

Consistent with our standard practices, and taking into consideration the economic impact the COVID-19 pandemic has had on the City, the Fiscal Year 2022 (FY 2022) budget was prepared on the premise of allocating resources for plans, programs, and strategies to achieve our long term goals and mission of improving the quality of life by providing the best and most cost efficient public services and facilities that exceed the expectations of our residents and businesses. The City’s strategic plan outlines four (4) strategic priority areas (goals) that include: safe city, well planned attractive community, efficient and effective local government and diversity in community life, leisure and recreation. The FY 2022 budget allocates funding to achieve the intended outcomes in the four (4) strategic priority areas.

- **Safe City:** The FY 2022 budget includes allocations for public safety programs and activities to provide for the physical safety and property protection in the City. The budget includes continued renovations to Fire Rescue Stations 94 and 95, and construction of an Emergency Operations Center in the facility at Station 94.

This allocation also includes the City’s contractual agreement with the Palm Beach Sheriff’s Office (PBSO) for law enforcement services and funding for the ongoing maintenance and addition of cameras to City parks and buildings to provide for added security and monitoring by PBSO.

John Tharp Councilwoman • District I	Peter A. Noble Councilman • District II	Judith Dugo Councilwoman • District III	Jonathon G. Pearce Councilman • District IV	Paula Bousquet Councilwoman • District V
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- **Well-Planned Attractive Community:** The FY 2022 budget has funds allocated for the ongoing maintenance of roads and drainage systems, parks and buildings to serve City residents. The budget includes funding for City park amenity improvements and enhancements, continued phased funding for the Original Section drainage improvement project to provide capacity improvements to outfall connections, and engineering and design for conversion from septic to sewer, continued construction of a multi-use trail between Forest Hill Boulevard and Dillman Road, connecting up to three schools, a City park and a county park, median beautification along Forest Hill Boulevard and upgrading of a roadway to bring it up to standard to provide safe access to residents.
- **Efficient and Effective Government:** The FY 2022 budget includes allocations for general government operations including legislative, executive, legal, financial management, and information technology.
- **Diversity in Community Life, Leisure, and Recreation:** The FY 2022 budget includes allocations for community and recreation programs including events, recreational athletic leagues, senior activities, and funding for the City's award winning, licensed afterschool and camp programs. Included in the total allocation are funds for the City's annual Daddy/Daughter Dance, Egg'stravaganza, Ignite the Night - July 4th Celebration, Back to School Party, Holiday in the Park, Fiesta de Pueblo, ArtZy Evening at City Hall, and Rock and Roll Sunday. During FY 2021, construction was completed on new pickle ball courts in the City and a Bankshot basketball court, the first of its kind in Palm Beach County which will afford players of all ages and abilities, including disabled players, an opportunity to play this course described as "mini-golf, but with a basketball."

Operating Environment

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

City Administration is able to manage increased costs associated with the commitment to increased levels of services in all areas by careful management of reserves and holding the line on operating costs. General Fund Departments increase in operating costs for FY 2022 is expected to be 7%, and revenues are expected to outpace expenditures over the next three years. The City is continuously looking for opportunities to increase revenues through the rebidding and pricing of goods and services, opportunities for development and redevelopment and annexation into the City.

Certified property values as of January 1, 2021, show an increase of 5.5% over the prior year. Intergovernmental revenues reflect increases due to recovery from the COVID-19 pandemic. The County voter-approved one-penny infrastructure surtax has generated over \$ \$13.5 million in revenue since its approval and has provided for various quality of life improvement projects for our residents.

As we monitor the City's economic conditions, it is important to be aware of current and future budgetary challenges. The challenges generally include:

- Statutory caps on increases in property values, which are limited to 3% on homestead, and 10% on non-homestead properties.
- Limits on future growth as the City is 97% built out within existing boundaries.

- State pre-emption of local government home rule authority through the imposition of unfunded mandates and continued legislation to reduce local government revenues such as the Communication Service Tax and Local Business Tax receipts.
- Increasing benefit costs such as health insurance premiums and pension contribution rates.

Financial Plan

The FY2022 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, revenues will outpace expenditures and it is important to maintain a long-term view to ensure 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, Purchasing, Information Technology, 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 FY 2022 are projected to be \$33,608,876 which represents an increase of 7.4% over the budgeted FY 2021 revenues.

General Fund expenditures for FY 2022 are projected to be \$33,291,004, which is 6.3% higher than the expenditures budgeted in FY 2021. The increase is primarily as a result of increased Personnel Services costs, and inter-fund transfers to the capital improvement program, Youth Programs and debt service.

General Fund expenditures in the personnel area also include a 1.5% cost of living allowance and a 2.5% merit increase for General Employees who meet expectations and continuing payment of 50% of dependent health insurance premiums for employees hired after 2010.

The unassigned reserve will be in excess of 25% of budgeted operating expenditures, as required by the City Council Fund Balance Policy, through FY 2026.

Special Revenue Funds

The City has maintained four (4) Special Revenue Funds to account for law enforcement forfeitures, public safety donations, tree planting activities and afterschool programs where the revenues are restricted for those programs. The total expenditures for those funds in FY 2022 are budgeted to be \$876,189.

Debt Service Fund

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

Capital Improvement Program

The FY 2022 budget allocates a total of \$6,008,270 for the Capital Improvement Programs which consist of five (5) funds; New Growth, Parks and Recreation, Reconstruction and Maintenance, Surtax Infrastructure Fund, and the American Rescue Plan.

The New Growth Fund has four (4) projects budgeted totaling \$549,000, with grant funds offsetting 75% of the equipment line item for public works. Revenue streams such as impact fees, grants and fund balances are used to fund projects including the following:

- Implement Cloud-based Energov software.
- Purchase a fixed Generator for the Public Works facility.
- Bowman Street improvements.
- Grant funded EMS Equipment.

The Parks and Recreation Fund contains projects totaling \$266,500. Revenue streams such as impact fees 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.
- Public grounds landscaping.
- Community Center banquet hall flooring replacement.

The Reconstruction and Maintenance Fund contains projects totaling \$973,537. Revenue streams such as cell tower revenues, interest, grants, inter-fund transfers from the General Fund, and fund balances will be used to fund the following:

- Scheduled purchase and/or replacement of Public Works equipment and City fleet vehicles.
- Scheduled infrastructure replacement to include storm water pipes and roadway resurfacing.
- Copier replacement.
- Vehicle replacement.
- Repair and rehabilitation of storms sewers and drainage basins.
- Maintenance of public buildings including painting and roof repairs/replacements.
- Scheduled replacement of Fire Rescue/EMS equipment.
- Renovations to flooring and replacement of roll up bay doors at Fire Rescue Stations.
- Replace and/or enhance landscaping on public right of ways.

The Surtax Infrastructure Fund contains projects totaling \$10.3 million. Revenue for this fund is derived from the County voter approved one-cent sales surtax, and is allocated to fund the following projects:

- Carryover of City park improvements and enhancement of services.
- Landscape enhancement for Forest Hill Blvd medians.

- Flood mitigation drainage improvements in the Original Section of the City.
- Architectural design for Fire Rescue Station 94 bunk rooms.
- Engineering plans and design for construction of a sewer system in the City's Original Section.
- Carryover of bank stabilization at Gladiator Lake.
- Dillman Trail construction.
- HVAC replacement.
- City entryway monument upgrades.
- Purchase a water tanker and a freightliner.
- Chickasaw Roadway improvements.
- Municipal Complex lake enhancements.

The American Rescue Plan contains \$2,908,450 million in recognized revenue from the Federal Government for the following projects in FY 2022:

- Swain Boulevard Complete Streets project
- Fire Station building construction
- Youth Programs building construction

The total budget for FY 2022 is \$49,561,753, which is \$10,990,538 more than the FY 2021 budget. It reflects the City's efforts in allocating funding for programs to maintain and improve levels of service and for investing in upgrading facilities and infrastructure. The budget also reflects efforts to provide the best services at the most efficient cost. The City continues to maintain the lowest per capita ad valorem impact on its residents among the ten largest cities in Palm Beach County.

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

Respectfully submitted,



Andrea McCue
City Manager

AM/ja

City Profile

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

With a land area of approximately 6.11 square miles and a population of 39,945, The City of Greenacres is the eighth largest of the 39 municipalities in Palm Beach County. The City’s over 17,675 dwelling units (as of 9/2020) provide diversity in type (single family, condominiums, villas, townhomes and apartments) and price range. The City is home to five (5) elementary schools, three (3) 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 28 straight years by the National Arbor Day Foundation for its demonstrated commitment to plant and maintain trees in public spaces. The City has been recognized multiple years as one of the 100 Best Communities for young people by America’s Promise the Alliance for Youth. In 2019, the City received accreditation from the Council on Accreditation for providing and delivering the highest quality of services to children, youth and families and being recognized on a State and National level.



The City has 13 parks, with a combined area of over 109 acres providing a variety of recreational opportunities for day and night time play for residents of all ages. Adjacent to the City is Okeeheelee 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 (5) 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 (5) Council members are elected at large.

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

The City provides solid waste collection and recycling services through a contract with a privately owned sanitation company. Waste Management, Inc. of Florida 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, 2010	37,573	—
As of April 1, 2020 (BEBR)	39,945	—
Age & Gender (2020)		
Male	18,674	46.7
Female	21,271	53.3
Under 5 Years	2,132	5.3
5-19 Years	7,962	19.9
20-64 Years	23,403	58.6
65 and Over	6,449	16.1
Median Age (Years)	38.4	—
Race (2020)		
White	12,823	31.6
Black or African American	8,324	20.8
Hispanic or Latino	14,711	36.8
Asian	1,576	3.9
Other	2,696	6.7
Housing (2020)		
Total Housing Units	17,675	—
Single Family	4,867	29.3
Multi Family	12,486	70.6
Owner Occupied Housing Units	11,118	62.9
Renter Occupied Housing Units	6,557	37.1
Average Home Values (2020)		
Single Family Homes	\$280,880	—
Condominiums	\$120,238	—
Town Homes	\$150,769	—
Median Family Income (2020)	\$ 49,884	—

Commerce

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

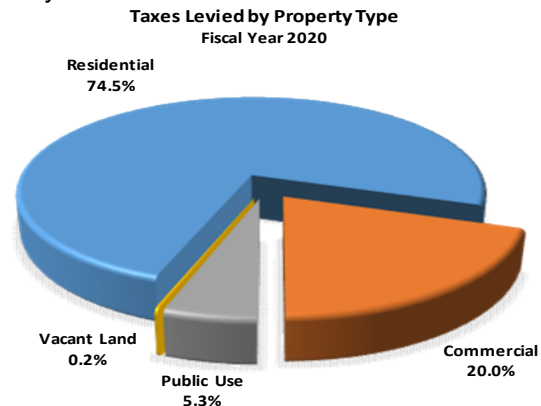
Palm Beach County School District and Tenet Coastal Division Palm Beach County are the two (2) largest local employers, with 22,600 and 11,484 employees, respectively. The Bureau of Economic Analysis (BEA) lists the top three (3) Industries in Palm Beach County as: 1) Professional, scientific and

technical, administrative support, and waste management services, the largest sector at more than 114,000 employees; 2) Educational services, health care and social assistance at over 109,000; and 3) Retail trade at over 87,000.

2021 Principal Employers in Palm Beach County

Employer	Employees	Percentage of Total Employment
Palm Beach County School District	22,600	3.26%
Palm Beach County Board of Commissioners*	11,484	1.66%
Tenet Coastal Division Palm Beach County	6,505	0.94%
NextEra Energy, Inc. (FP&L Headquarters)	5,119	0.74%
Florida Atlantic University	3,133	0.45%
Boca Raton Regional Hospital	3,052	0.44%
Veterans Health Administration	3,000	0.43%
Hospital Corporation of America (HCA)	2,806	0.41%
The Breakers	2,300	0.33%
Bethesda Health, Inc.	2,282	0.33%
Total	62,281	8.99%

The City is a residentially oriented suburb with supporting commercial establishments to serve its diverse population. Residential households account for over 75% of the taxes levied by the City, while commercial uses account for 20%, public uses (institutional, agricultural) account for 5%. Greenacres remains one of the most affordable locations to buy or rent housing in Palm Beach County.



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

History

The City of Greenacres was founded by Lawrence Carter Swain who moved his family to this area from Massachusetts in 1923. During the 1920's, the Town of Palm Beach and other coast resort areas were booming. Motivated by the desire to provide a community for the middle class Mr. Swain began accumulating property in this area, ending up with approximately 1,000 acres. This land was divided into sections or "plats". Plat II laid out one-half mile west of Military Trail and 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 (2) 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).



In the 90's, City residents voted in favor of a referendum changing the City's name from "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.

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



Greenacres Historical Society Museum - 2021

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 – 23,652 registered voters
 Area: 6.11 square miles
 Miles of Streets: Approximately 23.37 Center Lane Miles
 Dwelling Units 17,675
 Employees: Full time – 142, Part time – 34
 Population: 2020 – 39,945 (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. Law Enforcement contracted service with Palm Beach County Sheriff effective 2/2016.

Water and Sewer Service: Service provided by Palm Beach County Water Utilities

Solid Waste Collection: Service contracted to Waste Management, Inc. of Florida

Electric Service Service provided by Florida Power & Light (FPL)

Recreation and Culture

Number of Parks: Developed 13 approx. 109.11 acres
 Open Space approx. 5.7 acres

Number of Libraries: One - branch of Palm Beach County System

Historical Museum One – built in 2014



After School Programs

C.A.R.E.S. (City-Run)
 Elementary School age
 Cool Zone Middle School age
 Hot Spot High School age

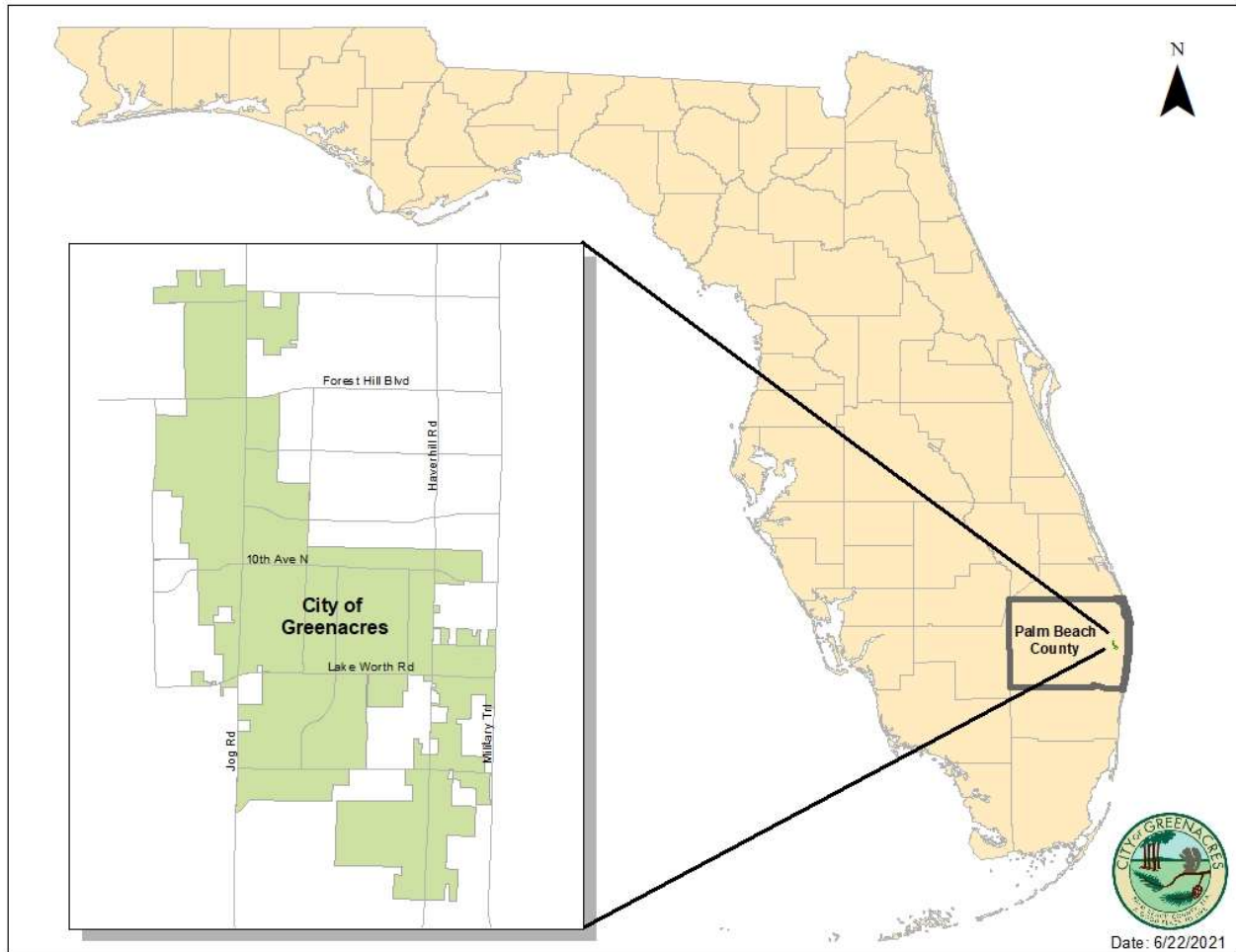
Education

Elementary
 Middle Schools
 High School



LOCATION/VICINITY MAP

STATE OF FLORIDA



Document Path: Z:\Projects\StateMap\GA\Inset.mxd

The City of Greenacres, Florida is located in south east Florida within Palm Beach County, approximately five (5) miles from the Atlantic Ocean. Its neighboring cities include Wellington to the west, Atlantis and Palm Springs to the east, West Palm Beach to the northeast, and Lantana to the south.

STRATEGIC GOALS & STRATEGIES

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 diversity in community life, leisure and recreation

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

The Strategic Action Plan presents five (5) strategy areas defined to support economic growth in Greenacres: Identity and Market Positioning, Economic Development Prosperity, Sustainability and Mobility, Community Connections-Neighborhood Pride and Housing and Economic Redevelopment Support.

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

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



Strategic Goal: Safe City

Short Term Goals:

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

Strategic Goal: Well Planned Attractive Community

Short Term Goals:

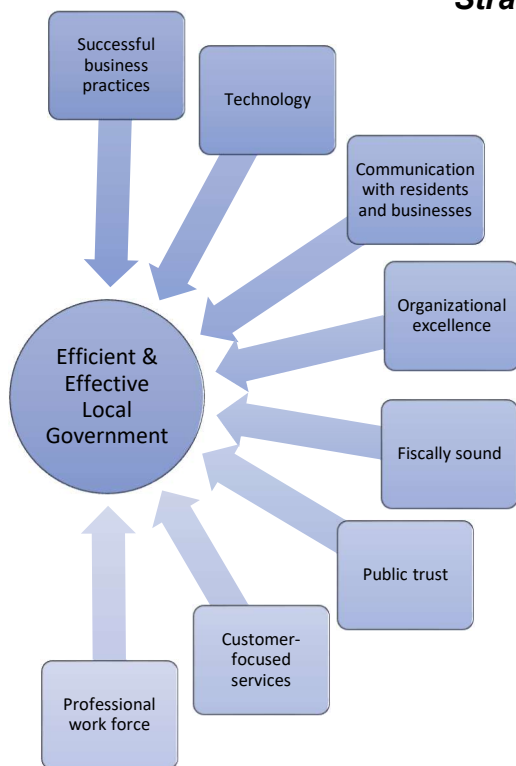
- Maintain implementation of land use plan and zoning code.
- Maintain diversity in neighborhoods and housing styles.
- Maintain environmental stewardship.
- Maintain number of community cleanup events.
- Maintain national recognition by National Arbor Day Foundation for Tree City USA designation.
-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



Strategic Goal: Efficient & Effective Local Government

Short Term Goals:

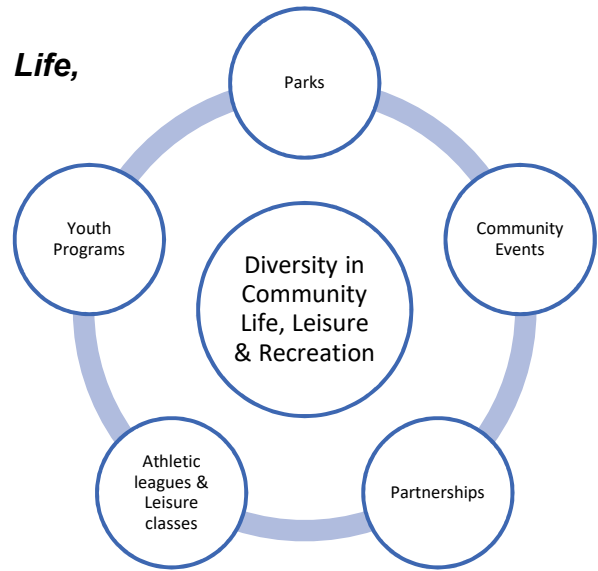
- Maintain implementation of successful business management practices and the use of performance measurement and benchmarking.
- Increase efficiency of service delivery through the incorporation of technology.
- Maintain communication with residents and businesses by publishing an annual report, city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




Strategic Goal: Diversity in Community Life, Leisure & Recreation

Short Term Goals:

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



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

Strategic Goals	Program/Activity	Intended Outcomes
<p data-bbox="203 321 454 411">Diversity in Community Life, Leisure & Recreation</p> 	<p data-bbox="516 268 740 300">Community Events</p> <p data-bbox="516 363 708 394">Youth Programs</p> <p data-bbox="516 516 867 548">Leisure Classes and Activities</p> <p data-bbox="516 636 719 667">Parks/Recreation</p>	<p data-bbox="945 268 1398 331">Increased opportunities for community interaction.</p> <p data-bbox="945 363 1354 485">Positive youth development and leadership skills; success through improvement of school grades and community involvement.</p> <p data-bbox="945 516 1403 606">Increased opportunities for educational and leisure activities; increased social interaction and community building.</p> <p data-bbox="945 636 1419 789">Maintaining appropriate recreation and open space that contributes to improved quality of life; providing recreation facilities and programs that promote healthy living choices.</p>

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

City's Strategic Plan by Department

Department	 Maintain a Safe City	 Maintain a well-planned, attractive community	 Maintain an efficient & effective local government	 Maintain a diversity in community life, leisure & recreation
Building	√	√		
City Clerk			√	
City Manager	√	√	√	√
Code Enforcement	√	√		
Community & Recreation		√		√
Community & Rec Director		√		
Development & Neighborhood Services	√	√		
Finance Director			√	
Finance Operations			√	
Fire Rescue	√			
Human Resources	√		√	
Information Technology	√		√	
Legal Counsel	√		√	
Mayor & City Council	√	√	√	√
Parks & Grounds		√		√
Planning, Engineering & GIS		√		
Public Works Building Services		√		
Public Works Director	√	√		√
Purchasing			√	
Road & Drainage	√	√		
Vehicle Maintenance	√			
Youth Program				√

FINANCIAL POLICIES

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

Operating Budget Policies

1. The City's budget will support goals, objectives, and strategies to accomplish the City's mission.
2. The City will continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet.
3. The City will continuously evaluate its service delivery system to maintain efficiency and effectiveness.
4. The City will comply with mandatory Federal, State and Local laws and when appropriate, will comply with industry and professional requirements or standards.
5. The operating impacts of the Capital Improvement Program (CIP) projects will be reviewed prior to any project being included in the operating budget.
6. The City will develop and maintain accounting and budgetary control systems to adequately safeguard the assets held in public trust.
7. The City's Budget must be balanced such that each fund's revenues plus fund balance equals its expenditures plus reserves.

Revenue Policies

1. The City will attempt to maintain a diversified and stable revenue system to avoid reliance on any one revenue source and will attempt to minimize the dependence on property taxes.
2. The City will review and evaluate new revenue sources to fund operating expenditures consistent with the City Council's goals.
3. The City will establish user charges and fees to recover the partial or full cost of providing a service.

4. The City will review fees and charges periodically to ensure they are fair and equitable to all users.
5. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees.

Cash Management Policies

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

Investment Policies

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

- The Florida Local Government Surplus Funds Trust Fund (Florida Prime State Board of Administration or SBA), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act (Florida Statute Section 163.01);
- Negotiable direct obligations of, or obligations of the principal and interest of which are unconditionally guaranteed by the United States Government at the prevailing market price for such securities (U.S. "Treasuries" and "Agencies");

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

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

Debt Policies

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

Reserve Policies

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

1. Restricted
The City will maintain all debt service reserve amounts as required by bond covenants.
2. Committed Fund Balance
Emergency and Disaster reserve in an amount of \$2,000,000.
3. Assigned Fund Balance
Compensated Absences reserve in an amount up to 50% of the difference between the total compensated absences and the amount due within one year as determined in the most recent financial statements.
4. Unassigned Fund Balance
The Unassigned Fund Balance reserve in a minimum amount of 25% of the budgeted annual operating expenditures for the current fiscal year.

Capital Assets Policies

1. The City will track all assets with a value greater than \$1,000 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:

	<u>Capitalize & Depreciate</u>
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 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 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-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 2022

The FY 2022 annual budget for the City of Greenacres covers the period from October 1, 2021 to September 30, 2022, consistent with Chapter 166.241(2) of the Florida State Statutes. The budget process begins in the preceding March with the distribution of the City Manager's Budget Instructions to the Department Directors. Each City department prepares its budget estimates in April. The departments determine requirements for personnel, operations, operating capital (defined as capital items costing under \$10,000), and capital projects (capital items or projects with a cost over \$10,000). The departments review the personnel numbers (prepared by the Department of Finance) and include the final numbers in departmental budget presentations made to the City Manager in May. At these presentations, the City Manager reviews and adjusts line items in each cost center. Department Directors are provided an appeal period to provide additional information prior to the finalization of the City Manager's decisions.

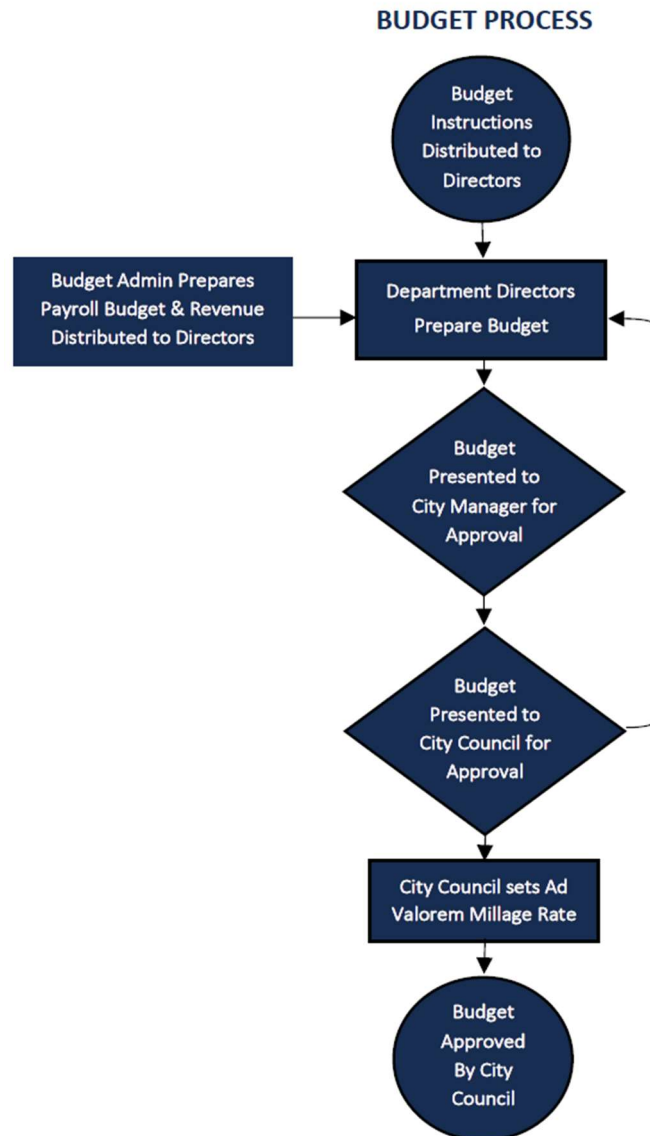
Department Directors formulate new programs as an enhancement package, showing all increases in revenue and expenditures, including capital costs. These are reviewed during the Department Director's budget presentations and approved or rejected by the City Manager. Those approved are added to the City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

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

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

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

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



Budget Calendar

FY 2022

March 2021

Budget Administrator Prepares Budget Module, Budget Request Packages and Guidance Materials	Mar 9
Distribution of Budget Instructions	Mar 26

April 2021

Departments Prepare Budget Requests and Update Goals and Objectives, Primary Function, Accomplishments, Performance Measures and Organizational Charts	Apr 1-24
Departments prepare Budget Requests for Capital Improvement Funds CIP Projects	Apr 1-24
Departmental CIP Budget Meetings with the City Manager and Finance	Apr 13
Vehicle CIP Meetings with City Manager and Finance	Apr 20
Follow-up CIP Budget Reviews with City Manager and Finance	Apr 30

May 2021

Departmental Budget Requests Submitted to City Manager	May 3
Departmental Budget Meetings with the City Manager and Finance Department including CIP revisions	May 5-6
Finalize CIP and Surtax Projects and Corresponding Items to Budget	May 10
Departmental Revenues and Expenditures locked	May 10

June 2021

Property Appraiser Provides Preliminary Tax Roll (Estimate of Total Assessed Values)	June 1
City Council Budget Workshop – CIP & Surtax Projects and Departmental Updates, after Regular Council Meeting	June 7

July 2021

Property Appraiser Provides Certification of Taxable Values	Jul 1
City Manager Detailed Budget Overview provided to City Council	Jul 19
City Council Adopts Proposed Millage Rate and Sets Time and Date for Public Hearings	Jul 19
Department of Finance Provides Proposed Ad Valorem Rates to Property Appraiser	Jul 30

September 2021

First Public Hearing on Proposed Budget	Sept 8
*Announces Percent by which Computed Millage Exceeds Rolled-Back Rate	
*Adopt Tentative Budget	
*Amendments, if any	
*Re-Compute Proposed Millage, if amended	
Advertise Notice of Proposed Operating Budget	Sept 19
Second Public Hearing to Adopt Final Millage Rate and Budget and Approval of Budget Resolution	Sept 22
Finance Department to Provide Final Millage Rate to Property Appraiser, Tax Collector and Dept. of Revenue	Sept 24
Certification of "TRIM" compliance Signed by City Manager and Submitted to Property Appraiser	Sept 24

October 2021

Start new budget year	Oct 1
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GOVERNMENTAL FUNDS

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

The City of Greenacres uses the following governmental fund types:

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

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

- Forfeitures Fund (#102) - This fund (established in FY 1989) accounts for funds generated from law enforcement confiscations. These funds are legally restricted as to usage per Chapter 932, Florida Statutes. Chapter 932, Florida Statutes, prohibits adoption of a revenue budget on this fund. Fund expenditures need City Council approval.
- Arboreous Fund (#103) - This fund was established in FY 1991 to account 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 FY 1996 to account for contributions designated for fire rescue activities.
- Greenacres Youth Programs Fund (#105) - This fund was established in FY 1997 to account 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 five (5) 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 five continuing funds are:

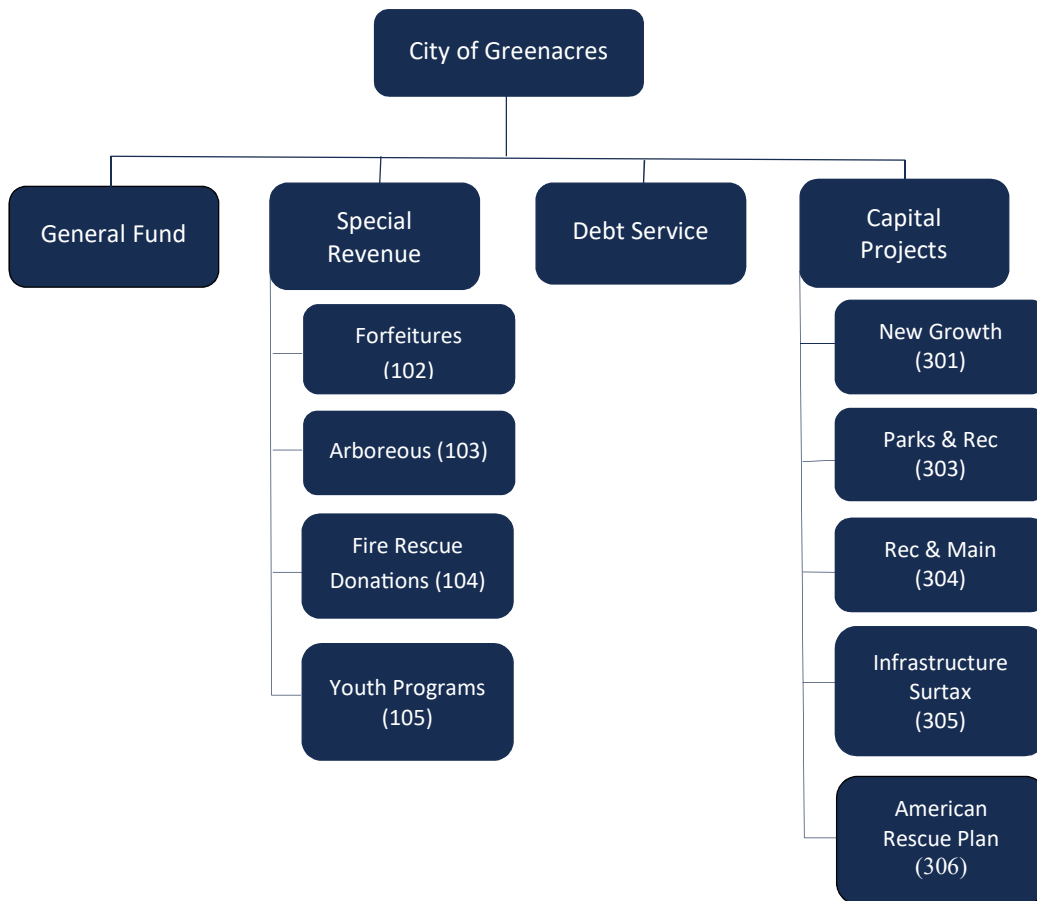
- New Growth Fund (#301) – This fund provides for the acquisition of new and expanded public infrastructure for all purposes resulting from the growth of the City, such as a new City computer system and land acquisition.
- Parks and Recreation Fund (#303) – This fund provides for the construction and refurbishment of park facilities within the City.
- Reconstruction and Maintenance Fund (#304) – This fund provides for rebuilding and replacement of existing capital assets.
- Infrastructure Surtax Fund (#305) – This fund provides for the needed improvement to infrastructure.

- American Rescue Plan Act of 2021 (#306) – On March 10, 2021, The American Rescue Plan Act (ARP) was approved to provide funds to local governments in order to facilitate the ongoing recovery from the COVID-19 pandemic. The funds must be spent/committed by December 31, 2024. Eligible use of funds include: 1) Compensate revenue deficits (using 2019 pre pandemic budget as a baseline), 2) Cover increased expenditures and mitigate economic hardship due to the pandemic, 3) Premium pay for essential workers up to \$13 an hour or \$25,000 per worker, 4) Transfer funds to private nonprofit groups, public benefits corporations involved in transportation, and special-purpose units of state and local government, 5) Invest in water, sewer, and broadband infrastructure.

The City of Greenacres will received \$20,593,599 in two allotments one year apart.

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 for the past 28 years, and the Distinguished Budget Presentation award for the past 27 years (as of 2020).



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, Capital Improvement Project Funds, and American Rescue Plan 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.

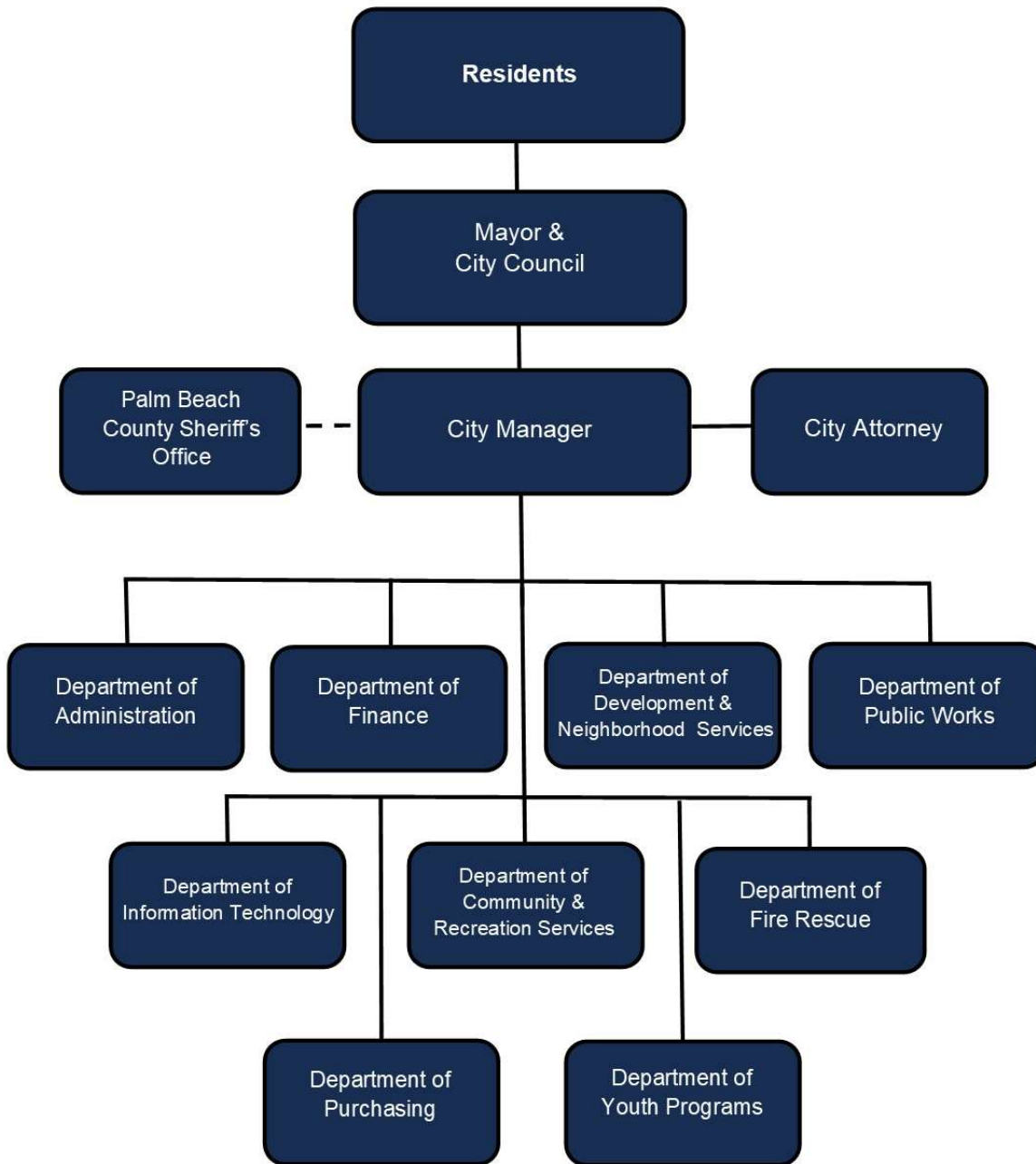
The City does not have enterprise or proprietary funds and does not budget fiduciary funds.

Budget Overview

This Section:

- *Shows the City's Organizational Chart*
- *Illustrates the Personnel Summary & History*
- *Summarizes the four major funds within the City*
- *Calculates the Historic Change in property value*
- *Discusses the Ad Valorem Revenue & the Roll Back Rate*
- *Compares the City to other cities of similar size*
- *Compares the City to the top ten cities in the County*

Organizational Chart

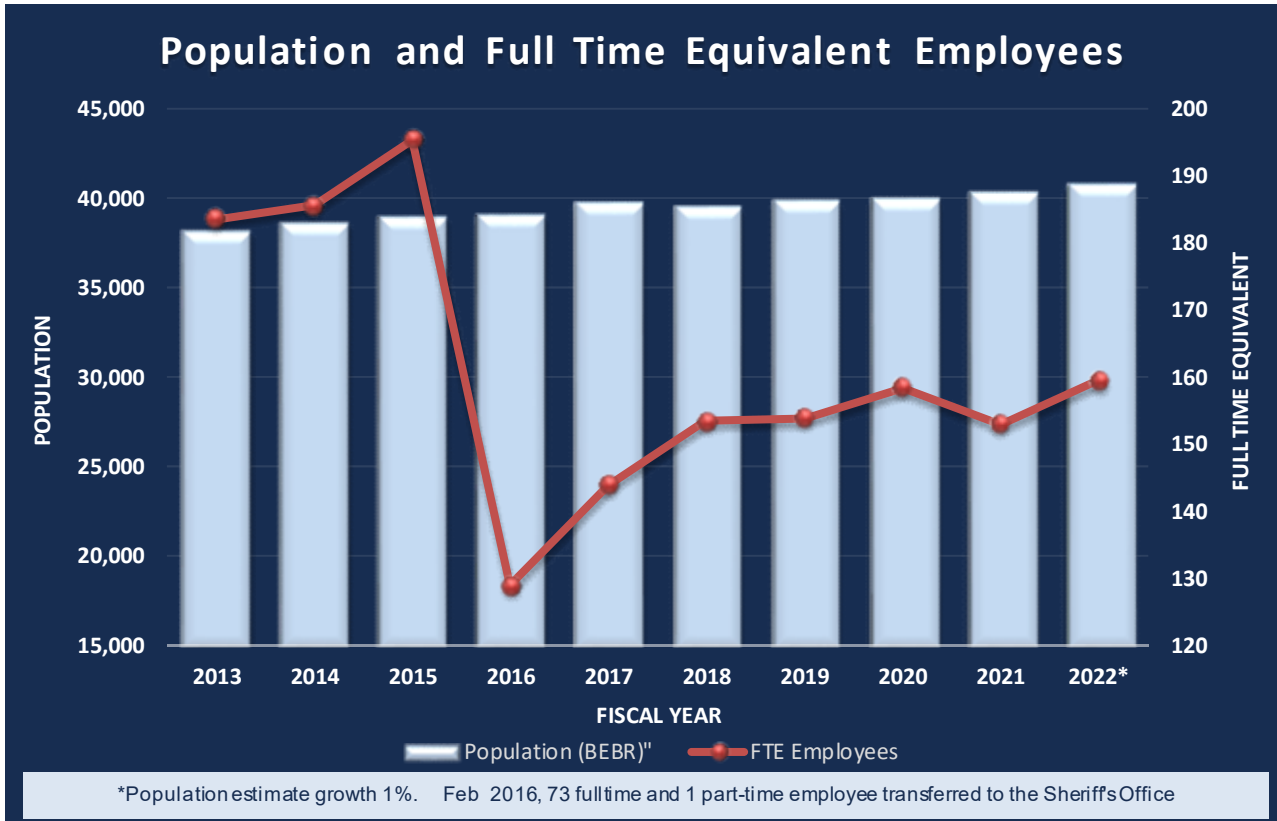


Mission Statement

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: 143
Part Time: 33

Population and Full Time Equivalent Employees



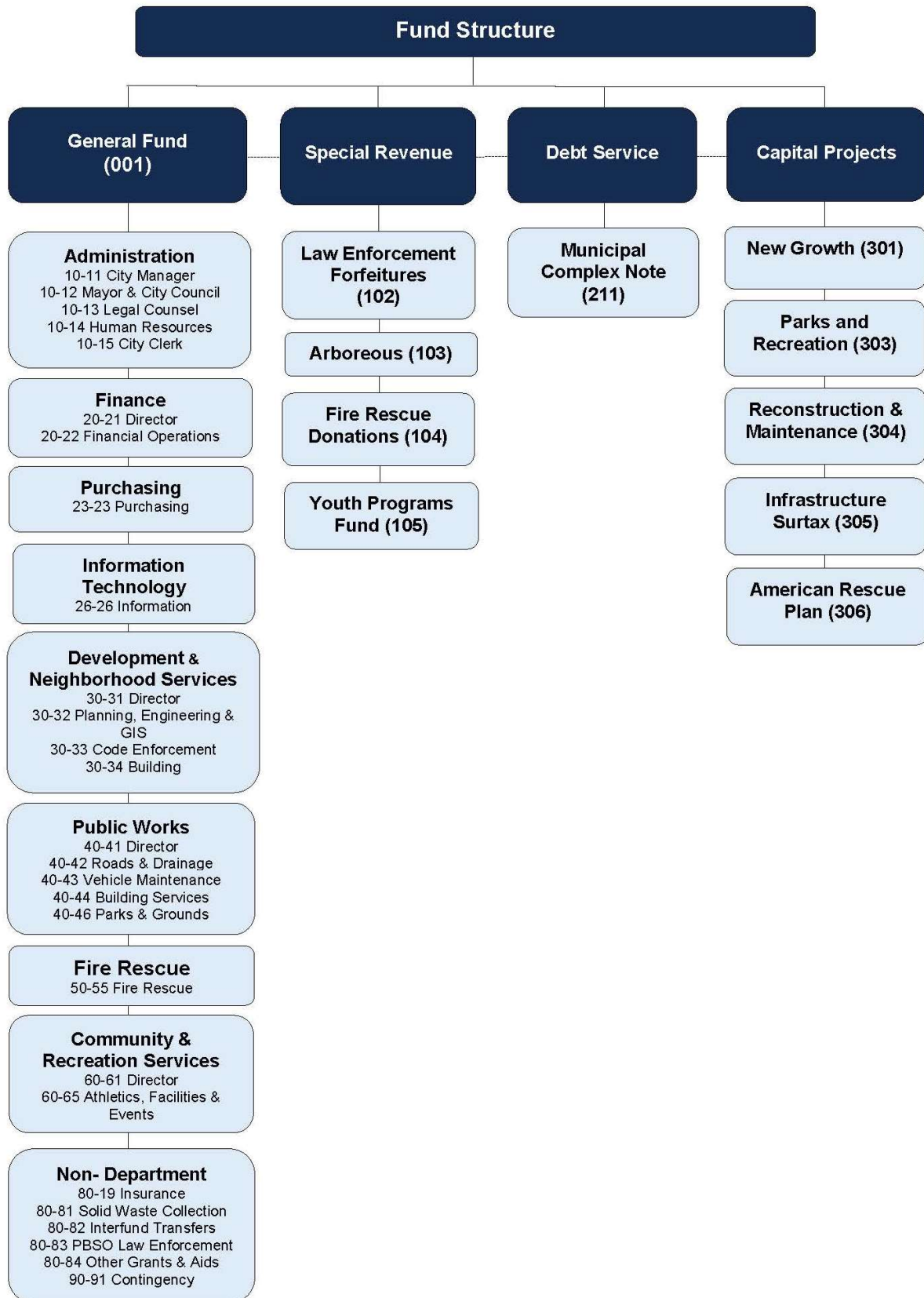
Full time equivalent (FTE) is a computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This chart provides a comparison of FTE to the population of the City of Greenacres (population based on BEBR) from 2013 to 2022. In 2016, 73 full time and 1 part-time employee transferred to the Sheriff's Office.

Personnel Summary					
FY 2020 - 2022					
Department	FY 2020 Service Levels	Adopted Additions / Reductions	FY 2021 Service Levels	Adopted Additions / Reductions	FY 2022 Service Levels
Administration	11 FT / 8 PT	-3 FT	8 FT / 8 PT	+2 FT	10 FT / 8 PT
Finance	13 FT	-5 FT	8 FT	0	8 FT
Purchasing	0 FT	+2 FT	2 FT	0	2 FT
Information Technology	0 FT	+3 FT	3 FT	+1 FT	4 FT
Development & Neighbor. Svc	6 FT	0	6 FT	+16 FT	22 FT
Public Works	25 FT	-3 FT	22 FT	0	22 FT
Fire Rescue	57 FT	0	57 FT	+1 FT	58 FT
Community & Rec. Service	13 FT / 29 PT	-3 FT / -21 PT	10 FT / 8 PT	+2 FT / -3 PT	12 FT / 5 PT
Youth Programs	0	+5 FT / +20 PT	5 FT / 20 PT	0	5 FT / 20 PT
Building	15 FT	-1 FT	14 FT	-14 FT	0
TOTALS	140 FT / 37 PT	-5 FT / -1 PT	135 FT / 36 PT	+8 FT / -3 PT	143 FT / 33 PT

FT – Full Time; PT – Part Time

The preceding chart shows actual changes between the FY 2020 and FY 2021 service levels, and the proposed changes for budget year FY 2022. A brief explanation of the current changes is provided below.

- Administration Payroll position moved from Finance and Public Information Officer position reinstated in FY21.
- Finance Payroll position moved to HR, Grants position added FT in FY21.
- Info Tech Adding a Systems Engineer in FY22.
- Development & Added Neighbor Svc Consolidated Building Dept and Planning & Engineering in FY22. 14 FT positions. Capital Projects Manager and Permit Licensing Tech I positions added in FY22.
- Community & Rec Added a FT Customer Service Specialist in FY21 and changing 1 custodian from PT to FT, eliminated 1 PT Rec Aide II.
- Building Consolidated Building Dept and Planning & Engineering in FY22.



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 \$2,324,643 and the General Fund budgeted expenditures have increased by \$1,983,223 compared to FY 2021 budgeted numbers. The following discussion highlights the significant factors that affected the adopted FY 2022 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 \$721,112 from last year's budget. This is a result of a 5.5% increase in certified assessed property values from FY 2021 to FY 2022. The millage rate is 6.4 mills per \$1,000 of net assessed property value.

Utility Services Taxes are taxes authorized by state law applied to providers of utilities within a municipal jurisdiction. FY 2022 revenues show a projected increase from last year's budget by \$279,099. Electric utility taxes are trending 8% higher and water utility service taxes are projected to be 16% greater than FY 2021.

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 2022 reflects an increase of \$133,407 primarily due to a projected increase of 7% in Electric Franchise fees.

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 2022 Budget reflects a 12% increase of \$377,500 in the Half-Cent Sales Tax revenue.

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

Salaries and Benefits represent approximately 47.4% of the expenditures in the general fund. For FY 2022, personnel costs will be approximately \$1,159,612 more than the FY 2021 budgeted amount. This increase is mainly due to an increase in health care cost and a slight increase in full time headcount.

Operating Expenditures include general operating expenditures along with the law enforcement services contract with the Palm Beach County Sheriff's Office (PBSO). Operating expenditures are \$436,423 greater in FY 2022 compared to FY 2021 budget. This increase in cost is due to an increase in the general operating expense such as other contractual and computer software.

Interfund Transfers increased by \$50,000 compared to the previous year's budget. This increase is due a higher amount transferred to the Debt Service Fund (211).

BUDGET SUMMARY ALL FUNDS

		GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
ESTIMATED REVENUES:						
Taxes:	Millage Per \$1,000					
Ad Valorem Taxes	6.4000	13,892,004				13,892,004
Utility Service Tax		3,032,000				3,032,000
Other Taxes		2,321,710			130,000	2,451,710
Permits & Fees		2,690,798			902,280	3,593,078
Intergovernmental Revenues		4,918,502	417,604		10,498,956	15,835,062
Charges for Services		5,956,687	187,481			6,144,168
Fines & Forfeitures		85,569				85,569
Miscellaneous Revenues						
Interest Earned		15,837	509	387	23,819	40,552
Rent and Royalties		323,271			309,842	633,113
Other Miscellaneous Revenues		144,642	960			145,602
Total Revenues		<u>\$33,381,020</u>	<u>\$606,554</u>	<u>\$387</u>	<u>\$11,864,897</u>	<u>\$45,852,858</u>
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN		227,856	170,594	350,000	150,000	898,450
Appropriated use of Fund Balance (increase)		(317,872)	99,041	52,873	2,976,403	2,810,445
Total Estimated Revenues and Financing Sources		<u>\$33,291,004</u>	<u>\$876,189</u>	<u>\$403,260</u>	<u>\$14,991,300</u>	<u>\$49,561,753</u>
EXPENDITURES, USES AND RESERVES:						
General Government		6,462,293			545,500	7,007,793
Public Safety		20,526,627	93,091		2,526,737	23,146,455
Transportation		1,475,402			3,965,713	5,441,115
Culture / Recreation		1,940,073	776,098		1,819,703	4,535,874
Physical Environment		2,251,609	7,000		5,870,197	8,128,806
Debt Service				403,260		403,260
Total Expenditures		<u>\$32,656,004</u>	<u>\$876,189</u>	<u>\$403,260</u>	<u>\$14,727,850</u>	<u>\$48,663,303</u>
Other Financing Uses						
Interfund Transfers - OUT		635,000			263,450	898,450
Total Appropriated Expenditures and other Uses		<u>\$33,291,004</u>	<u>\$876,189</u>	<u>\$403,260</u>	<u>\$14,991,300</u>	<u>\$49,561,753</u>

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

**BUDGET SUMMARY FUND BALANCE
ALL FUNDS**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL</u>
<u>ESTIMATED REVENUES:</u>					
Total Revenues	\$33,608,876	\$606,554	\$387	\$11,864,897	\$45,852,858
Other Financing Sources					
Interfund Transfers - IN	227,856	170,594	350,000	150,000	898,450
Appropriated use of Fund Balance	(317,872)	99,041	52,873	2,976,403	2,810,445
Total Estimated Revenues & Financing Sources	<u>\$33,291,004</u>	<u>\$876,189</u>	<u>\$403,260</u>	<u>\$14,991,300</u>	<u>\$49,561,753</u>
<u>EXPENDITURES, USES AND RESERVES:</u>					
Total Expenditures	\$32,656,004	\$876,189	\$403,260	\$14,727,850	\$48,663,303
Other Financing Uses					
Interfund Transfers - OUT	635,000			263,450	898,450
Total Appropriated Expenditures and other Uses	<u>\$33,291,004</u>	<u>\$876,189</u>	<u>\$403,260</u>	<u>\$14,991,300</u>	<u>\$49,561,753</u>
Projected Beginning Fund Balance	14,431,953	158,080	95,538	7,516,194	22,201,765
Revenues & Financing Sources	33,608,876	777,148	350,387	12,014,897	46,751,308
Expenditures and other Uses	(33,291,004)	(876,189)	(403,260)	(14,991,300)	(49,561,753)
Projected Ending Fund Balance	14,749,825	59,039	42,665	4,539,791	19,391,320

BREAKDOWN OF ENDING FUND BALANCES BY TYPES

Fund Balances					
Nonspendable	280,812				280,812
Restricted for:					
Arboreous Activities		26,273			26,273
Public Safety Donations		89			89
Youth Programs		32,677			32,677
Debt service			42,665		42,665
New Growth				1,744,177	1,744,177
Parks & Rec				1,802,802	1,802,802
Reconstruction & Maint				775,826	775,826
Sur tax				204,086	204,086
American Rescue Plan				12,900	12,900
Committed to:					
Emergency & disaster reserve	2,000,000				2,000,000
Pension plan reserve					
Budget stabilization reserve					
Assigned for:					
Compensated absences reserve	438,085				438,085
Capital Projects					
Unassigned:	12,030,928				12,030,928
Projected Ending Fund Balance	14,749,825	59,039	42,665	4,539,791	19,391,320

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

Millage Per \$1,000 6.4000 6.4000 6.4000

	GENERAL FUND			SPECIAL REVENUE FUNDS *		
	Actual (FY 2020)	Adopted Budget (FY 2021)	Budget (FY 2022)	Actual (FY 2020)	Adopted Budget (FY 2021)	Budget (FY 2022)
FUND BALANCES BROUGHT FORWARD:	\$11,932,256	\$12,043,520	\$14,431,953	\$342,145	\$129,525	\$158,080
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes	12,171,507	13,170,892	13,892,004			
Utility Service Tax	3,136,329	2,752,901	3,032,000			
Other Taxes	2,435,908	2,222,932	2,321,710			
Permits & Fees	2,511,747	2,557,391	2,690,798			
Intergovernmental Revenues	4,833,135	4,506,500	4,918,502	266,241	309,664	417,604
Charges for Services	4,644,391	5,388,409	5,956,687	190,397	184,114	187,481
Fines & Forfeitures	48,963	97,456	85,569	0	0	0
Miscellaneous Revenues						
Interest Earned	230,375	161,800	15,837	1,471	711	509
Rent & Royalties	300,979	308,900	323,271			
Other Miscellaneous Revenues	99,803	117,052	144,642	1,380	1,060	960
Total Revenues	\$30,413,137	\$31,284,233	33,381,020	\$459,489	\$495,549	\$606,554
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	0	0	227,856	50,000	135,000	170,594
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$42,345,393	\$43,327,753	\$48,040,829	\$851,634	\$760,074	\$935,228
EXPENDITURES, USES AND RESERVES:						
General Government	5,072,488	5,186,810	6,462,293			
Public Safety	19,289,034	20,220,304	20,526,627	0	93,203	93,091
Transportation	1,340,460	1,481,345	1,475,402			
Culture / Recreation	1,419,091	1,661,700	1,940,073	486,031	751,700	776,098
Physical Environment	2,066,772	2,172,622	2,251,609	0	7,000	7,000
Debt Service						
Total Expenditures	29,187,845	\$30,722,781	\$32,656,004	\$486,031	\$851,903	\$876,189
Other Financing Uses						
Interfund Transfers - OUT	710,000	585,000	635,000			
Total Appropriated Expenditures & Other Uses	29,897,845	\$31,307,781	\$33,291,004	\$486,031	\$851,903	\$876,189
Reserves	12,447,548	12,019,972	14,749,825	365,603	(91,829)	59,039
Total Appropriated Expenditures And Reserves	\$42,345,393	\$43,327,753	\$48,040,829	\$851,634	\$760,074	\$935,228

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

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

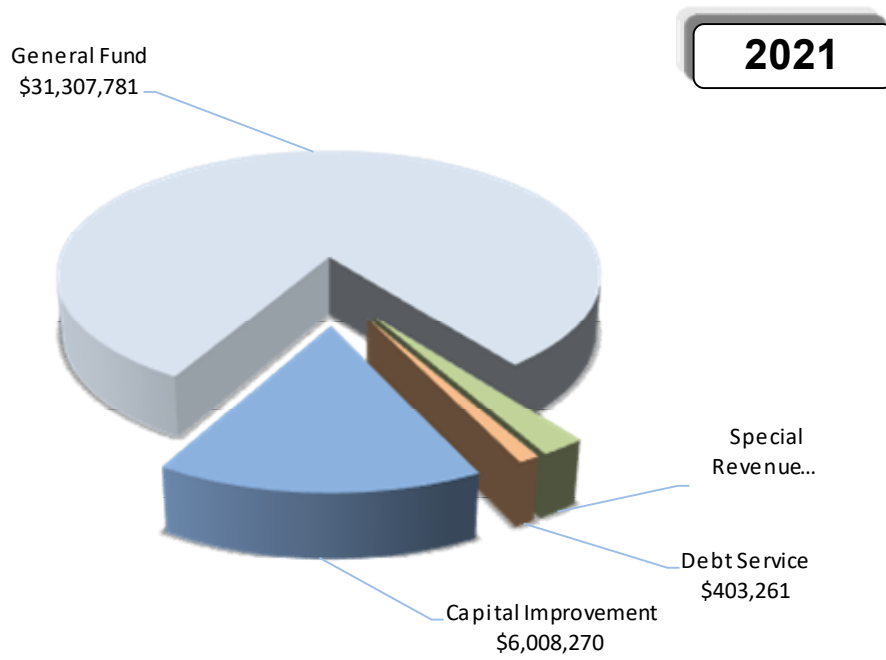
	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Actual (FY 2020)	Adopted Budget (FY 2021)	Budget (FY 2022)	Actual (FY 2020)	Adopted Budget (FY 2021)	Budget (FY 2022)
FUND BALANCES BROUGHT FORWARD:	\$170,624	\$198,398	\$95,538	\$8,912,539	\$8,620,397	\$7,516,194
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes						
Utility Service Tax						
Other Taxes				122,350	105,000	130,000
Permits & Fees				8,722	932,422	902,280
Intergovernmental Revenues				2,941,199	4,505,473	10,498,956
Charges for Services						
Fines & Forfeitures						
Miscellaneous Revenues						
Interest Earned	4,805	4,000	387	254,150	124,100	23,819
Rent & Royalties				291,842	291,841	309,842
Other Miscellaneous Revenues						
Total Revenues	\$4,805	\$4,000	\$387	\$3,618,263	\$5,958,836	\$11,864,897
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	410,000	300,000	350,000	250,000	150,000	150,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$585,429	\$502,398	\$445,925	\$12,780,802	\$14,729,233	\$19,531,091
EXPENDITURES, USES AND RESERVES:						
General Government				295,823	317,200	545,500
Public Safety				1,306,801	442,553	2,526,737
Transportation				484,721	193,425	3,965,713
Culture / Recreation				250,962	2,053,136	1,819,703
Physical Environment				671,074	3,001,956	5,870,197
Debt Service	403,168	403,261	403,260			
Total Expenditures	\$403,168	\$403,261	\$403,260	\$3,009,381	\$6,008,270	\$14,727,850
Other Financing Uses						
Interfund Transfers - OUT				0	0	263,450
Total Appropriated Expenditures & Other Uses	\$403,168	\$403,261	\$403,260	\$3,009,381	\$6,008,270	\$14,991,300
Reserves	182,261	99,137	42,665	9,771,421	8,720,963	4,539,791
Total Appropriated Expenditures And Reserves	\$585,429	\$502,398	\$445,925	\$12,780,802	\$14,729,233	\$19,531,091

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

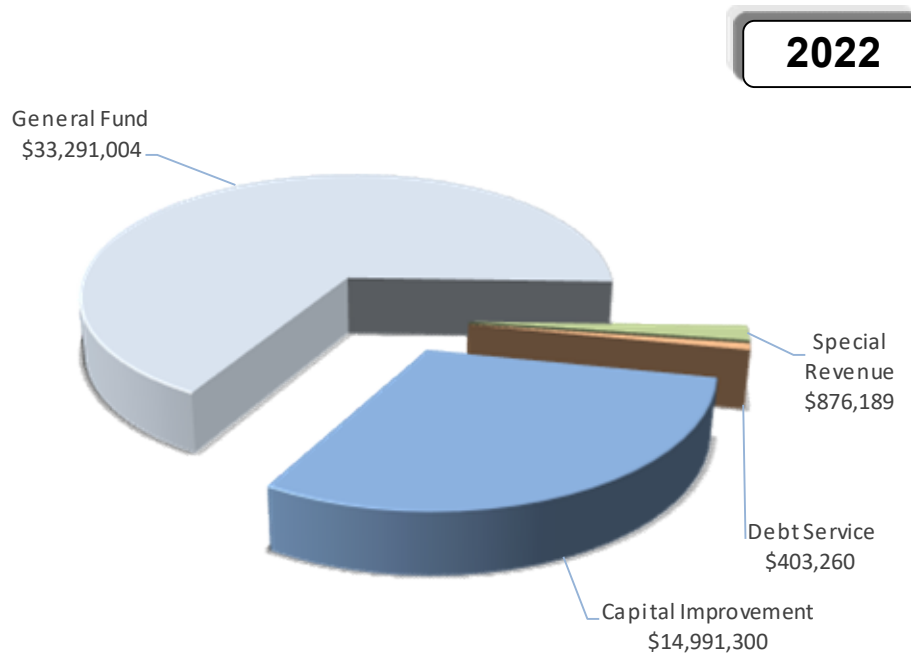
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	TOTALS		
	Actual (FY 2020)	Adopted Budget (FY 2021)	Budget (FY 2022)
<u>FUND BALANCES BROUGHT FORWARD:</u>	21,357,564	20,991,840	22,201,765
<u>ESTIMATED REVENUES:</u>			
Taxes:			
Ad Valorem Taxes	12,171,507	13,170,892	13,892,004
Utility Service Tax	3,136,329	2,752,901	3,032,000
Other Taxes	2,558,258	2,327,932	2,451,710
Permits & Fees	2,520,469	3,489,813	3,593,078
Intergovernmental Revenues	8,040,575	9,321,637	15,835,062
Charges for Services	4,834,788	5,572,523	6,144,168
Fines & Forfeitures	48,963	97,456	85,569
Miscellaneous Revenues			
Interest Earned	490,801	290,611	40,552
Rent & Royalties	592,821	600,741	633,113
Other Miscellaneous Revenues	101,183	118,112	145,602
Total Revenues	34,495,694	37,742,618	45,852,858
Other Financing Sources			
Debt Proceeds			
Interfund Transfers - IN	710,000	585,000	898,450
Total Estimated Revenues, Other Financing Sources, And Balances Forward	56,563,258	59,319,458	68,953,073
<u>EXPENDITURES, USES AND RESERVES:</u>			
General Government	5,368,311	5,504,010	7,007,793
Public Safety	20,595,835	20,756,060	23,146,455
Transportation	1,825,181	1,674,770	5,441,115
Culture / Recreation	2,156,084	4,466,536	4,535,874
Physical Environment	2,737,846	5,181,578	8,128,806
Debt Service	403,168	403,261	403,260
Total Expenditures	33,086,425	37,986,215	\$48,663,303
Other Financing Uses			
Interfund Transfers - OUT	710,000	585,000	898,450
Total Appropriated Expenditures & Other Uses	33,796,425	38,571,215	49,561,753
Reserves	22,766,833	20,748,243	19,391,320
Total Appropriated Expenditures And Reserves	56,563,258	59,319,458	\$68,953,073

TOTAL BUDGET BY FUND TYPE



Total Budget \$37,511,625



Total Budget \$49,561,753

CHANGE IN TAXABLE VALUE OF PROPERTY

			PERCENT CHANGE FROM PRIOR YEAR
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%
Dec. 31, 2018	Value Adjustment Board and Other Changes	-7,932,357	
July 1, 2019	Prior Year Gross Taxable Value	\$1,830,329,622	
July 1, 2019	Plus Increase in Value Current Property	129,124,368	
July 1, 2019	Current Year Adjusted Taxable Value	\$1,959,453,990	
July 1, 2019	Plus New Construction Taxable Value	12,800,922	
	July 1, 2019 Gross Taxable Value	\$1,972,254,912	7.754%
Dec. 31, 2019	Value Adjustment Board and Other Changes	-1,959,723	
July 1, 2020	Prior Year Gross Taxable Value	\$1,970,295,189	
July 1, 2020	Plus Increase in Value Current Property	139,862,464	
July 1, 2020	Current Year Adjusted Taxable Value	\$2,110,157,653	
July 1, 2020	Plus New Construction Taxable Value	33,542,141	
	July 1, 2020 Gross Taxable Value	\$2,143,699,794	8.801%
Dec. 31, 2020	Value Adjustment Board and Other Changes	-4,245,261	
July 1, 2021	Prior Year Gross Taxable Value	\$2,139,454,533	
July 1, 2021	Plus Increase in Value Current Property	115,306,063	
July 1, 2021	Current Year Adjusted Taxable Value	\$2,254,760,596	
July 1, 2021	Plus New Construction Taxable Value	6,307,743	
	July 1, 2021 Gross Taxable Value	\$2,261,068,339	5.684%

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 1st 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.

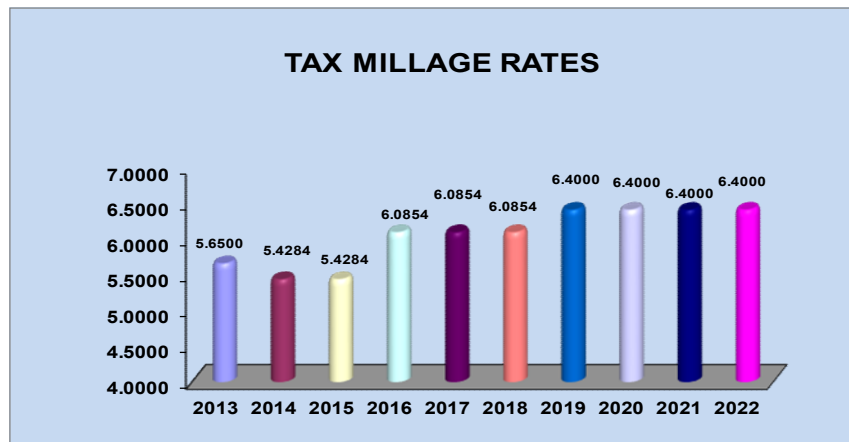
The Property Appraiser adjusts market value appraisals of certain properties based on constitutional and statutory guidance. A \$25,000 homestead exemption is provided to all taxpayers who own a house as a primary residence and are domiciled in Florida. Widows, disabled persons, senior citizens, and 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% 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 1st.

The July 1, 2021 certified taxable value for operating purposes provided by the Property Appraiser’s office was \$2,261,068,339. This represents a 5.5% increase or \$117,368,545 over last year’s certified taxable value of \$2,143,699,794. 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 6.0727 mills, which will generate \$13,144,785 (prior to discounting) in property tax revenue.

For the FY 2022 budget, the overall adopted millage rate is to be 6.400 mills. The projected tax revenue for FY 2022 is \$13,892,004 (after discounting) or \$721,112 more than FY 2021 budget ad valorem revenue.

The chart below shows a ten year history of the City millage rates.



**AD VALOREM TAX DATA
FISCAL YEAR 2021 AND 2022**

FISCAL YEAR 2021

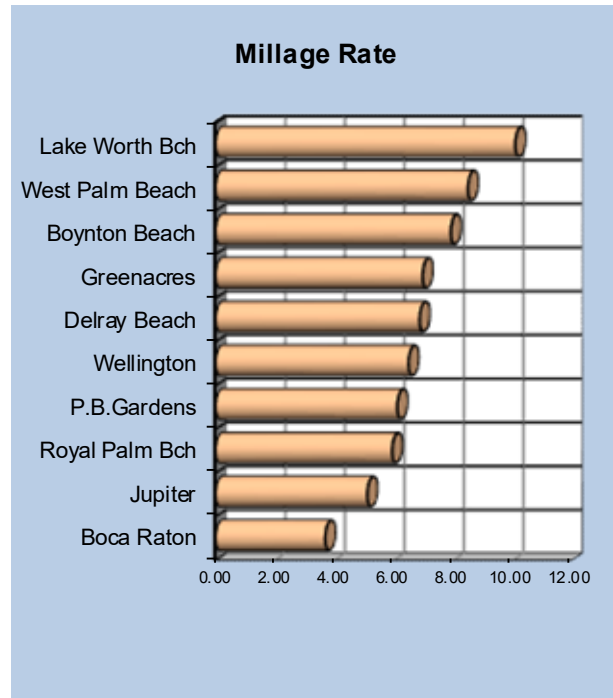
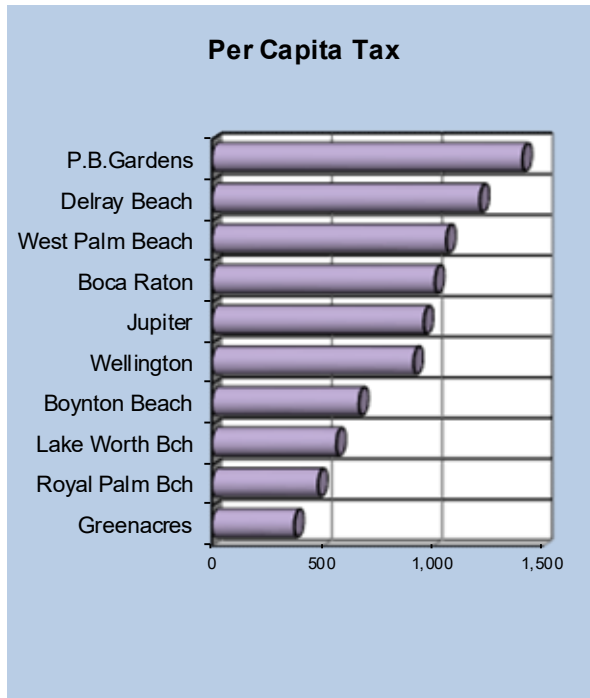
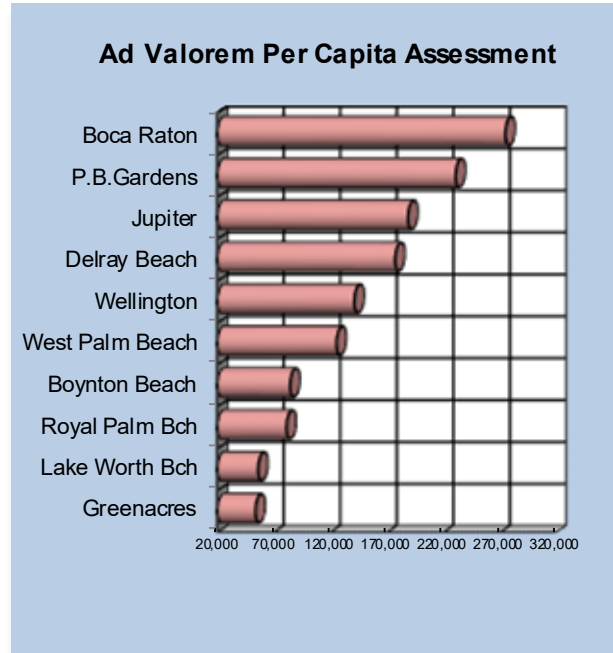
2020 Gross Taxable Value (July 1, 2020) including New Construction	\$ 2,143,699,794
General Operating Funds (FY 2021) Millage Rate	<u>6.4000</u>
FY 2021 Estimated Ad Valorem Revenue including New Construction	\$ 13,719,679
FY 2021 Ad Valorem Revenue for Budget Purposes at 96%	\$ 13,170,892

FISCAL YEAR 2022

2021 Gross Taxable Value (July 1, 2021) including New Construction	\$ 2,261,068,339
FY 2022 Rolled-Back Rate (RBR)	<u>6.0727</u>
FY 2022 Estimated Ad Valorem Revenue Based on RBR Less Value Adj Board	\$ 13,730,790
Proposed General Operating Funds (FY 2022) Millage Rate	<u>6.4000</u>
FY 2022 Estimated Ad Valorem Revenue Including New Construction	\$ 14,470,837
FY 2022 Ad Valorem Revenue for Budget Purposes at 96%	\$ 13,892,004

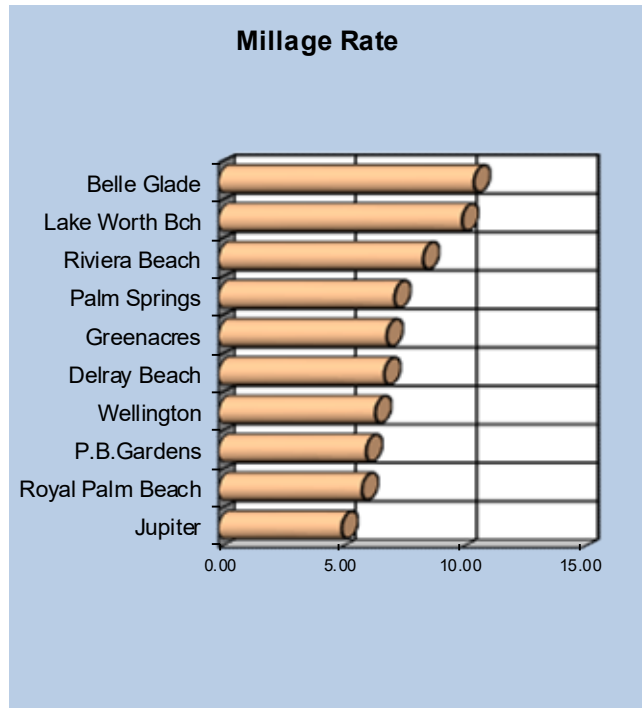
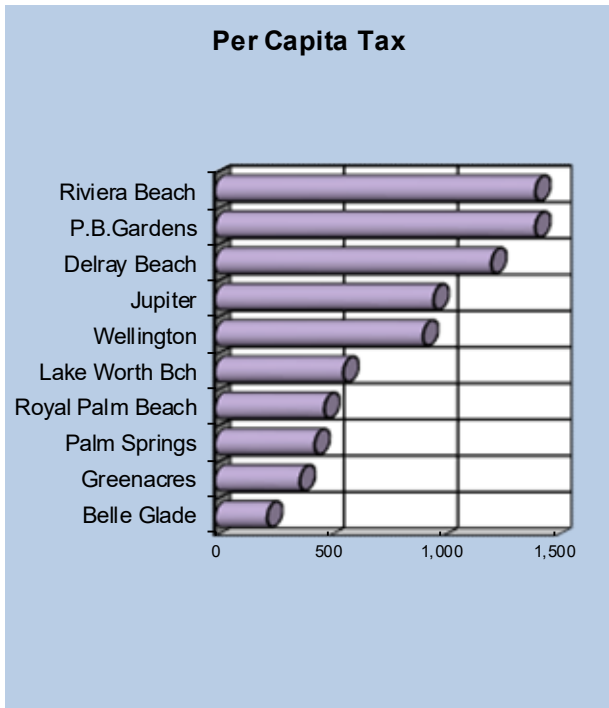
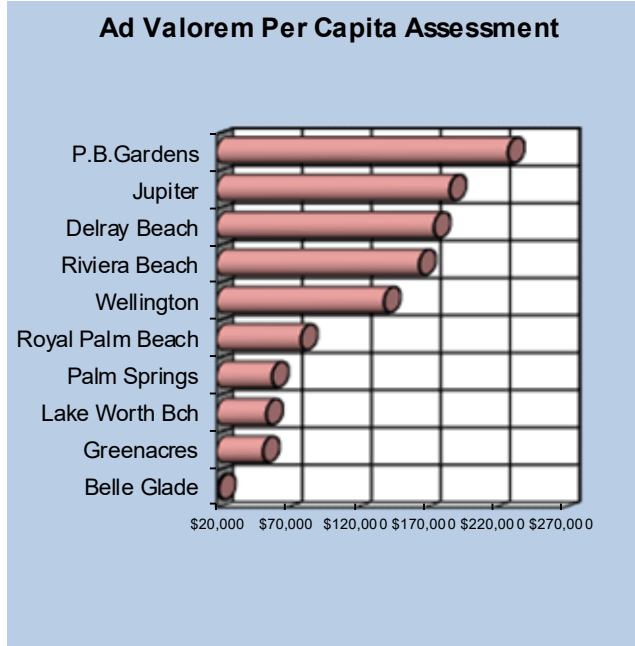
COMPARISON WITH TEN LARGEST CITIES 2020 AD VALOREM TAXES

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 among the ten largest cities at \$53,560. **Millage Rate:** The Greenacres 2020 millage rate of 6.9491 (including the library district millage of 0.5491 mills) is the fourth highest among these cities. These two factors combine to provide Greenacres' residents the lowest per capita ad valorem tax burden (\$372.19) of the ten largest cities in Palm Beach County. These charts include the impact of the County Fire MSTU and library taxes where applicable to achieve direct comparability.



COMPARISON WITH COMPARABLY SIZED CITIES 2020 AD VALOREM TAXES

Per Capita Tax: The City of Greenacres has the second lowest per capita ad valorem impact on its citizens among the ten comparably sized cities in Palm Beach County. **Ad Valorem Per Capita Assessment:** The average per capita assessment of Greenacres is also the second lowest of the ten comparably sized cities at \$53,560. **Millage Rate:** The Greenacres 2020 total millage rate of 6.9491 (including the library district millage of 0.5491 mills) is the fifth highest of these cities. These two factors combine to provide Greenacres residents the second lowest per capita ad valorem tax burden (\$372.19) of the comparably sized cities in Palm Beach County. These charts include the impact of the County Fire MSTU and library taxes where applicable to achieve direct comparability.



**List of Palm Beach County Municipalities
2020 Ad Valorem Taxes**

(includes impact of Fire MSTU and Library Operating Taxes)

City Name	Total 2020 Taxable Value	2020 Population [^]	Per Capita Assessment	2020 Total Millage	Per Capita Tax
Manalapan	1,393,448,223	428	3,255,720	0.0031695	10,319.01
Palm Beach	20,051,414,243	8,409	2,384,518	0.0029962	7,144.49
Jupiter Inlet Beach +	385,452,340	414	931,044	0.0061091	5,687.84
Golf, Village of	193,082,425	275	702,118	0.0065452	4,595.50
Gulf Stream	1,229,616,560	1,032	1,191,489	0.0037591	4,478.93
Palm Beach Shores +	630,357,960	1,251	503,883	0.0073281	3,692.51
Ocean Ridge +	1,098,274,480	1,854	592,381	0.0058991	3,494.52
Juno Beach *+	1,668,456,080	3,463	481,795	0.0060071	2,894.19
Highland Beach	2,662,827,187	3,657	728,145	0.0037878	2,758.07
Atlantis +	589,418,897	2,055	286,822	0.0081591	2,340.21
South Palm Beach *+	439,264,124	1,460	300,866	0.0075439	2,269.70
Westlake	220,342,779	951	231,696	0.0091322	2,115.89
Tequesta +	1,226,378,532	5,874	208,781	0.0071781	1,498.65
North Palm Beach	2,433,243,145	12,813	189,904	0.0075000	1,424.28
Riviera Beach	5,998,244,330	36,057	166,355	0.0084520	1,406.03
Palm Beach Gardens +	13,068,235,112	56,709	230,444	0.0060991	1,405.50
Delray Beach	11,888,367,678	67,168	176,995	0.0068497	1,212.36
Mangonia Park +	231,137,158	2,050	112,750	0.0104491	1,178.13
West Palm Beach	14,618,544,369	116,781	125,179	0.0084726	1,060.59
Briny Breezes +	59,730,039	600	99,550	0.0105491	1,050.16
Boca Raton	26,102,841,431	95,139	274,365	0.0036786	1,009.28
Jupiter #+	11,900,283,285	63,188	188,331	0.0050926	959.10
Wellington *+	8,828,894,894	62,650	140,924	0.0064772	912.79
Lake Clark Shores *+	285,464,780	3,426	83,323	0.0102870	857.14
Lake Park *	776,206,028	8,912	87,097	0.0088055	766.93
Loxahatchee Groves *+	358,789,695	3,426	104,726	0.0070072	733.83
Lantana *	1,216,224,521	12,081	100,673	0.0069581	700.49
Boynton Beach	6,607,021,651	78,495	84,171	0.0079000	664.95
Lake Worth Bch*	2,174,308,533	38,875	55,931	0.0100626	562.81
Hypoluxo +	379,715,208	2,828	134,270	0.0037491	503.39
Royal Palm Beach *+	3,221,702,246	39,801	80,945	0.0059272	479.78
Haverhill *+	111,712,591	2,090	53,451	0.0085072	454.72
Palm Springs *	1,434,068,623	23,867	60,086	0.0072685	436.73
Greenacres, City of +	2,139,454,533	39,945	53,560	0.0069491	372.19
Glen Ridge *+	19,483,226	235	82,907	0.0040072	332.23
Cloud Lake *+	7,963,781	138	57,709	0.0040072	231.25
Belle Glade *+	389,375,050	17,979	21,657	0.0105491	228.46
Pahokee *+	93,251,049	5,847	15,949	0.0105491	168.24
South Bay *+	72,710,749	5,271	13,794	0.0103161	142.31

*Includes M STU Fire - 3.4581Mills

#Includes County Library (Operating) - 0.5491Mills

#Includes M STU Jupiter Fire - 19026 Mills

*University of Florida BEBR 2020 Estimate

General Fund

The main operating fund of the City.

This section includes:

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

Revenue and Expenditure Summary

The FY 2022 budgeted net revenue for the city is \$317,872. For 2022, the Millage Rate rate will stay the same as the previous year at 6.40.

Major revenue sources are:

Ad Valorem Tax: This is the top revenue source for the City. This revenue source makes up approximately 41.3% of the City's total revenue budget. Ad Valorem tax is assessed on the value of real property and tangible property with the City limits. Palm Beach County Property Appraiser's Office submits this tax revenue monthly. Due to the County offering a tiered discount on taxes for early pay, a majority of the tax revenue is received in November/December of each year.

Charge for Services: This is the second largest revenue source for the City at around 17.7%. This revenue comprises of fees such as passport fees and ambulance transportation.

Intergovernmental: This is the third largest revenue source for the City at around 14.6%. This revenue comprises of state and local funds from sources such as the half-cent sales tax, state revenue sharing and county business tax receipts.

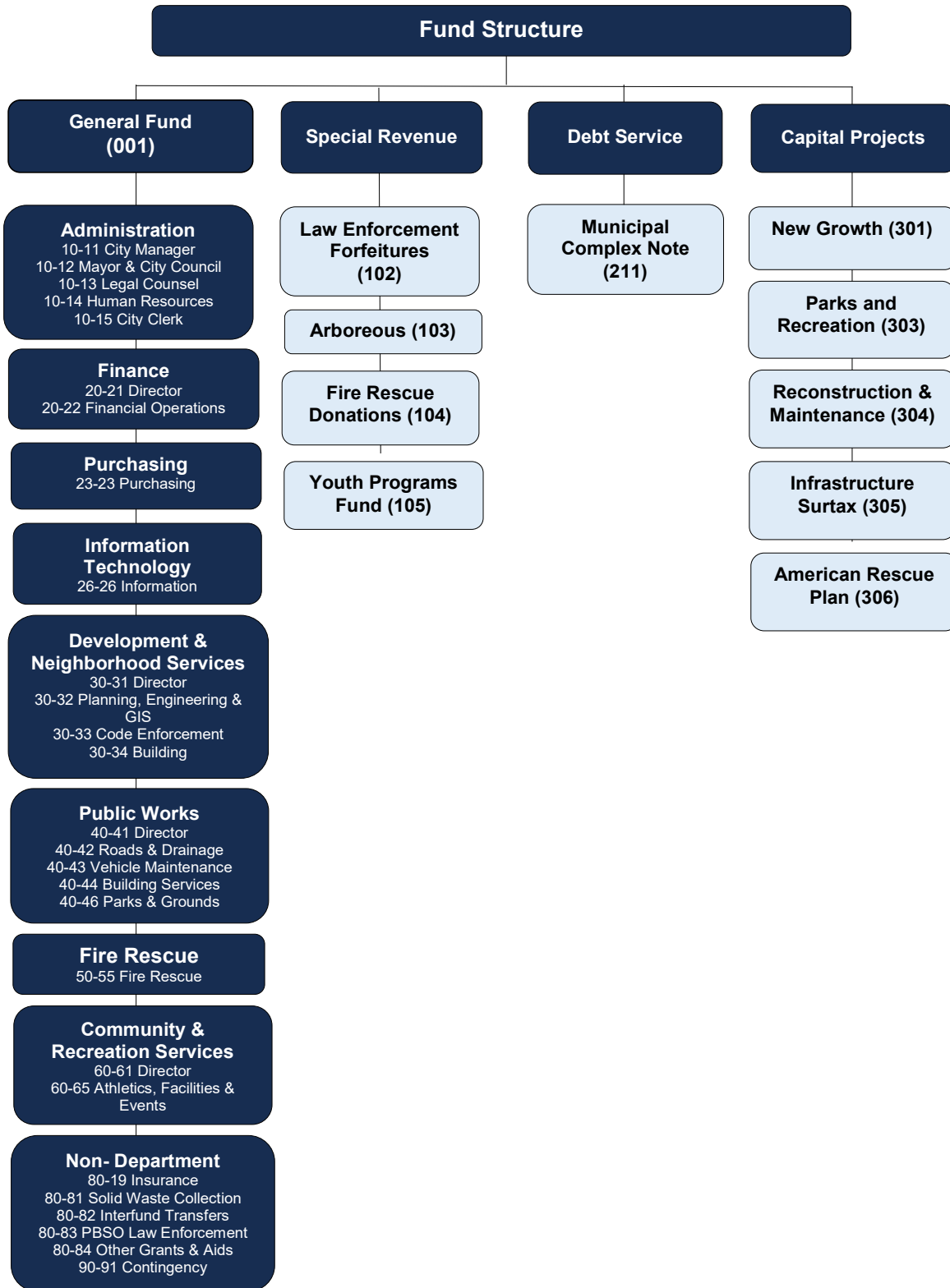
Major expenditures are:

Personnel Services: Personnel expense comprises approximately 47.4% of the total expense budget. This includes not only payroll but all expense associated to payroll such as healthcare, retirement and worker compensation.

Operating: Operating expense covers such things as electricity, maintenance, and office supplies. This amounts to approximately \$3,456,785. Also in this category is contracted law enforcement services. In February 2016, the City contracted with the Palm Beach County Sheriff's Office for Law Enforcement Services. This contract for 2022 is approximately \$10,372,836.

Fund Balance:

The reserve balance in the general fund is projected to be approximately \$14,431,953 for the beginning of budget year 2022. Less restricted funds of \$2,718,897, the reserve fund balance will be approximately \$12,030,928.



**GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY**

CATEGORY	FY 2021 BUDGET	FY 2022 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 13,170,892	\$13,892,004	\$ 721,112	5.5%	41.3%
Utility Service Taxes	2,752,901	3,032,000	279,099	10.1%	9.0%
Other Taxes	2,222,932	2,321,710	98,778	4.4%	6.9%
Permits & Fees	2,557,391	2,690,798	133,407	5.2%	8.0%
Intergovernmental	4,506,500	4,918,502	412,002	9.1%	14.6%
Charges for Services	5,388,409	5,956,687	568,278	10.5%	17.7%
Fines & Forfeitures	97,456	85,569	(11,887)	-12.2%	0.3%
Interest Income	161,800	15,837	(145,963)	-90.2%	0.0%
Rent and Royalties	308,900	323,271	14,371	4.7%	1.0%
Interfund Transfers (In)	0	227,856	227,856	0.0%	0.7%
Miscellaneous Income	117,052	144,642	27,590	23.6%	0.4%
TOTAL REVENUE	\$ 31,284,233	\$33,608,876	\$ 2,324,643	7.4%	100%
EXPENDITURES					
Personnel Services	\$ 14,634,666	\$15,794,278	\$ 1,159,612	7.9%	47.4%
Operating	3,020,362	3,456,785	436,423	14.4%	10.4%
PBSO Contract	10,236,354	10,372,836	136,482	1.3%	31.2%
Capital Outlay	53,109	147,120	94,011	177.0%	0.4%
Grants & Aids	28,000	130,500	102,500	366.1%	0.4%
Solid Waste Collection	2,172,622	2,251,609	78,987	3.6%	6.8%
Insurance	377,903	312,568	(65,335)	-17.3%	0.9%
Interfund Transfers	585,000	635,000	50,000	8.5%	1.9%
Contingency	109,457	100,000	(9,457)	-8.6%	0.3%
Other Obligations	90,308	90,308	0	0.0%	0.3%
TOTAL EXPENDITURE	\$ 31,307,781	\$33,291,004	\$ 1,983,223	6.3%	100%
Excess Revenue Over (under) Expenditures	(23,548)	317,872			

USE OF GENERAL FUND BALANCE

	Projected Ending 2021	Interfund Transfer	Use of Reserve	Projected Ending Balance
Emergency and Disaster Reserve	2,000,000	0	0	2,000,000
Assigned Reserve	718,897	0	0	718,897
Unassigned Reserve	11,713,056	0	317,872	12,030,928
Total Reserve	14,431,953	0	317,872	14,749,825
Unassigned Reserve as % of expenditures				36.84%

**GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
2021 FORECAST TO 2022 PROPOSED**

CATEGORY	FY 2021 FORECAST *	FY 2022 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 13,208,690	\$ 13,892,004	\$ 683,314	5.2%	41.3%
Utility Service Taxes	3,136,186	3,032,000	(104,186)	-3.3%	9.0%
Other Taxes	2,673,696	2,321,710	(351,986)	-13.2%	6.9%
Permits & Fees	3,007,623	2,690,798	(316,825)	-10.5%	8.0%
Intergovernmental	5,436,679	4,918,502	(518,177)	-9.5%	14.6%
Charges for Services	4,891,113	5,956,687	1,065,574	21.8%	17.7%
Fines & Forfeitures	84,539	85,569	1,030	1.2%	0.3%
Interest Income	63,016	15,837	(47,179)	-74.9%	0.0%
Rent & Royalties	357,828	323,271	(34,557)	-9.7%	1.0%
Interfund Transfers (In)	0	227,856	227,856	0.0%	0.7%
Miscellaneous Income	224,583	144,642	(79,941)	-35.6%	0.4%
TOTAL REVENUE	\$ 33,083,953	\$33,608,876	\$ 524,923	1.6%	100%
EXPENDITURES					
Personnel Services	\$ 14,366,942	\$ 15,794,278	\$ 1,427,336	9.9%	47.4%
Operating	2,899,363	3,456,785	557,422	19.2%	10.4%
PBSO Contract	10,236,351	10,372,836	136,485	1.3%	31.2%
Capital Outlay	72,402	147,120	74,718	103.2%	0.4%
Grants & Aids	28,558	130,500	101,942	357.0%	0.4%
Solid Waste Collection	2,173,022	2,251,609	78,587	3.6%	6.8%
Insurance	416,348	312,568	(103,780)	-24.9%	0.9%
Interfund Transfers (Out)	585,000	635,000	50,000	8.5%	1.9%
Contingency	102,531	100,000	(2,531)	-2.5%	0.3%
Other Obligations	219,033	90,308	(128,725)	-58.8%	0.3%
TOTAL EXPENDITURE	\$ 31,099,550	\$ 33,291,004	\$ 2,191,454	7.0%	100%
Excess Revenue Over (under) Expenditures	1,984,403	317,872			

* Forecast as of 7/31/21

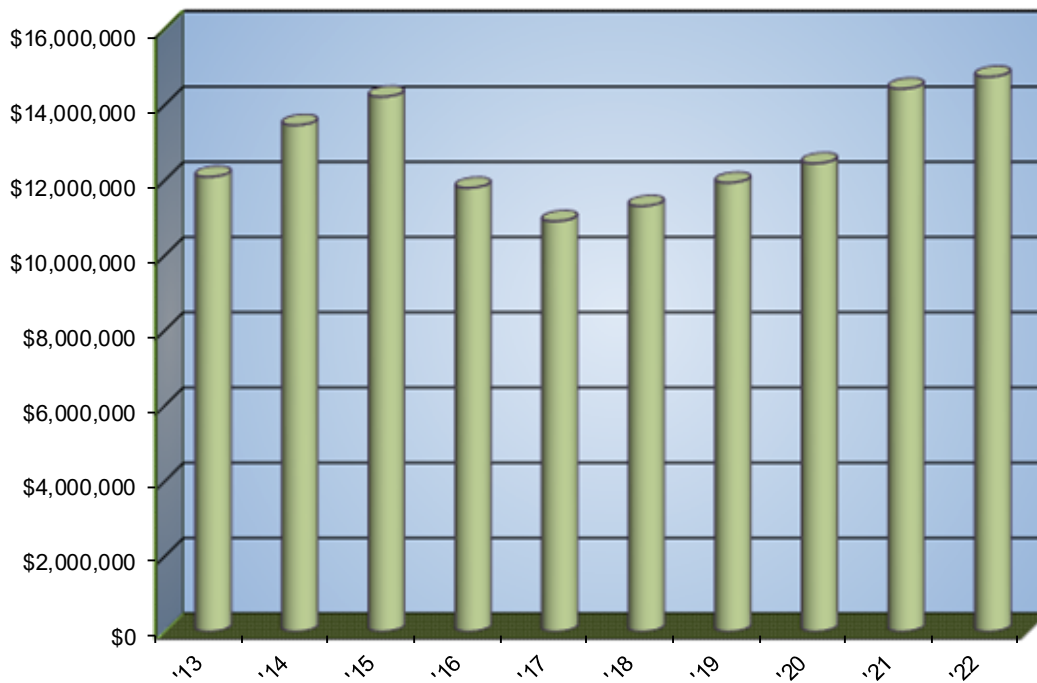
**EXCESS OF REVENUES AND OTHER SOURCES
OVER EXPENDITURES AND OTHER USES
(Excluding Fund Balance)**



Major factors effecting excess or deficit of Revenues over Expenditures

- FY 2013 – Higher than budgeted state revenue was a factor into the excess of revenues to expenditures by (\$250,695).
- FY 2014 – The Revenue exceeded expenditures by \$1,374,651 than was expected due to under budgeted utility and electric franchise fee.
- FY 2015 – A decreased in overtime and a drop in fuel cost caused an unexpected positive net variance in income over expenditures.
- FY 2016 – The deficit is due to the fund balance transfer to cover the expansion of the Community Center and the transfer of Law Enforcement to Palm Beach County Sheriff.
- FY 2017 – This negative excess is due to an increase in head count by 16 full time employees, including six Firefighter/EMT’s.
- FY 2018 – The excess of revenue over expense is due to an increase is Building permit revenue.
- FY 2019 – The revenues exceeded expenditures by \$620,036. This is due to an increase in the millage rate, from 6.0854 to 6.400 and increase in revenue in Charges for Services and sales of surplus materials.
- FY 2020 – The revenues exceeded expenditures by \$515,294. This is mainly due to lower than expected overtime expense in Fire Rescue due to COVID 19 shutdown.
- FY 2021 – The projected excess revenue is due to an increase in Intergovernmental revenue and higher utility taxes.
- FY 2022 – The budgeted revenue of \$317,872 is greater than budgeted expenditures due to higher projected Intergovernmental revenue and utilities taxes.

TOTAL FUND BALANCE AT THE END OF THE YEAR



Ending Fund Balance Change Description by Year

- FY 2013 – A new Fire/EMS services contract with the city of Atlantis coupled with continued control of expenditures has narrowed the 2013 actual deficit to \$107 thousand.
- FY 2014 – Assessed property values increased slightly. The millage rate was set at the rollback rate of 5.4284. Increase in Utility and electric franchise fee caused an increase in fund balance.
- FY 2015 – Assessed property values increased slightly. The millage rate was set at 5.4284.
- FY 2016 – Transfer to Capital Improvement Program totaling \$3,763,381. The millage set at 6.0854.
- FY 2017– Assessed property values increased 9.064% and millage stayed the same at 6.0854, however expenditures continued to significantly exceed revenues.
- FY 2018 – Assessed property values increased 10.474% and millage stayed the same at 6.0854.
- FY 2019 – Millage rate increased to 6.400.
- FY 2020 – Assessed property values increased 7.75% and millage stayed the same at 6.400, however revenue is slightly higher than expenditures.
- FY 2021 – Assessed property values increased 8.8% and millage stayed the same at 6.400. Revenues were expected to be lower due to COVID 19, however Intergovernmental Revenues and Utility Taxes increased.
- FY 2022 – Assessed property values increased 5.5% and millage stayed the same at 6.400. Revenues are expected to exceed expenditures due to economic recovery.

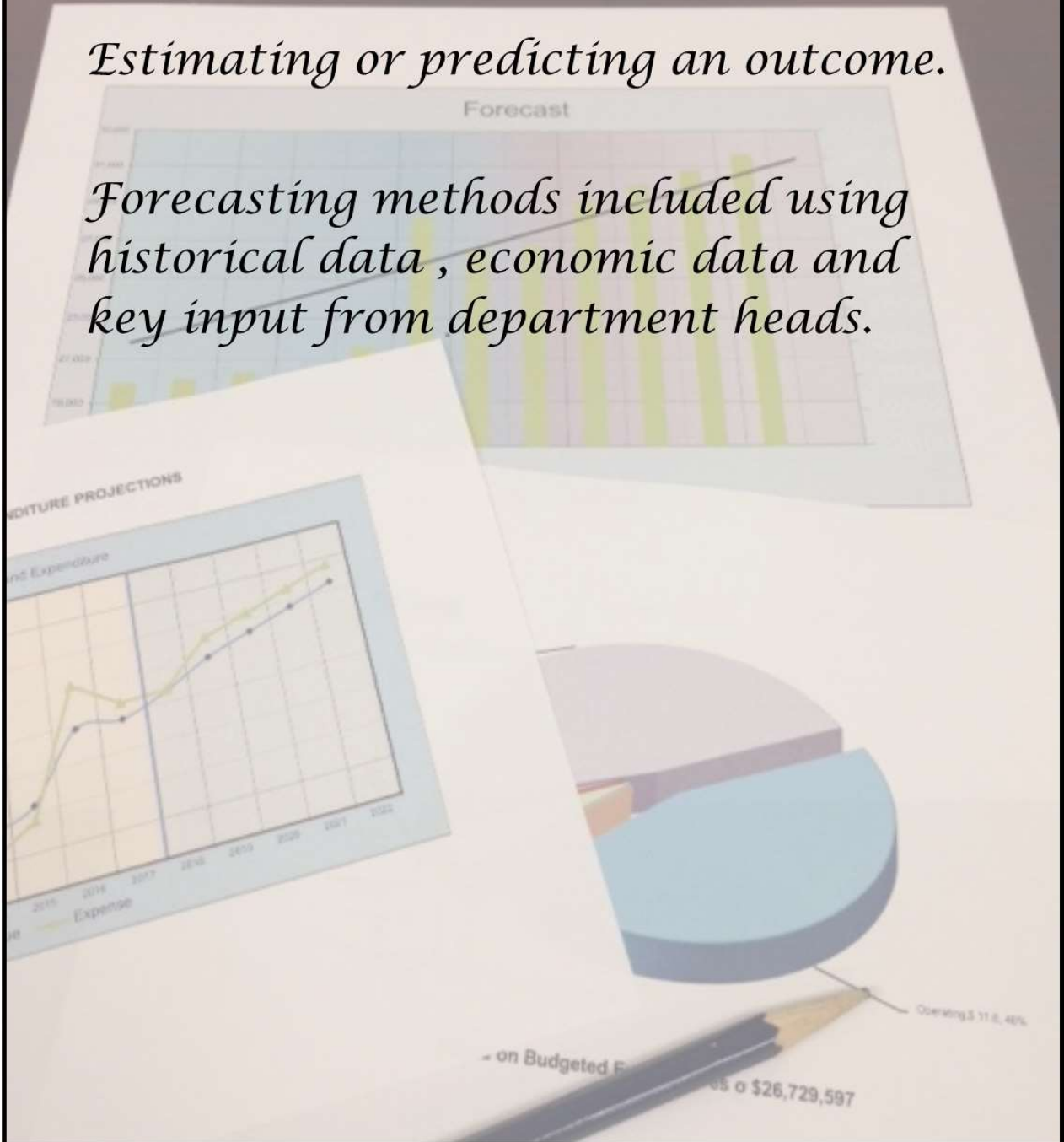


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Forecast

Estimating or predicting an outcome.

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



FINANCIAL FORECAST

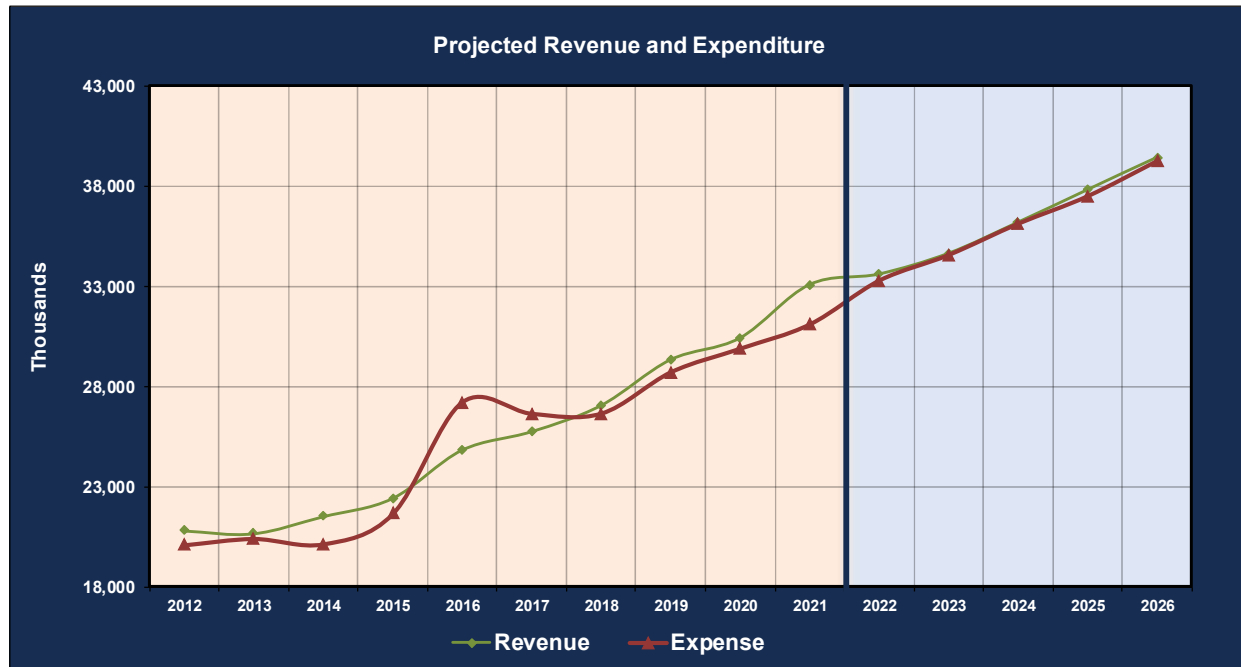
In order to develop the five (5) year financial forecast, the following areas were reviewed:

- 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 2022 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 6.400 in 2022 through 2026, with a slight average increase in property value of 7.7% 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 2022 through 2026 is an average of 3.24% per year).
- Average growth of other revenues: 4.2% per year.
- An average 4.2% inflation rate was used for operating expenditures.
- Inflation factor for personnel services are projected at 7%, which includes a 3.5% average increase in health insurance costs.
- No new personnel additions were assumed for FY 2023 through 2026.

FIVE YEAR REVENUE & EXPENDITURE PROJECTIONS

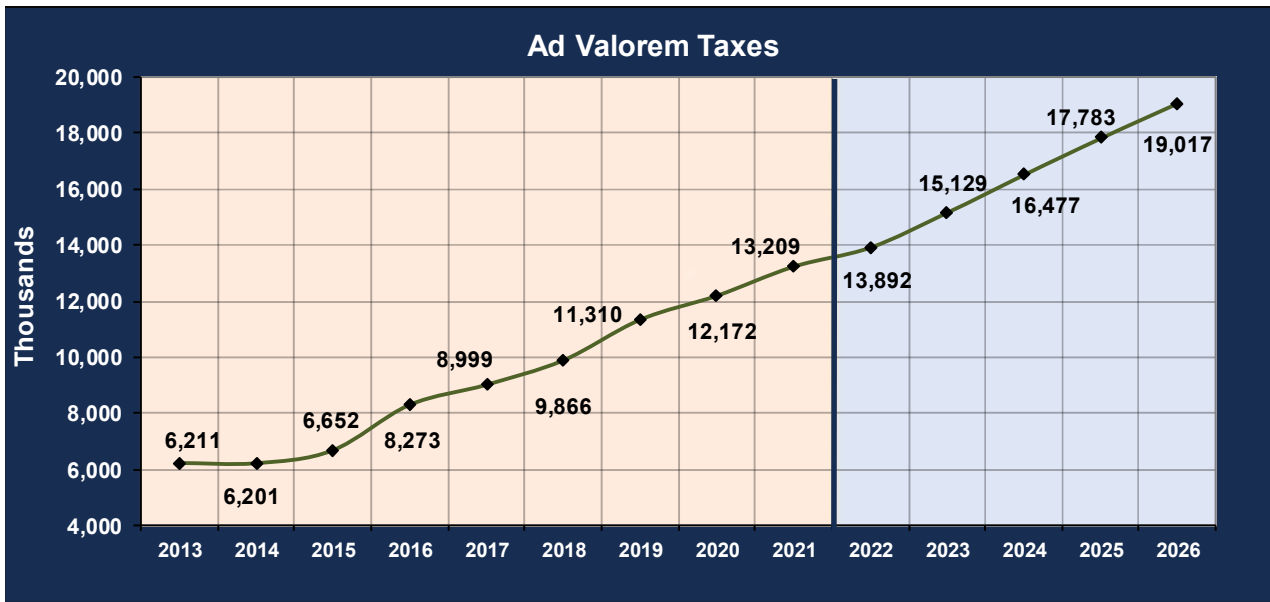


**GENERAL FUND
FIVE YEAR PROJECTION
Based on Millage Rate of 6.400**

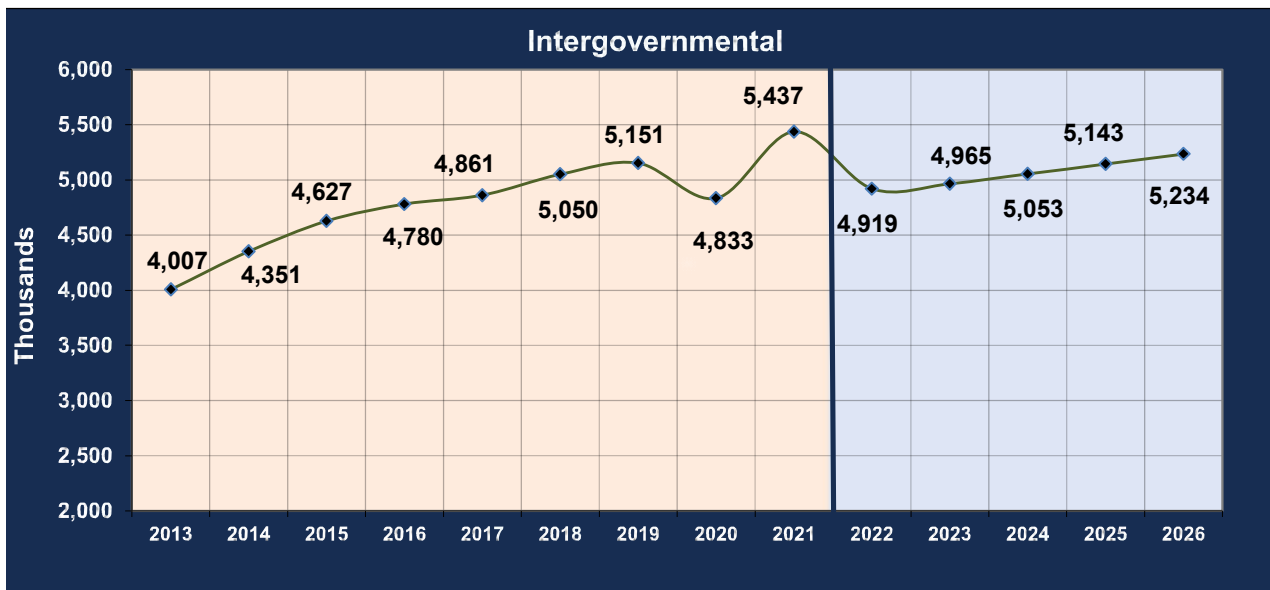
CATEGORY	FY 2021 FORECAST	FY 2022 ADOPTED	FY 2023 PROJECTED	FY 2024 PROJECTED	FY 2025 PROJECTED	FY 2026 PROJECTED
REVENUES						
Ad Valorem Taxes	\$ 13,208,690	\$ 13,892,004	\$ 15,128,784	\$ 16,476,875	\$ 17,783,025	\$19,017,337
Utility Service Taxes	3,136,186	3,032,000	3,093,510	3,155,050	3,186,266	3,243,353
Other Taxes	2,673,696	2,321,710	2,333,328	2,345,212	2,357,369	2,369,804
Permits & Fees	3,007,623	2,690,798	2,708,651	2,740,098	2,771,962	2,804,130
Intergovernmental	5,436,679	4,918,502	4,964,523	5,052,678	5,142,550	5,234,175
Charges for Services	4,891,113	5,956,687	5,585,677	5,585,061	5,735,839	5,940,845
Fines & Forfeitures	84,539	85,569	94,800	95,800	96,900	97,900
Interest Income	63,016	15,837	287,300	295,300	288,300	268,800
Rent & Royalties	357,828	323,271	385,156	390,413	395,671	398,671
Interfund Transfers (in)	0	227,856	0	0	0	0
Miscellaneous Income	224,583	144,642	59,000	53,000	53,500	54,000
TOTAL REVENUE	\$ 33,083,953	\$ 33,608,876	\$ 34,640,729	\$ 36,189,487	\$ 37,811,382	\$39,429,015
EXPENDITURES						
Personnel Services	\$ 14,366,942	\$ 15,794,278	\$ 16,627,687	\$ 17,791,625	\$ 19,037,039	\$20,369,632
Operating	2,899,363	3,456,785	3,560,489	3,667,304	3,777,323	3,890,643
PBSO Contract	10,236,351	10,372,836	10,580,293	10,791,899	11,007,737	11,227,892
Capital Outlay/Grants	100,960	277,620	280,396	283,200	286,032	288,892
Solid Waste Collection	2,173,022	2,251,609	2,330,415	2,411,980	2,496,399	2,583,773
Insurance	416,348	312,568	315,694	318,851	322,040	325,260
Interfund Transfers (out)	585,000	635,000	675,000	660,000	370,000	370,000
Contingency	102,531	100,000	100,000	100,000	100,000	100,000
Other Obligations	219,033	90,308	93,920	95,798	97,714	99,668
TOTAL EXPENDITURE	\$ 31,099,550	\$ 33,291,004	\$ 34,563,894	\$ 36,120,657	\$ 37,494,284	\$39,255,760

Net Change in Rev(Exp) \$ 1,984,403 \$ 317,872 \$ 76,835 \$ 68,830 \$ 317,098 \$ 173,255

FIVE YEAR REVENUE PROJECTIONS

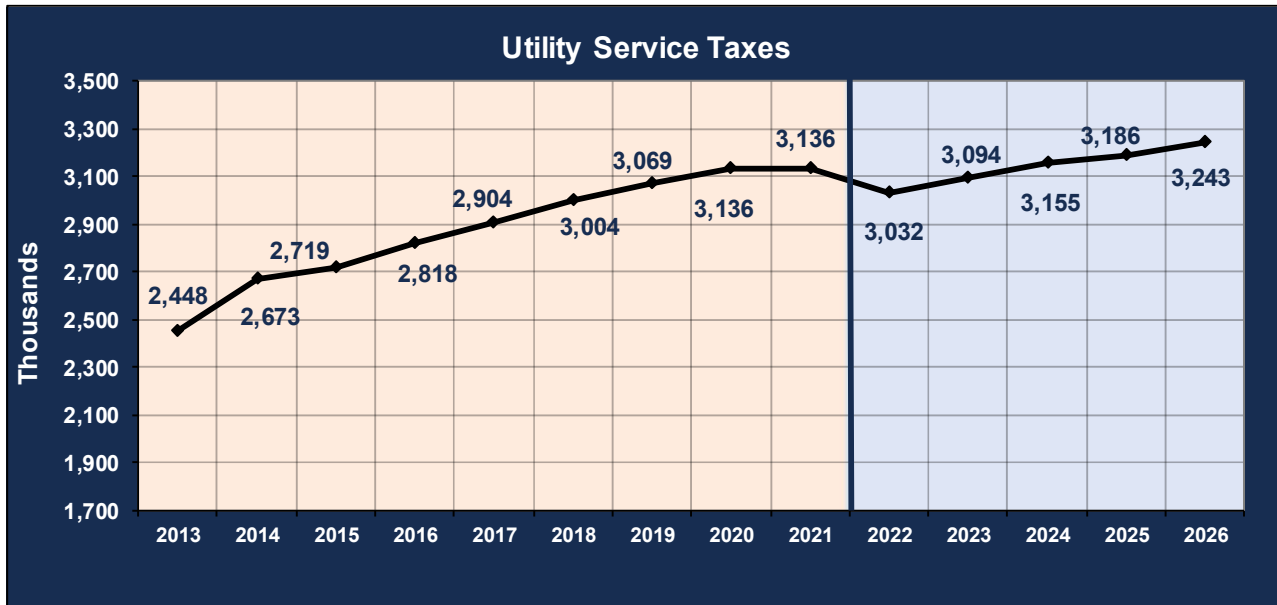


Ad Valorem Taxes: The FY 2022 taxes represent an increase in certified property values of 7.7% from the previous year. The millage rate for 2022 will be 6.400.

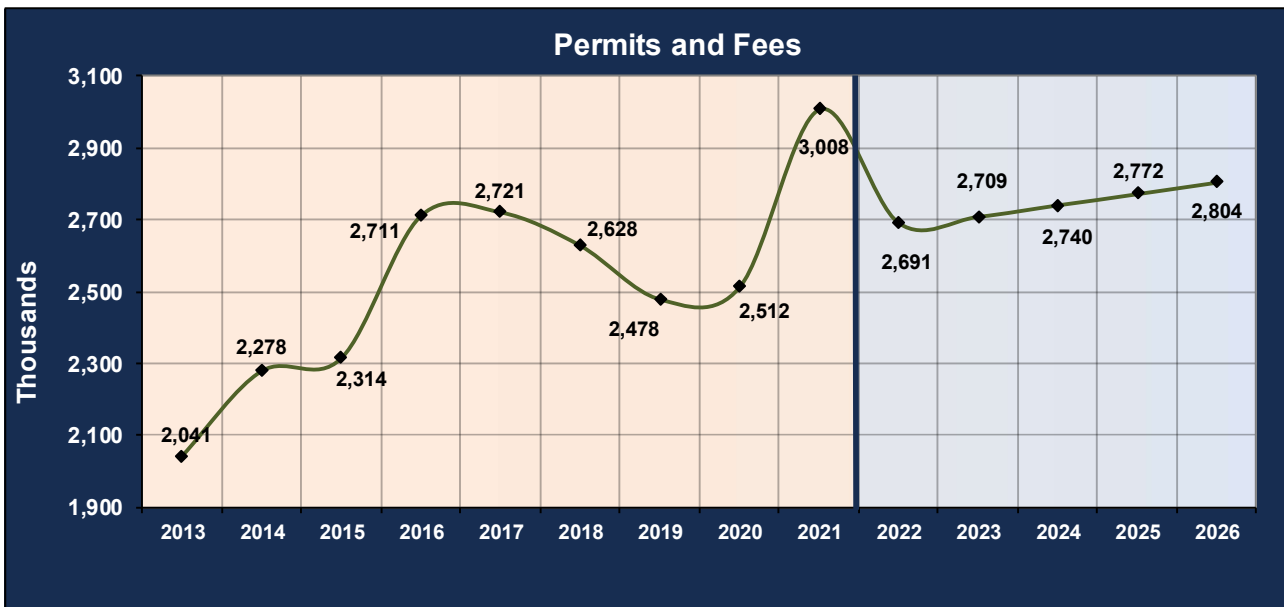


Intergovernmental Revenue: For FY 2022, revenues for the half-cent sales tax and the municipal revenue sharing show a return to pre-pandemic levels based on the State estimates.

FIVE YEAR REVENUE PROJECTIONS

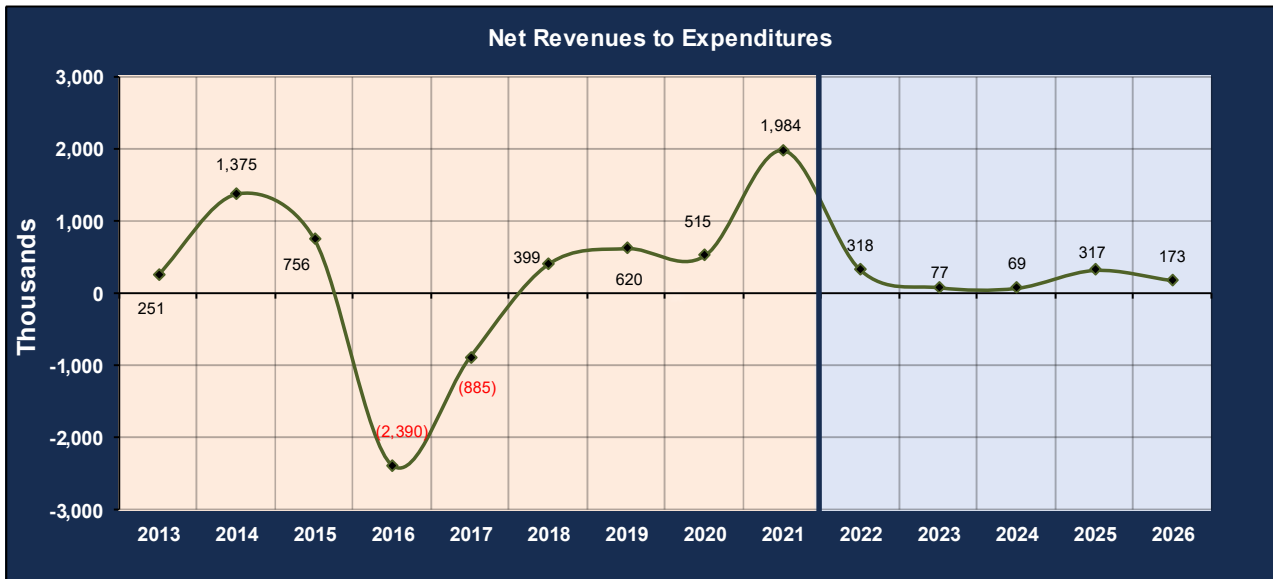


Utility Service Taxes: Electric Utility tax comprises of 78.6% of the Utility Service Tax revenue. Other utility taxes include Water, Gas and Propane. FY 2022 through FY 2026 projections are based on historical trending.



Permits and Fees: Franchise fees are charged on electricity, solid waste collection and natural gas. Building permits increased in FY 2021 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 2013 through 2020. 2021 is projected to year-end. FY 2022 through 2026 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). An increase in reserves is projected through 2026.

PROJECTED FUND BALANCE

CATEGORY	FY 2020 ACTUAL	FY 2021 FORECAST	FY 2022 ADOPTED	FY 2023 PROJECTED	FY 2024 PROJECTED	FY 2025 PROJECTED	FY 2026 PROJECTED
Beginning Fund Balance	\$ 11,932,256	\$ 12,447,548	\$ 14,431,951	\$ 14,749,823	\$ 14,826,658	\$ 14,895,488	\$ 15,212,586
Net Change in Reserve	\$ 515,292	1,984,403	317,872	76,835	68,830	317,098	173,255
Projected Ending Balance	\$ 12,447,548	\$ 14,431,951	\$ 14,749,823	\$ 14,826,658	\$ 14,895,488	\$ 15,212,586	\$ 15,385,841

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	280,812	280,812	280,812	280,812	280,812	280,812
Compensated Absences	319,142	438,085	438,085	438,085	438,085	438,085	438,085
Unassigned	9,910,604	11,713,056	12,030,926	12,107,761	12,176,591	12,493,689	12,666,944
Fund Balance	\$ 12,447,548	\$ 14,431,953	\$ 14,749,823	\$ 14,826,658	\$ 14,895,488	\$ 15,212,586	\$ 15,385,841

Unassigned Reserve as

% of Expenditures	39.32%	38.39%	36.84%	35.73%	34.34%	33.65%	32.57%
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Note: Forecast indicates unassigned reserve will be above City Council Policy 18 of 25% of budgeted expenditures through through 2026

Revenue



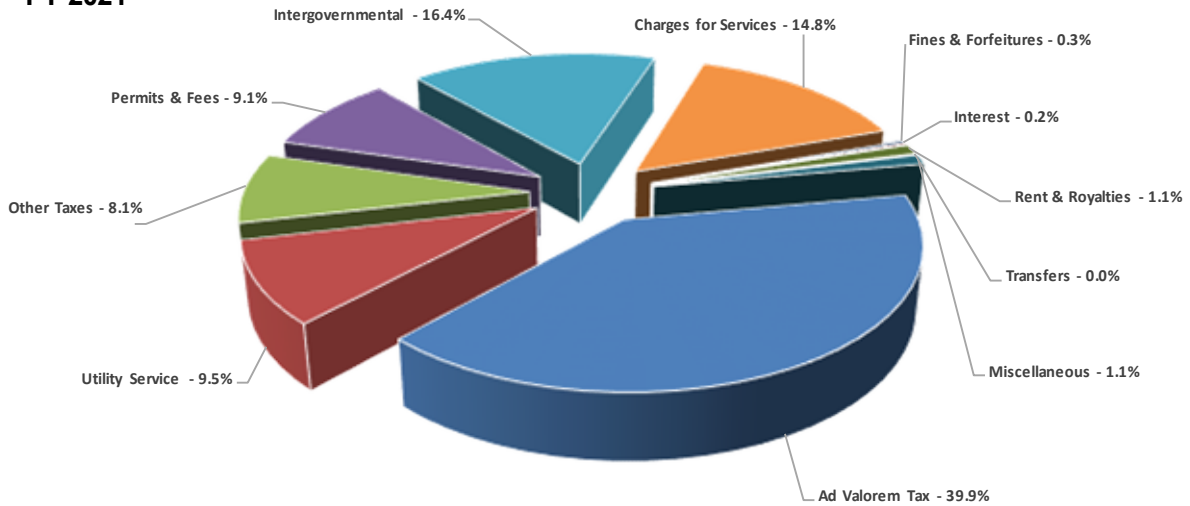
**GENERAL FUND
REVENUE CATEGORY SUMMARY**

CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUES				
Ad Valorem*	\$ 11,310,316	\$ 12,171,507	\$ 13,170,892	\$ 13,892,004
Utility Service Taxes	3,068,790	3,136,329	2,752,901	3,032,000
Other Taxes	2,294,354	2,435,908	2,222,932	2,321,710
Permits & Fees	2,478,043	2,511,747	2,557,391	2,690,798
Intergovernmental	5,150,931	4,833,135	4,506,500	4,918,502
Charges For Services	3,928,561	4,644,391	5,388,409	5,956,687
Fines & Forfeitures	96,233	48,963	97,456	85,569
Interest Income	322,364	230,375	161,800	15,837
Rent & Royalties	374,913	300,979	308,900	323,271
Miscellaneous Income	309,897	99,803	117,052	144,642
Interfund Transfers	0	0	0	227,856
TOTAL REVENUE	\$ 29,334,402	\$ 30,413,137	\$ 31,284,233	\$ 33,608,876

*Includes Delinquent Property Taxes

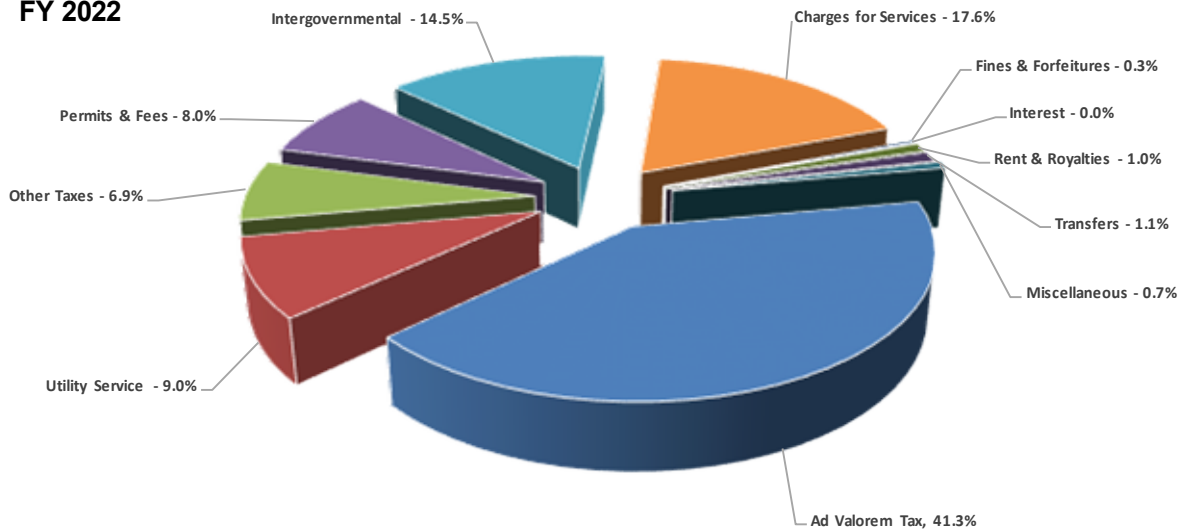
**REVENUE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET**

FY 2021



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

FY 2022



Based upon Budgeted Revenue of \$33,608,876

In FY 2022, Ad Valorem taxes remain the City's largest revenue source at 41.3% of the total revenue. Charges for services is at 17.7%. Intergovernmental revenues from the federal, state and county governments, accounts for 14.6% of the total revenue.

GENERAL FUND REVENUE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
AD VALOREM TAXES					
311-100	Real And Pers. Prop. Tax	\$ 11,098,114	\$ 11,895,957	\$ 13,020,892	\$ 13,742,004
311-200	Del Real & Personal Prop.	212,202	275,550	150,000	150,000
TOTAL AD VALOREM TAXES		11,310,316	12,171,507	13,170,892	13,892,004
UTILITY SERVICE TAXES					
314-100	Electric Utility Taxes	2,422,317	2,452,219	2,165,800	2,350,000
314-300	Water Utility Service Tax	556,612	590,894	505,379	600,000
314-400	Gas Utility Taxes	55,461	62,136	52,005	51,000
314-800	Propane Gas Utility Taxes	34,400	31,080	29,717	31,000
TOTAL UTILITY SERVICE TAXES		3,068,790	3,136,329	2,752,901	3,032,000
OTHER TAXES					
312-410	1st Local Option Gas Tax	302,105	266,482	273,000	282,000
312-510	Ins Prem Tax-Firefighter	242,661	257,944	251,104	251,104
312-520	Ins Prem Tax-Police	323,272	345,688	227,400	227,400
315-200	Communication Service Tax	1,088,607	1,243,127	1,176,000	1,250,000
316-001	New Business Tax Receipt	254,194	246,229	225,496	237,897
316-020	Transferred B-Tax Receipt	356	280	454	393
316-030	Rental Property BTR	83,159	76,158	69,478	72,916
TOTAL OTHER TAXES		2,294,354	2,435,908	2,222,932	2,321,710
PERMITS AND FEES					
322-100	Building Permit	494,640	516,278	672,016	690,436
322-101	Building Permit-Site work	2,730	860	4,374	2,810
322-102	Building Plan Review Fees	2,910	3,753	4,166	4,220
322-200	Electrical Permit	2,000	0	2,550	1,456
323-100	Electric Franchise Fees	1,780,608	1,723,439	1,592,500	1,720,000
323-400	Gas Franchise Fees	39,880	24,490	32,305	24,000
323-700	Solid Waste Franch Fee/Comm	22,302	45,361	40,225	41,632
323-702	Solid Waste Franch Fee/Resident	72,246	116,004	120,238	112,842
323-900	Textile Recycling Rev	13,680	23,380	20,000	20,000
329-001	Miscellaneous Inspections	0	0	40	32
329-010	Const. Reinspection Fees	2,685	1,663	2,341	3,122
329-020	Inspections After Hours	0	0	60	48
329-050	Planning Filing Fees	11,230	32,424	25,000	30,122
329-060	Engineering Review Fees	11,892	435	12,000	13,586
329-065	Petition Advertisements	965	2,444	2,600	2,583
329-100	Foreclosure Registration Fee	18,800	19,700	24,850	21,800
329-110	Permit Surcharge - DCA	640	666	997	945
329-120	Permit Surcharge - DBPR	835	850	1,129	1,164
TOTAL PERMITS AND FEES		2,478,043	2,511,747	2,557,391	2,690,798

GENERAL FUND REVENUE DETAIL CONTINUED

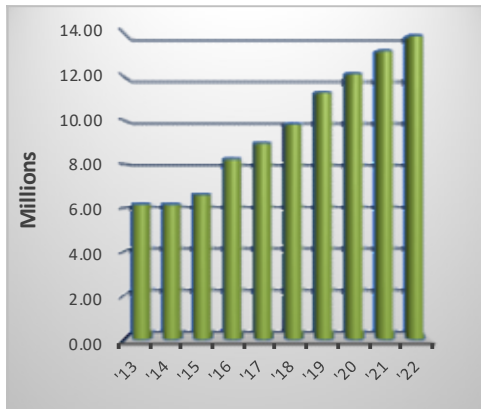
ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
INTERGOVERNMENTAL					
331-501	FEMA -Hurricane Expense	53,403	168,592	60,000	60,000
334-491	FDOT Lighting Reimbursement	33,944	34,963	33,000	37,092
334-501	State Disaster Reimb	0	8,129	0	0
335-120	State Revenue Sharing	1,703,382	1,515,617	1,530,000	1,550,000
335-140	Mobile Home License Tax	11,381	8,945	11,000	11,000
335-150	Alcoholic Beverage Lic.	3,847	3,113	5,000	3,200
335-180	Half-Cent Sales Tax	3,222,723	2,979,528	2,762,500	3,140,000
335-210	Firefighter Supplemental	14,891	11,247	10,000	17,960
335-490	Motor Fuel Tax Rebate	7,157	5,109	7,000	7,000
337-700	Local Grants	1,441	0	0	0
338-100	SWA Recycling Refund	4,242	0	8,000	0
338-200	B'ness Tax Receipt from Cnty	94,520	97,892	80,000	92,250
TOTAL INTERGOVERNMENTAL		5,150,931	4,833,135	4,506,500	4,918,502
CHARGE FOR SERVICES					
341-301	County Impact Admin Fees	8,112	3,422	20,000	15,000
341-900	Elections - Filing Fees	0	583	583	564
341-901	Sales of Clerk Documents	67,904	61,704	95,400	90,100
341-901	Sales of Financial Doc	40	0	50	50
341-901	Sales of Planning Doc	122	97	50	112
341-910	Supp. Pay Processing Fee	154	230	182	182
341-920	Passport Fee	174,872	86,910	215,004	172,900
342-200	Atlantis Interlocal Agree	904,704	940,891	978,528	1,017,669
342-500	Atlantis Annual Fire Insp	2,858	2,733	2,875	6,850
342-501	GAC Annual Fire Insp Fee	21,487	21,224	14,950	111,950
342-510	Fire Re-Inspection Fees	900	850	460	900
342-520	Pre-Business Tx Rec Insp	5,004	3,726	5,406	5,964
342-521	Rental Property BTR Insp	10,240	7,458	5,440	6,312
342-530	Atlantis Fire Plan Rev Fe	11,966	940	5,750	5,750
342-531	GAC Fire Plan Rev Fee	13,723	23,904	10,350	25,000
342-601	GAC-Ambulance Revenue	2,388,019	2,335,692	2,858,174	2,862,127
342-610	EMS W/O - Uncollectible	(638,009)	(791,840)	(700,000)	(500,000)
342-611	EMS W/O - Contractual	(826,205)	(547,475)	(650,000)	(540,000)
342-620	EMS Allowance Adjustment	29,089	28,232	9,600	15,000
342-621	Contractual Collection contract	(2,746)	(2,210)	(1,350)	(2,250)
342-900	False Fire Alarms Rev	5,250	12,400	4,600	10,000
342-901	Sales of P/S Documents	2,492	472	1,200	0
342-902	False Burglar Alarms Rev	36,006	32,606	20,000	42,000
343-400	Solid Waste Fee Reimb	2,842	2,884	2,900	3,016
343-411	Solid Waste Fee	1,398,229	2,136,737	2,173,431	2,251,904
343-451	Solid Waste Admin Fees	151,583	206,668	217,223	225,195
343-453	Solid Waste Penalties	45,793	15,565	0	0
347-211	Athletic Fees	49,222	28,700	34,740	54,750
347-212	Leisure Activities Fees	33,087	19,525	48,000	53,600

GENERAL FUND REVENUE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
CHARGE FOR SERVICES CONT.					
347-214	Discover Florida Trips	7,951	2,724	0	0
347-400	Special Events Commissions	23,872	9,039	14,863	22,042
TOTAL CHARGE FOR SERVICES		3,928,561	4,644,391	5,388,409	5,956,687
FINES & FORFEITURES					
351-500	Fines-Moving Violations	63,881	24,755	60,000	50,000
351-501	Law Enforcement Education	7,077	3,389	7,200	6,000
354-100	Code Enforcement Penalties	3,930	1,259	14,056	11,764
354-103	Permit/BTR Penalties	21,105	18,550	16,000	17,605
359-200	Non-Moving Violations	100	865	0	0
359-100	NSF Service Charges	140	145	100	100
359-130	Lost/Abandoned Property	0	0	100	100
TOTAL FINES & FORFEITURES		96,233	48,963	97,456	85,569
INTEREST					
361-100	Misc Interest On A/R	138	63	50	50
361-110	Tax Collector's Interest	2,691	2,960	500	500
361-120	SBA Interest	147,855	58,791	53,600	3,900
361-130	FMIvT Interest	73,688	59,520	20,000	3,000
361-150	Bank Investment Program	97,992	109,041	87,650	8,387
TOTAL INTEREST		322,364	230,375	161,800	15,837
RENTS AND ROYALTIES					
362-100	Rental Fees-Short Term	140,637	61,595	72,000	80,400
362-110	Rental Income-Long Term	234,276	236,900	236,900	242,871
362-600	Vending Machine Royalties	0	2,484	0	0
TOTAL RENT AND ROYALTIES		374,913	300,979	308,900	323,271
MISCELLANEOUS					
364-410	Surplus Sales-Furn,Equip	200,296	11,050	36,000	36,000
366-100	Private Donations/Grants	0	10,320	0	0
366-303	Egg Hunt Sponsorship	3,000	637	4,000	3,000
366-304	July 4th Sponsorship	3,000	0	3,500	7,000
366-900	Contributions	10,802	13,140	9,600	19,550
369-300	Insurance Proceeds	8,902	23,078	5,000	5,000
369-900	Refunds-Current Year	0	0	100	100
369-901	Refunds-Prior Year	24,065	10,692	25,000	25,000
369-905	Witness & Jury Reimburse	0	0	50	50
369-910	Forfeit Non-Vested Retire	52,053	10,837	1,500	3,000
369-999	Miscellaneous Revenues	7,779	20,049	32,302	45,942
TOTAL MISCELLANEOUS		309,897	99,803	117,052	144,642
INTERFUND TRANSFERS					
381-000	Fund Transfer	0	0	0	227,856
TOTAL INTERFUND TRANSFERS		0	0	0	227,856
GRAND TOTAL		\$ 29,334,402	\$ 30,413,137	\$ 31,284,233	\$ 33,608,876

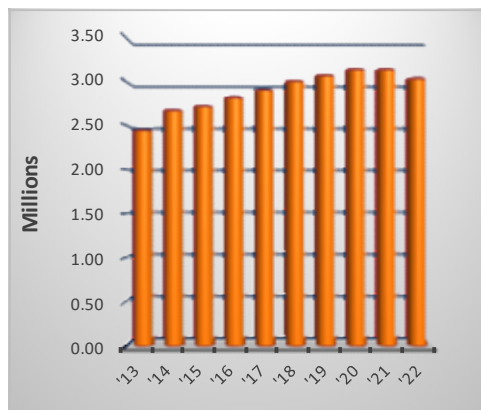
REVENUE HISTORY BY CATEGORY

Ad Valorem Taxes



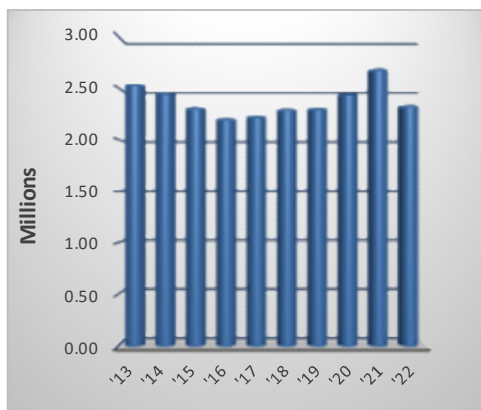
Ad Valorem Taxes: The City's FY 2022 certified assessed values including new construction increased by 5.5% from FY 2021. The increase is related to the increase in property values and new construction.

Utility Service Taxes



Utility Service Taxes: For FY 2022, \$3.02 million of utility service tax revenue is projected. This category of revenues is based on usage of applicable services such as electric and water.

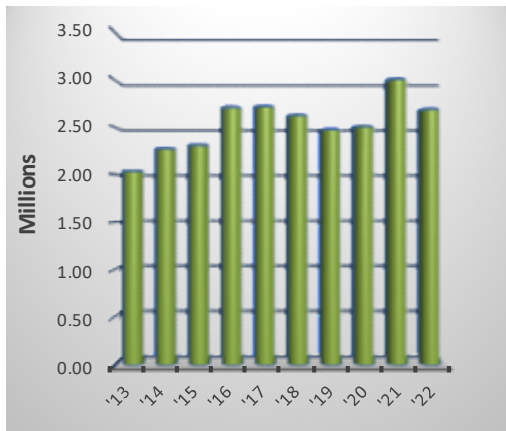
Other Taxes



Other Taxes: The majority of revenue in this category is derived from Communication Service Tax (CST) and 1st Local Option Gas Tax. Budget for 2022 is steady due to COVID 19 affects.

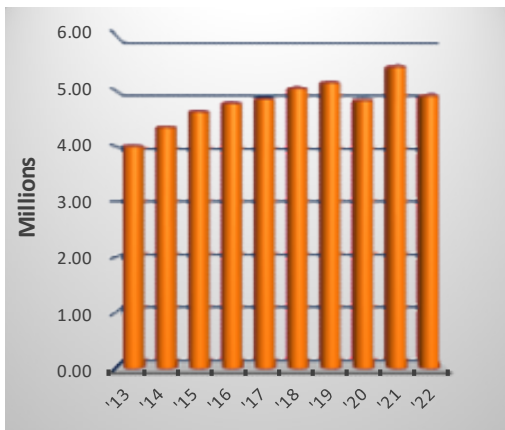
REVENUE HISTORY BY CATEGORY

Permits and Fees



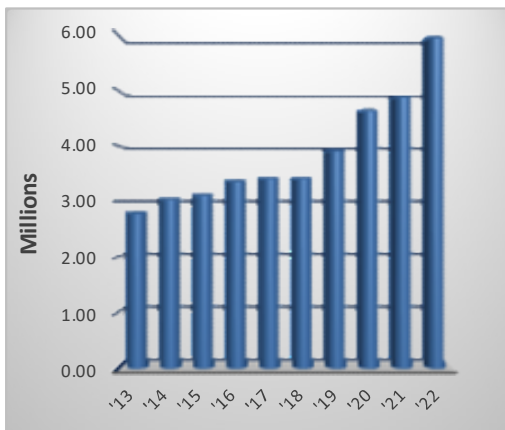
Permits and Fees: For FY 2022, \$2.7 million is projected to be collected for permits and fees. Electric franchise fees comprise the largest component of this revenue category.

Intergovernmental



Intergovernmental: This is the third largest source of revenue for the City, with \$4.9 million projected for FY 2022. This predominantly includes the Half-Cent Sales Tax and the State Revenue Sharing

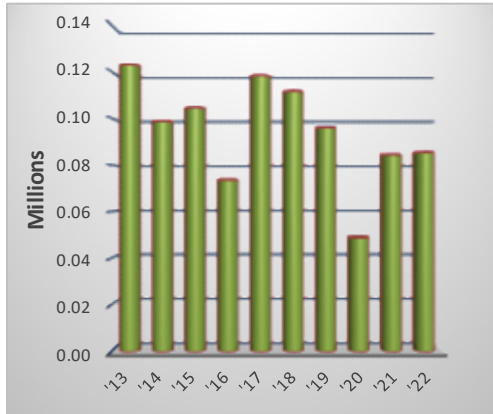
Charge for Services



Charges for Services: Charges for services are the second largest source of general fund revenues, with over \$5.9 million projected for FY 2022. This revenue source includes a contract with the City of Atlantis to provide fire rescue service, solid waste fees, ambulatory service and the passport services.

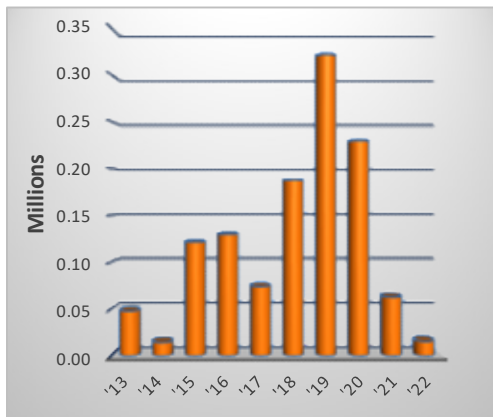
REVENUE HISTORY BY CATEGORY

Fines and Forfeitures



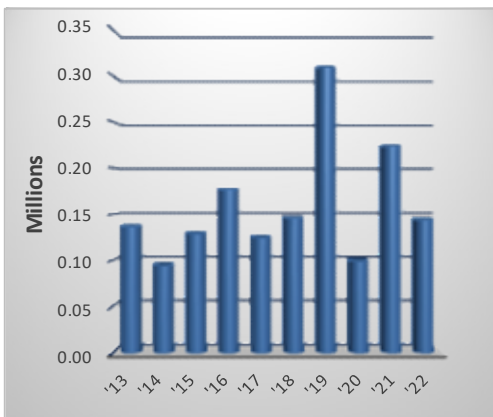
Fines and Forfeitures: This revenue includes: fines from moving violations, code enforcement penalties and permitting penalties.

Interest Income



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

Miscellaneous

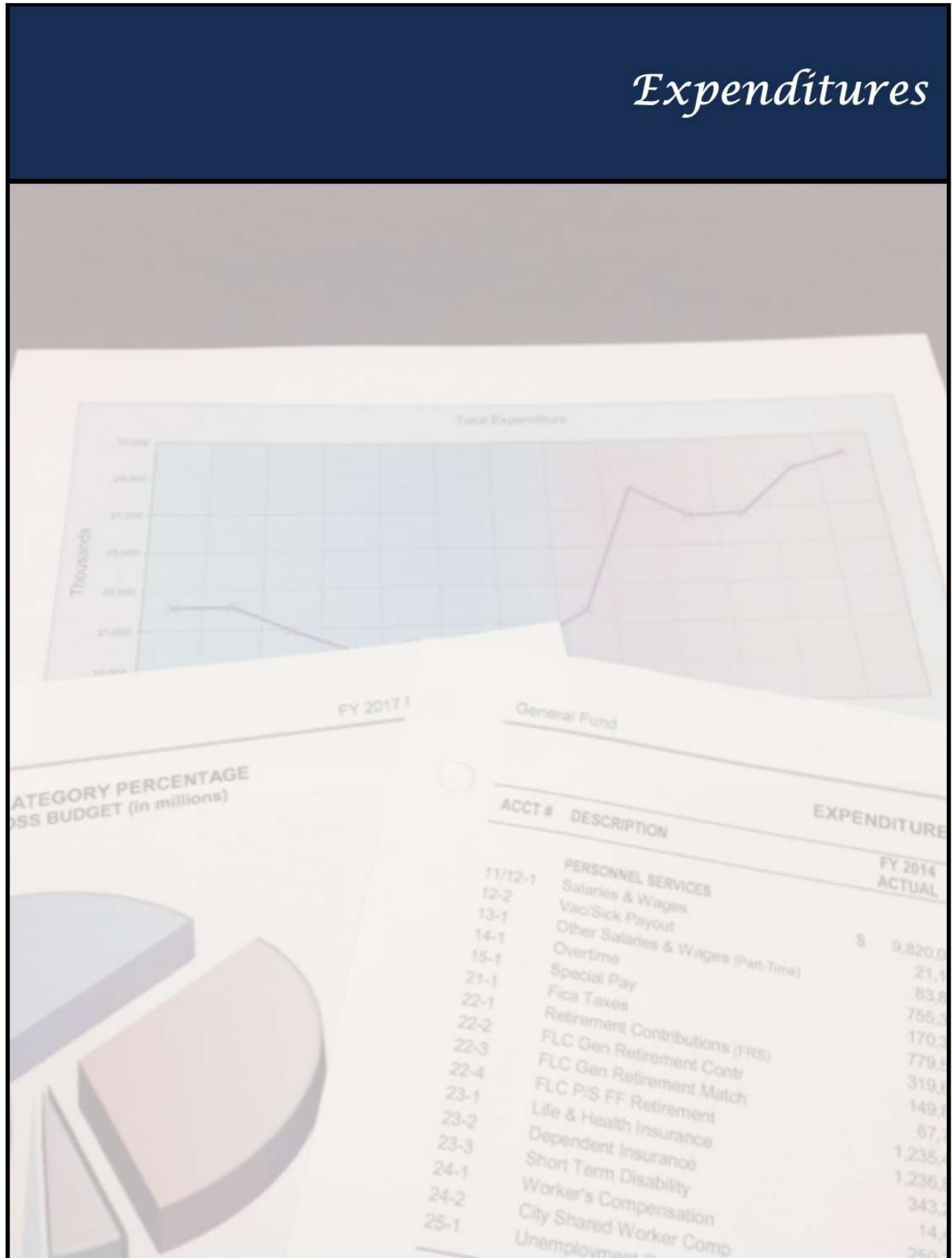


Miscellaneous: This category includes sale of surplus items, insurance proceeds, and contributions.



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Expenditures

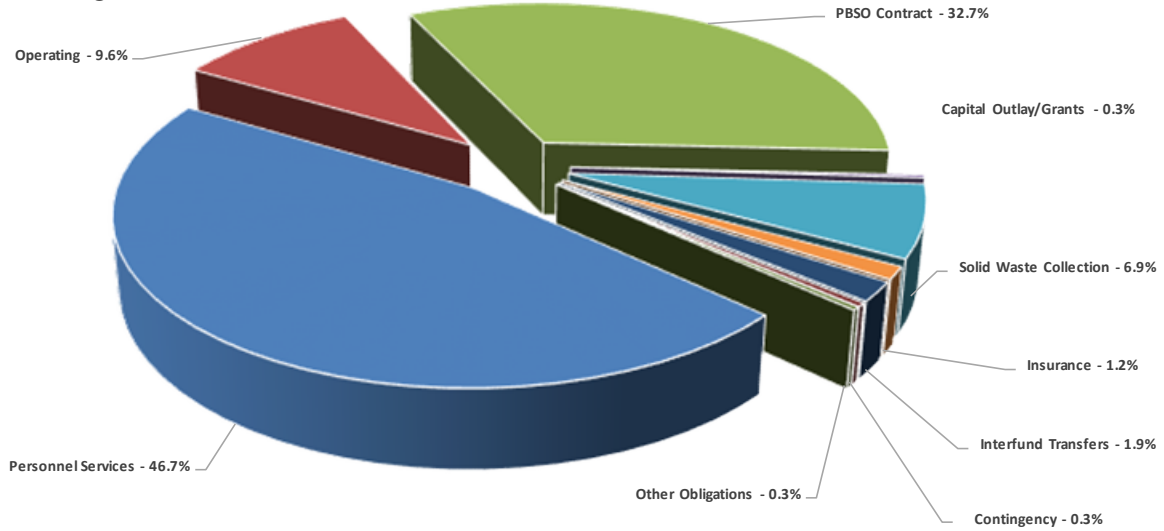


**GENERAL FUND
EXPENDITURE SUMMARY BY CATEGORY**

CATEGORY	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
EXPENDITURES				
Personnel Services	\$ 13,232,554	\$ 13,520,539	\$ 14,634,666	15,794,278
Operating Expenses	2,506,187	2,654,835	3,020,362	3,456,785
Palm Beach Sheriff's Office (PBSO)	9,967,197	10,169,447	10,236,354	10,372,836
Capital Outlay	8,671	34,790	53,109	147,120
Grants & Aids	18,479	44,459	28,000	130,500
Solid Waste Collection	1,350,955	2,066,772	2,172,622	2,251,609
Insurance	390,777	371,345	377,903	312,568
Interfund Transfers	965,000	710,000	585,000	635,000
Contingency	96,809	110,222	109,457	100,000
Other Obligations	177,737	215,436	90,308	90,308
TOTAL EXPENDITURES	\$ 28,714,366	\$ 29,897,845	\$ 31,307,781	\$ 33,291,004

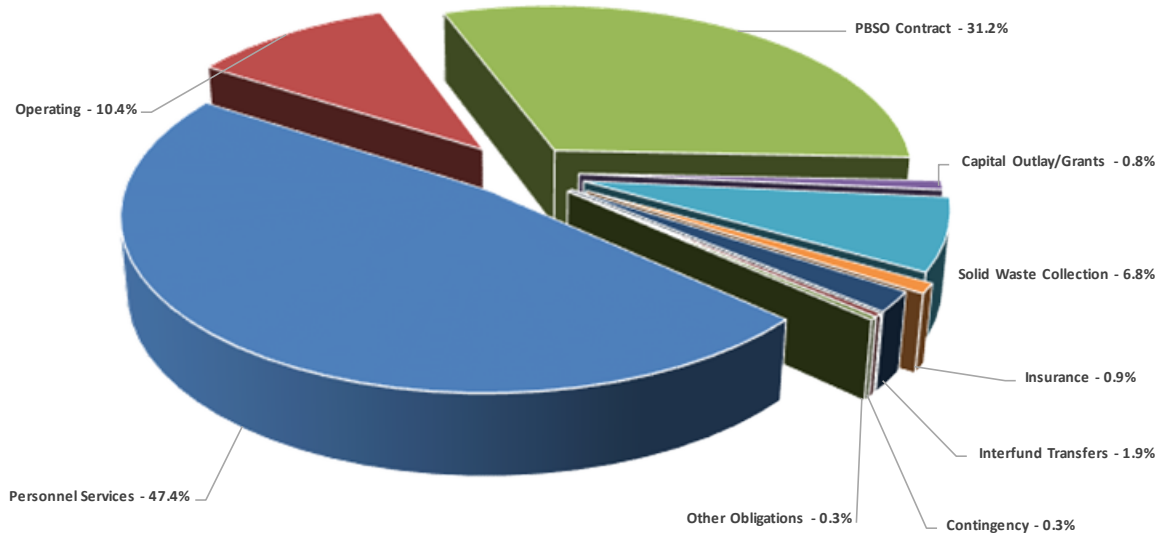
**EXPENDITURE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET**

FY 2021



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

FY 2022



Based on Budgeted Expenditures of \$33,291,004

GENERAL FUND - EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 8,421,638	\$ 8,432,038	\$ 9,348,161	\$ 10,136,716
12-2	Vac/Sick Payout	20,345	186,425	0	0
13-1	Other Salaries & Wages (Part-Time)	150,970	122,056	141,762	134,226
14-1	Overtime	472,358	406,554	457,244	473,366
15-1	Special Pay	117,337	121,641	118,980	118,440
21-1	FICA Taxes	661,073	662,883	648,403	682,571
22-1	Retirement Contributions (FRS)	166,744	138,940	169,302	76,777
22-2	FLC Gen Retirement Contr	190,228	181,948	231,339	261,452
22-3	FLC Gen Retirement Match	76,970	70,995	98,417	117,486
22-4	FLC P/S FF Retirement	1,368,490	1,418,118	1,569,521	1,416,163
23-1	Life & Health Insurance	1,027,996	1,173,391	1,326,177	1,459,569
23-2	Dependent Insurance	322,128	374,403	230,604	672,545
23-3	Short Term Disability	5,205	10,145	0	0
24-1	Worker's Compensation	227,923	210,411	281,449	232,335
24-2	City Shared Worker Comp	3,149	2,055	0	0
25-1	Unemployment Compensation	0	8,536	13,307	12,632
TOTAL PERSONNEL SERVICES		13,232,554	13,520,539	14,634,666	15,794,278
OPERATING EXPENSES					
31-1	Legal Expenses	0	0	0	0
31-2	Engineering & Architect	4,607	14,540	15,500	38,500
31-4	Other Professional	263,621	310,914	363,843	372,896
31-5	Physical Exams	7,149	6,831	13,024	14,259
32-1	Accounting & Audit	32,000	36,500	48,000	47,650
34-2	Aquatic Weed Control	6,054	5,762	6,056	6,056
34-4	Other Contractual	320,586	548,813	387,858	497,566
34-41	Doc Services	60,432	37,232	60,477	61,197
34-42	Contract with PBSO	9,967,197	10,169,447	10,236,354	10,372,836
40-1	Senior Trips	6,192	3,442	0	0
40-2	Tuition Reimbursement	6,380	1,993	12,000	14,000
40-3	Personnel Recruiting	0	0	520	520
40-4/81-1	Ed Train Sem & Assc Exp	98,727	56,222	143,017	136,747
40-5	Business Expense. & Mileage	1,447	1,022	4,096	4,094
41-1	Telephone, Teleg. & Mail	66,944	74,245	58,768	79,639
42-1	Postage, Frt. & Express	35,755	47,916	45,180	43,286
43-1	Electricity	212,035	173,516	204,600	202,200
43-2	Street Lights	198,890	196,922	214,792	210,792
43-4	Water & Sewer	47,179	48,672	50,480	50,480
43-5	Dumping Fees	44,916	44,708	43,161	35,571
44-1	Equipment Rental	6,654	3,300	6,999	6,999
44-2	Uniform Rental	2,777	2,851	2,939	2,939
45-2	Notary Fees	504	650	1,065	1,545
46-1	R & M - Buildings	21,636	14,766	23,750	23,750
46-11	R & M - Buildings Other Cont	40,225	47,344	42,766	48,266

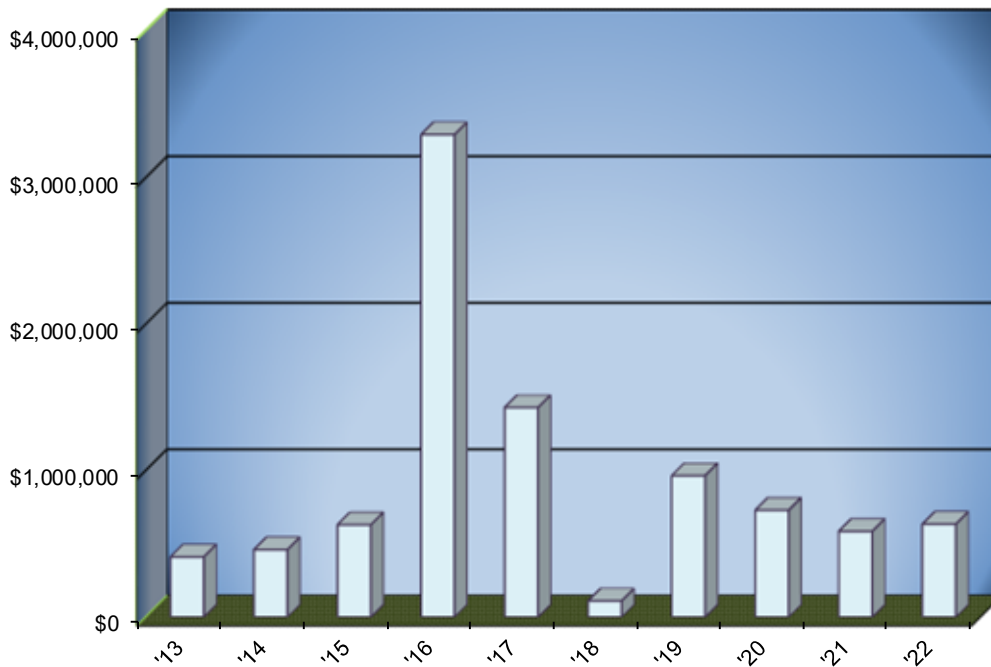
EXPENDITURE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
OPERATING EXPENSES CONT.					
46-2	R & M - Vehicles	49,872	45,706	60,240	60,288
46-21	R & M - Vehicles Other Cont	61,603	38,062	49,250	49,250
46-3	R & M - Office Equipment	15,810	11,221	18,078	18,717
46-4	R & M - Communications	743	1,618	1,200	1,200
46-5	R & M - Other Equipment	85,912	86,275	75,779	87,554
46-51	R & M - Other Equip Contractual	3,555	2,437	4,100	4,100
46-6	R & M - Parks & Athletics	7,348	6,822	10,750	10,000
46-61	R & M - Parks Other Contractual	4,522	7,551	13,000	13,000
46-7	R & M - Computer Equipment	9,000	7,623	22,100	50,300
47-1	Printing & Binding	34,334	34,656	38,702	39,932
48-1	City Publicity	3,174	1,118	8,708	6,346
48-17	City Events	58,000	16,882	9,000	28,421
48-3	Other Community Events	3,056	2,418	3,320	3,560
48-34	Egg Hunt	8,695	0	11,605	13,655
48-4	Fireworks	35,131	1,350	36,415	39,165
48-6	Other Promo. Activities	18,137	14,506	29,734	23,502
48-71	L/S Sponsorship offset	1,438	472	7,500	7,500
48-91	Youth Athletics	11,750	10,634	14,044	13,853
49-1	Legal Ads	12,209	17,983	25,927	26,276
49-2	Election Expenses	0	1,279	1,970	55,870
49-3	Titles, Tags & Taxes	1,334	1,453	1,120	1,675
49-6	Miscellaneous Expense	2,438	14,854	4,280	1,045
49-7	Computer Software	168,325	236,163	336,774	487,498
49-8	Recording Fees	(196)	349	3,000	3,000
49-9	Classified Ads	1,349	1,157	4,355	2,670
51-2	Office Supplies	28,508	24,354	29,695	28,795
51-4	Copy Paper & Supplies	5,756	4,667	7,532	6,632
51-5	Minor Office Equipment	10,617	10,753	12,058	15,558
51-7	Commemoratives	8,353	10,318	14,600	22,023
52-1	Fuel & Lubricants	102,597	87,080	111,546	102,580
52-2	Parks & Grounds Sup.	13,796	5,489	16,000	16,000
52-3	Cust. Lab. & Chem. Sup.	30,705	21,142	40,300	43,000
52-5	Small Tools & Apparatus	28,572	56,831	25,725	23,800
52-6	Recreation Supplies	5,561	4,705	1,150	8,000
52-7	Medical Supplies	53,546	60,990	61,650	71,760
52-8	Uniforms & Clothing	41,360	38,757	50,922	59,942
53-1	Road & Bridges	4,750	3,310	15,750	15,750
53-2	Traffic Control	21,652	18,613	11,950	11,950
53-3	Drainage	22,270	20,415	24,550	24,550
54-2	Code Supplement & Update	4,162	5,645	7,850	7,850
54-3	Books, Subsc., Prof. Sup.	8,940	6,923	9,278	9,772
54-4	Memberships & Dues	32,788	34,093	39,914	41,444
55-5	Erroneous Issues	5	0	50	50
TOTAL OPERATING EXPENSES		12,473,384	12,824,282	13,256,716	13,829,621

EXPENDITURE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
CAPITAL OUTLAY					
64-5	Office Furniture	3,037	0	11,489	27,000
64-6	Office Equipment	0	2,534	0	0
64-8	Other Equipment	5,180	1,880	0	0
64-9	Computer Hardware/Software	454	30,376	41,620	120,120
TOTAL CAPITAL OUTLAY		8,671	34,790	53,109	147,120
GRANTS AND AIDS					
83-1	Grant/Aids	18,479	44,459	28,000	130,500
TOTAL GRANTS AND AIDS		18,479	44,459	28,000	130,500
SOLID WASTE					
34-3	Solid Waste Collection	1,350,955	2,066,772	2,172,622	2,251,609
TOTAL SOLID WASTE		1,350,955	2,066,772	2,172,622	2,251,609
INSURANCE					
45-1	Liability & Fleet	379,938	345,424	363,903	297,168
81-20	Claims Repairs	10,839	25,921	14,000	15,400
TOTAL INSURANCE		390,777	371,345	377,903	312,568
INTERFUND TRANSFERS					
91-5	Fund Transfer - New Growth	0	0	0	0
91-7	Fund Transfer - Parks and Recreation	0	0	0	0
91-8	Fund Transfer - Reconst & Maint	500,000	250,000	150,000	150,000
91-22	Fund Transfer - After School Program	55,000	50,000	135,000	135,000
91-95	Fund Transfer - Debt Service	410,000	410,000	300,000	350,000
TOTAL INTERFUND TRANSFERS		965,000	710,000	585,000	635,000
CONTINGENCY					
99-1	Contingency	813	110,222	9,457	0
99-2	Council Contingency	95,996	0	100,000	100,000
TOTAL CONTINGENCY		96,809	110,222	109,457	100,000
OTHER OBLIGATIONS					
99-4	175/185 Insurance Trust	177,737	215,436	90,308	90,308
TOTAL OTHER OBLIGATIONS		177,737	215,436	90,308	90,308
TOTAL GENERAL FUND		\$ 28,714,366	\$ 29,897,845	\$ 31,307,781	\$ 33,291,004

OPERATING TRANSFERS OUT



- FY 2013 - Transfers were limited to debt servicing of \$410,000 for Public Improvement Note 2004A.
- FY 2014 - Transfers were limited to debt servicing of \$410,000 plus \$50,000 to the C.A.R.E.S youth program.
- FY 2015 - Transfers were limited to debt servicing of \$410,000 plus \$20,000 to the C.A.R.E.S youth 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 C.A.R.E.S youth program, \$2,863,381 to Capital Project Fund.
- FY 2017 – Transfers for debt servicing of \$410,000 plus \$20,000 to the C.A.R.E.S youth program and \$1,000,000 to Capital Project Fund – Reconstruction and Maintenance (304).
- FY 2018 – Transfers \$110,000 to the C.A.R.E.S youth program.
- FY 2019 – Transfers for debt servicing of \$410,000 plus \$500,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$55,000 to C.A.R.E.S youth program.
- FY 2020 – Transfers for debt servicing of \$410,000 plus \$250,000 to Capital Project Fund – Reconstruction and Maintenance (304) plus two new funds. \$50,000 to the Property Improvement Fund (106) and \$20,000 to Art in the Parks (107).
- FY 2021 – Transfers for debt servicing of \$300,000 plus \$150,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$135,000 to C.A.R.E.S youth program.
- FY 2022 – Transfers for debt servicing of \$350,000 plus \$150,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$135,000 to C.A.R.E.S youth program.

**GENERAL FUND
DEPARTMENT EXPENDITURE SUMMARY**

FY 2021			FY 2022		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
ADMINISTRATION					
4	\$ 392,403	10-11 City Manager	3	\$ 554,690	29.3%
6 PT	238,809	10-12 Mayor & City Council	6 PT	277,301	13.9%
0	230,000	10-13 Legal Counsel	0	233,571	1.5%
4	368,477	10-14 Human Resources	4	574,871	35.9%
3FT 2PT	314,370	10-15 City Clerk	3FT 2PT	422,352	25.6%
11 FT / 8 PT	\$ 1,544,059	ADMINISTRATION TOTAL	10 FT / 8 PT	\$ 2,062,785	25.1%
FINANCE					
4	\$ 332,768	20-21 Office of the Director	4	\$ 503,510	33.9%
5	441,065	20-22 Financial Operations	4	398,543	-10.7%
9	\$ 773,833	FINANCE TOTAL	8	\$ 902,053	14.2%
PURCHASING¹					
2	\$ 228,263	23-23 Purchasing	2	\$ 272,746	16.3%
2	\$ 228,263	PURCHASING TOTAL	2	\$ 272,746	16.3%
INFORMATION TECHNOLOGY¹					
3	\$ 767,787	26-26 Information Technology	4	\$ 1,161,009	33.9%
3	\$ 767,787	INFORMATION TECHNOLOGY	4	\$ 1,161,009	33.9%
DEVELOPMENT & NEIGHBORHOOD SERVICES (fka PLANNING AND ENGINEERING ²)					
6	\$ 663,133	30-31 Office of the Director	3	\$ 367,936	-80.2%
		30-32 Planning, Engineering & GIS	5	531,490	
		30-33 Code Enforcement	6	497,337	
		30-34 Building	8	840,192	
6	\$ 663,133	DEVELOPMENT & NEIGHBORHOOD SERV	22	\$2,236,955	70.4%
PUBLIC WORKS					
3	\$ 325,946	40-41 Office of the Director	3	\$ 338,225	3.6%
8	989,015	40-42 Roads & Drainage	8	969,664	-2.0%
3	492,330	40-43 Vehicle Maintenance	3	505,738	2.7%
3	376,429	40-44 Building Services	2	393,481	4.3%
8	668,205	40-46 Parks & Grounds	6	742,644	10.0%
25	\$ 2,851,925	PUBLIC WORKS TOTAL	22	\$ 2,949,752	3.3%
FIRE RESCUE					
57	\$ 8,282,064	50-55 Fire Rescue	58	\$ 8,330,558	0.6%
57	\$ 8,282,064	FIRE RESCUE TOTAL	58	\$ 8,330,558	0.6%
COMMUNITY & RECREATION SERVICES					
2	\$ 245,844	60-61 Office of the Director	2	\$ 262,711	6.4%
6 FT/ 8 PT	747,651	60-65 Community Programs	10 FT/ 5 PT	934,718	20.0%
8.5 FT / 10 PT	\$ 993,495	COMMUNITY & REC. SERV. TOTAL	12 FT/ 5 PT	\$ 1,197,429	17.0%
BUILDING ²					
14	\$ 1,216,182	72-72 Office of the Director	0	\$ 0	0.0%
14	\$ 1,216,182	BUILDING TOTAL	0	\$ 0	0.0%

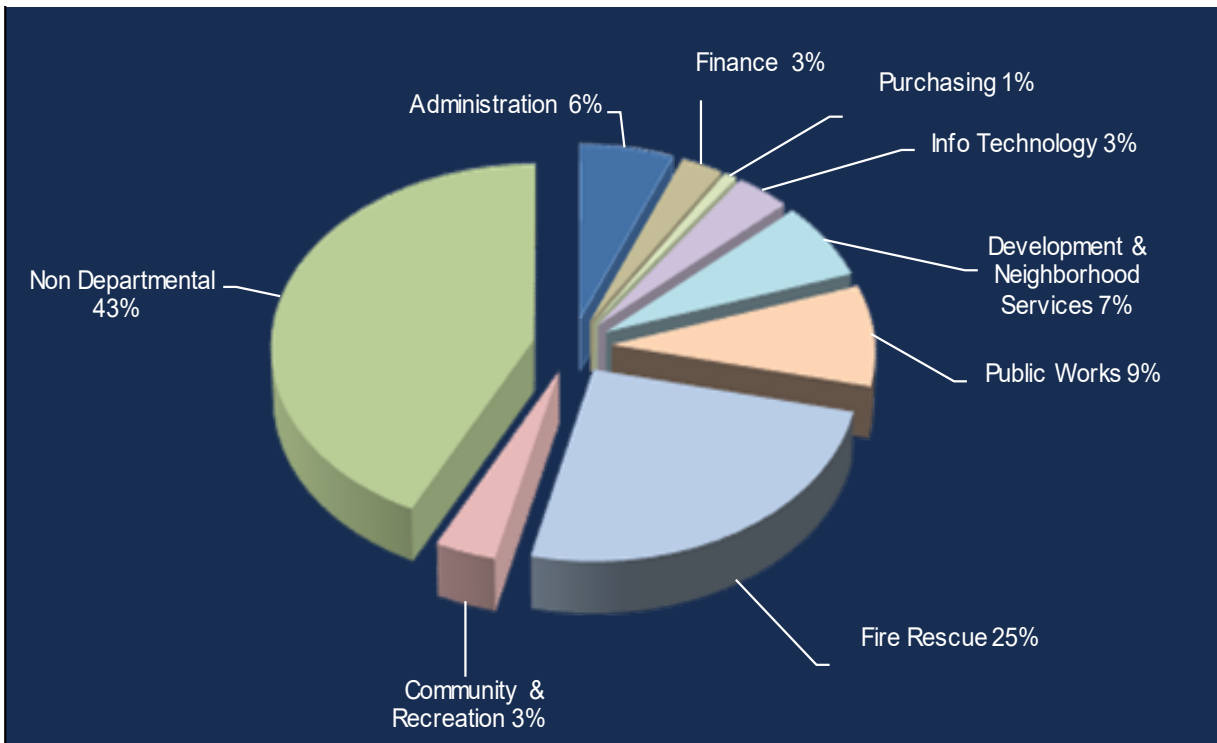
DEPARTMENT EXPENDITURE SUMMARY CONTINUED

FY 2021			FY 2022		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
NON DEPARTMENTAL					
	\$377,903	80-19 Property Liability & Fleet		\$ 312,568	-20.9%
	2,172,622	80-81 Solid Waste Collection		2,251,609	3.5%
	585,000	80-82 Interfund Transfer		635,000	7.9%
	10,722,058	80-83 PBSO Law Enforcement		10,858,540	1.3%
	20,000	80-84 Other Grants & Aids		20,000	0.0%
	109,457	90-91 Contingency		100,000	-9.5%
	\$13,987,040	NON DEPARTMENTAL TOTAL		\$ 14,177,717	1.3%
135.5 FT 16 PT	\$ 31,307,781	GENERAL FUND TOTAL	138 FT 13 PT	\$ 33,291,004	6.0%

¹ Department split from Finance

² Building merged with Planning and Engineering to form "Department of Development & Neighborhood Services"

PERCENTAGE OF GENERAL FUND EXPENDITURES





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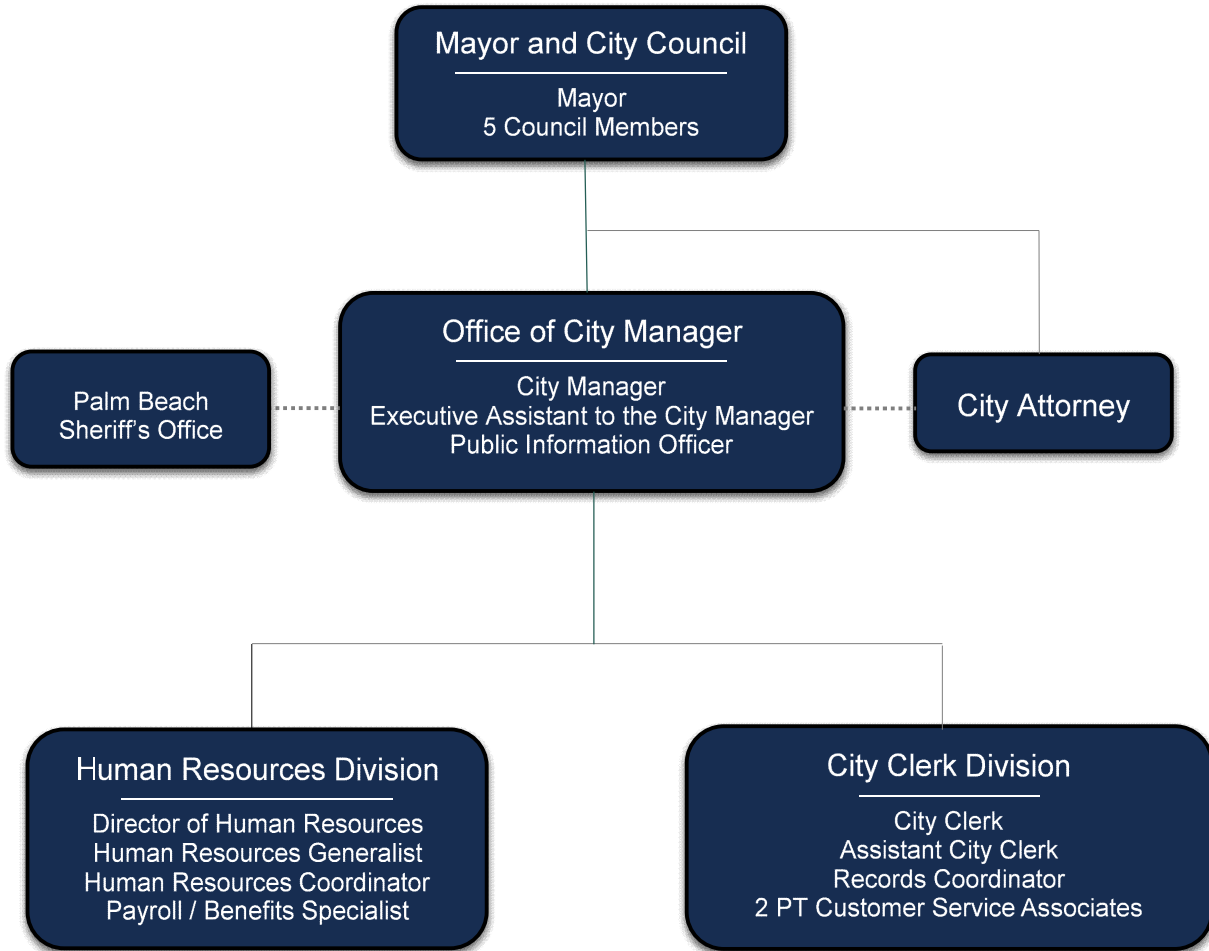
Department of Administration

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:	10
Part Time:	2

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021**

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 324 City Council Agenda Items.
- Prepared a comprehensive annual budget.
- Coordinated implementation of the Capital Improvement Program.
- Coordinated department activities to provide Citywide efficient and effective programs and services.
- Ongoing Lobbying Services for the City to acquire State level funding by applying for grants and/or other funding opportunities for City related projects.
- Oversee Passport Services and maintain facility to accommodate customers Monday through Friday 8:00 a.m. – 4:30 p.m.
- COVID-19 Pandemic: Continue to manage City operations during a National State of Emergency, enforcing emergency operation procedures, ensuring that City staff and residents abide by state mandated executive orders to ensure their safety.
- Continue to assist with community food drives to help people in need during the pandemic.
- Obtained a limited supply of the COVID-19 vaccinations for the City's emergency personnel and City staff.
- Coordinated four (4) Citywide publications.

Mayor/City Council:

- Adopted policies through the enactment of 24 ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Approved 60 resolutions that authorized contracts and agreements for the provision of services.
- Budget and awarded five (5) educational scholarships in the amount of \$1,500 each to students residing in the City of Greenacres.
- Sit as ex-officio members of the City's Civil Service Board.

Legal Counsel:

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

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021**

Continued

Human Resources/Risk Management:

- Coordinated review of approximately 1,000 employment applications, approved twenty-five (25) position-descriptions, and facilitated twenty-five (25) pre-employment physical exams and pre-employment background checks.
- Coordinated a Risk Management Training for General and Supervisory employees.
- Coordinated twenty (20) City-wide employee training programs including: New Supervisory Training, Supervisory Refresher Training, Anti-Harassment and Anti-Discrimination, Ethics, Diversity/ADA, General Employee Retirement Workshops, First Aid/CPR, No Nonsense with Coach Lisa, True Colors, and Stop the Bleed.
- Coordinated health, dental, vision, medical FSA, dependent care FSA, and life insurance benefits for 178 eligible participants.
- Coordinated seventy (70) Wellness Screenings of employees that are currently on the City's health insurance.
- Included a representative from each department to participate on the CHASE Committee to increase engagement and moral.
- Updated and supplemented the Supervisors Training Manuals to become more comprehensive and robust.
- Collected children's holiday gifts for Fire Rescue to give out to the Greenacres Community.
- Implemented and managed the Families First Coronavirus Response Act to support the City's workforce during the Covid-19 Pandemic.
- Managed, tracked, and returned back to work those employees who had Covid symptoms or exposures.
- Created a process for employees to complete/submit Covid questionnaires, self-temperature check, and report concerns daily.
- Created a Human Resources LinkedIn page to increase Social media presence for City employment opportunities.
- Coordinated opportunity for GERP Representative to present workshop and meet with employees virtually.
- Initiated 5-year re-screens for employees in the Community and Recreation Services Department background checks.
- Participate in the IAFF Collective Bargaining Agreement Negotiations for Battalion Chiefs.
- Designed and created two (2) different identification cards combining keyless access for both General and Fire Rescue Employees.
- Coordinated three (3) Open Enrollment meetings for in-person and virtual participation.
- Enrolled in and implemented the use of E-Verify to confirm new hires eligibility to work in the U.S.
- Began the process of rolling out Executime to all General employees.
- Participated on the Information Technology Steering Committee.
- Acquired the Payroll function within Human Resources.
- Researched Internship program to be implemented City wide.

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021**

Continued

City Clerk:

- Created an appointment only system to assist customers during the pandemic.
- Created a Greenacres Records Committee.
- Created remote access to City Council Meetings via GoToWebinar.com.
- Revamped City Hall's storage unit with shelving, labels and allotted department areas.
- Implemented the Municode Agenda online system for Council and Board meetings.
- Updated the City's Agenda, Resolutions, Ordinances and Agenda memos to a uniformed and ADA format.
- Processed 2,278 Passport applications.
- Transcribed forty-two (42) sets (215 pages) of official minutes for City Council and other board meetings.
- Coordinated twenty-one (21) Council meeting agendas with backup material.
- Scheduled a Citywide destruction of over 50 boxes of paper records and deleted volumes of electronic records pursuant to statutory retention requirements.
- Performed Public Records Training for all City departments.
- Prepared the 2022 Election candidate handbook and timeline.
- Updated Administrative Directives and the City Clerk's Manual to reflect new processes.
- Performed 1,376 lien searches.
- Completed 172 public records request.
- Created an online lien search payment system.
- Demonstrated a live streaming broadcast to create resident engagement.
- Reorganized and updated the City Clerk Laserfiche files.
- Participated in the Feeding South Florida food drive.
- Participated in the Information Technology Steering and C.H.A.S.E. Committee.
- Provide transcription and administrative assistance to the City's advisory Boards and Committees.
- Created over forty (40) agenda packages for Council Meetings.
- Created twenty (20) proclamations.



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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$417,104	\$402,526	\$349,630	\$514,698
Operating	54,993	30,822	42,773	39,992
Capital	0	0	0	0
Grants and Aids	0	0	0	0
General Fund Totals	\$472,097	\$433,348	\$392,403	\$554,690

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
City Manager	1	1	1	1
Budget Administrator*	0	1	0	0
Asst. to the City Manager	1	1	1	1
Economic Development	0	0	1	0
Public Information Officer	0	0	1	1
Total Number of Staff	2	3	4	3

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

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

The City Manager Division relates to all four (4) goals within the City's Strategic Plan by implementing policy and the efficient and effective management of the City's day-to-day operations to provide for a safe, diverse, well planned, and attractive community.

PERFORMANCE MEASURES

OUTPUT MEASURES

- Review and approve City Council agenda items.
- Provide budget reports, capital improvements program (CIP) reports, and FYI memos.
- Publish City Link, Annual Report, special publications and annual City advertisements.
- Respond to media requests, questions, and concerns raised by the public.
- Prepare and administer the comprehensive annual budget.
- Present Comprehensive Annual Financial Report.
- Coordinate negotiation of agreements and contracts.
- Oversee implementation of CIP.
- Administer City personnel policies and administrative directives.
- Coordinate implementation of strategic plan.
- Oversee operation of ten (10) departments.
- Work with Palm Beach Sheriff's Office District sixteen (16) personnel to maintain the high level of police presence in the City.
- Establish operational policies for service delivery.
- Coordinate establishment of performance and productivity standards for service delivery.
- Administer the City's emergency management plan to mitigate the damage of potential events that may endanger the City's ability to function.
- Administer social media to provide information to the public.

GOALS & OBJECTIVES

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

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	319,612	303,243	247,054	364,230
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	0	0	997
15-1	Special Pay	4,800	4,800	0	0
21-1	FICA Taxes	21,482	19,945	18,702	25,449
22-1	Retirement Contributions (FRS)	5,526	6,319	6,815	7,523
22-2	FLC Gen Retirement	12,405	13,805	27,539	35,719
22-3	FLC Gen Retirement Match	6,169	3,164	13,769	17,860
23-1	Life & Health Ins - Employee	26,101	27,271	21,941	33,375
23-2	Dependent Insurance	20,593	23,475	13,207	28,688
24-1	Worker's Compensation	416	504	307	424
25-1	Unemployment Compensation	0	0	296	433
TOTAL PERSONNEL SERVICES		417,104	402,526	349,630	514,698
OPERATING EXPENSES					
31-4	Other Professional Service	27,320	445	350	350
40-4	Ed Train Sem & Assc Exp	3,010	1,343	4,250	4,250
40-5	Business Exp & Mileage	243	327	780	780
41-1	Telephone	430	877	1,080	0
42-1	Postage & Freight Charges	0	12	250	250
46-3	R & M - Office Equipment	3,774	2,741	3,900	4,116
47-1	Printing & Binding	9,891	14,116	13,290	13,290
48-1	City Publicity	1,444	631	7,708	5,496
48-6	Other Promo Activities	4,076	5,014	4,500	5,050
49-7	Computer Software & Prog	270	155	0	0
51-2	Office Supplies	2,714	3,143	3,350	3,200
51-4	Copy Paper & Supplies	290	465	1,000	1,000
51-5	Minor Office Equip & Furn	808	1,068	950	850
54-3	Books,Subsc,Prof Supplies	208	0	260	380
54-4	Memberships & Dues	515	485	1,105	980
TOTAL OPERATING EXPENSE \$		54,993	30,822	42,773	39,992
DIVISION TOTAL \$		472,097	433,348	392,403	554,690



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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$176,343	\$186,348	\$183,818	\$204,426
Operating	38,806	25,539	46,991	62,375
Capital	0	0	0	0
Grants and Aids	7,500	7,500	8,000	10,500
General Fund Totals	\$222,649	\$219,387	\$238,809	\$277,301

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Mayor*	1	1	1	1
Council Members*	5	5	5	5
Total Number of Staff	6	6	6	6

* Elected Position: (PT)

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

The Mayor and City Council relates directly to the four (4) City goals of the strategic plan by adopting policy and directing the City Manager Division to implement policies that improve the quality of life in the City by providing the best and most cost efficient public services and facilities that exceed the expectations of the City's residents and businesses.

OUTPUT MEASURES

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

GOALS & OBJECTIVES

- Goal: To establish laws and policies that promote the general welfare of the City and protect the health and safety of City's residents.
- Objective
- Adopt policies through the enactment of ordinances and resolutions that are in keeping with the City's mission.
- Goal: To provide the best municipal services to City residents at the most cost efficient means.
- Objective:
- Balance tax rates commensurate with the quality of service provided.
- Goal: To provide a safe and attractive community for City residents in order to improve the quality of life.
- Objective:
- Appropriate funding for operational and capital improvement programs.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11-1	Salaries & Wages	\$ 82,546	\$ 84,114	\$ 84,699	\$ 94,498
15-1	Special Pay	42,500	42,000	42,000	42,000
21-1	FICA Taxes	8,677	8,383	9,047	9,018
22-2	FLC Gen Retirement	4,315	4,206	4,173	4,236
22-3	FLC Gen Retirement Match	1,465	1,679	1,752	1,777
23-1	Life & Health Ins - Employee	25,610	30,690	33,392	34,119
23-2	Dependent Insurance	11,022	15,124	8,598	18,619
24-1	Worker's Compensation	208	152	157	159
25-1	Unemployment Comp	0	0	0	0
TOTAL PERSONNEL SERVICES		176,343	186,348	183,818	204,426
OPERATING EXPENSES					
31-4	Other Professional Svc	0	0	0	20,000
40-4	Ed Train Sem & Asc Exp	15,171	1,706	19,350	19,350
40-5	Business Exp & Mileage	650	240	1,415	1,415
41-1	Telephone	2,910	2,998	3,240	0
47-1	Printing & Binding	122	50	200	200
49-9	Classified Ads	0	0	600	0
52-8	Uniforms & Clothing	0	189	132	0
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memberships & Dues	19,953	20,356	21,954	21,310
TOTAL OPERATING EXPENSES		38,806	25,539	46,991	62,375
GRANTS & AIDS					
83-1	Other Grants and Aids	7,500	7,500	8,000	10,500
TOTAL GRANTS & AIDS		7,500	7,500	8,000	10,500
DIVISION TOTAL		\$ 222,649	\$ 219,387	\$ 238,809	\$ 277,301



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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$0	\$0	\$0	\$0
Operating	137,645	206,956	230,000	233,571
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$137,645	\$206,956	\$230,000	\$233,571

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
City Attorney	1	1	0	0
Total Number of Staff	1	1	0	0

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

ACTIVITY/PERFORMANCE MEASURES

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

GOALS & OBJECTIVES

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

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

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 0
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	0	0	0	0
21-1	FICA Taxes	0	0	0	0
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement	0	0	0	0
22-3	FLC Gen Retirement Match	0	0	0	0
23-1	Life & Health Ins - Employee	0	0	0	0
23-2	Dependent Insurance	0	0	0	0
24-1	Worker's Compensation	0	0	0	0
25-1	Unemployment Compensation	0	0	0	0
TOTAL PERSONNEL SERVICES		0	0	0	0
OPERATING EXPENSES					
31-1	Legal Expenses	0	0	0	0
31-4	Other Professional Service	137,153	206,956	230,000	233,571
40-4	Ed Train Sem & Assc Exp	0	0	0	0
40-5	Business Exp & Mileage	0	0	0	0
51-5	Minor Office Equip & Furn	0	0	0	0
54-3	Books,Subsc,Prof Supplies	492	0	0	0
54-4	Memberships & Dues	0	0	0	0
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		137,645	206,956	230,000	233,571
DIVISION TOTAL		\$ 137,645	\$ 206,956	\$ 230,000	\$ 233,571



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

PRIMARY FUNCTION NARRATIVE

The Human Resources Division is responsible for the City’s centralized personnel functions consisting of employee recruitment and onboarding, payroll and 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$252,328	\$262,977	\$272,589	\$416,973
Operating	\$64,205	\$52,067	\$95,888	\$157,898
Capital	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
General Fund Totals	\$316,533	\$315,044	\$368,477	\$574,871

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Director of Human Resources	1	1	1	1
Human Resources Generalist	1	1	1	1
Human Resources Coordinator	1	1	1	1
Payroll/Benefits Specialist*	0	0	1	1
Total Number of Staff	3	3	4	4

* Position moved from Finance to HR in FY 2021

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 PROPOSED
No. of personnel files maintained	192	187	190	190
No. of applications submitted	1,988	1,763	1,200	1,750
No. of new hires processed	29	18	25	28
No. of position descriptions updated		38	25	20
No. of terminations/Resignations/Retirements	30	22	36	25
No. of backgrounds for coaches/volunteers processed	25	32	25	25
No. of requisitions managed through applicant tracking	24	31	25	25
No. Personal Action Request (PAR's) processed	358	405	400	400
No. of eligible health insurance participants	179	175	178	178
No. of purged documents(boxes) for destruction	9	15	15	15
No. of In-house training sessions provided	22	9	20	22
No. of documents scanned	13,834	7,443	12,408	10,090
No. of employment verifications including public records requests	40	39	50	50
No. of newsletters published	6	5	6	6
No. of property claims processed	11	7	5	7
No. of new liability claims processed	0	0	0	0
No. of vehicle claims processed	9	7	12	7
No. of Workers Compensation claims processed	23	13	15	15
No. of Drug Free Workplace processed (starting 2/1/19)	18	21	21	15
No. of Payrolls completed (starting 5/1/21)	0	0	11	26

EFFICIENCY MEASURES

Avg. cost per hire processed	\$554	\$500	\$585	\$585
Avg. cost per employee – health/dental/vision insurance	\$8,758	\$9,942	\$10,762	\$10,762
Avg. cost per dependent – health/dental/vision insurance	\$8,342	\$10,486	\$12,630	\$12,630

EFFECTIVENESS MEASURES

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

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

GOALS & OBJECTIVES

- | | |
|-----------|--|
| Goal | Provide a competitive compensation and benefits package in order to attract and retain an excellent work force. |
| Objective | <ul style="list-style-type: none"> • Continue to analyze the total rewards package to ensure the City is getting the best value with maximum benefits for employees. • Continue to participate in the Annual PEPIE survey. • Streamline carriers and plan enrollment date(s) with continued support of Benefit Broker. |
| Goal | Provide a hiring process that is based on knowledge, skills, and abilities in order to provide equal opportunities for City staffing needs. |
| Objective | <ul style="list-style-type: none"> • Review of interview questions for all positions. • Review position descriptions to ensure a comprehensive description of essential duties and responsibilities and minimum qualifications. • Continue to review policies and procedures to provide more of streamlined process. • Maximize advertising within our budget to include: college recruiting, social media, job fairs, and print. • Continue to update hiring checklists to increase compliance, meeting all pre-employment requirements efficiently and timely. • Include the use of supplemental questions to enhance the application process for all positions. • Continue to utilize E-Verify to confirm new hires eligibility to work in the U.S. • Continue to utilize Social media to include the Human Resources LinkedIn page to reach more applicants. |
| Goal | Provide competent risk management services to minimize liability for the City. |
| Objective | <ul style="list-style-type: none"> • Review insurance coverage limits and property inventory. • Conduct quarterly Safety Committee Meetings. • Assure a Drug Free Workplace and Workers Compensation processes. • Manage Safety Data Sheets (SDS) by location. • Utilize Target Solutions to provide quarterly risk management training. |
| 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"> • Continue to analyze and modify those policies required to meet state and federal laws. • Update content and format to be relevant and easy to understand. • Implement and train employees on updates and location when approved. • Maintain use of ExecuTime to increase FLSA compliance and tracking employees' time. • Review HR Operations Manual quarterly and ongoing to keep relevant and accurate. • Utilize and update Annual Work Plan (AWP) monthly to maintain thorough and efficient daily operations. • Manage the City's Intranet for employees to easily access resources and information. • Maintain Position Manuals for all positions within Human Resources. |
| 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) to support the employees' actions toward the City's Mission, Values and Goals. • Continue to provide quarterly employee engagement gatherings. • Increase participation on the CHASE Committee to represent the newly established departments. |

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

- Invite and include employees’ families in the City of Greenacres Annual Employee Picnic, to increase the “family-like culture” and strengthen working relationships.
- Continue to recognize employees for their milestone years of service with Employee awards and luncheon.

Goal Provide training and development opportunities to support the City’s commitment to employee engagement, advancement, and City productivity.

- Objective
- Continue to provide and manage the tuition reimbursement program.
 - Provide in-house training to enhance knowledge skills and abilities of our employees.
 - Continue to supplement the Supervisors Training Manuals to become more comprehensive.
 - Assist in identifying internal transfers and promotional opportunities, followed by specific training to support employees in their new roles.
 - Continue to utilize Fred Pryor Plus memberships, Target Solutions and other resources to support training needs.

Goal Improve the Payroll function in order to efficiently, effectively and accurately pay employees and comply with all laws, regulations and reporting requirements.

- Objective
- Implement the use of ExecuTime across all departments to automate time keeping.
 - Provide a timeline and schedule for records destruction.
 - Automate the ICMA election and contribution process to be paperless.
 - Cross train all Human Resources personnel to become proficient in running payroll as a back-up.
 - Finalize the Payroll/Benefit Specialist desk manual to include all processes and procedures.

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

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES				
11/12- Salaries & Wages	\$ 197,615	\$ 209,065	\$ 217,209	\$ 336,340
12-2 Vac/Sick Payout	0	0	0	0
13-1 Other Salaries & Wages	1,974	0	0	0
14-1 Overtime	242	241	602	709
15-1 Special Pay	6,653	7,653	8,320	8,320
21-1 FICA Taxes	15,755	16,557	17,268	26,247
22-2 FLC Gen Retirement	9,243	10,465	10,890	14,068
22-3 FLC Gen Retirement Match	4,622	5,233	5,445	7,034
23-1 Life & Health Ins - Employee	15,434	13,080	11,827	23,023
23-2 Dependent Insurance	418	419	476	423
24-1 Worker's Compensation	372	264	281	401
25-1 Unemployment Compensation	0	0	271	408
TOTAL PERSONNEL SERVICES	252,328	262,977	272,589	416,973
OPERATING EXPENSES				
31-4 Other Professional Service	9,230	12,407	21,717	27,390
31-5 Physical Exams	5,860	6,452	12,349	13,584
34-4 Other Contractual Service	12,716	3,916	4,217	44,358
40-2 Tuition Reimbursement	6,380	1,993	12,000	14,000
40-3 Personnel Recruiting Exp	0	0	520	520
40-4 Ed Train Sem & Assc Exp	4,896	6,897	13,970	17,035
40-5 Business Exp & Mileage	0	0	50	50
41-1 Telephone	740	999	1,080	0
42-1 Postage & Freight Charges	0	0	0	100
45-2 Notary Fees	130	0	240	130
46-3 R & M - Office Equipment	484	0	60	60
47-1 Printing & Binding	0	1,443	2,035	3,035
48-6 Other Promo Activities	6,288	4,956	6,575	8,027
49-7 Computer Software & Prog	3,562	465	240	240
49-9 Classified Ads	1,143	749	2,505	1,670
51-2 Office Supplies	739	733	4,275	4,975
51-5 Minor Office Equip & Furn	2,373	0	100	100
51-7 Commemoratives	7,758	8,222	11,375	18,723
52-8 Uniforms & Clothing	94	423	260	1,046
54-3 Books,Subsc,Prof Supplies	1,203	1,493	1,225	1,540
54-4 Memberships & Dues	609	919	1,095	1,315
64-8 Other Equipment	0	0	0	0
TOTAL OPERATING EXPENSES	64,205	52,067	95,888	157,898
DIVISION TOTAL	\$ 316,533	\$ 315,044	\$ 368,477	\$ 574,871



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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$215,904	\$280,523	\$274,101	\$313,342
Operating	26,173	23,851	40,269	109,010
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$242,077	\$304,374	\$314,370	\$422,352

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Director of Admin Services/ City Clerk	0	1	0	0
Assistant City Clerk	1	1	1	1
City Clerk	1	0	1	1
Customer Service Associate (PT)	0	2	2	2
Passport Services Supervisor	0	1	0	0
Records Coordinator	0	0	1	1
Total Number of Staff	2	3FT 2PT	3FT 2PT	3FT 2PT

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

The City Clerk Division relates directly to the City's goals of maintaining an efficient and effective local government by preserving the history of the City, providing transparency in government, giving a voice to residents through municipal elections, accepting passport applications, providing lien searches, and effective records coordination.

PERFORMANCE MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 ADOPTED
OUTPUT MEASURES				
No. of ordinances	18	16	12	18
No. of resolutions	45	40	50	50
No of proclamations	23	26	20	15
No. of pages of minutes	313	237	215	210
No. of lien searches/letters processed	1,271	1,148	1,376	1,450
No. of public records requests processed	140	164	172	190
No. of City registered voters	21,300	21,138	21,300	22,089
Avg. cost of municipal election	\$0	\$0	\$0	\$56,000
No. of passport applications processed	3,758	1,938	2,278	3,100
No. of legal advertisements published	39	37	32	35
EFFICIENCY MEASURES				
Avg time to process a passport (in hours)	0.60	0.51	0.75	0.60
Avg time to complete meeting minutes (in hours)	4.25	2.01	2	2
Avg time to process lien search (in minutes)	15	15	15	10
EFFECTIVENESS MEASURES				
% of lien searches completed within 5 days	100.0%	100.0%	100%	100%
% of "RUSH" searches completed within 1 day	100.0%	100.0%	100%	0%
% Registered voter participation in Municipal Election	0%	0%	0%	5.50%

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

GOALS & OBJECTIVES

- Goal Maintain a uniform method of paper and electronic records retention and destruction.
- Objective
 - Conduct an annual refresher course for departmental Records Custodians and Alternates.
 - Schedule an annual destruction of paper records and ongoing destruction of electronic records.

- Goal Provide support to City Council and City Boards to meet Florida Statutes requirements.
- Objective
 - Schedule, record, and transcribe minutes for forth (40) City Council and City Board meetings.
 - Provide orientation, employee handbook, and administer oaths to new board members.

- Goal Oversee a successful 2022 Municipal Election.
- Objective
 - Prepare to educate and inform candidates/residents on new election laws, poll workers, and precincts to ensure a smooth election process for City voters.
 - Complete all election training.

- Goal Coordinate and manage the Municode Agenda program for Staff, Council, and Residents.
- Objective
 - Improve public ADA access and promote transparency in the City.

- Goal Revise the City Clerk’s Procedural Manual.
- Objective
 - Update and modernize current processes.

- Goal Search and demo live streaming meeting platforms to engage more residents in Council Meetings.
- Objective
 - Select the best-integrated and cost efficient streaming system.

- Goal Increase the amount of Passport Applications processed.
- Objective
 - Continue to promote via brochure campaigns and public outreach.
 - Provide great customer service.

- Goal Update City Hall’s storage unit for department use.
- Objective
 - Perform July 2021 records destruction.
 - Add more structured shelving.

- Goal Upload the City Council Meeting audio online for residents.
- Objective
 - Perform July 2021 records destruction.
 - Add more structured shelving.

- Goal Objective Create a Laserfiche Helpful guide for department users.
- Objective
 - Conduct Training
 - Create manual

- Goal Complete all phases of Municode Agenda program.
- Objective
 - Department submittal
 - Workflow in program
 - All Board usage

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

COST CENTER EXPENDITURE DETAIL

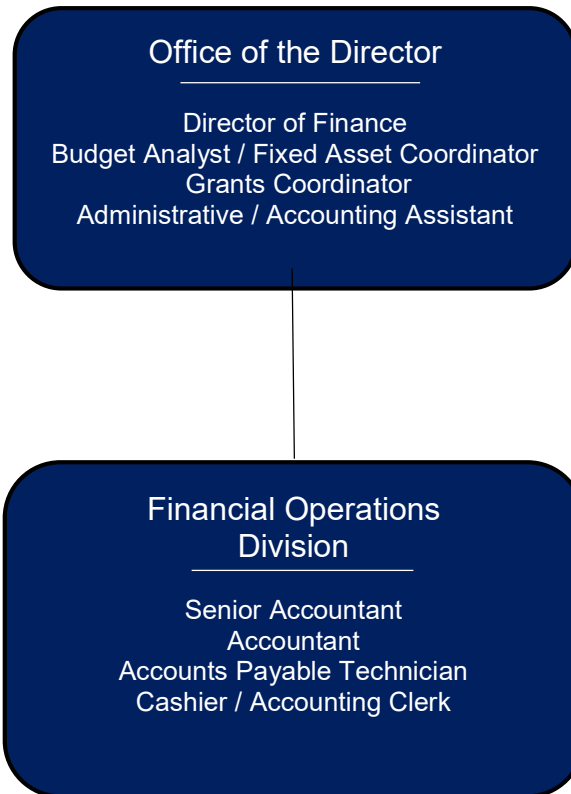
ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 130,343	\$ 174,823	\$ 175,184	\$ 187,619
12-2	Vac/Sick Payout	4,858	3,742	0	0
13-1	Other Salaries & Wages	37,880	41,213	34,958	55,532
14-1	Overtime	0	0	2,122	2,163
15-1	Special Pay	1,440	4,320	4,320	4,320
21-1	FICA Taxes	13,669	17,443	16,569	19,097
22-1	Retirement Contributions (FRS)	6,804	1,004	0	0
22-2	FLC Gen Retirement	1,237	5,372	6,759	7,118
22-3	FLC Gen Retirement Match	619	1,230	1,053	3,560
23-1	Life & Health Ins - Employee	16,189	29,117	32,608	33,353
23-2	Dependent Insurance	686	0	0	0
23-3	Short Term Disability Pay	1,855	1,995	0	0
24-1	Worker's Compensation	324	264	268	289
25-1	Unemployment Compensation	0	0	260	291
TOTAL PERSONNEL SERVICES		215,904	280,523	274,101	313,342
OPERATING EXPENSES					
34-4	Other Contractual Service	414	620	500	700
40-4	Ed Train Sem & Assc Exp	2,649	45	3,880	3,880
41-1	Telephone	487	500	540	0
42-1	Postage & Freight Charges	0	0	0	8,290
45-2	Notary Fees	60	515	300	130
46-3	R & M Office Eq	0	69	0	0
46-5	R & M - Other Equipment	0	260	1,000	1,000
47-1	Printing & Binding	0	0	500	500
48-6	Other Promo Activities	6,241	2,597	5,075	5,075
49-1	Legal Ads	2,219	4,830	8,200	8,200
49-2	Election Expenses	0	1,279	1,970	55,870
49-3	Titles, Tags & Taxes	1,084	1,203	870	1,425
49-7	Computer Software & Prog.	2,463	0	0	0
49-8	Recording Fees	(196)	349	3,000	3,000
51-2	Office Supplies	3,116	1,040	1,600	2,000
51-5	Minor Office Equip & Furn	2,101	1,683	1,000	1,000
51-7	Commemoratives	379	1,243	1,225	1,300
54-2	Code Supplements & Updates	4,027	5,645	7,850	7,850
54-3	Books,Subsc,Prof Supplies	485	665	700	1,000
54-4	Memberships & Dues	644	1,308	770	790
64-5	Office Furniture	0	0	1,289	7,000
TOTAL OPERATING EXPENSES		26,173	23,851	40,269	109,010
DIVISION TOTAL		\$ 242,077	\$ 304,374	\$ 314,370	\$ 422,352

Department of Finance

Divisions include:

- *Office of Director*
- *Financial Operations*

Department of Finance



Mission Statement

To manage the City's financial position by securing and meeting the City's financial obligations through budgeting, forecasting, reporting, and compliance.

Full Time: 8

**DEPARTMENT OF FINANCE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021**

Office of the Director:

- Completed the TRIM process to set the Ad Valorem rate in accordance with Florida Statutes and the procedures established by the Department of Revenue.
- Received the Distinguished Budget Presentation Award for 2020.
- Received the Certificate of Achievement for Excellence in Financial Reporting Award for FY 2019.
- Submitted 11,706 Laserfiche files for destruction based on the City Clerk's destruction schedule.
- Prepared over 67 boxes of historical accounting records for shredding destruction based on the City Clerk's destruction schedule.
- Participated in the C.H.A.S.E. Committee.
- Participated in the Safety Committee.
- Received the Popular Achievement for Financial Reporting Award for FY 2018.
- Managed an increase in grants due to COVID-19.
- Reorganized and reassigned the Budget, Grants, and Fixed Assets responsibilities.

Financial Operation Division:

- Paid semi-annual debt service and bi-weekly payroll taxes on time.
- Filed quarterly 941 returns with IRS for payroll taxes on time.
- Assisted Human Resources to ensure a smooth transition of the payroll function from Finance to Human Resources while maintaining payroll accuracy and integrity during the transition period.
- Reconciled the Fixed Assets Ledger for the year end audit.
- Researched historical ambulance billings and successfully reduced the outstanding receivable balance prior to outsourcing from \$370,252 to zero through collections activities.
- Analyzed historical ambulance credits and processed appropriate refunds. Reduced credit balance by 58%.
- Due to COVID-19, increased ACH payments to vendors.
- Due to COVID-19, instituted policy to accept credit card payments over the phone.
- Reduced outstanding Solid Waste account balances by 20% by working with the attorney and sending payment demand letters to over one hundred accounts resulting in the release of 274 property liens totaling \$73,504.
- Volunteered at the Feeding South Florida food drives during COVID-19.



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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$227,964	\$263,273	\$278,818	\$401,482
Operating	76,188	51,450	53,750	94,028
Capital	1,639	0	200	8,000
Other	0	0	0	0
General Fund Totals	\$305,791	\$314,723	\$332,768	\$503,510

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Director of Finance	1	1	1	1
Budget Analyst/Grants Coordinator*	0	1	0	0
Budget Analyst/Fixed Assets Coordinator	0	0	1	1
Grants Coordinator	0	0	1	1
Administrative Asst.	1	1	0	0
Admin/Accounting Asst.	0	0	1	1
Total Number of Staff	2	3	4	4

*Position split in FY 2021 into two new positions: Budget Analyst / Fixed Assets Coordinator and Grants Coordinator.

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

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

ACTIVITY/PERFORMANCE MEASURES

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

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 that meets the Government Finance Officer's Association (GFOA) criteria within six months after the end of the fiscal year and to receive the Certificate of Achievement for Excellence in Financial Reporting Award. • To receive the Popular Annual Financial Reporting Award for the current fiscal year. |
| Goal | To ensure receipt of City's revenue sources through auditing services. |
| Objective | <ul style="list-style-type: none"> • To conduct monthly reviews of State revenue remittance. • To monitor and review legislative bills that will impact local revenue sources. |
| Goal | To increase the efficiency of Financial Operations through vertical integration of the Public Administration Software system functionality. |
| Objective | <ul style="list-style-type: none"> • To increase the number of automated functions utilized. • To decrease the time required to perform financial duties and administer responsibilities. |
| Goal | To increase the efficiency of Grant Management by implementing the grant module in New World Systems. |
| Objective | <ul style="list-style-type: none"> • To increase the number of automated functions utilized. • To decrease the time required to perform financial duties and administer responsibilities. |

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 169,627	\$ 206,412	\$ 203,584	\$ 276,102
14-1	Overtime	465	173	1,192	1,666
15-1	Special Pay	4,320	1,980	4,320	4,320
21-1	FICA Taxes	12,747	13,282	15,442	18,892
22-2	FLC Gen Retirement	9,004	6,816	10,240	13,604
22-3	FLC Gen Retirement Match	4,502	3,408	5,119	6,802
23-1	Life & Health Ins - Employee	18,716	21,115	32,611	44,309
23-2	Dependent Insurance	8,143	9,821	5,800	35,128
24-1	Worker's Compensation	440	220	259	327
24-2	City Shared Worker's Comp	0	46	0	0
25-1	Unemployment Compensation	0	0	251	332
TOTAL PERSONNEL SERVICES		227,964	263,273	278,818	401,482
OPERATING EXPENSES					
31-4	Other Professional Service	37,815	12,706	1,435	1,435
32-1	Accounting & Auditing	32,000	36,500	48,000	47,650
34-4	Other Contractual Service	0	0	0	40,000
40-4	Ed Train Sem & Assc Exp	4,397	115	2,670	3,135
41-1	Telephone	408	527	540	0
42-1	Postage & Freight Charges	23	0	50	50
45-2	Notary Fees	109	0	0	0
46-3	R & M - Office Equipment	0	0	200	200
47-1	Printing & Binding	364	1,155	123	623
51-5	Minor Office Equip & Furn	500	0	0	0
52-8	Uniforms & Clothing	0	0	105	140
54-3	Books,Subsc,Prof Supplies	417	292	392	410
54-4	Memberships & Dues	155	155	235	385
TOTAL OPERATING EXPENSES		76,188	51,450	53,750	94,028
CAPITAL OUTLAY					
64-5	Office Furniture	1,639	0	200	8,000
TOTAL CAPITAL OUTLAY		1,639	0	200	8,000
DIVISION TOTAL		\$ 305,791	\$ 314,723	\$ 332,768	\$ 503,510



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

PRIMARY FUNCTION NARRATIVE

The Financial Operations Division provides detailed financial services that include accounting, 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, and disburse funds for City purchases. 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 tax reports, and tracking the capital assets.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$342,147	\$345,868	\$359,675	\$325,352
Operating	91,332	93,345	81,390	73,191
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$433,479	\$439,213	\$441,065	\$398,543

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Accountant	0	1	1	1
Accountant/Payroll Technician*	1	1	1	0
Acct. Payable Tech.	1	1	1	1
Acct. Receivable Tech.	1	1	0	0
Asst. Director of Finance	1	0	0	0
Cashier/Accounting Clerk	0	1	1	1
Senior Accountant	1	1	1	1
Total Number of Staff	5	6	5	4

*Position moved to Administration – Human Resources Division in FY 2021

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

The Financial Operations Division directly relates to the City's Efficient and Effective goal by maintaining a sound financial condition. This division processes accounts payable and accounts receivable. One of the most recent efficiencies in the Financial Operations Division was to contract EMS billing service to a third party.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 ADOPTED
Solid Waste Bills Issued (new CO'ed)	40	16	10	20
Accounts Payable Vendors on ACH	1	12	40	50
Accounts Payable Vendor Checks	n/a	1,991	1,628	1,608
Fixed Assets Maintained	733	791	850	900

EFFICIENCY MEASURES

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

¹New metric beginning in 2021

EFFECTIVENESS MEASURES

# of Audit Findings ¹	0	1	0	0
% of EMS Bills Collected ²	47%	31%	42%	43%

¹Non Financial

²Contracted service in 2020

GOALS & OBJECTIVES

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

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

Goal Increase the use of ACH payments to accounts payable vendors.

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

Goal To review online storage needs in Laserfiche and institute a scheduled cleanup procedure to ensure scanned documents past their retention period are submitted for disposal according to City policy.

- Objective
- To maintain the accuracy and reliability of online storage data.
 - To decrease the online storage requirements.
 - To increase the efficiency of accessing storage data.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 250,834	\$ 258,208	\$ 265,800	\$ 229,046
12-2	Vac/Sick Payout	0	1,389	0	0
14-1	Overtime	7,427	387	1,392	1,463
15-1	Special Pay	0	3,852	2,000	0
21-1	FICA Taxes	19,521	19,721	19,874	16,261
22-2	FLC Gen Retirement	13,109	9,666	13,360	11,241
22-3	FLC Gen Retirement Match	3,761	3,845	5,388	5,621
23-1	Life & Health Ins - Employee	44,291	41,759	43,050	43,815
23-2	Dependent Insurance	2,648	4,787	8,154	17,368
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	556	393	334	267
25-1	Unemployment Compensation	0	1,861	323	270
TOTAL PERSONNEL SERVICES		342,147	345,868	359,675	325,352
OPERATING EXPENSES					
34-4	Other Contractual Service	36,808	36,897	19,985	22,585
40-4	Ed Train Sem & Assc Exp	1,383	507	2,705	2,675
40-5	Business Exp & Mileage	8	0	100	100
42-1	Postage,Frt & Exp Charges	35,180	47,576	43,490	33,206
46-3	R & M - Office Equipment	2,320	2,085	2,420	2,590
47-1	Printing & Binding	10,838	4,088	4,560	4,260
49-6	Misc Expense	138	121	200	520
49-7	Computer Software & Prog.	2,250	0	1,200	500
51-2	Office Supplies	0	0	2,000	2,200
51-4	Copy Paper & Supplies	0	0	1,500	1,590
51-5	Minor Office Equip & Furn	343	896	2,000	2,000
52-8	Uniforms & Clothing	0	0	210	140
54-3	Books,Subsc,Prof Supplies	1,909	970	550	200
54-4	Memberships & Dues	155	205	470	625
TOTAL OPERATING EXPENSES		91,332	93,345	81,390	73,191
CAPITAL OUTLAY					
64-6	Office Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
DIVISION TOTAL		\$ 433,479	\$ 439,213	\$ 441,065	\$ 398,543

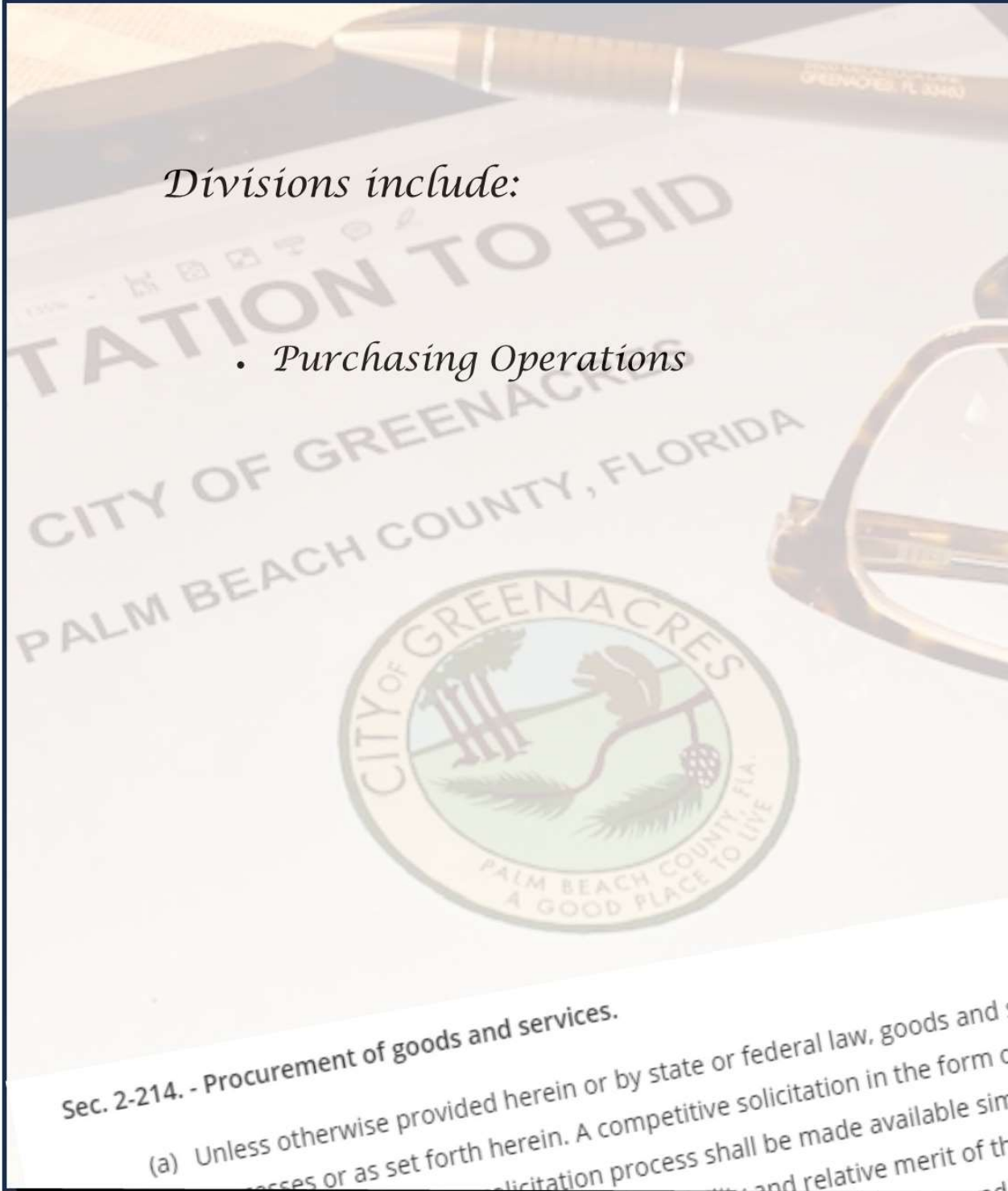


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Purchasing

Divisions include:

- *Purchasing Operations*



Sec. 2-214. - Procurement of goods and services.

(a) Unless otherwise provided herein or by state or federal law, goods and services shall be procured by competitive solicitation in the form of sealed bids or as set forth herein. A competitive solicitation in the form of sealed bids shall be made available simultaneously with the solicitation process shall be made available simultaneously with the solicitation process and relative merit of the bids shall be determined.

Department of Purchasing

Office of the Director

Director of Purchasing
Senior Buyer

Mission Statement

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

Full Time: 2

**DEPARTMENT OF PURCHASING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021**

PURCHASING:

- Coordinated twenty (20) solicitations. The highlights include Greenacres Sidewalk Project, Original Section Drainage Improvements Phase 7, Construction of Volleyball Courts, Pressure Cleaning Services, Refurbishment of City Park Signs, and Medical Supplies.
- Provided updates to departments regarding procurement policies and procedures through live training sessions and handouts.
- Maintained sixty (60) current City purchasing contracts

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$154,374	\$186,189	\$212,393	\$228,545
Operating	19,596	25,315	15,870	44,201
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$173,970	\$211,504	\$228,263	\$272,746

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Buyer	1	1	0	0
Director of Purchasing	0	0	1	1
Purchasing Administrator	1	1	0	0
Senior Buyer	0	0	1	1
Total Number of Staff	2	2	2	2

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

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

PERFORMANCE MEASURES

WORKLOAD/ACTIVITIES

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

GOALS & OBJECTIVES

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

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

COST CENTER EXPENDITURE DETAIL

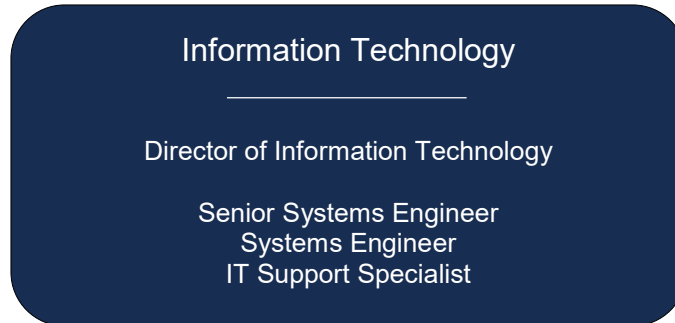
ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11-1/12-1	Salaries & Wages	\$ 114,324	\$ 133,891	\$ 156,618	\$ 165,575
14-1	Overtime	99	34	0	0
15-1	Special Pay	0	2,880	4,320	4,320
21-1	FICA Taxes	8,386	9,810	11,889	12,116
22-2	FLC Gen Retirement	5,968	6,739	7,830	8,137
22-3	FLC Gen Retirement Match	2,984	3,370	3,915	4,068
23-1	Life & Health Ins - Employee	17,495	19,974	21,905	22,408
23-2	Dependent Insurance	4,934	8,484	5,523	11,523
23-3	Short Term Disability Pay	0	875	0	0
24-1	Worker's Compensation	184	132	200	198
25-1	Unemployment Compensation	0	0	193	200
TOTAL PERSONNEL SERVICES		154,374	186,189	212,393	228,545
OPERATING EXPENSES					
34-4	Other Contractual Service	0	7,698	0	0
40-4	Ed Train Sem & Asc Exp	2,957	1,594	5,100	5,630
40-5	Business Exp & Mileage	58	0	100	100
41-1	Telephones	586	525	540	29,131
42-1	Postage & Freight Charges	256	100	150	150
45-2	Notary Fees	0	0	0	220
47-1	Printing & Binding	682	557	700	350
49-1	Legal Ads	3,113	2,093	3,500	3,500
51-2	Office Supplies	6,607	5,498	1,550	920
51-4	Copy Paper & Supplies	4,250	2,765	2,500	1,500
51-5	Minor Office Equip & Furn	169	795	0	800
52-8	Uniforms & Clothing	0	0	0	60
54-3	Books,Subsc,Prof Supplies	210	736	950	1,090
54-4	Memberships & Dues	703	420	730	700
55-5	Erroneous Issues	5	0	50	50
64-6	Office Equipment	0	2,534	0	0
TOTAL OPERATING EXPENSES		19,596	25,315	15,870	44,201
DIVISION TOTAL		\$ 173,970	\$ 211,504	\$ 228,263	\$ 272,746

Information Technology

Divisions Include:

- *Information Technology*

Department of Information Technology



Mission Statement

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

Full Time: 4

**DEPARTMENT OF INFORMATION TECHNOLOGY
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021**

INFORMATION TECHNOLOGY:

- Augmented the IT Department's staffing by hiring an IT Support Specialist, enabling the City to terminate the agreement with VC3 for third-party help desk services.
- Migrated the City's telephone system from Morse Communications to Palm Beach County Network Services.
- Upgraded Microsoft Office 365 licensing to the G3 level, providing additional cloud-based capabilities such as encrypted email and 1 TB of cloud-based storage for all users, in addition to the City's email system being accessible from any Internet-connected device.
- Implemented Entrusted Mail archiving of all email messages passing through the City's email system.
- Implemented Smarsh archiving of all SMS text message sent and received on all City-issued mobile phones.
- Replaced all aging Brocade network switches with Ubiquiti Unifi switches, allowing single-console management of all switches and WiFi access points.
- Upgraded the City's WAN and Internet network bandwidth from 10 Mbps to 50 Mbps.
- Implemented a new IT Service Desk system, to replace the former IT ticketing process via email to service@vc3.com.
- Transitioned Laserfiche logins to single-sign-on, using already-logged-in credentials, which eliminates one password that users have to remember.
- Kicked off the Tyler ExecuTime Time & Attendance software implementation project, to be integrated with New World ERP Financial Management.
- Achieved 0% click rate in KnowBe4 simulated phishing campaigns, indicating that the mandatory Security Awareness Training has had the desired effect of instilling caution in how users handle incoming email messages.

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$326,909	\$260,223	\$281,373	\$434,873
Operating	200,974	466,135	438,794	606,016
Capital	156	30,376	47,620	120,120
Other	0	0	0	0
General Fund Totals	\$528,039	\$756,734	\$767,787	\$1,161,009

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Information Tech. Director	0	0	1	1
Information Tech. Analyst II	2	2	0	0
Information Tech. Manager	1	1	0	0
IT Support Specialist	0	0	1	1
Systems Engineer	0	0	1	1
Applications Analyst	0	0	0	1
Total Number of Staff	3	3	3	4

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

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

PERFORMANCE MEASURES

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 ADOPTED
OUTPUT MEASURES WORKLOAD				
# of Servers on the Network	24	17	20	20
# of Workstations on the Network	110	112	115	115
# of User Accounts Supported	163	155	165	175
# of Email Accounts Supported	171	155	165	175
# of Access Points and Network Switches	15/15	15/21	15/21	18/23
# of Technical Requests	350	346	350	500
# of Security Cameras Supported	155	162	170	180

EFFICIENCY MEASURES

# of Web based applications acquired	8	4	8	4
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EFFECTIVENESS

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

GOALS & OBJECTIVES

- Goal To provide availability of and access to network resources for City employees 24 hours per day, 7 days per week.
- Objective
 - Monitor and ensure network availability at 99.7% of the time or greater throughout the fiscal year.
 - Monitor the cloud-based email system to improve availability and accessibility.
- Goal To keep servers and workstations current with updates and patches.
- Objective
 - Check and update Client/Server Patch Management system.
- Goal To ensure safety of the public in the City's parks and to protect the City's properties against theft and vandalism.
- Objective
 - Install and manage a network-based security camera system.
- Goal To protect servers and workstations from security threats both internal and external, and to reduce bandwidth loss while making employees' Internet access more efficient.
- Objective
 - Maintain Web and Email content filters, firewall, endpoint protection, network security monitoring, and cloud backups. Provide Security Awareness Training to all employees and document a decrease in vulnerability through the use of simulated phishing campaigns.

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

COST CENTER EXPENDITURE DETAIL

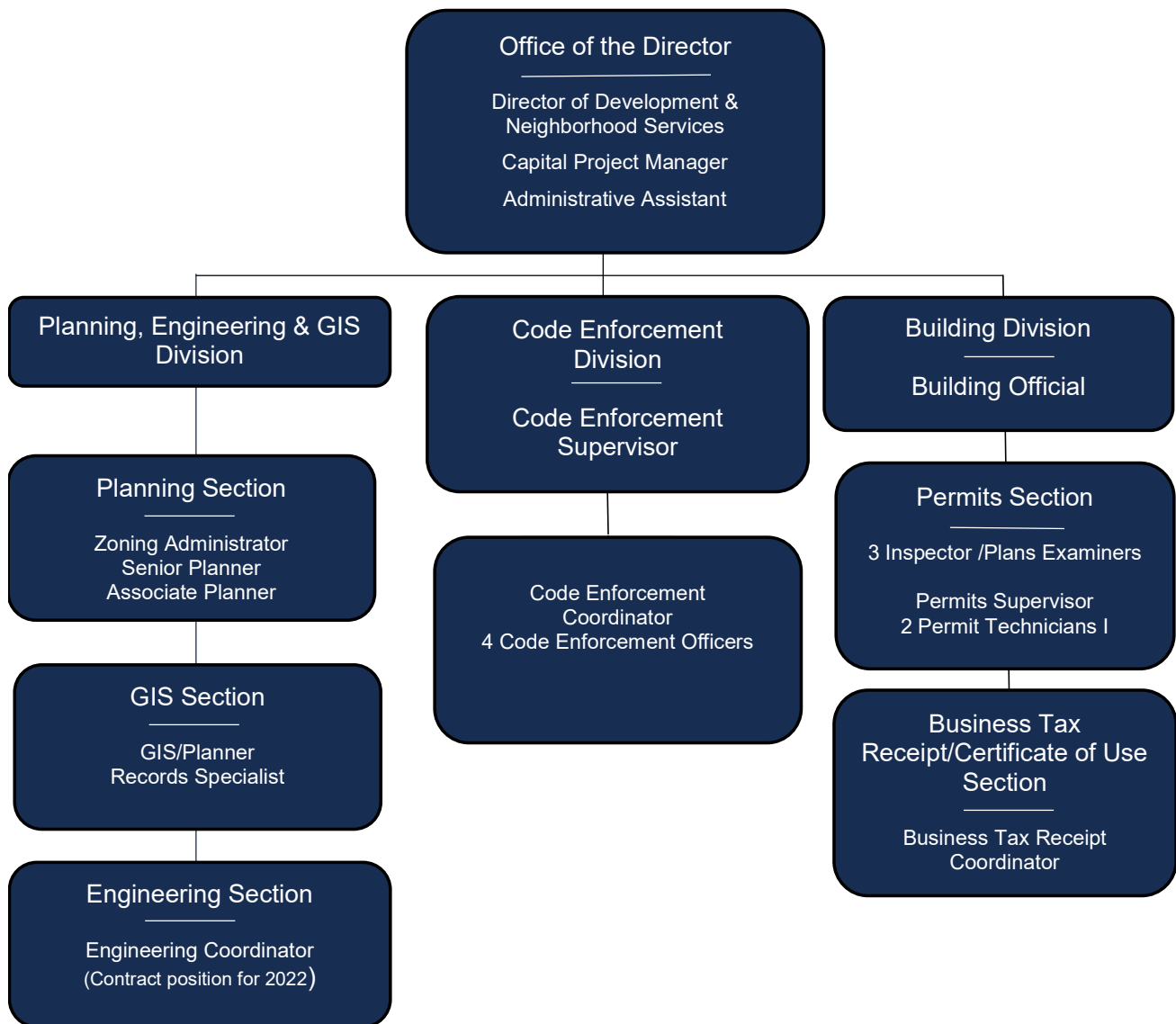
ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11-1/12-1	Salaries & Wages	\$ 261,180	\$ 214,076	\$ 212,083	\$ 324,815
14-1	Overtime	0	0	525	1,912
15-1	Special Pay	2,000	7,759	6,320	6,320
21-1	FICA Taxes	19,591	16,643	16,050	24,021
22-2	FLC Gen Retirement	13,606	5,617	10,630	16,122
22-3	FLC Gen Retirement Match	6,803	2,808	5,315	8,062
23-1	Life & Health Ins - Employee	18,042	7,167	22,270	33,790
23-2	Dependent Insurance	5,277	2,416	7,645	19,049
24-1	Worker's Compensation	410	437	272	387
25-1	Unemployment Compensation	0	3,300	263	395
TOTAL PERSONNEL SERVICES		326,909	260,223	281,373	434,873
OPERATING EXPENSES					
31-4	Other Professional Svc	0	29,855	3,600	3,600
34-4	Other Contractual Service	2,855	145,656	42,500	1,300
40-4	Ed Train Sem & Assc Exp	2,682	6,119	12,600	16,000
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephone	48,400	59,273	39,988	50,508
42-1	Postage & Freight Charges	222	8	50	50
44-1	Equipment Rental	4,595	0	0	0
46-7	R & M - Computer Equip	7,110	5,633	22,100	50,300
49-7	Computer Software & Program	132,452	216,241	313,606	478,908
51-2	Office Supplies	21	50	1,000	1,000
51-5	Minor Office Equip & Furn	1,170	1,971	2,000	2,000
52-5	Consumables & Small Tools	1,267	1,129	1,000	1,500
52-8	Uniforms & Clothing	0	0	0	500
54-4	Memberships & Dues	200	200	250	250
TOTAL OPERATING EXPENSES		200,974	466,135	438,794	606,016
CAPITAL OUTLAY					
64-5	Office Furniture	0	0	6,000	0
64-9	Comp Hardware/Software	156	30,376	41,620	120,120
TOTAL CAPITAL OUTLAY		156	30,376	47,620	120,120
DIVISION TOTAL		\$ 528,039	\$ 756,734	\$ 767,787	\$ 1,161,009

Development & Neighborhood Services

Divisions Include:

- *Office of the Director*
- *Planning, Engineering & GIS*
- *Code Enforcement*
- *Building*

Department of Development & Neighborhood Services



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, as well as to further the stability and vitality of the City's economy through comprehensive planning, zoning code administration, and capital improvement projects.

Full Time: 22

DEPARTMENT OF DEVELOPMENT & NEIGHBORHOOD SERVICES

**DEPARTMENT OF PLANNING, ENGINEERING & GIS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021**

PLANNING, ENGINEERING & GIS DIVISION:

- 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 LaserFiche documents and the GIS map.
- Obtained grant funds through the Community Development Block Grant (CDBG) program.
- Completed the construction of Capital Improvement Projects: Original Section Drainage Improvements Phase 7.
- Initiated a voluntary annexation for adjacent areas to the City to expand the City's boundaries.
- Initiated the Interlocal Service Boundary Agreement with Palm Beach County to facilitate future annexation in the City to expand the City's boundaries.
- Revised City Website for Accessibility Information to meet requirements for ADA Compliance.

DEPARTMENT OF DEVELOPMENT & NEIGHBORHOOD SERVICES

**DEPARTMENT OF BUILDING
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021**

BUILDING:

- Amended Resolution 2020-40 Permit Fee, to add language pertaining to scanning fees due to the implementation of electronic plan review. Reducing the need of paper plans and foot traffic to the front counter.
- Amended Resolution 2020-50, Mortgage Foreclosure Registration Fee.
- Participated in Flood Awareness Week, proclaiming March 8-14 as Flood Awareness Week and providing information to be shared on City's social media page to raise awareness for the public.
- Submitted Community Rating System (CRS) annual recertification, along with preparing documents for the next cycle visit to improve the City's Class rating, currently projecting being able to improve by two Classes and give our residents a 15% reduction of flood insurance premiums.
- Participated in the international campaign for Building Safety Month to raise awareness about building safety. Proclamation issued, social media involved and jobsites visited spreading the word using #BuildingSafety365.
- Revised amendments to Chapter 1 of the Florida Building Code 7th Edition (Ordinance 2020-13).
- Implemented and trained inspectors on Virtual Inspections (VI), testing different software, environments, connectivity, and ease of use during the peak of COVID-19 to help protect the health and safety of staff and residents.
- Increased the number of private third party agencies under contract from one to four, providing substantial cost savings to the City for outsourced plan reviews and inspections.
- The Palm Beach County Chapter of the Building Officials Association of Florida named Greenacres Building Inspector Bart Connolly Inspector of the Year.
- Building Official Scott H. Wood was appointed to fill a seat on the Palm Beach County Building Code Advisory Board. The mission of this Board is to promote uniformity in the area of building regulations and inspection techniques that authorizes the BCC to adopt the recommendations of the Advisory Board for all of Palm Beach County.
- Despite COVID restrictions, all inspectors have completed their required continuing education more than six months prior to the required date.

DEPARTMENT	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>30-31</u>

PRIMARY FUNCTION NARRATIVE

The Office of the Director is responsible for management, supervision, and oversight of all Building, Planning, Code Enforcement, and Engineering activities for the City. The Office of Director also supervises the City’s participation in the Community Development Block Grant program with Palm Beach County and the capital projects the are funded by the grant. The Office of Director also participates in Countywide and regional committees such as the Intergovernmental Plan Amendment Review Committee (IPARC) and the Technical Advisory Committee (TAC) for the Transportation Planning Agency (TPA) Governing Board.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$471,173	\$518,670	\$530,250	\$314,202
Operating	51,267	58,362	132,883	53,734
Capital	0	0	0	0
General Fund Totals	\$522,440	\$577,032	\$663,133	\$367,936

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Planning & Eng Director	1	1	1	1
Administrative Asst.	1	1	1	1
Associate Planner	0	1	0	0
Capital Project Coordinator	1	0	0	1
GIS Analyst/Planner	0	1	1	0
Planner	0	0	1	0
Records Specialist	1	1	1	0
Senior Planner	1	1	1	0
Zoning Administrator	1	0	0	0
Total Number of Staff	6	6	6	3

FY22 Planning & Building merged and divided into subcategories under 30-31 Planning and Engineering

DEPARTMENT	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>30-31</u>

The Office of the Director for the Development & Neighborhood Services Department directly relates to the City's goal of: Maintain a well-planned, attractive community. The Office of the Director is responsible for the management, supervision, and oversight of the Building Division, Planning, Engineering & GIS Division, and Code Enforcement Division. This division is responsible for the overall management of budget resources, management of the contractual resources, and coordination of work between divisions. This division is also responsible for the management of capital projects that funded primarily through federal grants that require extensive monitoring.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 PROPOSED
No. of grant applications monitored	N/A	N/A	N/A	2
No. of Capital Improvement Projects coordinated	N/A	N/A	N/A	2
Long Range Planning Updates required by Statute	N/A	N/A	N/A	3

EFFICIENCY MEASURES

Percentage of Zoning Verification letters issued within 5 days	N/A	86%	100%	100%
Percentage of Palm Beach County Transportation Planning Agency Technical Advisory Committee (TAC) meeting attended	88%	100%	100%	100%

EFFECTIVENESS MEASURES

- Manage code changes to address Florida Legislative Changes
- Improve the coordination of annexation opportunities with Palm Beach County
- Improve coordination with Palm Beach County Transportation on development applications and development roadway permits

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. • Coordinate with the County staff to initiate annexation for enclaves 110 acres or less via Interlocal Agreements based on recent changes to Florida Statutes.

DEPARTMENT	Development & Neighborhood Services
COST CENTER	Office of the Director
COST CENTER NO.	30-31

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED*
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 358,075	\$ 395,500	\$ 405,544	\$ 244,281
14-1	Overtime	0	9	1,231	413
15-1	Special Pay	6,320	6,320	6,320	6,320
21-1	FICA Taxes	27,043	29,858	31,067	18,170
22-2	FLC Gen Retirement	18,696	19,683	18,780	10,697
22-3	FLC Gen Retirement Match	6,224	6,765	6,223	3,871
23-1	Life & Health Ins - Employee	44,414	49,822	54,275	17,126
23-2	Dependent Insurance	9,777	10,276	5,801	12,734
24-1	Worker's Compensation	624	437	513	292
25-1	Unemployment Compensation	0	0	496	298
TOTAL PERSONNEL SERVICES		471,173	518,670	530,250	314,202
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	4,607	14,540	15,500	20,000
31-4	Other Professional Service	23,220	19,194	78,000	5,000
40-4	Ed Train Sem & Assc Exp	1,936	2,840	6,754	1,300
40-5	Business Exp & Mileage	0	181	300	50
41-1	Telephone	481	500	504	0
42-1	Postage & Freight Charges	0	12	100	100
46-3	R & M - Office Equipment	4,054	1,963	2,565	2,565
47-1	Printing & Binding	0	50	864	794
49-1	Legal Ads	6,877	11,060	14,227	0
49-7	Computer Software & Program	2,310	0	0	0
51-2	Office Supplies	771	1,277	1,680	5,340
51-4	Copy Paper & Supplies	627	789	1,632	1,742
51-5	Minor Office Equip & Furniture	0	0	0	1,400
52-8	Uniforms and Clothing	333	299	180	200
54-3	Books, Subsc, Prof Supplies	492	564	1,857	1,857
54-4	Memberships & Dues	4,697	5,093	6,720	5,386
64-5	Office Furniture	862	0	2,000	8,000
TOTAL OPERATING EXPENSES		51,267	58,362	132,883	53,734
DIVISION TOTAL		\$ 522,440	\$ 577,032	\$ 663,133	\$ 367,936

* Division re-organization in 2022



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DEPARTMENT Development & Neighborhood Services
COST CENTER Planning, Engineering & GIS
COST CENTER NO. 30-32

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 plans 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 and applying for grants. The GIS Sector of this Division manages the City’s software program that maps and analyzes geographic data for the City.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$0	\$0	\$0	\$444,010
Operating	0	0	0	87,480
Capital	0	0	0	0
General Fund Totals	\$0	\$0	\$0	\$531,490

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Zoning Administrator	0	0	0	1
GIS Analyst/Planner	0	0	0	1
Senior Planner	0	0	0	1
Associate Planner	0	0	0	1
Records Specialist	0	0	0	1
Total Number of Staff	0	0	0	5

FY21 and prior data in 30-31 Planning & Engineering

DEPARTMENT	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Planning, Engineering & GIS</u>
COST CENTER NO.	<u>30-32</u>

The Planning, Engineering & GIS Division directly relates to the City's goal of: Maintain a well-planned, attractive community. The Planning & Engineering Division interprets and enforces the City's Land Development Regulations, which provide the aesthetic regulations for the development of the City. The Division also evaluates existing development for continued compliance and coordinates with the Code Enforcement Division for enforcement. The GIS Section of the Division manages the City's software program that maps and analyzes geographic data for the City.

PERFORMANCE MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 PROPOSED
OUTPUT MEASURES				
Annexations	2	1	2	2
Comprehensive Plan Amendments	3	2	3	5
Zoning Changes	1	2	3	3
Special Exceptions	1	4	6	5
Site Plans	2	4	4	5
Site Plan Amendments	13	11	10	14
Variances	2	1	4	4
Zoning Text Amendments	2	5	3	3
Temporary Use Permits	22	16	10	31
Building Permit Review for Zoning	269	290	315	263
Engineering Permits, Plats & TCJA's ¹	65	82	10	65
Landscape Inspections	105	27	35	130
Zoning Inspections	137	42	44	121
Engineering Inspections	107	82	80	100
EFFICIENCY MEASURES				
Case Reviews per Planner (2)	13	20	21	20
Annexed Acres per Case Processed	27.26	1.41	7.0	10
Landscape Inspections per Inspector (2)	52	45	65	65
Percentage of Zoning Verification letters issued within 5 days	N/A	86%	100%	100%
Percentage of certified projects processed to public hearing/approval within 30 days	N/A	100%	100%	100%
EFFECTIVENESS MEASURES				
Number of permits given zoning approval in a week	N/A	N/A	78	75
% of Inspections completed within 48 hours	N/A	N/A	75%	100%

¹ TCJA - Traffic Control Jurisdiction Agreement

DEPARTMENT	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Planning Engineering & GIS</u>
COST CENTER NO.	<u>30-32</u>

GOALS & OBJECTIVES

- Goal To provide planning and engineering services that improve the health and safety of the built environment and the aesthetics of the City.
- Objectives • Increase the area of the Original Section served by an effective stormwater drainage system.
-
- Goal To provide a fair and consistent regulatory environment for residents and businesses in order to promote excellent customer service.
- Objectives • Meet the current turn-around time for review of development applications as set forth in Florida Statutes.
- Increase the use of the City's Geographic Information System and linked scanned records.
-
- Goal To achieve sustainable economic development through a balanced and diversified economy which is compatible with the City's quality built environment and protects the existing character of the built community.
- Objectives • Implement an expedited permitting program for companies that are expanding operations or moving into the City so that value-added employment may be created at a faster pace.
- Evaluate City development Codes in areas where re-development is desired.

DEPARTMENT Development & Neighborhood Services
COST CENTER Planning Engineering & GIS
COST CENTER NO. 30-32

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED*
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 330,539
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	0	0	856
15-1	Special Pay	0	0	0	0
21-1	FICA Taxes	0	0	0	23,995
22-2	FLC Gen Retirement	0	0	0	11,781
22-3	FLC Gen Retirement Match	0	0	0	4,106
23-1	Life & Health Ins - Employee	0	0	0	54,769
23-2	Dependent Insurance	0	0	0	17,188
24-1	Worker's Compensation	0	0	0	385
25-1	Unemployment Compensation	0	0	0	391
TOTAL PERSONNEL SERVICES		0	0	0	444,010
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	0	0	18,500
31-4	Other Professional Service	0	0	0	44,134
40-4	Ed Train Sem & Assc Exp	0	0	0	6,954
40-5	Business Exp & Mileage	0	0	0	250
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	0	0	0	0
46-3	R & M - Office Equipment	0	0	0	0
47-1	Printing & Binding	0	0	0	70
49-1	Legal Ads	0	0	0	14,576
49-7	Computer Software & Program	0	0	0	0
51-2	Office Supplies	0	0	0	0
51-4	Copy Paper & Supplies	0	0	0	0
51-5	Minor Office Equip & Fur	0	0	0	0
52-8	Uniforms and Clothing	0	0	0	0
54-3	Books,Subsc,Prof Supplies	0	0	0	0
54-4	Memberships & Dues	0	0	0	2,996
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		0	0	0	87,480
DIVISION TOTAL		\$ 0	\$ 0	\$ 0	\$ 531,490

* Division re-organization in 2022

DEPARTMENT Development & Neighborhood Services
COST CENTER Code Enforcement
COST CENTER NO. 30-33

PRIMARY FUNCTION NARRATIVE

Code Enforcement is responsible for the administration and enforcement of State, County, and City codes and laws that relate to building construction and code enforcement. Code Enforcement performs field investigations and processing of code violations and prepares and presents cases brought to the Special Magistrate.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$0	\$0	\$0	\$474,048
Operating	0	0	0	23,289
Capital	0	0	0	0
General Fund Totals	\$0	\$0	\$0	\$497,337

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Code Enforcement Coordinator	0	0	0	1
Code Enforcement Officer	0	0	0	5
Total Number of Staff	0	0	0	6

FY21 and prior data in 72-72 Building

DEPARTMENT Development & Neighborhood Services
COST CENTER Code Enforcement
COST CENTER NO. 30-33

The Code Enforcement Division’s performance directly relates to two of the City goals: maintaining a Safe City and a well-planned attractive community. This is accomplished through the effective, efficient, and fair enforcement of the City’s laws and ordinances relating to the maintenance of property.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 PROPOSED
Code Enforcement Inspections	1,096	1,096	1,464	1,800
Code Enforcement Violations	1,554	1,554	1,965	2,000
Code Enforcement Cases	336	336	425	520
	56	56	258	120
Code Enforcement Citations/ Warnings				

EFFICIENCY MEASURES

Avg. Code cases per officer per year	149	149	120	130
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EFFECTIVENESS MEASURES

% of C.E. cases brought into voluntary compliance	90%	90%	90%	90%
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GOALS & OBJECTIVES

- Goal: To provide efficient Code Enforcement to maintain a safe and attractive community.
- Objective:
- Improve citation system.
 - Improve the Special Magistrate process.
 - Implement a standard Code Enforcement fee schedule.

DEPARTMENT Development & Neighborhood Services
COST CENTER Code Enforcement
COST CENTER NO. 30-33

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED*
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 311,523
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	0	0	1,361
15-1	Special Pay	0	0	0	600
21-1	FICA Taxes	0	0	0	20,442
22-2	FLC Gen Retirement	0	0	0	15,218
22-3	FLC Gen Retirement Match	0	0	0	7,608
23-1	Life & Health Ins - Employee	0	0	0	65,723
23-2	Dependent Insurance	0	0	0	46,273
24-1	Worker's Compensation	0	0	0	4,934
25-1	Unemployment Compensation	0	0	0	366
TOTAL PERSONNEL SERVICES		0	0	0	474,048
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	0	0	0
31-4	Other Professional Service	0	0	0	0
34-4	Other Professional Service	0	0	0	9,400
40-4	Ed Train Sem & Assc Exp	0	0	0	6,675
40-5	Business Exp & Mileage	0	0	0	150
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	0	0	0	600
45-2	Notary Fees	0	0	0	400
46-2	R & M - Vehicles	0	0	0	144
46-3	R & M - Office Equipment	0	0	0	475
47-1	Printing & Binding	0	0	0	1,650
49-1	Legal Ads	0	0	0	0
49-7	Computer Software & Program	0	0	0	0
51-2	Office Supplies	0	0	0	0
51-4	Copy Paper & Supplies	0	0	0	0
51-5	Minor Office Equip & Fur	0	0	0	1,150
52-5	Small Tools & Minor Equip	0	0	0	700
52-8	Uniforms and Clothing	0	0	0	900
54-3	Books,Subsc,Prof Supplies	0	0	0	100
54-4	Memberships & Dues	0	0	0	945
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		0	0	0	23,289
DIVISION TOTAL		\$ 0	\$ 0	\$ 0	\$ 497,337

* Division re-organization in 2022



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DEPARTMENT Development & Neighborhood Services
COST CENTER Building
COST CENTER NO. 30-34

PRIMARY FUNCTION NARRATIVE

The Building Division is responsible for the administration and enforcement of State, County, and City codes and laws that relate to building construction, floodplain management, 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.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$0	\$0	\$0	\$705,563
Operating	0	0	0	134,629
Capital	0	0	0	0
General Fund Totals	\$0	\$0	\$0	\$840,192

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Building Official	0	0	0	1
Inspector	0	0	0	2
Permit Technician I	0	0	0	2
Business Tax Receipt Coordinator	0	0	0	1
Permitting Services Coordinator	0	0	0	1
Electrical Inspector Plan Review	0	0	0	1
Total Number of Staff	0	0	0	8

FY21 and prior data in 72-72 Building

DEPARTMENT	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Building</u>
COST CENTER NO.	<u>30-34</u>

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2022 PROJECTED	FY 2022 ADOPTED
Permits Issued	2,362	2,814	3,900	3,900
Inspections	7,421	8,746	9,500	9,500
Illicit Discharge Inspections	92	102	108	110

EFFICIENCY MEASURES

Avg. Building inspections per day per inspector	11	11	15	15
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EFFECTIVENESS MEASURES

% of permits reviewed within target time	99%	99%	99%	99%
% of inspections completed within 24 hrs.	99%	99%	99%	99%
Insurance Services Organization BCEGS (residential)	3	3	3	3
Insurance Services Organization BCEGS (commercial)	3	2	2	2

GOALS & OBJECTIVES

- Goal: To provide efficient services to protect the health and safety of City residents.
- Objective:
- Maintain rate of reviewing and processing permits within targeted time frames at 99%.
 - Improve National Flood Insurance Program CRS rated community score classification from a 9 to a 7.
 - Maintain ISO rating of 3 for residential and 2 for commercial.

DEPARTMENT Development & Neighborhood Services
COST CENTER Building
COST CENTER NO. 30-34

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED*
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 490,613
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	0	0	2,765
15-1	Special Pay	0	0	0	500
21-1	FICA Taxes	0	0	0	33,976
22-1	Retirement Contributions	0	0	0	6,277
22-2	FLC Gen Retirement	0	0	0	21,214
22-3	FLC Gen Retirement Match	0	0	0	10,607
23-1	Life & Health Ins - Employee	0	0	0	87,631
23-2	Dependent Insurance	0	0	0	47,456
24-1	Worker's Compensation	0	0	0	3,943
25-1	Unemployment Compensation	0	0	0	581
TOTAL PERSONNEL SERVICES		0	0	0	705,563
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	0	0	0
31-4	Other Professional Service	0	0	0	0
34-4	Other Contractual Service	0	0	0	20,000
40-4	Ed Train Sem & Assc Exp	0	0	0	7,300
40-5	Business Exp & Mileage	0	0	0	150
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	0	0	0	0
45-2	Notary Fees	0	0	0	400
46-2	R & M - Vehicles	0	0	0	144
46-3	R & M - Office Equipment	0	0	0	0
47-1	Printing & Binding	0	0	0	1,950
49-1	Legal Ads	0	0	0	0
49-7	Computer Software & Program	0	0	0	0
51-2	Office Supplies	0	0	0	0
51-4	Copy Paper & Supplies	0	0	0	0
51-5	Minor Office Equip & Fur	0	0	0	700
52-5	Small Tools & Minor Equip	0	0	0	700
52-8	Uniforms and Clothing	0	0	0	675
54-3	Books,Subsc,Prof Supplies	0	0	0	900
54-4	Memberships & Dues	0	0	0	1,710
64-5	Office Furniture	0	0	0	0
83-1	Other Grants & Aids	0	0	0	100,000
TOTAL OPERATING EXPENSES		0	0	0	134,629
DIVISION TOTAL		\$ 0	\$ 0	\$ 0	\$ 840,192

* Division re-organization in 2022

DEPARTMENT Development & Neighborhood Services
COST CENTER Building
COST CENTER NO. 72-72

In FY22 the Building Department merged with Planning & Engineering under 30-33 Code Enforcement Division & 30-34 Building Division.

Historically, 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$1,023,759	\$1,001,509	\$1,149,209	\$0
Operating	34,289	62,287	66,973	0
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$1,058,346	\$1,093,275	\$1,216,182	\$0

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Dir. Of Building/Chief Building Official	1	1	0	0
Administrative Assistant	1	0	0	0
Asst Floodplain/Prj Coor	1	1	1	0
Building Official / Plan Examiner	0	0	1	0
Business Tax Receipt Coor ¹	1	1	1	0
Code Enforcement Officer	2	5	5	0
Code Enforcement Tech	1	0	0	0
Code Enfor. Tech/Officer	0	1	0	0
Inspectors	3	3	3	0
Permits Supervisor	0	1	1	0
Permit/Licensing Coor.	1	0	0	0
Permit/Licensing Tech.	0	1	1	0
Plans Examiner	1	1	0	0
Senior Code Enfor. Officer	1	0	1	0
Total Number of Staff	13	15	14	0

FY22 Building merged with 30-33 & 30-34

DEPARTMENT Development & Neighborhood Services
COST CENTER Building
COST CENTER NO. 72-72

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 737,204	\$ 687,999	\$ 839,235	\$ 0
12-2	Vac/Sick Payout	11,725	45,798	0	0
14-1	Overtime	7,217	4,014	3,837	0
15-1	Special Pay	5,387	4,760	2,900	0
21-1	FICA Taxes	55,662	53,848	62,577	0
22-1	Retirement Contributions (FRS)	12,309	5,019	5,688	0
22-2	FLC Gen Retirement	30,607	28,574	39,310	0
22-3	FLC Gen Retirement Match	14,118	13,558	19,655	0
23-1	Life & Health Ins - Employee	108,944	112,913	138,775	0
23-2	Dependent Insurance	31,245	38,019	26,077	0
24-1	Worker's Compensation	9,198	6,307	10,140	0
24-2	City Shared Worker's Comp	143	0	0	0
25-1	Unemployment Compensation	0	0	1,015	0
TOTAL PERSONNEL SERVICES		1,023,759	1,001,509	1,149,209	0
OPERATING EXPENSES					
34-4	Other Contractual Service	2,450	40,139	30,900	0
40-4	Ed Train Sem & Assc Exp	12,383	7,576	13,575	0
40-5	Business Exp & Mileage	120	60	300	0
41-1	Telephone	3,198	3,039	5,508	0
42-1	Postage, Frt & Exp Charges	0	58	600	0
45-2	Notary Fees	0	135	400	0
46-2	R & M - Vehicles	17	98	240	0
46-3	R & M - Office Equipment	190	413	475	0
47-1	Printing & Binding	1,026	1,719	3,700	0
49-7	Computer Software & Prog.	2,908	0	0	0
51-2	Office Supplies	3,793	3,585	4,300	0
51-4	Copy Paper & Supplies	0	0	100	0
51-5	Minor Office Equip & Furn	810	350	1,300	0
52-5	Consumables & Small Tools	2,834	1,487	1,300	0
52-8	Uniforms & Clothing	1,004	1,171	1,200	0
54-2	Code Supplements & Update	135	0	0	0
54-3	Books,Subsc,Prof Supplies	1,267	842	700	0
54-4	Memberships & Dues	2,154	1,615	2,375	0
TOTAL OPERATING EXPENSES		34,289	62,287	66,973	0
CAPITAL OUTLAY					
64-9	Comp Hardware/Software	298	0	0	0
TOTAL CAPITAL OUTLAY		298	0	0	0
GRANTS AND AIDS					
83-1	Other Grants & Aids	0	29,479	0	0
GRANTS AND AIDS		0	29,479	0	0
DIVISION TOTAL		\$ 1,058,346	\$ 1,093,275	\$ 1,216,182	\$ -

* Division re-organization in 2022

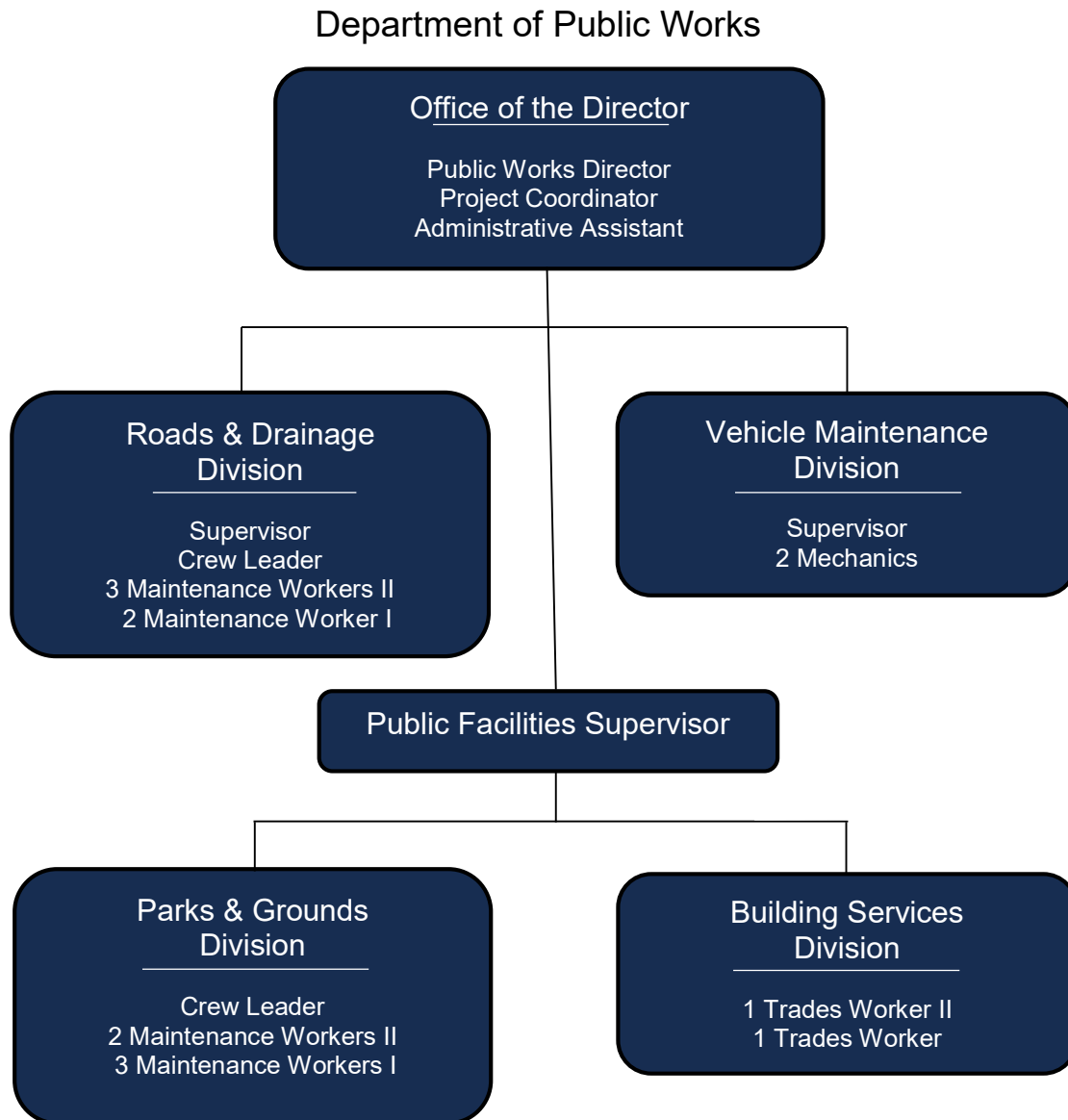


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Public Works

Divisions include:

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



Mission Statement

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

Full Time: 22

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021**

OFFICE OF THE DIRECTOR:

- Coordinated construction of a new large pavilion, Bankshot Basketball, Pickleball, and four (4) Volleyball courts at Freedom Park, replacement of playgrounds and rubber surface installations at Burrowing Owl Park and Freedom Park.
- Completed the design, permitting, and installation of twenty four (24) decorative art wraps on traffic signal boxes .
- Completed Jog Road and Lake Worth Road landscape median enhancement project.
- Coordinated the construction of approximately 16,500 linear feet of sidewalk connections throughout the City.
- Coordinated the LED streetlighting upgrade through City roadways

ROADS & DRAINAGE DIVISION:

- Coordinated resurfacing and re-striping of the parking area at Fire Rescue Station 95
- Coordinated storm sewer repair at Biscayne Drive.
- Assisted with NPDES Annual Permit submittal.
- Coordinated asphalt resurfacing and roadway markings of Appian Way, Centurian Circle, Constantine Circle, and Nicea Way in the Palm Beach Villas II subdivision.

VEHICLE MAINTENANCE DIVISION:

- Performed 1,017 scheduled preventive maintenance services and repairs to all building generators and City vehicles, including Fire Rescue and Emergency Medical Service vehicles and approximately 200 pieces of heavy and light duty equipment.
- Coordinated development of specifications, purchasing and necessary training of two (2) replacement City vehicles and five (5) major pieces of Public Works equipment.
- Worked closely with Fire Rescue Staff in the design, specifications, and procurement of a Medic Truck equipped vehicle and prepared it for service shortly upon receipt.
- Coordinated with the Purchasing Department the sale of one (1) Medic Truck, two (2) City vehicles and seven (7) pieces of surplus equipment.
- Managed and maintained all City vehicles and & equipment throughout the COVID-19 quarantine.
- Assist with coordination of specifications and implementation of generator project for Public Works facility.

BUILDING SERVICES DIVISION:

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

PARKS & GROUNDS DIVISION:

- Assisted with numerous food distribution events at City Hall and at Community Center.
- Assisted with two (2) City and community partner sponsored events.
- Assisted with the installation of new fixtures (benches, trash cans, and signage) at Freedom Park.
- Assisted with the conversion of baseball and softball fields to soccer fields at north end of Freedom Park.
- Coordinated flatwork pressure cleaning of various City facilities.
- Coordinated resurfacing of basketball courts at Bowman Park.



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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 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$282,141	\$294,223	\$303,183	\$325,162
Operating	12,062	10,797	22,763	13,063
Capital	0	0	0	0
General Fund Totals	\$294,203	\$305,020	\$325,946	\$338,225

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Public Works Director	1	1	1	1
Project Coordinator	1	1	1	1
Administrative Asst.	1	1	1	1
Total Number of Staff	3	3	3	3

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 ADOPTED
No. of service contracts coordinated	6	6	6	5
No. of annual licenses & reports submitted	6	7	7	7
No. of citizen requests processed	1,281	1,432	1,000	1,000
No. of community events coordinated	2	0	1	2
No. of Capital Improvement Projects coordinated	23	22	21	15

EFFICIENCY MEASURES

Process time per service contract coordinated (in hours)*	N/A	67	67	67
Process time for licenses/reports prepared (in hours)*	N/A	110	110	110
Avg. time admin. staff for citizen requests (in hours)*	N/A	358	250	250
Total staff time per event coordinated (in hours)*	N/A	0	8	40

*New metric as of FY 2020

EFFECTIVENESS MEASURES

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

GOALS & OBJECTIVES

- Goal:** Provide leadership, direction, and fiscal responsibility in order to ensure Department meets the City's mission.
- Objective:**
- Ensure employee professional growth and development through training and networking opportunities.
 - Ensure daily Supervisor interactions and quarterly Departmental meetings to ensure effective implementation of Departmental Policies, Administrative Directives, Annual Work Plans, Division work assignments, emergency management plans, and other operational functions.
- Goal:** Provide excellent customer service to internal and external customers.
- Objective:**
- Ensure Departmental webpage provides current information related to resident's needs.
 - Ensure 24-hour response to solid waste, streetlight outages, website tickets, vehicle repair orders, internal work orders, and other customer requests.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 214,352	\$ 222,719	\$ 228,935	\$ 241,157
14-1	Overtime	600	114	1,190	1,227
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	FICA Taxes	16,372	16,923	17,677	17,854
22-2	FLC Gen Retirement	11,224	11,142	11,505	11,906
22-3	FLC Gen Retirement Match	2,847	2,758	2,841	2,897
23-1	Life & Health Ins - Employee	26,782	30,019	32,656	33,374
23-2	Dependent Insurance	5,272	5,964	3,487	11,850
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	372	264	291	286
25-1	Unemployment Compensation	0	0	281	291
TOTAL PERSONNEL SERVICES		282,141	294,223	303,183	325,162
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	4,210	1,432	3,000	3,000
40-5	Business Exp & Mileage	368	213	500	500
41-1	Telephone	789	1,001	1,080	0
42-1	Postage & Freight Charges	0	0	50	50
45-2	Notary Fees	205	0	0	130
46-3	R & M - Office Equipment	343	296	410	360
46-4	R & M-Communication Equip	743	1,618	700	700
47-1	Printing & Binding	94	646	230	230
48-6	Other Promo Activities	375	1,286	12,750	4,350
51-2	Office Supplies	2,514	1,648	2,000	2,000
51-4	Copy Paper & Supplies	279	318	300	300
51-5	Minor Office Equip & Furn	1,390	1,237	408	358
52-8	Uniforms & Clothing	130	516	405	360
54-3	Books,Subsc,Prof Supplies	183	0	250	250
54-4	Memberships & Dues	439	586	680	475
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		12,062	10,797	22,763	13,063
DIVISION TOTAL		\$ 294,203	\$ 305,020	\$ 325,946	\$ 338,225



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DEPARTMENT	Public Works
COST CENTER	Roads & 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, 41.7 linear miles of sidewalks, 661 storm sewer structures, 22.27 miles of right-of-ways, 72 medians, 5.56 miles of alleyways, 1,401 streetlights, 1,270 traffic control signs, 500 street name signs, and 1,983 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$506,083	\$480,743	\$559,999	\$528,498
Operating	447,146	412,098	429,016	441,166
Capital	0	0	0	0
General Fund Totals	\$953,229	\$892,841	\$989,015	\$969,664

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Roads and Drainage Supvr.	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	3	3	3	3
Maintenance Worker I	3	3	3	3
Total Number of Staff	8	8	8	8

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 ADOPTED
No. of pavement lane miles maintained	45.80	45.80	45.80	45.80
No. of linear feet of sidewalks maintained	203,469	203,469	219,995	219,995
No. of street name signs maintained	493	493	500	500
No. of traffic control signs maintained	1,260	1,270	1,270	1,270
No. of medians maintained	72	72	72	72
No. of trees on medians/right-of-ways, and green areas maintained	1,983	1,983	1,983	1,983
No. of stormwater structures maintained	646	646	661	661
No. of FPL streetlights inspected	1,384	1,384	1,401	1,401
No. of City maintained streetlights	43	43	0	0
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	897	906	900	900
No. of Capital Improvement Projects coordinated	4	7	4	6

EFFICIENCY MEASURES

Cost per capita for repair and maintenance of roads and drainage infrastructure	\$24.09	\$22.32	\$25.39	\$25.39
Average annual labor hours per mile of alleyways maintained*	N/A	309	288	288
Total annual labor hours dedicated to underground locate request*	N/A	453	450	450

*New metric as of FY2020

EFFECTIVENESS MEASURES

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

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

GOALS & OBJECTIVES

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

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

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

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

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

COST CENTER EXPENDITURE DETAIL

ACCT	DESCRIPTION		FY 2019 ACTUAL		FY 2020 ACTUAL		FY 2021 BUDGET		FY 2022 ADOPTED
PERSONNEL SERVICES									
12-1	Salaries & Wages	\$	346,998	\$	325,005	\$	384,355	\$	350,127
14-1	Overtime		3,416		3,642		3,667		3,963
15-1	Special Pay		2,300		800		700		700
21-1	FICA Taxes		26,180		25,219		29,660		25,249
22-1	Retirement Contributions (FRS)		13,629		11,297		19,657		0
22-2	FLC Gen Retirement		12,051		12,704		13,614		17,348
22-3	FLC Gen Retirement Match		3,817		5,285		5,718		7,543
23-1	Life & Health Ins - Employee		63,305		69,480		75,010		76,676
23-2	Dependent Insurance		11,269		1,364		816		23,983
23-3	Short Term Disability Pay		0		0		0		0
24-1	Worker's Compensation		23,568		22,408		26,336		22,492
24-2	City Shared Worker's Comp		(450)		1,064		0		0
25-1	Unemployment Compensation		0		2,475		466		417
TOTAL PERSONNEL SERVICES			506,083		480,743		559,999		528,498
OPERATING EXPENSES									
31-2	Engineering & Archit Fees		0		0		0		0
34-2	Aquatic Weed Control		6,054		5,762		6,056		6,056
34-4	Other Contractual Service		73,058		70,658		37,900		62,900
34-41	D.O.C. Services		60,432		37,232		60,477		61,197
40-4	Ed Train Sem & Assc Exp		3,088		4,143		4,490		3,100
41-1	Telephone		282		537		600		0
43-2	Street Lights		198,890		196,922		214,792		210,792
43-5	Disposal Fees		44,860		44,632		42,911		35,321
44-1	Equipment Rental		0		0		300		300
52-3	Custodial, Liab & Chem Sup		4,238		3,252		2,900		2,900
52-5	Consumables & Small Tools		4,209		4,280		2,375		2,375
52-7	Medical Supplies		235		0		250		250
52-8	Uniforms & Clothing		2,662		2,124		3,395		3,395
53-1	Roads & Bridges		4,750		3,310		15,750		15,750
53-2	Traffic Control		21,652		18,613		11,950		11,950
53-3	Drainage		22,270		20,415		24,550		24,550
54-3	Books,Subsc,Prof Supplies		79		0		100		100
54-4	Memberships & Dues		387		218		220		230
TOTAL OPERATING EXPENSES			447,146		412,098		429,016		441,166
CAPITAL OUTLAY									
64-8	Other Equipment		0		0		0		0
TOTAL CAPITAL OUTLAY			0		0		0		0
DIVISION TOTAL		\$	953,229	\$	892,841	\$	989,015	\$	969,664

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 58 vehicles and 193 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$218,179	\$225,527	\$227,690	\$245,994
Operating	265,075	222,092	264,640	259,744
Capital	0	0	0	0
General Fund Totals	\$483,254	\$447,619	\$492,330	\$505,738

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Vehicle Maintenance Supvr.	1	1	1	1
Mechanic	2	2	2	2
Total Number of Staff	3	3	3	3

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 ADOPTED
No. of passenger cars maintained	2	1	0	0
No. of light/med duty trucks/vans/SUVs maintained	34	35	36	37
No. of heavy duty trucks maintained	4	4	4	4
No. of fire engines maintained	5	5	5	5
No. of ambulances maintained	5	4	4	4
No. of buses/passenger vans maintained	5	8	8	8
No. of small engine equipment maintained	178	189	193	193
No. of repair orders completed	1,010	841	800	800
No. of vehicle preventive maintenance (PM) services performed	115	124	130	130
No. of Capital Improvement Projects coordinated	3	3	3	2

EFFICIENCY MEASURES

No. of vehicles maintained per mechanic	25	26	26	26
Avg. completed repair orders per mechanic	459	382	364	364
Avg. completed PM per mechanic	52	56	59	59

EFFECTIVENESS MEASURES

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

GOALS & OBJECTIVES

- Goal: Provide safe, well-maintained vehicles and equipment to support employees in the course of their duties in a cost effective manner.
- Objective:
- Ensure readily available fuel supply and access to support uninterrupted operations for users.
 - Ensure small engine equipment usage reviews with Division Supervisors at a minimum three times per year to provide year round availability.
 - Provide staff with bi-annual ASE certifications and other training programs to reduce the number of outsourced repairs for cost efficiency and faster repair turn-around.

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

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

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 154,400	\$ 158,224	\$ 164,873	\$ 175,561
14-1	Overtime	2,622	2,713	1,427	1,482
15-1	Special Pay	700	900	900	900
21-1	FICA Taxes	11,439	11,811	12,640	12,941
22-2	FLC Gen Retirement	8,201	8,044	8,315	8,639
22-3	FLC Gen Retirement Match	4,101	4,022	4,158	4,320
23-1	Life & Health Ins - Employee	25,671	28,828	31,429	32,861
23-2	Dependent Insurance	7,113	7,855	273	5,620
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	3,932	3,130	3,474	3,462
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	201	208
TOTAL PERSONNEL SERVICES		218,179	225,527	227,690	245,994
OPERATING EXPENSES					
34-4	Other Contractual Service	1,538	1,843	2,230	3,000
40-4	Ed Train Sem & Assc Exp	5,807	2,164	4,150	4,150
41-1	Telephone	478	596	600	0
43-5	SW Disposal Fee	56	76	250	250
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	2,777	2,851	2,939	2,939
46-2	R & M - Vehicles	49,855	45,608	60,000	60,000
46-21	R & M - Veh Other Contract	61,603	38,062	49,250	49,250
46-5	R & M - Other Equipment	22,912	22,947	16,000	19,000
46-51	R & M - Other Equip Contract	3,555	2,437	4,100	4,100
49-3	Titles, Tags & Taxes	250	250	250	250
49-7	Computer Software & Prog.	6,590	4,808	6,900	7,800
52-1	Fuel & Lubricants	102,597	87,080	111,546	102,580
52-5	Consumables & Small Tools	5,801	12,189	4,000	4,000
52-7	Medical Supplies	46	0	50	50
52-8	Uniforms & Clothing	890	1,016	1,680	1,680
54-3	Books,Subsc,Prof Supplies	220	15	250	250
54-4	Memberships & Dues	100	150	245	245
TOTAL OPERATING EXPENSES		265,075	222,092	264,640	259,744
CAPITAL OUTLAY					
64-8	Other Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
DIVISION TOTAL		\$ 483,254	\$ 447,619	\$ 492,330	\$ 505,738

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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$204,167	\$157,073	\$110,650	\$124,062
Operating	354,580	330,200	265,779	269,419
Capital	0	0	0	0
General Fund Totals	\$558,747	\$487,273	\$376,429	\$393,481

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Building Services Supervisor ¹	1	1	1	0
Trades Worker/Electrician ²	1	0	0	0
Trades Worker II	0	0	1	1
Trades Worker	1	1	1	1
Total Number of Staff	3	2	3	2

¹Position reclassified to Public Facilities Supervisor in Parks Division in 2020

²Position reclassified to Trades Worker II in 2020

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

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

PERFORMANCE MEASURES

WORKLOAD	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 ADOPTED
No. of office buildings maintained	7	7	7	7
No. of total square feet maintained	125,158	125,158	125,158	125,158
No. of HVAC systems maintained	36	36	36	36
No. of building work orders completed	880	554	875	875
No. of service contracts coordinated	14	14	13	13
No. of Capital Improvement Projects coordinated	6	6	5	4

EFFICIENCY MEASURES

Avg. maintenance cost per s.f. of building	\$2.45	\$2.48	\$2.66	\$2.66
Avg. completed work orders per employee	352	222	350	350

EFFECTIVENESS MEASURES

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

GOALS & OBJECTIVES

- Goal: Provide attractive, safe, and well-maintained Public buildings and facilities, offering a pleasant and functional workplace and public venue.
- Objective:
 - Ensure all monthly, quarterly, bi-annual, and annual preventative maintenance/inspections are completed in a timely manner to maximize lifespan of facilities infrastructures.
- Goal: Pursue “green” initiatives that provide long term operating and maintenance cost savings.
- Objective:
 - Perform cost benefit analysis on new technology to ensure long term cost and carbon footprint reductions.
 - Pursue procurement of eco-friendly materials (paints, cleaners, LED light fixtures, and environmentally friendly chemicals) whenever feasible.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 136,863	\$ 96,741	\$ 71,049	\$ 77,513
14-1	Overtime	214	6,280	759	798
15-1	Special Pay	300	300	200	200
21-1	FICA Taxes	9,598	7,058	5,107	5,121
22-1	Retirement Contributions (FRS)	6,979	3,796	0	0
22-2	FLC Gen Retirement	4,643	3,742	3,591	3,774
22-3	FLC Gen Retirement Match	2,322	1,765	1,795	1,023
23-1	Life & Health Ins - Employee	25,671	20,827	20,714	21,907
23-2	Dependent Insurance	12,697	12,777	5,324	11,568
24-1	Worker's Compensation	4,880	3,787	2,025	2,067
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	86	91
TOTAL PERSONNEL SERVICES		204,167	157,073	110,650	124,062
OPERATING EXPENSES					
34-4	Other Contractual Service	98,044	94,365	5,263	6,403
40-4	Ed Train Sem & Assc Exp	2,275	668	4,550	4,550
41-1	Telephone	488	500	600	0
43-1	Electricity	141,106	120,106	134,400	132,000
43-4	Water & Sewer	47,179	48,672	50,480	50,480
44-1	Equipment Rental	0	0	200	200
46-1	R & M - Buildings	21,636	14,766	23,750	23,750
46-11	R & M - Building Other Cont.	40,225	47,344	42,766	48,266
46-5	R & M - Other Equipment	0	52	150	150
52-3	Custodial, Lab & Chem Sup	269	1,353	800	500
52-5	Consumables & Small Tools	2,183	1,126	1,750	2,050
52-7	Medical Supplies	0	0	50	50
52-8	Uniforms & Clothing	918	1,030	920	920
54-3	Books,Subsc,Prof Supplies	45	0	100	100
54-4	Memberships & Dues	212	218	0	0
TOTAL OPERATING EXPENSES		354,580	330,200	265,779	269,419
CAPITAL OUTLAY					
62-1	Office Buildings	0	0	0	0
62-2	Public Safety Building	0	0	0	0
62-6	Public Works Buildings	0	0	0	0
64-8	Other Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
DIVISION TOTAL		\$ 558,747	\$ 487,273	\$ 376,429	\$ 393,481



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

PRIMARY FUNCTION NARRATIVE

The Parks and Grounds Division is responsible for the maintenance of fourteen (14) City Parks, landscape care around nine (9) public buildings, eighteen (18) irrigation systems, fifteen (15) playground structures and equipment, eight (8) athletic fields, twenty four (24) athletic courts, and 4,802 trees. This division also provides support to ten (10) City and community events.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$404,183	\$382,286	\$423,687	\$472,269
Operating	209,561	218,704	244,518	270,375
Capital	0	0	0	0
General Fund Totals	\$613,744	\$600,990	\$668,205	\$742,644

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Parks Maintenance Supvr ¹	1	1	0	0
Public Facilities Supervisor	0	0	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	2	2	2	2
Maintenance Worker I	4	4	4	2
Total Number of Staff	8	8	8	6

¹Position reclassified to Public Facilities Supervisor in 2020

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 ADOPTED
No. of parks maintained	14	14	14	14
No. of acres mowed in parks	68	68	68	68
No. of acres mowed for public buildings	12	12	12	12
No. of landscape cuts performed for sports turf fields	90	75	90	90
No. of landscape cuts performed for public building grounds	36	39	36	36
No. of landscape cuts performed for parks grounds	40	45	40	40
No. of athletic fields maintained	10	10	8	8
No. of athletic courts maintained	20	20	24	24
No. of playground areas maintained	15	15	15	15
No. of irrigation systems maintained	18	18	18	18
No. of trees maintained	4,792	4,797	4,802	4,802
No. of City and community events assisted	17	4	4	10
No. of Capital Improvement Projects coordinated	2	4	2	3

EFFICIENCY MEASURES

Avg. labor hrs. per irrigation system to maintain*	N/A	21	56	61
Avg. labor hrs. per athletic field to maintain*	N/A	87	135	135
Avg. cost per acre to maintain (parks and buildings grounds)	\$4,539	\$4,444	\$4,940	\$4,940

*New metric as of FY2020

EFFECTIVENESS MEASURES

% of trees trimmed annually	8%	24%	20%	20%
% of acres of landscape maintained per schedule	N/A	90%	90%	90%

GOALS & OBJECTIVES

- Goal: Provide clean, safe, and attractive public parks in order to offer a pleasant experience.
- Objective:
- Ensure monthly park and playground structure safety inspections.
 - Ensure 24-hour response to issues on parks and public building grounds (i.e., illegal dumping, graffiti, vandalism, court light outages, deceased animal removal and underground utility markings).
 - Coordinate parks maintenance functions and event planning tasks to provide for an excellent park user experience.

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

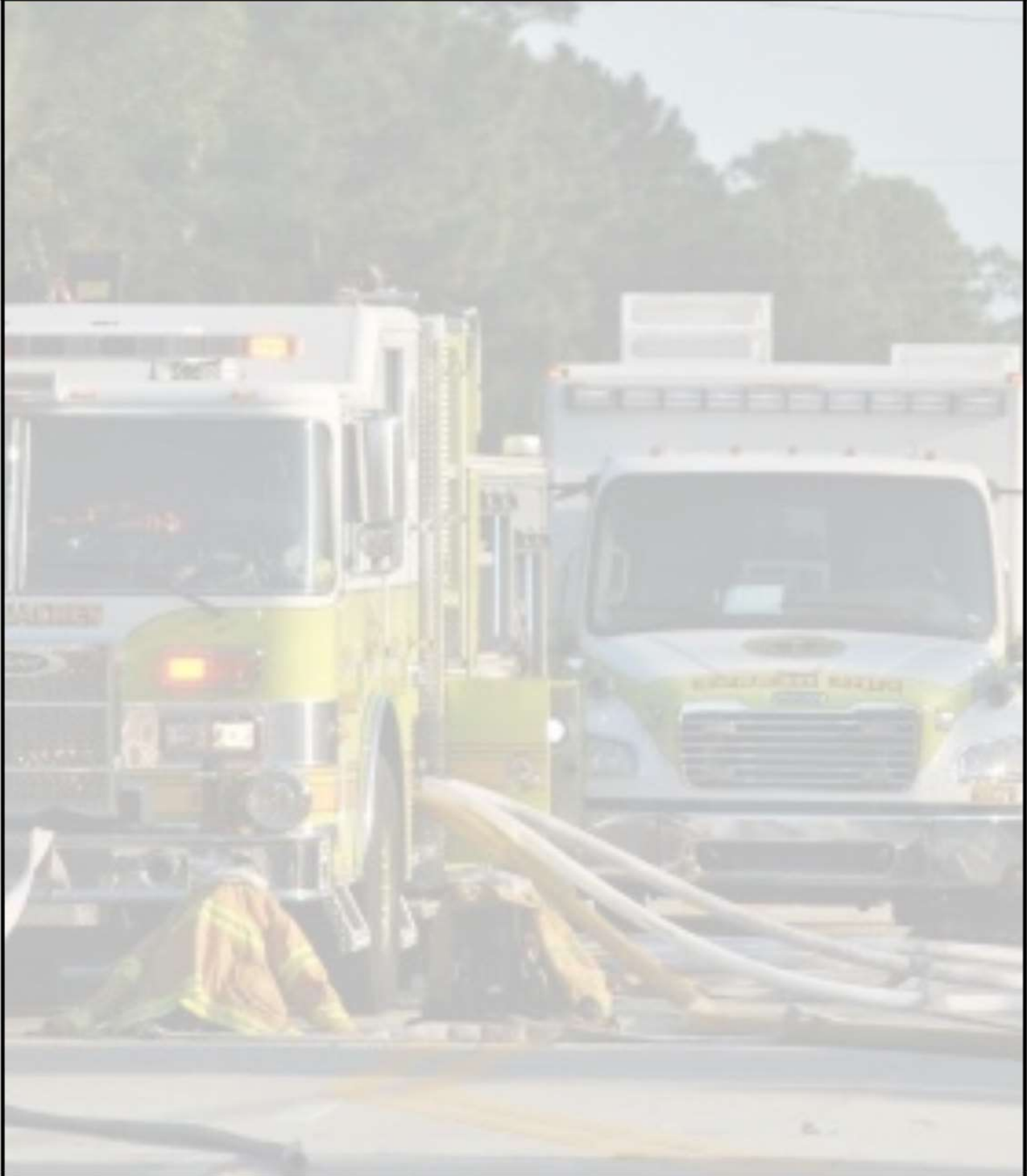
- Goal: Provide well-maintained irrigation systems to ensure a healthy landscape.
- Objective:
- Ensure irrigation map location updates whenever irrigation systems are modified.
 - Ensure irrigation systems are properly adjusted to reduce the amount of chemicals applied to sports turf.

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

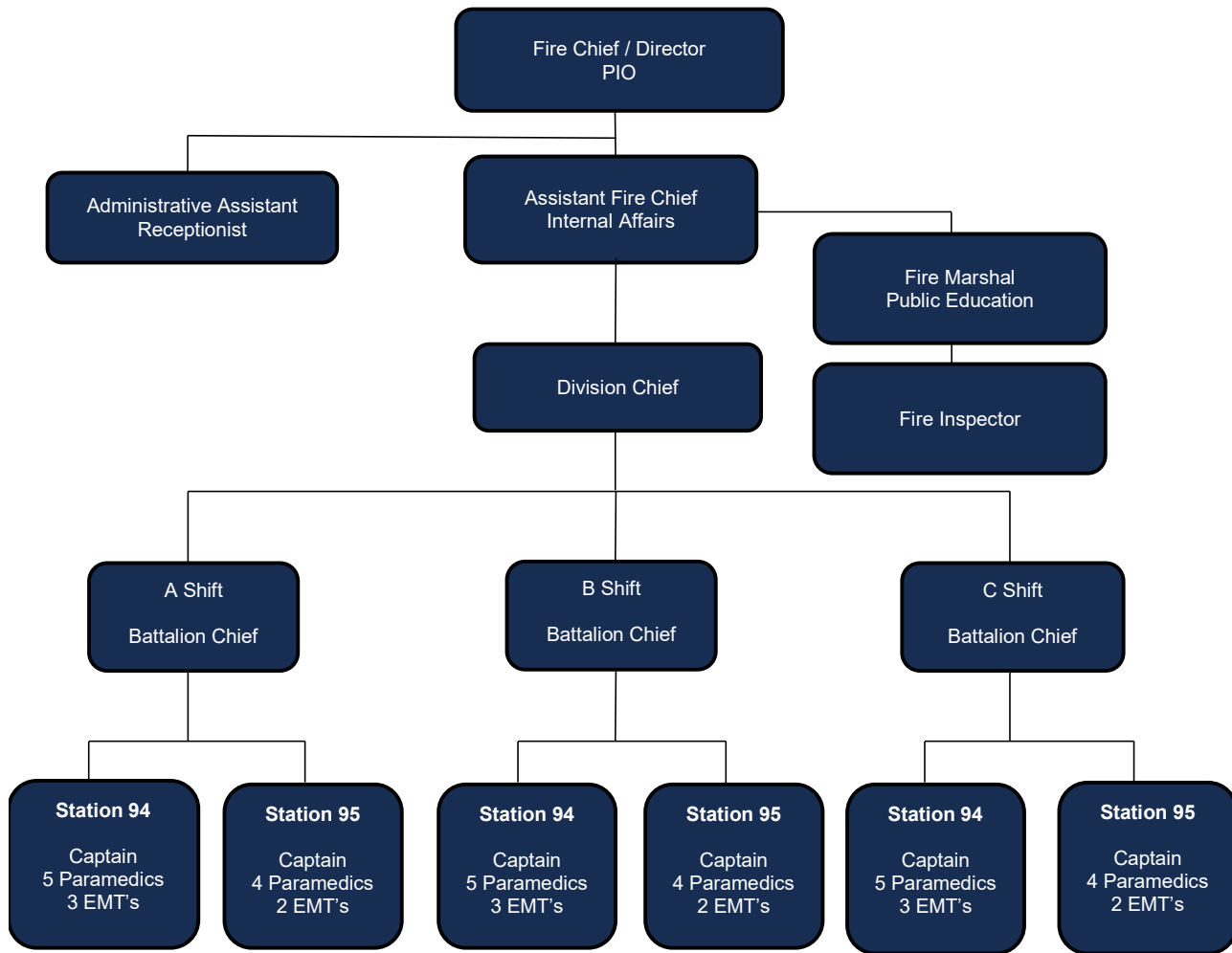
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 278,128	\$ 259,071	\$ 285,882	\$ 312,295
12-2	Vac/Sick Payout	3,762	0	0	0
13-1	Other Salary	0	0	0	0
14-1	Overtime	4,470	3,584	4,102	4,361
15-1	Special Pay	3,567	600	700	700
21-1	FICA Taxes	21,596	19,283	21,365	22,408
22-1	Retirement Contributions (FRS)	7,255	1,616	0	0
22-2	FLC Gen Retirement	11,263	10,128	14,500	15,335
22-3	FLC Gen Retirement Match	3,153	1,160	2,497	4,526
23-1	Life & Health Ins - Employee	48,159	62,254	74,293	76,676
23-2	Dependent Insurance	9,218	13,639	11,597	24,099
23-3	Short Term Disability Pay	575	600	0	0
24-1	Worker's Compensation	11,588	10,351	8,404	11,503
24-2	City Shared Worker's Comp.	1,449	0	0	0
25-1	Unemployment Compensation	0	0	347	366
TOTAL PERSONNEL SERVICES		404,183	382,286	423,687	472,269
OPERATING EXPENSES					
34-4	Other Contractual Service	62,941	86,289	88,690	117,190
40-4	Ed Train Sem & Assc Exp	3,669	2,245	3,965	3,270
41-1	Telephone	464	504	588	0
43-1	Electricity	70,929	53,410	70,200	70,200
44-1	Equipment Rental	770	0	500	500
46-5	R & M - Other Equipment	23,755	30,615	17,000	17,250
46-6	R & M - Parks & Athletic Fd	7,348	6,822	10,750	10,000
46-61	R & M - Parks Other Contract	4,522	7,551	13,000	13,000
52-2	Parks & Grounds Supplies	13,796	5,489	16,000	16,000
52-3	Custodial, Lab & Chem Sup	14,325	4,890	16,000	16,000
52-5	Consumables & Small Tools	3,296	17,774	2,500	2,500
52-7	Medical Supplies	129	0	150	150
52-8	Uniforms & Clothing	3,158	3,115	4,855	3,985
54-3	Books,Subsc,Prof Supplies	384	0	100	100
54-4	Memeberships & Dues	75	0	220	230
TOTAL OPERATING EXPENSES		209,561	218,704	244,518	270,375
CAPITAL OUTLAY					
64-7	Park Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
DIVISION TOTAL		\$ 613,744	\$ 600,990	\$ 668,205	\$ 742,644

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.

**DEPARTMENT OF FIRE RESCUE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021**

Fire Rescue Administration:

- Operated a responsible budget assuring fiscal integrity and accountability while improving the overall effectiveness of service delivery to the public.
- Awarded a Palm Beach County EMS Grant for patient care reporting tablets to improve documentation and EMS billing efforts.
- In November, served turkey dinners to those in need with Community & Recreation Services.
- In December, wrapped gifts for the needy at the Church of the Messiah.
- Performed Santa delivery at Helping Hands, Moose Lodge, Community & Recreation Services, Hoffman's Chocolates and the Pediatric Center at Palms West Hospital.
- Coordinated four (4) Capital Improvement Projects within their allocated budget amounts.
- Placed into service one (1) new Rescue ambulance.
- Received the American Heart Association Mission Lifeline Gold Plus Award after receiving the Silver level the prior year.
- Maintained operational capabilities during the COVID-19 Pandemic, including preparing, preventing, and mitigating all hazards.
- Administrative personnel attended monthly board meetings for the EMS Advisory Council, EMS Providers Association, Fire Chiefs Association, Fire Inspectors Association, and the Training Officers Association.
- Helped out with Feeding South Florida Events when our Fire Rescue crews were available.
- Setup a closed POD for vaccine administration with the City.
- Successfully secured vaccines for our Fire Rescue members and then had the ability to expand that to City staff following CDC, state, and local guidelines.
- Completed over 160 vaccinations on a department level and coordinated another 450 vaccinations for residents at the Community Center.

Fire Rescue Operations:

- Hired four operations personnel through attrition and successfully transitioned them through a one-month in-house onboarding program before going on shift.
- Tested 11,000 feet of fire hose per NFPA requirement 1961 with on-duty personnel to reduce costs.
- Two personnel were promoted to Paramedic after completing their training program.
- A Ride-Along program for internal medicine residents and hospital administrators to improve rapport and efficiency was on hold during the first half of the fiscal year due to COVID-19 but resumed during the second half of the year.
- Adjusted operations to maintain readiness and response during the COVID-19 Pandemic including infection control, workplace protection, and community mitigation.
- Participated in the following events:
 - Palm Beach County 911 Remembrance Ceremony (Virtual Participation).
 - Village of Wellington Celebration Parade (Canceled).
 - Family Fun Fest (Canceled).
 - Trunk or Treat at the Moose Lodge (Participated with Social Distancing Guidelines)
 - Flavor Fest (Canceled).
 - Fiesta de Pueblo (Canceled).
 - Holiday in the Park (Canceled).
 - Greenacres Thanksgiving Dinner (Participated with Social Distancing Guidelines)

- Government Week
- Christmas tree burning, City of Atlantis (Canceled).
- Christmas Celebration for the Moose Lodge (Participated with Social Distancing Guidelines).
- Hoffman's Chocolates' Christmas Celebration (Canceled).
- Artzy Evening at City Hall (Participated with Social Distancing Guidelines).
- Greenacres Fall Fitness Festival (Canceled).
- Greenacres Lunch with Santa (Canceled).
- John I Leonard Career Day (Canceled).
- Two (2) City School Health Fairs Promoting Public Safety and giving Blood Pressure Screenings (Participated in virtual meets with classes).
- John I. Leonard Parade (Canceled).
- Greenacres Open House
- Responded to 6,989 medical and fire responses this year with an average of a six (6) minute response time from the time the call was received to the time of arrival.
- Participated in the Easter parade throughout the City with the pink pumper and escorted the Easter bunny.
- Delivered Santa to hand out presents, books, and food that the Department collected for the patients and their family members who were admitted at the Palms West Hospital Pediatric Unit during the Christmas holidays.
- Delivered Christmas presents to underprivileged children at various locations throughout the city.

Fire Safety and Prevention:

- The Fire Marshal conducted 1562 residential and commercial inspections, including Atlantis.
- The Fire Marshal reviewed 180 sets of plans.
- The Fire Marshall is currently working on the JFK Hospital multi-year project.
- Fifteen (15) fire investigations were conducted.
- The Fire Marshal participated in numerous Public Education events, and was instrumental with scheduling tours and Fire Prevention practices with children from The Palm Beach County School System during Fire Prevention Week.

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$6,965,062	\$7,167,985	\$7,899,273	\$7,948,172
Operating	200,315	249,316	380,791	378,386
Capital	536	0	2,000	4,000
Other	0	0	0	0
General Fund Totals	\$7,165,913	\$7,417,301	\$8,282,064	\$8,330,558

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Fire Chief	1	1	1	1
Assistant Chief	1	1	1	1
Division Chief	1	1	1	1
Battalion Chief	3	3	3	3
Captain	6	6	6	6
Firefighter/Paramedic	26	26	26	26
Firefighter/EMT	16	16	16	16
Fire Marshal	1	1	1	1
Fire Inspector	0	0	0	1
Admin. Assistant	1	1	1	1
Receptionist	1	1	1	1
Total Number of Staff	57	57	57	58

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 PROPOSED
Total Calls for Service	6,524	6,851	6,574	6,600
Calls for Service to Atlantis ¹	642	668	649	675
Fire Safety Inspections	1,766	1,562	1,711	1,700
Blood Pressure Screenings	160	58	139	150
Patients Treated	5,162	5,205	5,164	5,300
Patients Treated Atlantis	490	567	515	550
Atlantis Transports	352	370	362	370
No. of ALS ² Transports	2,198	2,445	2,386	2,400
No. of BLS ³ Transports	800	811	804	800
Structure Fires (including car, refuse, brush)	120	99	107	107
Station Tours and Safety Presentations	135	82	118	130
Cardio Pulmonary Resuscitation Students Certified	120	53	128	125

EFFICIENCY MEASURES

Cost per Call for Service	\$1,042	\$1,116	\$1,056	\$1,056
Cost Per Transport	\$1,952	\$2,108	\$2,017	\$2,017
Cost Per Inspection	\$77	\$82	\$78	\$78

EFFECTIVENESS MEASURES

Avg. Response Times for Fire Rescue Calls	5:58 min ⁴	6.00min ⁴	5.59 min ⁴	5.30 min ⁴
ISO PPC Fire Rating	2	2	2	2

¹ Included in Total
² Advanced Life Support
³ Basic Life Support
⁴ Fractional Reporting

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

GOALS & OBJECTIVES

Goal: Continue to meet the needs of our community, citizens and visitors of which we serve

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

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

- Objective:**
- Provide immediate response to emergency fire rescue calls for service.
 - Monitor all emergency fire rescue dispatch times and provide feedback as needed.
 - Provide Emergency response times for all Emergencies within the national standard of eight (8) minutes.
 - Provide regular analysis and feedback to personnel to improve our service times for all emergency responses.

Goal: Decrease property loss and injury due to fire.

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

Goal: Maintain Fire Rescue vehicles and related equipment in optimum working condition.

- Objective:**
- Ensure that daily check off sheets are completed, indicating any deficiencies that need to be addressed.
 - Monitor, 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 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 4,271,022	\$ 4,375,463	\$ 4,899,584	\$ 5,013,019
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	440,473	381,261	427,182	432,164
15-1	Special Pay	24,677	21,677	24,420	29,780
21-1	FICA Taxes	334,111	335,709	296,297	299,930
22-1	Retirement Contributions (FRS)	114,242	109,889	137,142	62,977
22-2	FLC Gen Retirement Contribution	4,378	4,385	4,580	4,799
22-3	FLC Gen Retirement Match	1,179	862	911	951
22-4	FLC P/S FF Retirement	980,294	1,029,922	1,181,325	1,027,967
23-1	Life & Health Ins - Employee	454,219	536,758	583,000	592,675
23-2	Dependent Insurance	171,614	207,629	116,662	305,282
23-3	Short Term Disability Pay	1,725	5,975	0	0
24-1	Worker's Compensation	165,121	157,510	220,366	172,157
24-2	City Shared Worker's Comp.	2,007	945	0	0
25-1	Unemployment Compensation	0	0	7,804	6,471
TOTAL PERSONNEL SERVICES		6,965,062	7,167,985	7,899,273	7,948,172
OPERATING EXPENSES					
31-4	Other Professional Service	26,445	26,720	26,747	34,959
34-4	Other Contractual Service	2,317	46,535	139,561	135,570
40-4	Ed Train Sem & Assc Exp	13,288	8,994	23,298	10,758
41-1	Telephone	4,785	966	1,080	0
42-1	Postage & Freight Charges	24	115	365	365
44-1	Equipment Rental	1,289	3,300	5,799	5,799
45-2	Notary Fees	0	0	125	0
46-3	R & M - Office Equipment	1,479	1,095	3,231	3,270
46-5	R & M - Other Equipment	32,696	29,949	39,069	47,194
47-1	Printing & Binding	227	19	500	500
48-6	Other Promo Activities	1,157	653	834	1,000
49-6	Miscellaneous Expense	2,300	1,900	4,080	525
49-7	Computer Software & Program	12,452	12,649	14,753	0
51-2	Office Supplies	4,901	3,971	5,500	4,500
51-4	Copy Paper & Supplies	310	330	500	500
51-7	Commemoratives	0	379	2,000	2,000
52-3	Custodial, Lab & Chem Supplies	2,034	2,038	2,000	5,000
52-5	Consumables & Small Tools	8,956	18,846	12,625	9,800
52-7	Medical Supplies	53,031	60,980	61,000	71,000
52-8	Uniforms & Clothing	30,708	27,841	35,210	43,331
54-3	Books, Subsc, Prof Supplies	1,346	1,346	1,744	1,395
54-4	Memberships & Dues	570	690	770	920
TOTAL OPERATING EXPENSES		200,315	249,316	380,791	378,386
CAPITAL OUTLAY					
64-5	Office Furniture	536	0	2,000	4,000
TOTAL CAPITAL OUTLAY		536	0	2,000	4,000
DIVISION TOTAL		\$ 7,165,913	\$ 7,417,301	\$ 8,282,064	\$ 8,330,558

Community & Recreation Services Department

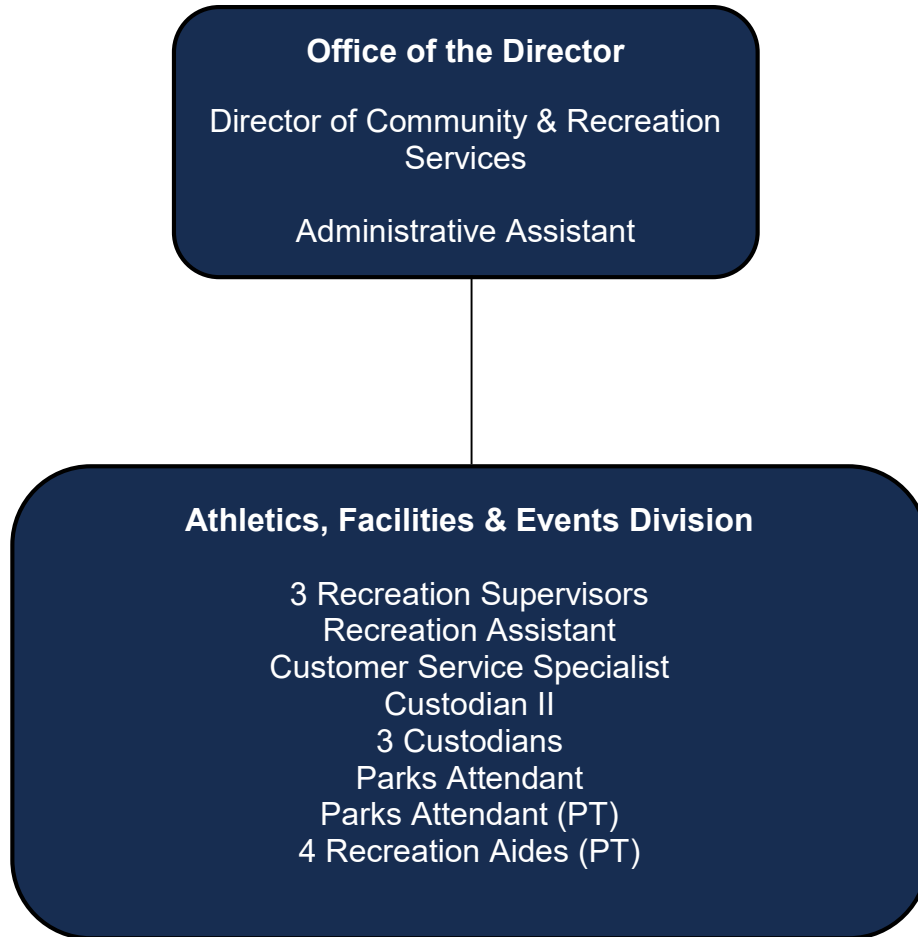


Divisions include:

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



Community and Recreation Services Department



Mission Statement:

Promote diversity in community life, leisure, and recreation by enriching the lives of residents through programs, classes, community events, organized athletic leagues, and scholarship opportunities.

Full Time:	12
Part Time:	5

DEPARTMENT OF COMMUNITY & RECREATION SERVICES DEPARTMENT HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021

OFFICE OF THE DIRECTOR:

- Operated and managed facility rentals, functions, and events for an annual total of 262 days, for 2,732 hours and serving over 48,000 users (numbers reduced due to the effect of COVID-19).
- Chartered 6 new Little Free Libraries (new total 30), including 1 new business, for the City with an inventory of well over 7,000 books. Collected \$2,047 in LFL donations at City events.
- Coordinated 8 Independent Contractor Agreements for services such as; athletic league officials, enrichment programs, event and agreement entertainment, food, and craft vendors.
- Received \$15,450 in sponsorships and \$12,785 of in-kind donations and event revenue from vendors to offset expenses for 8 City sponsored & 2 co-sponsored community events.
- Maintained productive partnerships with over 16 community agencies and organizations.
- Coordinated the City's 3rd Photo Contest with State Farm sponsoring the gifts cards for the 1st, 2nd, and 3rd place winners.
- Maintained the Florida Parks & Recreation Association Statewide Health and Wellness Pledge.

COMMUNITY AND RECREATION SERVICES:

- Served a total of 232 youth through athletic programs (Basketball-70, Soccer-162) with a 45% Greenacres resident participation rate. Numbers have been reduced due to the effect of COVID-19.
- The Center facilitated 1,891 rental reservations generating \$117,500 in revenue, with 688 Inside Facility Rentals, including 14 Long-term classes/renters, and 2 religious organizations. Numbers decreased due to COVID-19, and there were 873 Field Rentals, and 330 Pavilion Rentals).
- The Events Coordinator hosted/executed 14 special events for our older adults; including: Bingo, trivia, holiday socials, 90th birthday celebrations, Thanksgiving dinner, and a Christmas social with stockings from Santa.
- Organized 25 weekly Green Market events with 2 Health Fairs.
- Awarded 23 qualified residents with prorated (25%, 50% 75%) Youth Athletic Scholarship awards totaling \$1,480 for Co-ed Youth Soccer and Basketball.
- The Athletics Coordinator executed a 1 week long Summer Basketball Skills Clinic.
- The Center hosted 12 Mobile COVID Testing dates with the Healthcare District of Palm Beach County, serving 1,857 individuals.
- Food Distribution Events:
 - The Department facilitated 22 Food Distribution events with Feeding South Florida, serving 61,600 recipients.
 - Coordinated 2 holiday prepared food give-a-ways for 1,600 people.
 - Coordinated 24 CROS Ministries Walk-Up Food Pantry dates serving over 1,795 recipients.
 - Partnered with PBSO Dist. #16 and Sysco to receive weekly food boxes for residents/seniors.
 - The Center continues to serve as a small food pantry with frozen meat and dry goods for any resident in need.

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

PRIMARY FUNCTION NARRATIVE

The Office of the Director is responsible for strategic planning, contract coordination and compliance, adherence to policies and procedures, organizational development, facility and emergency management, personnel and fiscal management, administration of the City’s Educational Scholarship Program, the Greenacres Little Free Library Program, employee development, event and activity management, public and community relations, marketing and sponsorships, and the monitoring and evaluation of all the Community and Recreation Services Department operations.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$257,194	\$273,184	\$236,267	\$253,709
Operating	11,912	7,430	9,577	9,002
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$269,106	\$280,614	\$245,844	\$262,711

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Director	1	1	1	1
Asst. Director ¹	0.33	0.50	0	0
Administrative Asst.	1	1	1	1
Total Number of Staff	2.33	2.50	2	2

¹Asst. Director promoted to Director of Youth Programs (105) in FY20

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
No. of Contracts Executed	3	5	2	2
No. of Collaborative Partnerships	22	26	16	22
No. of Vendor/Independent Contractor Agreements	26	38	8	18
No. of Educational Scholarship Applications	14	7	16	14
No. of Community Events Coordinated	11	6	8	8
No. of Event Participants	22,748	9,748	23,000	28,000
No. of Chartered Little Free Libraries	17	20	25	30
No. of Business Sponsorships	14	14	36	16
No. of Food Pantries Bi-Weekly	0	0	24	24

EFFICIENCY MEASURES

Avg. Cost per Contract Coordination* <small>*2021 Youth Programs became a new Dept.</small>	\$8,436	\$9,942	\$2,540	\$2,950
Total Amount of Sponsorships Received	\$11,350	\$24,250	\$28,232	\$29,500
Avg. Cost of Events	\$6,577	\$4,850	\$7,842	\$8,000
No. of People Served at Food Pantries	0	0	1,795	2,920

EFFECTIVENESS MEASURES success measures

% of Event Expenses Offset by Revenue	34%	58%	54%	60%
% of Customers Satisfied with Service	95%	93%	96%	97%

GOALS & OBJECTIVES

- Goal: To provide guidance to the Department on the implementation of the CRS mission and goals, Annual Work Plan, budget performance measures, department and facility operations, and community service needs in order to achieve the City's mission, goals, and to enhance the quality of life for the residents.
- Objective:
- Lead, direct, and coordinate program and facility usage procedures, contract compliance, fees, programs, events, services, department operational practice, policies and procedures, and the Emergency Management Plan.

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

GOALS & OBJECTIVES CONTINUED

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

- Objective:
- Generate revenues that are equal to direct event and athletic expenses.
 - Increase business sponsorship and involvement from 1 to 2 per year to enhance and subsidize community events.
 - Continue to seek grants to subsidize the department's and City's programs and services.

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

- Objective:
- Plan and execute eight (8) community events (5 City sponsored & 3 Co-sponsored).
 - Continue to expand and enhance the eleven (11) programs operated throughout seven (7) of the City's facilities.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 193,409	\$ 202,512	\$ 177,263	\$ 186,947
14-1	Overtime	158	153	158	165
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	FICA Taxes	14,368	14,918	13,472	13,738
22-2	FLC Gen Retirement	9,955	10,133	8,870	9,212
22-3	FLC Gen Retirement Match	3,913	4,720	4,436	4,607
23-1	Life & Health Ins - Employee	20,921	24,304	21,941	22,421
23-2	Dependent Insurance	9,784	11,884	5,363	11,850
24-1	Worker's Compensation	366	240	226	223
25-1	Unemployment Compensation	0	0	218	226
TOTAL PERSONNEL SERVICES		257,194	273,184	236,267	253,709
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	4,495	1,167	2,825	2,960
40-5	Business Exp & Mileage	0	1	103	101
41-1	Telephone	1,982	874	540	0
45-2	Notary Fees	0	0	0	135
48-1	City Publicity	1,730	487	1,000	850
49-9	Classified Ads	206	408	1,250	1,000
51-2	Office Supplies	2,413	3,184	2,440	2,660
51-5	Minor Office Equip & Furn	0	0	400	400
51-7	Commemoratives	216	474	0	0
52-8	Uniforms & Clothing	0	0	56	56
54-4	Memberships & Dues	870	835	963	840
TOTAL OPERATING EXPENSES		11,912	7,430	9,577	9,002
DIVISION TOTAL		\$ 269,106	\$ 280,614	\$ 245,844	\$ 262,711



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

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, business sponsorships, the City's Athletic Provider Agreements, PBC School Board Interlocal Agreements, management and execution of the Youth Athletic Scholarship programs, collaboration with local organized sports providers, and collaboration with numerous community organizations. The Division also coordinates all marketing for the Department through press releases, website, City Link publications, and City marquees.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Personnel Services	\$399,344	\$443,216	\$593,865	\$730,702
Operating	201,053	92,391	153,786	204,016
Capital	5,180	1,880	0	0
Other	0	0	0	0
General Fund Totals	\$605,577	\$537,487	\$747,651	\$934,718

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Recreation Supervisor	3	3	3	3
Custodian II ¹	0	0	0	1
Custodian	2	2	2	3
Recreation Assistant ²	1	1	1	1
Recreation Aide II (PT)	7	7	6	4
Parks Attendant	0	0	0	1
Parks Attendant (PT)	2	2	2	1
Customer Service Specialist ³	0	0	0	1
Total Number of Staff	5 FT/ 10 PT	5 FT/ 10 PT	6 FT/ 8 PT	10 FT/ 5 PT

¹Reclassified PT Custodian to FT Custodian in FY2021

²Reclassified Recreation Aide II to Recreation Assistant, FT in FY2020

³Reclassified 2 PT Rec Aide II's for FT Customer Service Specialist in FY2021

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

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

PERFORMANCE MEASURES	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
OUTPUT MEASURES				
No. of Athletic Leagues Organized	4	2	3	4
No. of Youth & Adult Athletic Participants	516	328	352	725
No. of Athletic Scholarships	22	7	2	5
No. of Paid Center Rentals	1,100	463	688	1,100
No. of Pavilion Rentals	245	82	330	350
No. of Field Rentals	675	361	873	550
EFFICIENCY MEASURES				
Avg. Cost of Youth Athletic Leagues	\$92	\$91	\$86	\$95
Avg. Cost per Athletic Scholarship	\$67	\$60	\$23	\$67
Avg. Cost per Paid Center Rental	\$94	\$92	\$63	\$95
Avg. Cost per Pavilion Rental	\$72	\$106	\$56	\$70
Avg. Cost per Field Rental	\$82	\$74	\$64	\$64
EFFECTIVENESS MEASURES				
% of Center Expenses Offset by Paid Rentals	75%	58%	76%	67%
% of Resident Athletic Participants	49%	54%	49%	50%

GOALS & OBJECTIVES

- Goal: To increase participation in the Greenacres youth athletic programs in order to reduce childhood obesity and juvenile crime.
- Objective:
- Maintain the number of Youth Athletic Scholarships at (3) three.
 - Maintain the Center's "Open Gym" schedule for community youth at 15 hours weekly, in an attempt to reduce juvenile-related crime.
 - Continue to provide a 1-week Co-ed Youth Summer Basketball Skills Camp.
- Goal: To provide opportunities for Greenacres adult residents that promote a healthy and active lifestyle and build a unified community.
- Objective:
- Increase the number of educational or physically active classes offered at the Community Center or park facilities by a minimum of (1) one annually.
 - Continue to host intergenerational activities within older adult activities and Center sponsored ballroom dances.

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

GOALS & OBJECTIVES CONTINUED

- Provide space for the CROS Ministries bi-monthly Food Pantry, and coordinated food distribution efforts with Feeding South Florida.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 205,106	\$ 260,468	\$ 329,210	\$ 424,916
12-2	Vac/Sick Payout	0	0	0	0
13-1	Other Salaries & Wages	111,116	80,843	106,804	78,694
14-1	Overtime	4,955	3,949	7,858	14,901
15-1	Special Pay	3,733	2,400	2,600	500
21-1	FICA Taxes	24,876	26,472	33,700	37,646
22-2	FLC Gen Retirement	10,323	10,727	16,853	21,284
22-3	FLC Gen Retirement Match	4,371	5,363	8,427	10,643
23-1	Life & Health Ins - Employee	28,032	48,013	74,480	109,538
23-2	Dependent Insurance	418	470	5,801	23,844
23-3	Short Term Disability Pay	1,050	0	0	0
24-1	Worker's Compensation	5,364	3,611	7,596	8,139
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	900	536	597
TOTAL PERSONNEL SERVICES		399,344	443,216	593,865	730,702
OPERATING EXPENSES					
31-4	Other Professional Svc	2,438	2,631	1,994	2,457
31-5	Physical Exams	1,289	379	675	675
34-4	Other Contractual Service	27,445	14,197	16,112	34,160
40-1	Senior Trips	6,192	3,442	0	0
40-4	Ed Train Sem & Assc Exp	3,354	3,278	4,685	3,575
40-5	Business Exp & Mileage	0	0	348	348
41-1	Telephone	36	29	660	0
42-1	Postage & Freight Charges	50	35	75	75
46-3	R & M - Office Equipment	3,166	2,559	4,817	5,081
46-4	R & M - Communication Equip	0	0	500	500
46-5	R & M - Other Equipment	5,639	2,452	2,560	2,960
47-1	Printing & Binding	11,090	10,813	12,000	12,480
48-17	City Events	58,000	16,882	9,000	28,421
48-3	Daddy Daughter Event	3,056	2,418	3,320	3,560
48-34	Egg Hunt	8,695	0	11,605	13,655
48-4	July 4th Event	35,131	1,350	36,415	39,165
48-71	CRS Sponsoring Exp	1,438	472	7,500	7,500
48-91	Youth Athletics	11,750	10,634	14,044	13,853
49-7	Computer Software & Prog.	3,068	1,845	75	50
51-2	Office Supplies	919	225	0	0
51-5	Minor Office Equip & Furn	953	2,753	3,900	4,800
52-3	Custodial, Lab & Chem Supplies	9,839	9,609	18,600	18,600
52-5	Consumables & Small Tool	26	0	175	175
52-6	Recreation Supplies	5,561	4,705	1,150	8,000

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

COST CENTER EXPENDITURE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
OPERATING EXPENSES CONT.					
52-7	Medical Supplies	105	10	150	260
52-8	Uniforms & Clothing	1,463	1,033	2,314	2,554
54-4	Memberships & Dues	350	640	1,112	1,112
TOTAL OPERATING EXPENSES		201,053	92,391	153,786	204,016
CAPITAL OUTLAY					
64-8	Other Equipment	5,180	1,880	0	0
TOTAL CAPITAL OUTLAY		5,180	1,880	0	0
DIVISION TOTAL		\$ 605,577	\$ 537,487	\$ 747,651	\$ 934,718



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Non-Departmental

Divisions include:

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

NON-DEPARTMENTAL

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

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

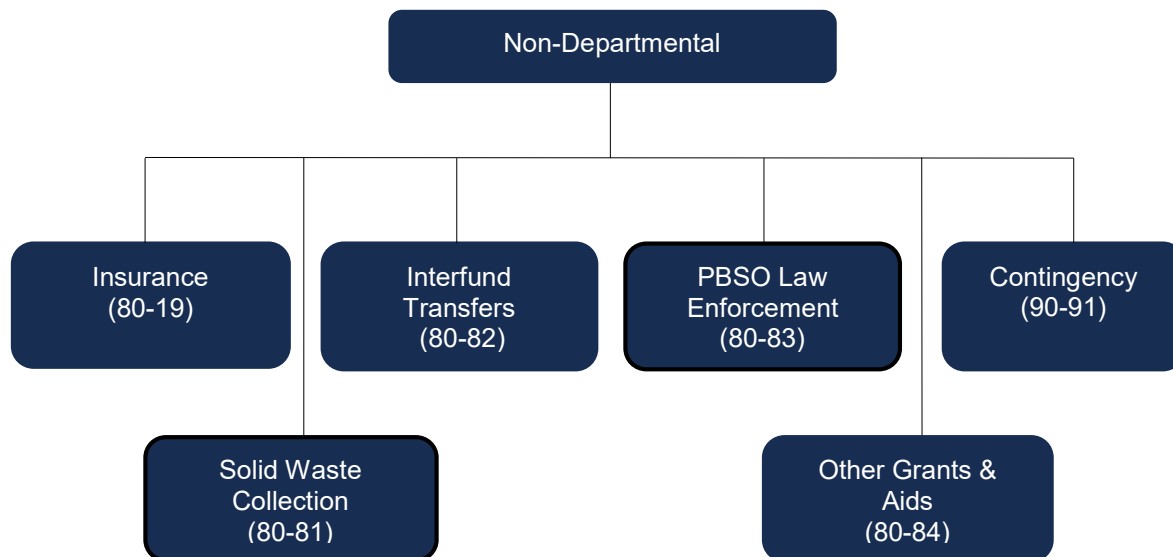
The Solid Waste Collection Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste, and bulk pickup. Residential customers are billed directly on their property tax. The current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

The Interfund Transfer Cost Center is used to transfer resources from the General Fund to adequately support any of the other funds. Currently the City transfers resources to the Debt Service Fund (211) and the Reconstruction and Maintenance Fund (304).

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

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

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



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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Property, Liab & Fleet Insurance	\$379,938	\$345,424	\$363,903	\$297,168
Insurance Claim Repairs	10,839	25,921	14,000	15,400
Misc Expense	0	0	0	0
General Fund Totals	\$390,777	\$371,345	\$377,903	\$312,568

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
OPERATING EXPENSES					
45-1	Property, Liab & Fleet Insurance	\$ 379,938	\$ 345,424	\$ 363,903	\$ 297,168
49-6	Misc Expense	0	0	0	0
81-20	Insurance Claims Repairs	10,839	25,921	14,000	15,400
TOTAL OPERATING EXPENSES		390,777	371,345	377,903	312,568
DIVISION TOTAL		\$ 390,777	\$ 371,345	\$ 377,903	\$ 312,568

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 residential garbage and recycling collection to the City's franchise contractor, Waste Management Inc. of Florida. The contract provides for garbage pickup and recycling, vegetative waste, and bulk trash pickup. The City shall bill owners of new residential property if the records are not placed on the tax roll in the initial year; otherwise, the annual assessments will be billed on the annual property tax.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Solid Waste Coll & Disp	\$1,350,955	\$2,066,772	\$2,172,622	\$2,251,609
General Fund Totals	\$1,350,955	\$2,066,772	\$2,172,622	\$2,251,609

ACTIVITY/PERFORMANCE MEASURES

17,362 residential units served as of August 2021.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
OPERATING EXPENSES					
34-3	Solid Waste Coll & Disp	\$ 1,350,955	\$ 2,066,772	\$ 2,172,622	\$ 2,251,609
TOTAL OPERATING EXPENSES		1,350,955	2,066,772	2,172,622	2,251,609
DIVISION TOTAL		\$ 1,350,955	\$ 2,066,772	\$ 2,172,622	\$ 2,251,609

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 funding resources for Youth Programs, Debt Service Fund, and Capital Projects Funds.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Fund 105-Youth Program	\$55,000	\$50,000	\$135,000	\$135,000
Fund 211-Mun Complex	410,000	410,000	300,000	350,000
Fund 304-Reconstruction & Maintenance	500,000	250,000	150,000	150,000
General Fund Totals	\$965,000	\$710,000	\$585,000	\$635,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
OPERATING EXPENSES				
91-22 Interfund Transfer-C.A.R.E.S.	55,000	50,000	135,000	135,000
91-8 Interfund Transfer-Rec & Maint	500,000	250,000	150,000	150,000
91-95 Interfund Transfer-Debt	410,000	410,000	300,000	350,000
TOTAL OPERATING EXPENSES	965,000	710,000	585,000	635,000
DIVISION TOTAL	\$ 965,000	\$ 710,000	\$ 585,000	\$ 635,000

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 and firefighters retirement fund, and other police service expenses.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
PBSO contract	\$9,977,074	\$10,174,826	\$10,243,554	\$10,380,036
175/185 Insurance Trust	\$565,933	\$603,632	\$478,504	\$478,504
General Fund Totals	\$10,543,007	\$10,778,458	\$10,722,058	\$10,858,540

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
OPERATING EXPENSES				
22-4 FLC P/S FF Retirement	\$388,196	\$388,196	\$388,196	\$388,196
34-42 Other Contractual Service	9,967,197	10,169,447	10,236,354	10,372,836
46-5 R & M - Other Equipment	910	0	0	0
46-7 R & M - Computer Equip	1,890	1,990	0	0
81-1 Ed Train Sem & Assc Exp	7,077	3,389	7,200	7,200
99-4 175/185 Benefits Trust	177,737	215,436	90,308	90,308
TOTAL OPERATING EXPENSES	10,543,007	10,778,458	10,722,058	10,858,540
DIVISION TOTAL	\$10,543,007	\$10,778,458	\$10,722,058	\$10,858,540

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Other Grants & Aids	\$10,979	\$7,480	\$20,000	\$20,000
General Fund Totals	\$10,979	\$7,480	\$20,000	\$20,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
OPERATING EXPENSES				
49-6 Misc Expense	\$ 0	\$ 12,833	\$ 0	\$ 0
83-1 Other Grants & Aids	\$ 10,979	\$ 7,480	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENSES	10,979	20,313	20,000	20,000
DIVISION TOTAL	\$ 10,979	\$ 20,313	\$ 20,000	\$ 20,000

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

PRIMARY FUNCTION NARRATIVE

This cost center funds the Contingency Fund for projects that may arise during the year and covers unanticipated expenditures. Authorization for use of these funds is limited to City Council action. In FY 2016, the City Council directed these funds to be used for sidewalks in the Palm Beach Villas II neighborhood. In 2020, this fund was used for COVID 19 related expenses.

EXPENDITURES

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Contingency (Hurricane)	\$813	\$110,222	\$9,457	\$0
Contingency (Council)	95,996	0	100,000	100,000
General Fund Totals	\$96,809	\$110,222	\$109,457	\$100,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

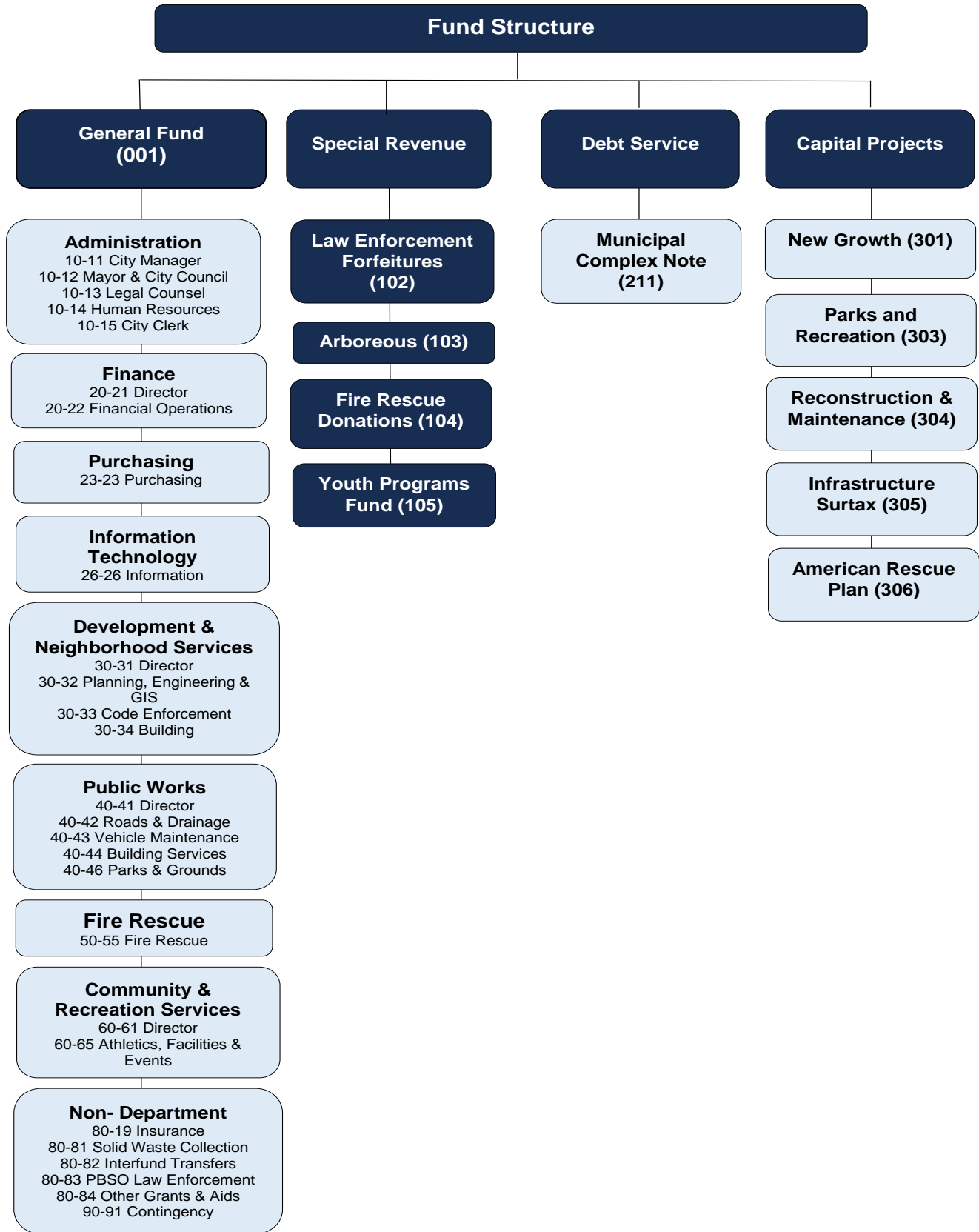
ACCT# DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
OPERATING EXPENSES				
99-1 Council Hurricane	813	110,222	9,457	0
99-2 Council Contingency	95,996	0	100,000	100,000
TOTAL OPERATING EXPENSES	96,809	110,222	109,457	100,000
DIVISION TOTAL	\$ 96,809	\$ 110,222	\$ 109,457	\$ 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)*
- Fire Rescue Donations (104)*
- Youth Programs (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 Programs 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 1991 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 Donations Fund** (104) [formerly known as Public Safety] was established in fiscal year 1996 to account for restricted contributions received by the Fire Rescue Department. The contributions usually are received in two major categories: Emergency Medical Services and General Donation. The City fiduciary responsibility is to ensure that the funds are spent for their designated purpose. Examples of items purchased with the funds are gas monitoring equipment, and fire helmets.

The **Youth Programs Fund** (105) is for the financial accountability of the year-round, inclusive afterschool programs. The program serves three age groups of children. The "Children Are Really Extra Special" (C.A.R.E.S.) Program is for elementary age children, was established in fiscal year 1997, and has a maximum capacity of 100 participants. The Cool Zone program, for middle-school aged children, was added in fiscal year 2002 and has a maximum capacity of 25. 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 participants. Private participant fees, donations, and interest provide the remaining funds.



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

PRIMARY FUNCTION NARRATIVE

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

DESCRIPTION*	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUE				
351-200 Forfeitures	\$ 5,880	\$ 1,065	N/A	N/A
361-120 SBA Interest	0	0	N/A	N/A
361-150 Bank Investment	0	0	N/A	N/A
364-410 Surplus Sales	0	0	N/A	N/A
TOTAL REVENUES	\$ 5,880	\$ 1,065	N/A	N/A

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
EXPENSES				
48-2 Crimes and Fire Pre	\$ 0	\$ 0	\$ 0	\$ 0
64-8 Other Equipment	227,151	0	90,727	90,789
TOTAL EXPENSES	\$ 227,151	\$ 0	\$ 90,727	\$ 90,789

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

FUND BALANCE:

Projected Beginning Fund Balance	\$	90,789
Net Change		(90,789)
Projected Ending Fund Balance	\$	0



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

PRIMARY FUNCTION NARRATIVE

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

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 747	\$ 377	\$ 300	\$ 43
361-150 Bank Investment	0	0	0	0
324-220 Impact Fee	1,575	1,000	4,373	0
TOTAL REVENUES	\$ 2,322	\$ 1,377	\$ 4,673	\$ 43

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
EXPENSES				
63-4 Landscaping	\$ 1,396	\$ 0	\$ 7,000	\$ 7,000
TOTAL EXPENSES	\$ 1,396	\$ 0	\$ 7,000	\$ 7,000

FUND BALANCE:

Projected Beginning Fund Balance \$ 33,230
 Net Change (6,957)
 Projected Ending Fund Balance \$ 26,273



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DEPARTMENT Fire Rescue
COST CENTER Donations Fund
COST CENTER NO. 104-50

PRIMARY FUNCTION NARRATIVE

The Fire Rescue Donations Funds is used to account for donations received by the Department of Fire Rescue. The Donations Fund is used to precisely assure that all donations to Fire Rescue are spent for the purpose designed by the donor.

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 53	\$ 29	\$ 0	\$ 3
361-150 Bank Investment	\$ 0	\$ 0	\$ 10	\$ 0
366-903 EMS Donations	\$ 125	\$ 776	\$ 200	\$ 100
TOTAL REVENUES	\$ 178	\$ 805	\$ 210	\$ 103

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
EXPENSES				
48-6 Consumables & Small Tools	\$ 0	\$ 0	\$ 0	\$ 0
52-5 Small Tools & Minor Equip	0	0	0	0
64-8 Other Equipment	0	0	2,476	2,302
TOTAL EXPENSES	\$ 0	\$ 0	\$ 2,476	\$ 2,302

FUND BALANCE:

Projected Beginning Fund Balance	\$	2,288
Net Change		(2,199)
Projected Ending Fund Balance	\$	89



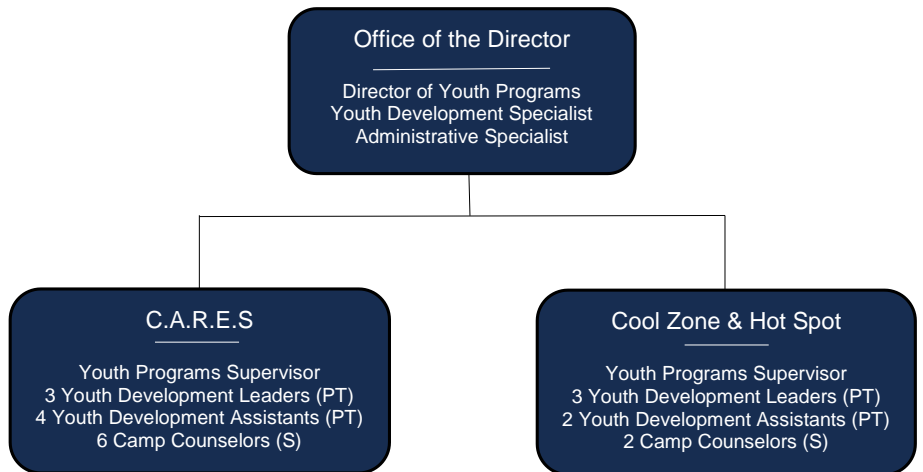
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DEPARTMENT	Youth Programs
COST CENTER	Youth Programs
COST CENTER NO.	105-60-64

PRIMARY FUNCTION NARRATIVE

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

Department of Youth Programs



Mission Statement

To provide an affordable year-round out-of-school time programs for youth K-12th grade through civic education, cultural enrichment, career exploration/job shadowing, and academic support that fosters respectful and responsible youth.

Full Time:	5
Part Time:	12
Seasonal:	8

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

PERSONNEL STAFFING

POSITION TITLE	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Director of Youth Programs	0	0	1	1
Assistant Director	0.5	0.5	0	0
Youth Programs Supervisor	1	1	2	2
Asst. Youth Program Supervisor	1	1	0	0
Youth Programs Admin Specialist	1	1	1	1
Youth Development Specialist	1	1	1	1
Youth Development Leader (PT)	6	6	6	6
Youth Development Assistant (PT)	6	6	6	6
Camp Counselor (PT)	8	8	8	8
Bus Driver (PT)	2	1	0	0
Total Number of Staff	4.50 FT/22 PT	4.50 FT/21 PT	5 FT/20 PT	5 FT/20 PT

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

PERFORMANCE MEASURES

WORKLOAD	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 PROJECTED	FY 2022 PROPOSED
No. of Participants (CARES/CZ/HS)	150	150	150	150
No. of Participants in Sierra Club ICO	13	25	25	25
No. of Licenses Coordinated	1	1	1	1
No. of MOU'S Coordinated	4	6	6	6
No. of Part. In Youth Advisory Council (YAC)	15	7	7	0
No. of Part. In Teen Advisory Council (TAC) ¹	0	0	0	5
No. of Part. In Life Skills Training Program	15	15	15	0
No. of Part. In Jr. Garden Club ²	0	15	15	20
No. of Hot Spot Part. in Mentoring Program ³	15	0	0	0
No. of Presidential Volunteer Service Hrs	6,000	18,000	20,000	8,000

¹Replaced Youth Advisory Council with Teen Advisory Council in FY22

²Replaced No. of Part. In Life Skills Training Program in FY19

³Hot Spot participants included into CARES/Cool Zone No. of Participants in FY19

EFFICIENCY MEASURES

Avg. Cost per CARES/CZ/HS Participant	\$4,982	\$4,149	\$4,269	\$3,842
Staff to Student Ratio (CARES/CZ/HS)	1:18	1:15	1:15	1:15
% of Daily Attendance	85%	85%	85%	80%
% of Youth with 25 Community Service Hours	72%	80%	95%	95%
% of Youth enrolled in Youth Advisory Council	50%	50%	50%	50%
# of City Council Meetings TAC attends	n/a	n/a	n/a	5
% of CZ & HS Youth with a minimum	75%	90%	90%	90%
PBC-PQA (QIS) Score	4.83	4.76	4.50	4.50

GOALS & OBJECTIVES

- Goal** To provide out-of-school time support, community service projects and volunteer opportunities in order to develop future leaders, improve high school graduation rates and increase civic involvement.
- Objective**
- To increase the percentage of teens obtaining at least 25 hours of community service hours from 85% to 90%.
 - To sustain a Conduct Score of 3 (out of 4) for 75% of enrolled Cool Zone & Hot Spot members.
 - To provide youth with six (6) community service project opportunities.
- Goal** To provide training and educational opportunities for participants that facilitate healthy lifestyle behaviors and career exploration.
- Objective**
- To support parent involvement and encourage healthy behavior by hosting two (2) presentations annually (C.A.R.E.S. Jr. Garden Club and Summer Parent Night).
 - To provide three (3) career exploration activities per year.
 - To obtain a Quality Improvement System monitoring score of 4.50 or above.

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

REVENUE AND EXPENDITURE DETAIL

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUE				
331-716 USDA Snack Program	\$ 16,271	\$ 8,817	\$ 15,200	\$ 0
337-710 Youth Program Grant	212,722	256,424	290,091	290,400
337-711 Youth Program PBC	73,668	59,191	72,805	72,804
337-712 PBC Camp	62,140	53,200	49,400	49,400
337-713 iMotivate	7,600	4,632	5,000	5,000
347-313 Children's Camps Fees	13,717	13,670	53,340	52,770
347-315 Greenacres Cares Fees	101,998	59,704	130,774	134,711
347-317 Hot Spot Part	140	0	0	0
347-318 Cool Zone Fees	19,429	0	0	0
361-120 SBA Interest	0	0	0	62
361-150 Bank Investment	0	0	401	401
366-100 Private Donations/Grants	0	9,519	0	0
366-900 Contributions	0	0	385	385
369-915 Community Rec & Svc Fundraiser	1,477	475	475	475
369-999 Miscellaneous Revenue	185	129	0	0
381-000 Interfund Transfer	55,000	50,000	135,000	170,594
TOTAL REVENUES	\$ 564,347	\$ 515,761	\$ 752,871	\$ 777,002

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
EXPENSES				
11-1 Executive Salaries	\$ 0	\$ 12,301	\$ 94,737	\$ 100,023
12-1 Regular Salaries & Wages	174,657	175,950	183,808	177,389
13-1 Other Salaries & Wages	197,514	153,626	216,750	263,346
14-1 Overtime	802	278	1,316	1,058
15-1 Special Pay	2,000	2,720	4,320	4,320
21-1 FICA Taxes	28,047	25,643	37,329	40,678
22-2 FLC Gen Retir. Contrib.	8,191	8,516	13,927	13,568
22-3 FLC Gen Retir Match	4,096	4,258	6,964	6,784
23-1 Life & Health Ins - Employee	23,535	28,617	54,051	55,272
23-2 Dependent Insurance	7,425	9,355	11,909	14,397
24-1 Worker's Compensation	3,352	8,420	3,882	4,012
25-1 Unemployment Compensation	0	582	601	616
31-4 Other Professional Svc	10,266	2,286	3,450	3,450
31-5 Physical Exams	2,143	454	1,679	1,847

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

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
34-4 Other Contractual Service	0	0	2,500	2,500
34-7 Sponsored Events	41,045	3,130	39,990	39,990
40-4 Ed train Sem & Assc Exp	1,732	842	3,642	4,204
40-5 Business Exp & Mileage	28	0	225	225
41-1 Telephone	1,104	1,547	2,160	0
46-2 R & M - Vehicles	0	10	400	400
46-3 R & M - Office Equipment	4,287	3,596	4,783	4,864
46-4 R & M - Communication Equip	444	438	1,000	1,000
48-1 City Publicity	1,045	0	2,000	2,000
48-6 Other Promo Activities	0	0	0	500
48-71 iMotive Project	7,598	4,964	5,000	5,000
51-2 Office Supplies	1,770	1,282	2,004	1,500
51-5 Minor Office Equip & Furn	362	0	0	0
52-0 Food Supplies	31,397	25,241	31,500	10,000
52-3 Custodial, Lab & Chem Supplies	2,815	2,675	4,000	500
52-5 Small Tools & Minor Equip	23	0	0	0
52-6 Recreation Supplies	9,959	8,776	12,000	11,400
52-7 Medical Supplies	479	292	1,100	750
52-8 Uniforms & Clothing	586	0	730	650
54-3 Books, Subsc, Prof Supplies	291	192	210	240
54-4 Memberships & Dues	40	40	733	615
64-8 Office Equipment	0	0	3,000	3,000
TOTAL EXPENSES	\$ 567,033	\$ 486,031	\$ 751,700	\$ 776,098

FUND BALANCE:

Projected Beginning Fund Balance	\$	31,773
Net Change		904
Project Ending Fund Balance	\$	32,677



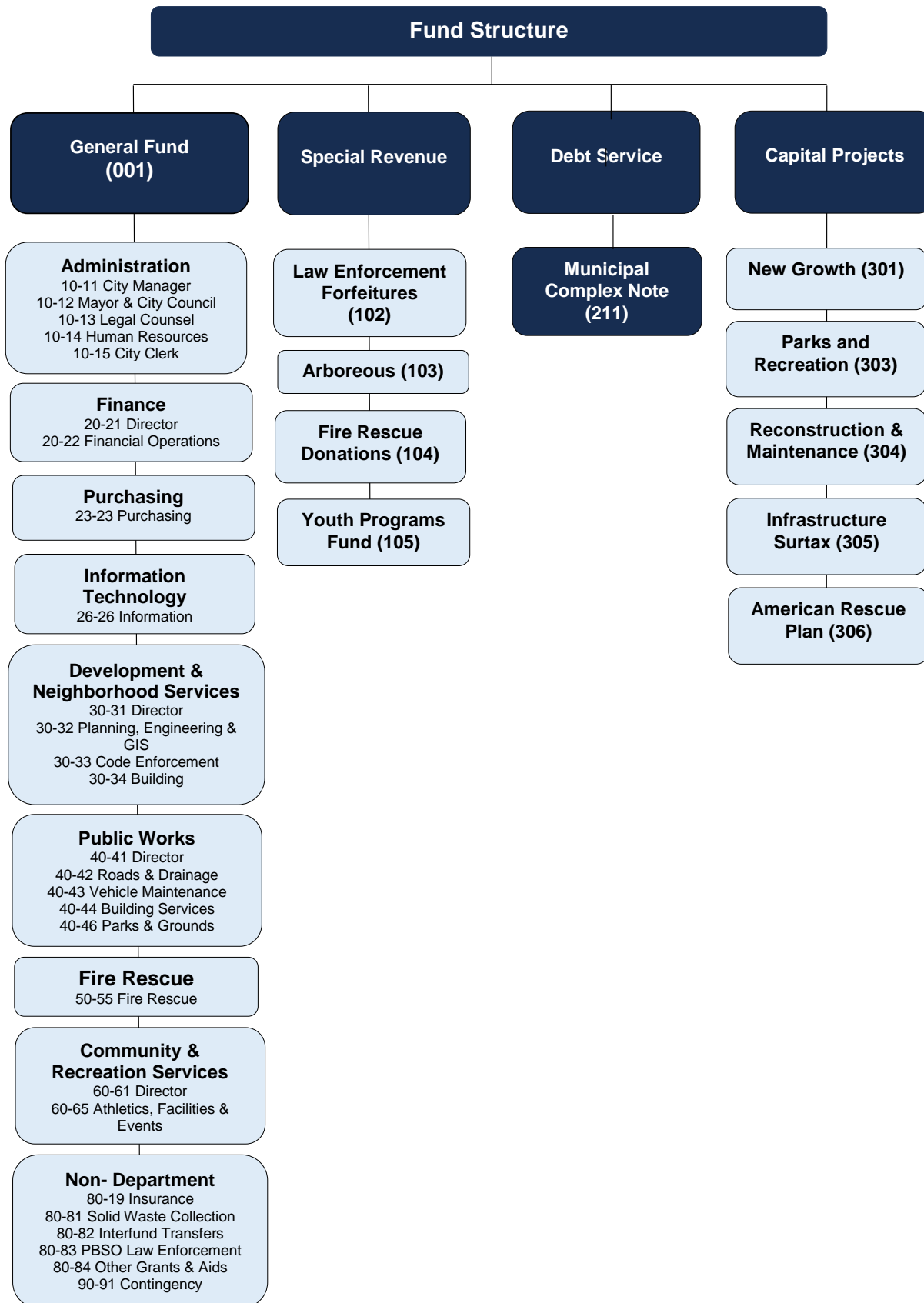
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Debt Service



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





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, issue Revenue Bonds that do not pledge the full faith and credit of the government. Ad valorem millage may not be pledged to retire these bonds. Normally, the pledging of other specific revenue streams, such as special assessment revenue or public service taxes, are required to support the issuance of Revenue Bonds. These bonds typically carry a higher interest rate than General Obligation Bonds issued under the same market conditions. The City's debt policy is located within the Administrative Policies.

The City Council approved debt financing in FY 2004 in the amount of a \$5,500,000 bank note with a term of twenty (20) years. The proceeds were used to design and construct a new Municipal Complex which includes a Public Works Facility and City Hall. The 20-year loan was secured at a fixed rate of 4.03% with Public Improvement Note 2004A. The City will have \$1,128,798 principal outstanding at the close of FY 2021 and the debt will be retired in FY 2024.

The principal and interest payment for the 2004A note during FY 2022 is \$403,260. At the end of fiscal year 2020, the City's ratio of debt service (principal and interest) as a percentage of non-capital expenditures was 1.37%. The City's debt policy limits maximum total debt service to no more than fifteen percent (15%) of total general fund revenues; in FY 2020 it was 1.33%, and is expected to be around 1.29% in FY 2021. 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 2020 and 2021 it was under 0.1%.

The City currently has no capital lease obligations. The City of Greenacres is proud of its outstanding history of fiscally sound business practices, and its healthy debt ratios are certainly a reflection of it.

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

PRIMARY FUNCTION NARRATIVE

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

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 9,422	\$ 4,805	\$ 4,000	\$ 387
361-150 Bank Investment	0	0	0	0
381-000 Interfund Trans	410,000	410,000	300,000	350,000
TOTAL REVENUES	\$ 419,422	\$ 414,805	\$ 304,000	\$ 350,387

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
EXPENSES				
71-1 Principal	\$ 320,560	\$ 333,617	\$ 347,206	\$ 361,348
72-1 Interest	82,647	69,551	56,055	41,912
TOTAL EXPENSES	\$ 403,207	\$ 403,168	\$ 403,261	\$ 403,260

FUND BALANCE:

Projected Beginning Fund Balance	\$	95,538
Net Change		(52,873)
Projected Ending Fund Balance	\$	42,665

**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
35	Mar-22	4.03%	1,209,779	201,630	22,759	178,871
36	Sep-22	4.03%	1,008,149	201,630	19,153	182,477
				403,260	41,912	361,348
37	Mar-23	4.03%	806,519	201,630	15,474	186,156
38	Sep-23	4.03%	604,889	201,630	11,720	189,910
				403,260	27,194	376,066
39	Mar-24	4.03%	403,259	201,629	7,890	193,739
40	Sep-24	4.03%	201,630	201,630	3,985	197,645
				403,259	11,875	391,384
				\$ 1,209,779	\$ 80,981	\$ 1,128,798

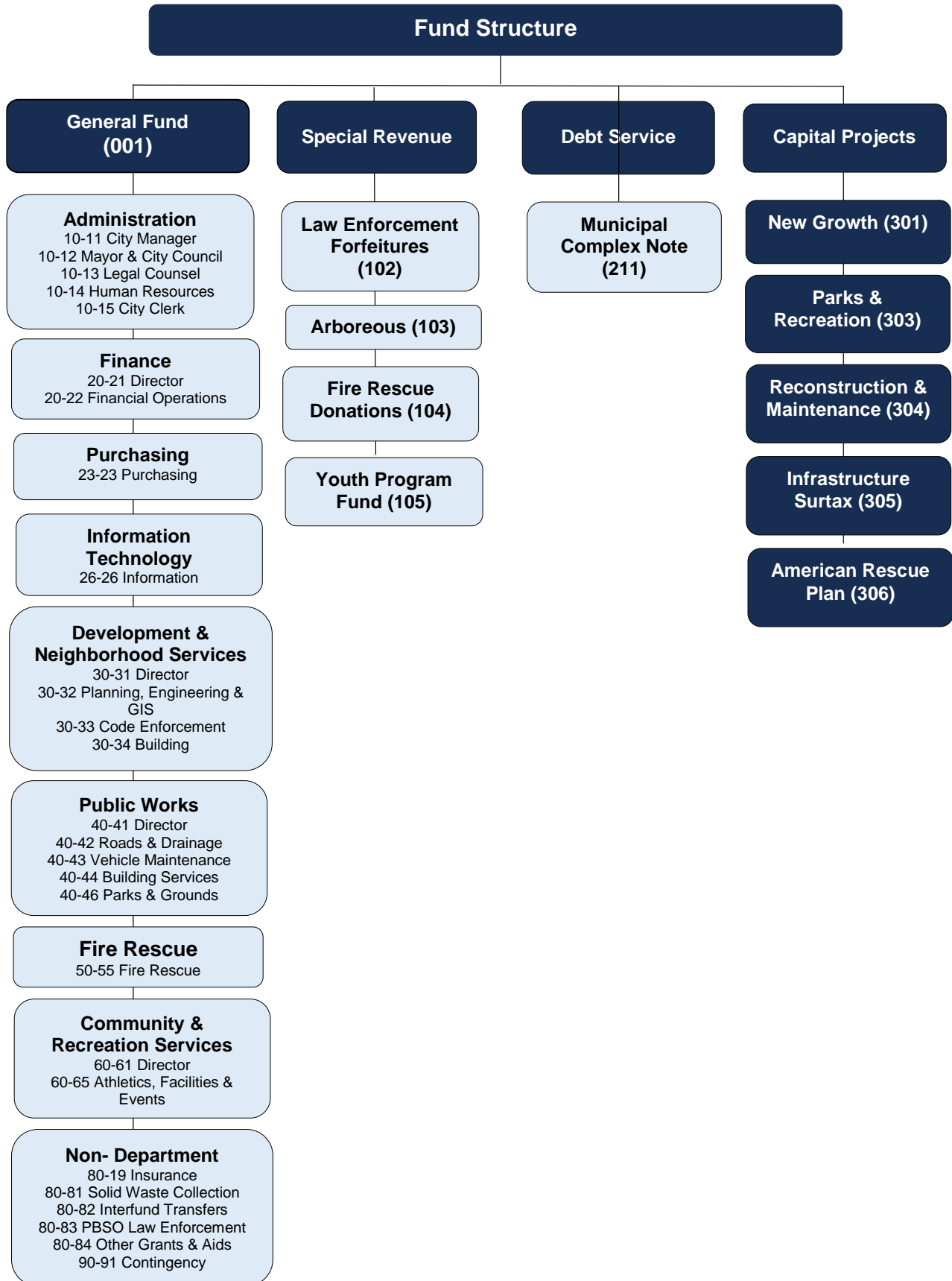


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Capital Improvement Program

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

- *New Growth (301)*
- *Parks & Recreation (303)*
- *Reconstruction & Maintenance (304)*
- *Infrastructure Surtax (305)*
- *American Rescue Plan (306)*



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 five (5) funds: the New Growth Fund, the Parks & Recreation Fund, the Reconstruction & Maintenance Fund, the Infrastructure Surtax Fund, and the American Rescue Plan.

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 uses 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 (4) 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 **Parks & Recreation** (303) fund provides for construction and refurbishment of park facilities within City limits. The City's eleven active (11) parks vary in size and amenities. The smaller parks contain picnic areas and playground equipment. Some of the bigger parks have racquetball, basketball, tennis, pickleball, as well as soccer and baseball fields - all of them lighted.

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

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

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

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

The **Reconstruction & 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 air conditioner replacement.

Four (4) major revenue sources that support this fund are: grants, interest, cell tower rentals and inter-fund transfer.

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

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

Inter-fund transfer as a revenue source occurs with this fund. \$150,000 will be transferred in FY 2022 from the general fund balance.

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

The **American Rescue Plan Act of 2021** (306) was approved on March 10, 2021 to provide funds to local governments in order to facilitate the ongoing recovery from the COVID-19 pandemic. The funds must be spent/committed by December 31, 2024. Eligible use of funds include: 1) Compensate revenue deficits (using 2019 pre pandemic budget as a baseline), 2: Cover increased expenditures and mitigate economic hardship due to the pandemic, 3) Premium pay for essential workers up to \$13 an hour or \$25,000 per worker, 4) Transfer funds to private nonprofit groups, public benefits corporations involved in transportation, and special-purpose units of state and local government, 5) Invest in water, sewer, and broadband infrastructure. The City of Greenacres will receive \$20,593,599 in two allotments one year apart.

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.

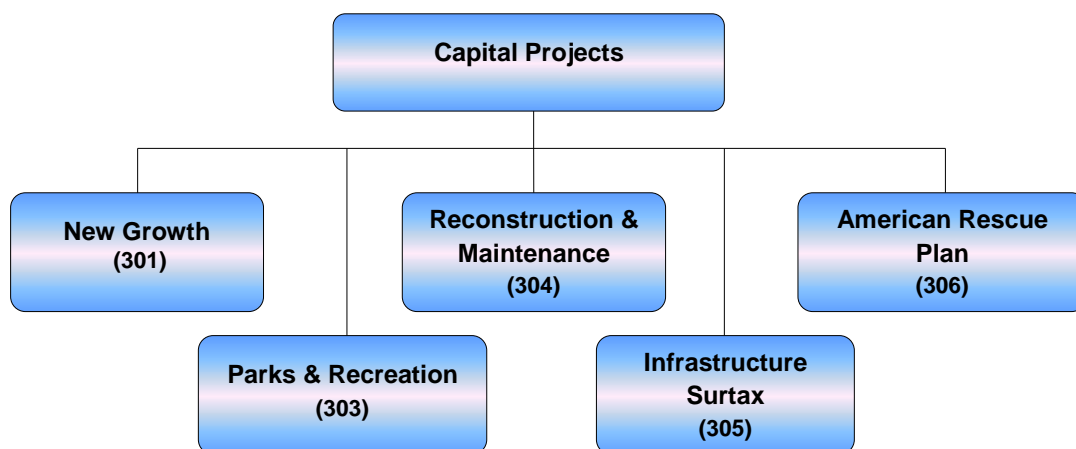
The CIP budget process begins with a review of all open CIP projects, determining their completion date and completion cost.

Each Department Director 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 five-year projection matrix is prepared listing the projects, cost and funding source.

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

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



**CAPITAL IMPROVEMENT PROGRAM
FY 2022-2027 COST BY FUND**

PRJ # DESCRIPTION	BUDGET	AMENDED	ADOPTED	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	FY 2021	BUDGET	FY 2022					
NEW GROWTH 301								
094 Tyler Energov	0	0	114,000	0	0	0	0	0
106 City Sidewalks¹	0	39,700	0	0	0	0	0	0
169 Public Works Generator	240,000	240,000	240,000	0	0	0	0	0
192 Bowman Street Improvement	0	0	175,000	0	0	0	0	0
212 Fire Rescue Equipment	50,000	150,844	20,000	0	0	0	0	0
TOTAL NEW GROWTH	\$ 290,000	\$ 430,544	\$ 549,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PARKS & RECREATION - FUND 303								
032 City Parks Improv	72,000	101,171	232,500	220,000	220,000	175,000	100,000	25,000
048 Parks Court Resurfacing	0	0	0	0	40,000	25,000	25,000	0
160 Parks/Building Parking Resurf	35,000	37,870	0	0	45,000	0	0	0
186 Public Grounds Rejuvenation	19,000	19,000	10,000	10,000	10,000	10,000	10,000	0
198 Community Center Renovation	25,000	43,909	24,000	0	0	0	0	0
TOTAL PARKS & RECREATION	\$ 151,000	\$ 201,950	\$ 266,500	\$ 230,000	\$ 315,000	\$ 210,000	\$ 135,000	\$ 25,000
RECONSTRUCTION & MAINTENANCE - FUND 304								
049 Equipment Replacement	73,200	73,200	132,500	20,100	73,600	87,050	263,400	0
058 Air Pack Fill Station	0	0	0	0	0	0	0	0
069 Copier Replacement	44,000	44,000	39,000	0	26,000	8,000	44,000	0
073 JAG Law Enf Eq	10,553	10,553	22,387	0	0	0	0	0
088 Vehicle Replacement	68,425	71,452	159,650	112,885	257,765	78,591	215,471	0
091 Computer Terminal Hardware Repl	0	50,456	0	0	0	0	0	0
141 Surveillance Camera	0	0	0	0	12,000	0	12,000	0
150 Roof Replacement	10,000	10,000	30,000	28,000	110,000	10,000	10,000	113,000
151 Exterior/Interior Painting	10,000	10,000	10,000	63,500	12,000	50,700	43,000	0
152 Storm Water Pipe	0	0	30,000	30,000	30,000	30,000	30,000	0
161 Road Resurfacing & Striping	125,000	137,277	270,000	150,000	150,000	150,000	150,000	0
163 AC replacement	0	0	0	0	0	0	0	0
191 Fire Rescue Station Renovations	34,000	184,998	74,000	30,000	45,000	0	0	0
200 500 Perry Ave Building Renovation	0	0	0	0	0	0	0	0
212 Fire Rescue / EMS Equipment	0	0	0	0	0	0	0	0
215 Fire Rescue / EMS Equipment	0	0	196,000	27,000	246,650	66,500	127,600	78,800
220 Public Right of Way Landscape	20,000	45,409	10,000	10,000	10,000	10,000	10,000	0
223 Parking Expansion	0	0	0	0	0	0	0	0
TOTAL RECONSTRUCTION & MAINTENANCE	\$ 395,178	\$ 637,345	\$ 973,537	\$ 471,485	\$ 973,015	\$ 490,841	\$ 905,471	\$ 191,800
INFRASTRUCTURE SURTAX - FUND 305								
032 City Parks Improv	170,000	444,539	195,500	0	0	0	0	0
082 Upgrade Hardware & Software	20,000	20,000	0	0	0	0	0	0
088 Vehicle Replacement	0	271,587	895,150	293,115	1,069,000	0	0	0
106 City Sidewalks	1,086,000	2,101,514	0	0	0	0	0	0
152 Storm Sewer Pipe & Basin	83,000	83,000	0	0	0	0	0	0
163 AC Replacement	140,000	140,000	100,000	164,000	113,400	81,700	74,000	32,000
191 Fire Rescue Station Renovations	295,000	720,595	295,000	0	0	0	0	0
193 Original Section Drainage Improv (CDBG)	294,956	294,956	412,608	0	0	0	0	0
200 500 Perry Ave Building Renovation	0	335,225	0	0	0	0	0	0
210 Median Landscaping Rejuvenation	108,000	245,905	225,000	0	0	0	0	0
222 City Information Signs Upgrade	0	100,000	110,000	0	0	0	0	0
226 Lake Drainage Imp (Gladiator Lake)	1,825,000	1,852,780	1,822,589	0	0	0	0	0
231 Septic to Sewer	450,000	450,000	3,300,000	0	0	0	0	0
232 Dillman Trail	700,136	700,136	867,703	0	0	0	0	0
233 Chickasaw Rd Improv	0	0	1,716,063	0	0	0	0	0
234 Municipal Complex	0	0	354,200	0	0	0	0	0
TOTAL INFRASTRUCTURE SURTAX	\$ 5,172,092	\$ 7,760,237	\$ 10,293,813	\$ 457,115	\$ 1,182,400	\$ 81,700	\$ 74,000	\$ 32,000
AMERICAN RESCUE PLAN - FUND 306								
Interfund Transfer	0	0	263,450	0	0	0	0	0
235 Complete Streets	0	0	1,645,000	1,645,000	0	0	0	0
236 Youth Building	0	0	500,000	7,000,000	0	0	0	0
237 Fire Station	0	0	500,000	7,500,000	0	0	0	0
TOTAL PARKS & RECREATION	\$ 0	\$ 0	\$ 2,908,450	\$ 16,145,000	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$ 6,008,270	\$ 9,030,076	\$ 14,991,300	\$ 17,303,600	\$ 2,470,415	\$ 782,541	\$ 1,114,471	\$ 248,800



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

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUE				
Interest	\$ 61,164	\$ 44,638	\$ 40,000	\$ 2,196
Federal Grants	0	0	180,000	180,000
Local Grants	19,274	14,929	50,000	20,000
Residential Impact fees	32,055	0	254,000	275,200
Commercial Impact fees				
Beulah Church	0	0	13,070	0
Green Pine Estate	0	0	10,920	0
Dairy Queen	0	8,722	0	0
Ministries of Bethel	0	0	19,432	0
TOTAL REVENUE	\$ 112,493	\$ 68,289	\$ 567,422	\$ 477,396
EXPENDITURE				
094 Tyler Energov	0	0	0	114,000
106 City Sidewalks	4,238	2,962	0	0
169 Public Works Generator	0	0	240,000	240,000
192 Bowman Street Improvement	4,200	0	0	175,000
212 Fire Rescue Equipment (grant)	19,274	14,929	50,000	20,000
TOTAL EXPENDITURE	\$ 27,712	\$ 17,891	\$ 290,000	\$ 549,000
FUND BALANCE				
Beginning fund balance*	\$ 1,551,724	\$ 1,636,505	\$ 1,686,903	\$ 1,815,781
Net Change	84,781	50,398	277,422	(71,604)
Prior year Rollover	0	0	(140,544)	0
Realized Rev / Exp	0	0	(8,000)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,636,505	\$ 1,686,903	\$ 1,815,781	\$ 1,744,177

* Based on Comprehensive Annual Financial Report

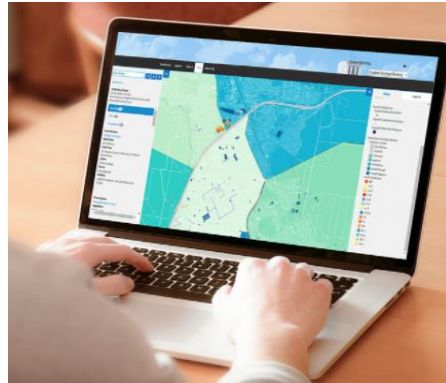
FUND CHANGE SUMMARY:

The beginning fund balance for FY 2022 is estimated at \$1,815,781. This is due not only to the FY 2022 budgeted projects but also to carryover projects from the previous year. 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 \$1,744,177.

PROJECT NAME Tyler Energov Community Development Software Migration
DEPARTMENT Information Technology
PROJECT NO. 301-094

Project Description

This project is to implement the migration of all Community Development (CD) software functionality from the existing on-premise Tyler Technologies New World ERP CD module to Tyler's cloud-based Energov product. This will provide advanced capabilities for the Business Licensing, Permitting, and Code Enforcement functions of the Building Department, integrated with New World ERP Financial Management. It will also provide significantly expanded public engagement capabilities through online and mobile interfaces for two-way communication between the City and its population.



Operating Impact Created by Project:


Projected Operating Expense: \$96,340
 Estimated Useful Life: 10 years
 Description of Operating Impact: Annual subscription fees for Software as a Service (SaaS), providing always available, updated software and support

Project Budget

Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Equipment								\$0
Implementation	\$0	\$114,000	\$0	\$0	\$0	\$0	\$0	\$114,000
Estimated Total Cost	\$0	\$114,000	\$0	\$0	\$0	\$0	\$0	\$114,000

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$0	\$114,000	\$0	\$0	\$0	\$0	\$0	\$114,000
County								\$0
State								\$0
Federal								\$0
Estimated Total Revenue	\$0	\$114,000	\$0	\$0	\$0	\$0	\$0	\$114,000

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

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

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Equipment	\$240,000	\$240,000						\$480,000
Planning & Design								\$0
Estimated Total Cost	\$240,000	\$240,000	\$0	\$0	\$0	\$0	\$0	\$480,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$60,000	\$60,000						\$120,000
County								\$0
State								\$0
Federal (Grant)	\$180,000	\$180,000						\$360,000
Estimated Total Revenue	\$240,000	\$240,000	\$0	\$0	\$0	\$0	\$0	\$480,000

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

Project Description

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 2019, 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 2022, the City's improvements will be constructed.



Operating Impact Created by Project:

Projected Operating Expense: Included in Public Works Department maintenance budget
 Estimated Useful Life: 20 years +
 Description of Operating Impact: When complete, maintenance needs will be reduced.

Project Budget

Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Construction	\$0	\$175,000	\$0					\$175,000
Estimated Total Cost	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000

PROJECT NAME Fire Rescue Equipment (grant)
DEPARTMENT Public Works
PROJECT NO. 301-212

Project Description

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



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Materials and Labor	\$50,000	\$20,000						\$70,000
Estimated Total Cost	\$50,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$70,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City								\$0
County (grant)	\$50,000	\$20,000						\$70,000
State								\$0
Federal								\$0
Estimated Total Revenue	\$50,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$70,000



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

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUES				
Interest	\$ 74,848	\$ 53,295	\$ 22,100	\$ 1,707
Impact Fees - Residential	80,139	0	635,000	627,080
TOTAL REVENUE	\$ 154,987	\$ 53,295	\$ 657,100	\$ 628,787
EXPENDITURES				
032 City Parks Improv	84,058	98,529	72,000	232,500
048 Parks Court Resurfacing	33,000	0	0	0
160 Parks/Building Parking Resurf	124,139	34,082	35,000	0
186 Public Grounds Rejuvenation	25,427	1,546	19,000	10,000
198 Community Center Renovation	192,582	86,590	25,000	24,000
206 Surveillance Camera	36,951	0	0	0
TOTAL EXPENDITURE	\$ 496,157	\$ 220,747	\$ 151,000	\$ 266,500
FUND BALANCE				
Beginning fund balance*	\$ 1,786,987	\$ 1,445,817	\$ 1,278,365	\$ 1,440,515
Net Change	(341,170)	(167,452)	506,100	362,287
Prior year Rollover	0	0	(50,950)	0
Realized Rev / Exp	0	0	(293,000)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,445,817	\$ 1,278,365	\$ 1,440,515	\$ 1,802,802

* Based on Comprehensive Annual Financial Report

FUND CHANGE SUMMARY:

It is estimated that the beginning fund balance for FY 2022 will be approximately \$1,440,515. The budget for FY 2022 includes City parks improvements as well as public grounds and Community Center renovations. Ending fund balance in this fund is estimated to be approximately \$1,802,802.

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

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. Improvements are replaced according to the attached matrix. In FY 2022, the following are scheduled: Replacement of the playstructure at Empire Park and replacement of sports turf at Freedom Park and the shared use field at Samuel J. Ferreri Community Park.



Operating Impact Created by Project:

Projected Operating Expense: \$1,500
 Estimated Useful Life: Signage 5-7 yrs, fencing 8-10 years, and playstructures 12-15 years.
 Description of Operating Impact: None. Replacement of existing park elements for which operating costs are included in the operating budget.

Project Budget

Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Sport Turf	\$45,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$345,000
Sod	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	60,000
Equipment	\$0	\$120,000	\$120,000	\$120,000	\$75,000	\$0	\$0	435,000
Fencing	\$15,000	\$30,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	170,000
Sign Refurbishment	\$2,000	\$12,500	\$5,000	\$5,000	\$5,000	\$5,000	\$0	34,500
Estimated Total Cost	\$72,000	\$232,500	\$220,000	\$220,000	\$175,000	\$100,000	\$25,000	\$1,044,500


Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$72,000	\$232,500	\$220,000	\$220,000	\$175,000	\$100,000	\$25,000	\$1,044,500
County								
State								
Federal								
Estimated Total Revenue	\$72,000	\$232,500	\$220,000	\$220,000	\$175,000	\$100,000	\$25,000	\$1,044,500

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

Project No.: 303-032


Location/Fixture	2022	2023	2024	2025	2026	2027
Sports Turf						
Athletic fields at Freedom Park, Ira Van Bullock & Veteran's	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0
Sod replacement						
Replacement/enhancements at various City Parks & Bldgs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Play Structure						
Bowman Park (2018)						
Bowman Park Exercise Stations (2016)						
Burrowing Owl Park (2019)						
Community Hall/Perry Building Large Play Structure (2017)						
Community Hall/Perry Building Basketball Structure (2014)						
SJF Community Park Large Play Structure (2018)						
SJF Community Park Small Play Structure (2014)						
SJF Community Park Exercise Stations (2011)				\$75,000		
Empire Park (2007)	\$120,000					
Freedom Park (2019)						
Gladiator Park (2013)			\$120,000			
Heather Estates Park (2008)		\$120,000				
Ira Van Bullock Park (2008)						
Ramblewood Park (2013)						
Rambo Park (2017)						
Veterans' Memorial Park (2014)						
Fencing Replacement						
Bowman Park						
Burrowing Owl Park						
Community Hall/Perry Building						
SJF Community Park						
Empire Park						
Freedom Park						
Gladiator Park						
Heather Estates Park						
Ira Van Bullock Park						
Ramblewood Park						
Rambo Park						
Veterans' Memorial Park						
Misc. Fence Repairs	\$30,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Entry Sign Refurbishing						
Bowman Park (2021)						
Burrowing Owl Park (2014)	\$1,000					
SJF Community Park (2016)						
Empire Park (2021)						
Freedom Park (2015)	\$2,500					
Gladiator Park (2021)						
Heather Estates Park (2015)	\$1,000					
Ira Van Bullock Park (2016)	\$1,000					
Oasis Park (2021)						
Ramblewood Park (2014)	\$1,000					
Rambo Park (2021)						
Veterans' Memorial Park (2016)	\$1,000					
Misc. Sign Refurbishment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0
Totals	\$232,500	\$220,000	\$220,000	\$175,000	\$100,000	\$25,000

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

Project Description	
<p>This project provides for the replacement and/or enhancement of landscaping at public buildings in order to maintain a high quality appearance and to account for the replacement of dead plant material.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Varies Description of Operating Impact: Initial watering and fertilization of selected landscape material.</p>	

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Material & Labor	\$19,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$69,000
Estimated Total Cost	\$19,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$69,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$19,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$69,000
County								
State								
Federal								
Estimated Total Revenue	\$19,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$69,000

PROJECT NAME Community Center Remodeling
DEPARTMENT Public Works
PROJECT NO. 303-198

Project Description	
<p>This project provides for the renovation of the infrastructure of original section of the Community Center. In FY 2022, the flooring in the banquet hall will be replaced.</p> <p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: N/A Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Restroom Renovations	\$0	\$0						\$0
Ceiling Tile	\$0	\$0						\$0
Flooring Replacement	\$25,000	\$24,000						\$49,000
Estimated Total Cost	\$25,000	\$24,000	\$0	\$0	\$0	\$0	\$0	\$49,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$25,000	\$24,000	\$0	\$0	\$0	\$0	\$0	\$49,000
County								
State								
Federal								
Estimated Total Revenue	\$25,000	\$24,000	\$0	\$0	\$0	\$0	\$0	\$49,000



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

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUE				
Interest	\$ 113,686	\$ 84,307	\$ 17,000	\$ 2,514
2nd Local Option Gas Tax	140,151	122,350	105,000	130,000
JAG	12,273	21,020	10,553	22,387
Cell Tower Rental	273,113	291,842	291,841	309,842
Interfund Transfer	500,000	250,000	150,000	150,000
TOTAL REVENUE	\$ 1,039,223	\$ 769,519	\$ 574,394	\$ 614,743
EXPENDITURE				
049 Equipment Replacement	63,205	57,899	73,200	132,500
058 Air Pack Fill Station	0	83,584	0	0
069 Copier Replacement	19,436	7,498	44,000	39,000
073 JAG Law Enf Equipment	12,273	21,482	10,553	22,387
088 Vehicle Replacement	363,368	295,066	68,425	159,650
091 Computer Terminal Hardware Repl	38,869	47,543	0	0
141 Surveillance Camera	18,632	0	0	0
150 Roof Replacement	651,492	150,887	10,000	30,000
151 Exterior/Interior Painting	33,911	29,034	10,000	10,000
152 Storm Water Pipe	64,918	47,986	0	30,000
161 Road Resurfacing & Striping	175,204	189,655	125,000	270,000
163 AC replacement	26,303	184,293	0	0
180 Energy Efficiency Enhancements	46,578	0	0	0
191 Fire Rescue Station Renovations	3,025	0	34,000	74,000
215 Fire Rescue / EMS Equipment	0	0	0	196,000
220 Public Right of Way Landscape	14,591	0	20,000	10,000
221 Air Pack Replacement	57,869	0	0	0
223 Parking Expansion	0	44,943	0	0
228 Public Works Security	77,356	0	0	0
229 Flooring WIC Building	49,728	0	0	0
TOTAL EXPENDITURE	\$ 1,716,758	\$ 1,159,870	\$ 395,178	\$ 973,537

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

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
Beginning fund balance*	\$ 2,222,657	\$ 1,545,122	\$ 1,154,771	\$ 1,134,620
Net Change	(677,535)	(390,351)	179,216	(358,794)
Prior year Rollover			(242,165)	0
Realized Rev / Exp			42,798	0
Ending Fund Balance	\$ 1,545,122	\$ 1,154,771	\$ 1,134,620	<u>\$ 775,826</u>
Restricted 2nd Local Option Gas Tax				\$ 319,739
			Fund Balance Less Restricted	\$ 456,087

* Based on Comprehensive Annual Financial Report

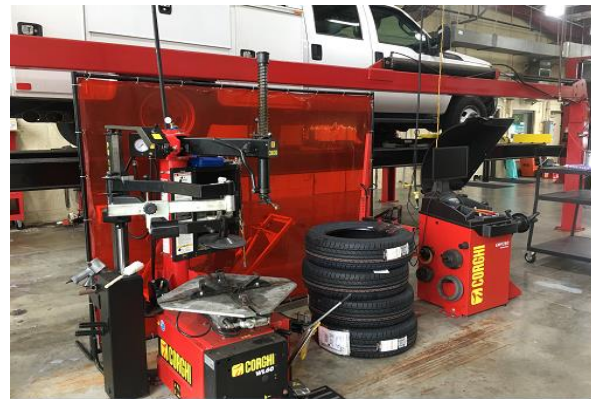
FUND CHANGE SUMMARY:

It is estimated that the beginning fund balance for FY 2022 will be approximately \$1,134,620. The budget for FY 2022 includes cell tower rental income of \$309,842, restricted 2nd Local Option Gas Tax and interest. Several fire trucks and buses which used to be procured from this fund have now been moved to the Infrastructure Surtax (305) fund. Ending fund balance is estimated to be \$775,826. 2nd Local Option Gas tax restricts \$319,739 of the balance leaving an adjusted fund balance of \$456,087.

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 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Equipment	\$73,200	\$132,500	\$20,100	\$73,600	\$87,050	\$263,400	\$0	\$649,850
Estimated Total Cost	\$73,200	\$132,500	\$20,100	\$73,600	\$87,050	\$263,400	\$0	\$649,850

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$73,200	\$132,500	\$20,100	\$73,600	\$87,050	\$263,400	\$0	\$649,850
County								
State								
Federal								
Estimated Total Revenue	\$73,200	\$132,500	\$20,100	\$73,600	\$87,050	\$263,400	\$0	\$649,850

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

Project No.: 049

Equipment Description	2022	2023	2024	2025	2026	2027
1979 FORD 3600 TRACTOR						
1986 BANDSAW (VM SHOP)						
1992 HONDA EM1800 GENERATOR ¹						
1992 HONDA EM2200X GENERATOR ¹						
1996 HONDA EM5000S GENERATOR		\$3,100				
1996 16' x 7' TANDEM TRAILER (refurbished 2009) ¹						
1999 BOBCAT TRAILER (refurbished 2009)	\$7,000					
2000 PRESSURE PRO WASHER 4000						
2002 PONY PUMP w/500-GAL WATER TANK				\$2,000		
2002 HONDA TPG5000H-DX PORTABLE GENERATOR			\$3,200			
2002 AERIFIER 4" PRONGS		\$4,500				
2003 BROYHILL CHEMICAL SPRAY RIG						
2003 CUMMINS POWER GENERATOR STATION 95						
2003 JOHN DEERE TRACTOR W/BUSHOG	\$38,000					
2004 HYSTER FORKLIFT			\$30,000			
2004 TANDEM TRAILER		\$5,600				
2004 TANDEM TRAILER		\$5,600				
2005 BALDOR 175 KW #213 GENERATOR "FRANCES"					\$130,000	
2005 BALDOR 175 KW #216 GENERATOR "WILMA"					\$130,000	
2005 TORO SAND PRO						
2005 TORO UTILITY VEHICLE						
2006 SPORTS TURF SOD CUTTER			\$5,800			
2007 CHALLENGER PORTABLE LIFT ¹						
2007 CHALLENGER CL10 LIFT	\$8,500					
2007 CHALLENGER 30,000LBS LIFT	\$45,000					
2007 ROBINAIR AC RECOVERY MACHINE						
2007 HONDA EB5000X GENERATOR					\$3,400	
2007 JOHN DEERE 655 TILLER						
2007 JOHN DEERE 790 TRACTOR						
2008 KOHLER 350 KW GENERATOR CITY HALL						

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

Project No.: 049

Equipment Description	2022	2023	2024	2025	2026	2027
2008 STUMP GRINDER				\$11,250		
2009 BULK OIL PUMP						
2010 BALDOR 200KW GENERATOR STATION 95						
2010 HONDA EM5000SX GENERATOR		\$1,300				
2012 SNAPON SCANNER						
2012 GRAVELY MOWER 44"						
2013 AIR OPERATED GREASE GUN			\$1,600			
2013 MILLER MATIC 200 MIG WELDER (VM SHOP)			\$7,000			
2013 SIMPSON PRESSURE WASHER 3000			\$2,500			
2013 WISCONSIN ROBIN TAMPER			\$2,500			
2020 WACKER LIGHT TOWER						
2020 VERTI CUTTER						
2020 HONDA 2200 WATT GEN/INVERTER SUPER QUIET						
2020 HONDA 2200 WATT GEN/INVERTER SUPER QUIET						
2020 SNAP-ON APOLLO SCANNER						
2021 COVERED TRAILER 8.5'X16' (PARKS)						
2022 COVERED TRAILER 8.5'X16' (ROADS)	\$14,000					
2022 SPORTS FIELD SAND TOP DRESSER	\$20,000					
TOTALS:	\$132,500	\$20,100	\$73,600	\$87,050	\$263,400	\$0

¹ Will be sold at auction
 FY 22 Equipment total: 80

PROJECT NAME Copier Replacement
DEPARTMENT All Departments
PROJECT NO. 304-069

Project Description

Provides for the orderly replacement of the eleven (11) copiers used in the City. Four (4) copiers are heavy duty, mass-volume copiers with sorters and are located in the Departments of Administration and Finance, Development & Neighborhood Services, Fire Rescue, and Community & Recreation Services. Five (5) medium duty copiers with sorters are located in the Departments of Public Works, Fire Rescue, Community & Recreation Services, and Development & Neighborhood Services. One (1) low volume light duty copier is located in the Department of Finance. One (1) plotter is located in the Division of Planning and Engineering.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Furniture, Equipment & Software	\$44,000	\$39,000	\$0	\$26,000	\$8,000	\$44,000	\$0	\$161,000
Estimated Total Cost	\$44,000	\$39,000	\$0	\$26,000	\$8,000	\$44,000	\$0	\$161,000

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$44,000	\$39,000	\$0	\$26,000	\$8,000	\$44,000	\$0	\$161,000
County								
State								
Federal								
Estimated Total Revenue	\$44,000	\$39,000	\$0	\$26,000	\$8,000	\$44,000	\$0	\$161,000

PROJECT NAME Copier Replacement
DEPARTMENT All Departments
PROJECT NO. 304-069

Project No.: 069

Fixed Asset #	Purchase Date	Department	Size/Type	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
10090	10/1/2016	Fire Rescue Station 95	Medium Duty Canon iR ADV 4235	8,000					
7280	10/5/2015	Development & Neighborhood Services	Canon ImagePRESS C165					18,000	
8402	10/1/2016	Finance Cashier	Light Duty Canon iR 1435iF	3,000					
7279	11/23/2019	Development & Neighborhood Services	Canon Image PROGRAF TX- 3000 MFP						
10127	10/1/2016	Youth Programs	Medium Duty Color Canon iR ADV C5540i	10,000					
8975	10/5/2015	Fire Rescue Station 94	Canon ImagePRESS C165					18,000	
8399	10/1/2016	Administration / Finance	Heavy Duty Color Canon iR ADV C7260	18,000					
8894	10/1/2019	Public Works	Medium Duty Canon iR ADV 4535i				8,000		
8413	10/10/2018	Development & Neighborhood Services	Medium Duty Canon iR ADV 4535i			8,000			
10231	10/10/2018	Community & Recreation Services	Heavy Duty Color Canon iR ADV C7565i			18,000			
8613	10/5/2015	Community & Recreation Services	Medium Duty Canon iR ADV DX 4735i					8,000	
Total				\$ 39,000	\$0	\$ 26,000	\$ 8,000	\$ 44,000	\$0

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

Project Description

This project provides for the purchase of public safety equipment. Funding is through the Edward Byrne Memorial Justice Assistance Grant (JAG) program. For FY 2022, the funds will be used by PBSO. This also includes funds from 2021 in the amount of \$10,553. Product was not received in 2021.



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

Project Budget

Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Equipment	\$10,553	\$22,387	\$0	\$0	\$0	\$0	\$0	\$32,940
Estimated Total Cost	\$10,553	\$22,387	\$0	\$0	\$0	\$0	\$0	\$32,940

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City								
County								
State								
Federal(JAG)	\$10,553	\$22,387	0	0	0	0	0	\$32,940
Estimated Total Revenue	\$10,553	\$22,387	\$0	\$0	\$0	\$0	\$0	\$32,940

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 FY 2022-2026 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 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Vehicles	\$ 68,425	\$ 159,650	\$ 112,885	\$ 257,765	\$ 78,591	\$ 215,471	\$0	\$892,787
Estimated Total Cost	\$68,425	\$159,650	\$112,885	\$257,765	\$78,591	\$215,471	\$0	\$892,787

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$ 68,425	\$ 159,650	\$ 112,885	\$ 257,765	\$ 78,591	\$ 215,471	\$0	\$892,787
County								
State								
Federal								
Estimated Total Revenue	\$68,425	\$159,650	\$112,885	\$257,765	\$78,591	\$215,471	\$0	\$892,787

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

VEHICLE REPLACEMENT SCHEDULE

DEPART.	MODEL YR	ASSET#	VIN#	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ADMINISTRATION (1)									
	2021 Chevrolet Traverse (City Manager)	10363	0700						
DEVELOPMENT & NEIGHBORHOOD SERVICES (9)									
	2002 Ford Explorer 1/2 ton (to F-150)	7281	0736	\$29,755					
	2007 Taurus (code enforcement)(F-150 2021)	8405	9077						
	2013 Ford Escape (to F-150)	8409	4795			\$31,061			
	2013 Ford Escape (to F-150)	8407	4797			\$31,061			
	2013 Ford Escape (to F-150)	8408	4796			\$31,061			
	2017 Ford F-150	8412	2584						
	2019 Ford F-150	10119	0082						
	2019 Ford F-150	10120	0083						
	2021 Ford F-150	10371	9194						
ENGINEERING (1)									
	2020 Ford Escape	10277	3747						
FINANCE (1)									
	2014 Ford Escape (replace with hybrid)	8394	8425			\$29,883			
INFORMATION TECHNOLOGY (1)									
	2020 Dodge Caravan	10269	4944						
YOUTH PROGRAMS (3)									
	1992 3800/Bus 60 Pass. (surtax) 66 passenger	6735	8066	\$129,150					
	1995 3800/Bus 60 Pass. (surtax) 48 passenger	7062	5863		\$128,770				
	2018 Blue Bird 30 Pass.	10230	8280						
COMMUNITY & RECREATION SERVICES (4)									
	2002 Ford F-250 / 8' Bed / Lift Gate (Custodial)	6512	9073		\$30,000				
	2013 Dodge Caravan	8608	4355		\$27,397				
	2020 Ford Ranger (Parks Attn)	10278	0543						
	2020 Ford T-350 15 Passenger	10282	7520						
PUBLIC WORKS (11)									
	1993 4700LP Flat Bed 1.1/2 (refurb)	6460	0877		\$10,000				
	2001 4700 Dump	7020	5454						
	2005 Dodge Caravan (moved from IT) (to F-150)	7420	0502	\$29,755					
	2007 E-350 Van (Bldg Serv)	8363	7816	\$60,140					
	2008 4300 trash truck (surtax)	8373	1272		\$164,345				
	2013 E350 15 Pass. (moved from CRS)	8610	4500						
	2013 Ford F-250 Super Duty Crew Cab	8658	4518			\$46,000			
	2013 Ford F-250 Super Duty Ext. Cab	8659	9679			\$45,000			
	2015 Ford F-350 Crew VM Service Truck	0037	9465				\$78,591		
	2016 Ford F-150 Extended Cab	10038	6650					\$54,003	
	2016 Ford F-150 Extended Cab	10087	6812					\$54,003	


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

VEHICLE REPLACEMENT SCHEDULE - CONTINUED

DEPART.	MODEL YR	ASSET#	VIN#	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
PUBLIC WORKS (16)									
	2017 Ford F-250 Crew Cab	10096	0946						
	2019 Ford F-450 Dump truck Crew Cab	10115	2320						
	2018 Ford F-150 Extended Cab	10103	8502						
	2018 Ford F150 Extended Cab	10104	8501						
	2018 Ford F-150 Extended Cab	10109	7631						
	2018 Ford T-250 With Utility Body	10117	8371						
	2019 Ford F150 Single Cab	10257	0084						
	2019 Ford F-350 Crew Cab	10118	7151						
	2019 Ford F-550 Altec Lift Truck	10258	5267						
	2020 Ford F-350 Crew Cab	10272	8625						
	2020 Ford F-250 Extended Cab	10273	8628						
	2020 Ford F-350 Dump	10279	0586						
	2020 International 2000 gal Water Tanker	10281	6756						
FIRE RESCUE (16)									
	2005 Ford Explorer EMS (to Chevy Tahoe for new station)	8049	3262		\$45,488				
	2001 Am LaFr Engine (Pink)	7227	7080						
	2009 Pierce Pumper 95 (surtax)	8557	0196	\$766,000					
	2011 HHR (Fire Marshal)(to Ford F-150 4x2 supercrew cab)	8735	1762	\$40,000					
	2012 Pierce Saber Pumper (surtax)	8847	2805			\$709,000			
	2014 M-2 Freightliner Med (surtax)	8960	3796			\$360,000			
	2016 Ford Explorer (Asst Fire Chief)	0078	8202					\$53,732	
	2016 Ford Explorer (Div Chief)	0077	8201					\$53,732	
	2018 Ford Explorer (Fire Chief)	10190	9428						
	2019 Freightliner Med	10114	2199						
	2018 Pierce 75' Ladder	10110	9227						
	2020 M-2 Freightliner Med (replace 1793)	10263	8418						
	2019 Pierce Engine Pumper	10256	0248						
	2020 Chevy Tahoe (Bat Chief)	10268	9421						
	2020 M-2 Freightliner Med	10362	4552						
	2024 Ford Explorer	9999	9999			\$43,700			
SURTAX FUNDED				-\$895,150	-\$293,115	-\$1,069,000	\$0	\$0	\$0
GRAND TOTAL 57				\$159,650	\$112,885	\$257,765	\$78,591	\$215,471	\$0

Bold = Surtax funded

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

Project Description	
<p>This project provides for the orderly replacement of roofing systems on public buildings and park structures. Age, maintenance, and repairs, and functionality are taken into account as part of the analysis to determine when each facility will have the roofing system replaced. A matrix showing the schedule of the roof replacement from FY 2022 through FY 2027 is attached.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Varies Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Materials and Labor	\$10,000	\$30,000	\$28,000	\$110,000	\$10,000	\$10,000	\$113,000	\$311,000
Estimated Total Cost	\$10,000	\$30,000	\$28,000	\$110,000	\$10,000	\$10,000	\$113,000	\$311,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$10,000	\$30,000	\$28,000	\$110,000	\$10,000	\$10,000	\$113,000	\$311,000
County								
State								
Federal								
Estimated Total Revenue	\$10,000	\$30,000	\$28,000	\$110,000	\$10,000	\$10,000	\$113,000	\$311,000

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

Public Buildings Roof Replacement
 FY 2022-2027 Capital Improvement Program

Project No.: 150

BUILDING	Roof Type	Installation Date	Lifespan	2022	2023	2024	2025	2026	2027
301 Swain Blvd.	Asphalt Shingles	February-20	2035-2040						
301 Swain Blvd.	4-ply built-up	February-20	2035-2040						
500 Perry Ave.	Asphalt Shingles	April-19	2034-2039						
500 Perry Ave Gazebo	Metal	July-97	2017-2022		\$18,000				
Bowman Park Gazebo	Metal	June-00	2020-2025	\$20,000					
Burrowing Owl Park Gazebo	Metal	June-17	2042-2047						
Former City Hall (PBC Health Dept.)	Asphalt Shingles (20/40 year)	April-19	2034-2039						
Community Center	Metal	September-99	2019-2024		\$100,000				
Community Hall	Asphalt Shingles	May-20	2035-2040						
Community Hall (flat decks)*	4-Ply Built Up	May-20	2035-2040						
Community Park Comfort Station*	Metal	July-18	2038-2043						
Community Park East Gazebo	Metal	April-19	2039-2044						
Community Park West Gazebo	Metal	July-18	2038-2043						
Community Park Main Pavilion	Metal	June-13	2038-2043						
Empire Park Gazebo	Metal	January-00	2020-2025						
Freedom Park Main Pavilion	Metal	January-02	2022-2027						\$75,000
Freedom Park Small Pavilion	Metal	January-02	2022-2027						\$38,000
Freedom Park North Restroom/Press Box	Metal	January-02	2022-2027						
Freedom Park South Restroom/Press Box	Metal	July-08	2028-2033						
Freedom Park Shed	Metal	September-03	2023-2028						
Freedom Park Dugouts ¹	Metal	April-13	2038-2043						
Ira Van Bullock Padgett Field Dugouts & Press boxes	Metal	January-00	2020-2025						
Ira Van Bullock North Field Dugouts & Press boxes ³	Metal	February-13	2038-2043						
Ira Van Bullock Pavilion*	Metal	April-19	2038-2043						
Ira Van Bullock Gazebo	Metal	June-09	2029-2034						
Ira Van Bullock PW Storage Shed	Asphalt Shingles	March-19	2039-2044						
Fire Rescue Station 94/PBSO District 16 Phase 1	4-Ply Johns Manville	March-19	2049-2054						
Fire Rescue Station 94/PBSO District 16 Phase 2	4-Ply Johns Manville	March-19	2049-2054						
Fire Rescue Station 94/PBSO Dist 16 Bay & south wing*	4-Ply Johns Manville	March-19	2049-2054						
PBSO District 16 Firing Range	4-Ply Built Up	June-17	2032-2037						
Fire Rescue Station 95	Barrel Tile	August-02	2027-2032						
Veterans Park Dugouts (non Capital) ²	Metal	September-06	2016-2021						
Veterans Park Press box	Asphalt Shingles	January-06	2021-2026						
Veterans Park Shed	3-Ply	August-00	2026-2031						
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	
				\$30,000	\$28,000	\$110,000	\$10,000	\$10,000	\$113,000

* Restoration/repairs

¹ Removed in FY20

² Removed in FY19

³ Removed in FY21

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 2022 through FY 2027 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 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Materials & Labor	\$10,000	\$10,000	\$63,500	\$12,000	\$50,700	\$43,000	\$0	\$189,200
Estimated Total Cost	\$10,000	\$10,000	\$63,500	\$12,000	\$50,700	\$43,000	\$0	\$189,200
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$10,000	\$10,000	\$63,500	\$12,000	\$50,700	\$43,000	\$0	\$189,200
County								
State								
Federal								
Estimated Total Revenue	\$10,000	\$10,000	\$63,500	\$12,000	\$50,700	\$43,000	\$0	\$189,200

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

Public Buildings Exterior/Interior Painting
 FY 2022-2027 Capital Improvement Program

Project No.: 151

Building	Date Painted	Scheduled Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
301 Swain Blvd. (exterior)	January-20	2035						
301 Swain Blvd. (interior)	January-20	2030						
500 Perry Ave. (exterior)	June-14	2023		\$5,000				
500 Perry Ave. (interior)	January-20	2027						
500 Perry Ave. Gazebo	November-14	2022				\$3,500		
Bowman Park Gazebo	April-16	2022						
Burrowing Owl Park Gazebo	January-12	2024			\$2,000			
City Hall (exterior)	March-16	2030						
City Hall (interior)	May-16	2027						
City Hall Diesel Fuel Tank	March-16	2025				\$1,200		
Community Center (exterior)	March-16	2026					\$12,000	
Community Center (int-common wall,banq hall, several offices)	February-19	2025				\$10,000		
Community Hall (exterior)	June-14	2023	x					
Community Hall (interior)	February-20	2027						
SJF Community Park Comfort Station (exterior)	January-19	2026					\$3,000	
SJF Community Park Comfort Station (interior)	January-19	2026					\$2,500	
SJF Community Park East Gazebo	May-20	2027						
SJF Community Park West Gazebo	April-16	2023		\$2,000				
SJF Community Park Main Pavilion (new roof)	June-13	2026					\$2,500	
SJF Community Park Main Pavilion (structure)	February-15	2022		\$6,500				
SJF Community Park Main Pavilion Guard Rails	August-20	2022					\$3,000	
Empire Park Gazebo	April-16	2026				\$1,500		
Former City Hall (exterior)	February-19	2025				\$11,000		
Former City Hall (interior)	May-18	2025				\$12,000		
Freedom Park Main Pavilion	May-20	2027						
Freedom Park Main Pavilion Guard Rails	May-20	2027						
Freedom Park Small Pavilion	May-20	2027					\$2,500	
Freedom Park North Restroom/Press Box	September-17	2032					\$4,500	
Freedom Park South Restroom	December-20	2027						
Freedom Park Dugouts**	-	-						
Ira Van Bullock Dugouts & Press boxes	May-12	2027						
Ira Van Bullock Pavilion	April-16	2027						
Ira Van Bullock Gazebo	April-16	2027						
Fire Rescue Station 94/PBSO District 16 (exterior)	October-17	2027						
Fire Rescue Station 94/PBSO District 16 (interior)	July-14	2023		\$40,000				
Fire Rescue Station 94/PBSO District 16 Bay Doors (4 Red)	February-19	2025				\$1,500		
PBSO District 16 Range (exterior)	June-17	2027						
PBSO District 16 Range (interior)	June-17	2027						
Fire Rescue Station 95 (exterior, including bay doors)	March-20	2030						
Fire Rescue Station 95 (interior)	August-15	2026					\$3,000	
Public Works (exterior)	February-19	2029						
Public Works (interior)	March-16	2027						
PW Shed at Martin Ave.	March-14	2023						
Veterans Park Dugouts ¹	May-12	2019						
Vetarans Park Shed	January-20	2030						
Veterans Park Press Box/Restrooms (exterior)	February-17	2027						
Veterans Park Press Box/Restrooms (interior)	March-16	2027						
Misc.								
Total:			\$10,000	\$63,500	\$12,000	\$50,700	\$43,000	\$0

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 15 years, heavy maintenance and rehabilitation of the City's storm sewer system has been performed. In FY 2022, video inspections and minor repairs are planned. Additional video inspections and minor repairs to the storm sewer system are also planned from FY 2022 through FY 2027.



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 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Materials & Labor	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$150,000
Estimated Total Cost	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$150,000

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$150,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$150,000

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

Project Description

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 2022 through FY 2027 is attached.



Operating Impact Created by Project:
 Projected Operating Expense: \$0
 Estimated Useful Life: 15-20 Years
 Description of Operating Impact: N/A

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Materials & Labor	\$125,000	\$270,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$995,000
Estimated Total Cost	\$125,000	\$270,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$995,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$125,000	\$270,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$995,000
County								
State								
Federal								
Estimated Total Revenue	\$125,000	\$270,000	\$150,000	\$150,000	\$150,000	\$150,000	\$0	\$995,000

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

Roadway Striping, Marking, and Resurfacing
 FY 2022-2027 Capital Improvement Program

Project No.: 161

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

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

Roadway Striping, Marking, and Resurfacing Continued
 FY 2022-2027 Capital Improvement Program

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Ramblewood Cir.	Asphalt	1996	2021-2026			x			
Ramblewood Ct.	Asphalt	1996	2021-2026			x			
Rome Ct.	Asphalt	2020	2035-2040						
S 35th Ct.	Asphalt	1995	2020-2025				x		
S 36th St.	Asphalt	1995	2020-2025				x		
S 37th Ct. (west of S. 57th Ave.)	Asphalt	1999	2019-2024				x		
S 37th Ct. (east of S. 57th Ave.)	Asphalt	1999	2019-2024				x		
S 37th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024				x		
S 37th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024				x		
S 38th Ct. (west of S. 57th Ave.)	Asphalt	1996	2016-2021				x		
S 38th Ct. (east of S. 57th Ave.)	Asphalt	1996	2016-2021				x		
S 38th St. (west of S. 57th Ave.)	Asphalt	1999	2019-2024				x		
S 38th St. (east of S. 57th Ave.)	Asphalt	1999	2019-2024				x		
S 55th Ave.	Asphalt	1999	2019-2024				x		
S 56th Terr. (north end)	Asphalt	1999	2019-2024				x		
S 56th Terr. (south end)	Asphalt	1999	2019-2024				x		
S 57th Ave.	Concrete	1983	2018-2033						
S 57th Ave. (10th Ave. North to Lake Worth Rd.)	Asphalt	2014	2039-2034						
S 57th Ave. (Lake Worth Rd. to L-13 Canal)	Asphalt	1998	2018-2023					x	
Sandi Ln.	Asphalt	2000	2020-2025	x					
Second St.	Asphalt	2019	2039-2044						
Seven Springs Blvd.	Asphalt	1997	2017-2022						
Sherwood Forest Blvd.	Asphalt	1998	2018-2023						
Swain Blvd. (north of 10th Ave)	Asphalt	2004	2024-2029						
Swain Blvd. (south of 10th Ave)	Asphalt	2016	2036-2041						
Toga Way	Asphalt	1997	2017-2022		x				
Walker Ave. (north of 10th Ave.)	Asphalt	2010	2026-2031						
Walker Ave. (south of 10th Ave.)	Asphalt	2017	2037-2042						
Woodlake Blvd.	Asphalt	1995	2020-2025						
Woodwind Ct.	Asphalt	1991	2011-2026						
Wry Rd. N	Asphalt			x					
Wry Rd.	Asphalt	2000	2020-2025	x					

PROJECT NAME	Fire Rescue Station Renovations
DEPARTMENT	Fire Rescue
PROJECT NO.	304-191

Project Description

This project provides for the renovation of the interior and exterior of Fire Rescue (FR) Station 94 and Fire Rescue Station 95. The building infrastructure is aged and require renovations to increase efficiency and respond to evolving standards in the fire/rescue field and additional staffing. In FY 2022, flooring at FR 94 and FR 95 will be renovated. Also in FY 2022, four (4) front roll up bay doors at FR 94 will be replaced. In FY 2023, two (2) rear roll up doors at FR95 will be replaced; three (3) rear roll up bay doors will be replaced at FR 94 in FY 2024.



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 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design	\$0	\$0						\$0
FR 94 Flooring Renovation	\$0	\$10,000						\$10,000
FR 95 Flooring Renovation	\$0	\$4,000						\$4,000
FR 94 Bay Doors	\$0	\$60,000		\$45,000				\$105,000
FR 95 Bay Doors	\$0		\$30,000					\$30,000
Estimated Total Cost	\$0	\$74,000	\$30,000	\$45,000	\$0	\$0	\$0	\$149,000

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$0	\$74,000	\$30,000	\$45,000	\$0	\$0	\$0	\$149,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$74,000	\$30,000	\$45,000	\$0	\$0	\$0	\$149,000

PROJECT NAME Fire Rescue Equipment Replacement
DEPARTMENT Fire Rescue
PROJECT NO. 304-215

Project Description

This project provides for the replacement of Fire Rescue / EMS equipment. A matrix showing the replacement schedule from FY 2022 through FY 2027 is attached.



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 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Equipment & Design	\$0	\$196,000	\$27,000	\$246,650	\$66,500	\$127,600	\$78,800	\$742,550
Estimated Total Cost	\$0	\$196,000	\$27,000	\$246,650	\$66,500	\$127,600	\$78,800	\$742,550

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$0	\$196,000	\$27,000	\$246,650	\$66,500	\$127,600	\$78,800	\$742,550
County								
State								
Federal								
Estimated Total Revenue	\$0	\$196,000	\$27,000	\$246,650	\$66,500	\$127,600	\$78,800	\$742,550

PROJECT NAME	Fire Rescue Equipment Replacement
DEPARTMENT	Fire Rescue
PROJECT NO.	304-215

EQUIPMENT TYPE	# of Items	Purch. year	Life Exp.	2022	2023	2024	2025	2026	2027
FIRE RESCUE									
S.C.B.A. Air Pack	35 Items		10 years	\$0	\$0	\$0	\$0	\$0	\$0
S.C.B.A. Air Bottle	60 Items		15 years	\$0	\$0	\$0	\$0	\$0	\$0
S.C.B.A. Fill Station	2 Items		15 years	\$0	\$0	\$40,000	\$0	\$0	\$0
Structural Firefighting Bunker Gear	51 Items		10 years	\$0	\$0	\$52,500	\$52,500	\$54,600	\$0
EMS Cardiac Monitor (Zoll)	6 Items	2022	5 years	\$64,000	\$0	\$0	\$0	\$68,000	\$69,000
EMS Power Pro Cot Stretchers (Stryker)	4 Items	2022	6 years	\$74,000	\$0	\$0	\$0	\$0	\$0
EMS Lucas 3 CPR Device	3 Items		5 years	\$0	\$13,000	\$13,500	\$14,000	\$0	\$0
Extrication Equipment	3 Items	2022	12 years	\$39,000	\$0	\$39,000	\$0	\$0	\$0
Fire Hose 5" - 3500 ft	35 items	2022*	10 years		\$0	\$11,500	\$0	\$0	\$0
Fire Hose 2.5" - 6250 ft	125 items	2022*	10 years		\$0	\$12,800	\$0	\$0	\$0
Fire Hose 1.75" - 4000 ft	80 items	2022*	10 years		\$0	\$17,800	\$0	\$0	\$0
Fire Nozzles - 1.5"	30 items	2022*	12 years		\$0	\$6,600	\$0	\$0	\$0
Fire Nozzles - 2.5"	20 items	2022*	12 years		\$0	\$6,100	\$0	\$0	\$0
Fire Rescue Stabilization Jacks	3 items	2022*	12 years		\$0	\$0	\$0	\$0	\$0
Fire Rescue Air Bag System	3 items	2022*	12 years		\$0	\$5,500	\$0	\$0	\$0
Fire Ventilation Fans	5 items	2022*	12 years		\$0	\$8,800	\$0	\$0	\$0
Ventilation Saws - Chainsaws	5 items	2022*	12 years		\$0	\$4,700	\$0	\$0	\$0
Ventilation Saws - K12	5 items	2022*	12 years		\$0	\$1,700	\$0	\$0	\$0
Generator - Honda	5 items	2022*	12 years		\$0	\$2,750	\$0	\$0	\$0
Thermal Imaging Cameras	6 items	2022*	10 years		\$0	\$16,000	\$0	\$0	\$0
Valve - 6" Intake to 5" Storz	5 items	2022*	12 years		\$0	\$1,100	\$0	\$0	\$0
Valve - 6" Intake to 2 - 2.5" FNH	5 items	2022*	12 years		\$0	\$1,500	\$0	\$0	\$0
Roll n Rack - 5" Hose Roller	2 items	2022*	12 years		\$0	\$3,100	\$0	\$0	\$0
Multi-gas Detectors	4 items	2022*	4 years		\$0	\$1,700	\$0	\$0	\$1,800
Station Mattresses	17 Items	2021	6 years	\$0	\$0	\$0	\$0	\$0	\$0
Station Recliners	14 items	2022	6 years	\$14,000	\$0	\$0	\$0	\$0	\$0
Station Gym Equipment - Treadmill	2 items	2022	3 years	\$5,000	\$0	\$0	\$0	\$5,000	\$0
Station Gym Equipment - Stairclimber	2 items		3 years	\$0	\$8,000	\$0	\$0	\$0	\$8,000
Station Gym Equipment - Smith Machine	2 items		10 years	\$0	\$6,000	\$0	\$0	\$0	\$0
* equipment on pumper purchased in fund 305									
GRAND TOTAL				\$196,000	\$27,000	\$246,650	\$66,500	\$127,600	\$78,800

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 a high quality appearance and account for the replacement of dead plant material.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: Varies Description of Operating Impact: Initial watering and fertilization of selected landscape material.</p>	

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Material & Labor	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$70,000
Estimated Total Cost	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$70,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$70,000
County								
State								
Federal								
Estimated Total Revenue	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$70,000



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

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUE				
Interest	\$ 85,252	\$ 71,910	\$ 45,000	\$ 7,002
CDBG	308,036	166,697	126,019	184,369
Grant (Federal)	0	0	1,368,750	2,950,053
TPA	0	0	533,697	533,697
PBC Interlocal Agreement	0	0	0	700,000
Infrastructure Surtax	2,921,121	2,738,553	2,236,454	3,000,000
TOTAL REVENUE	\$ 3,314,409	\$ 2,977,160	\$ 4,309,920	\$ 7,375,121
EXPENDITURE				
032 City Parks Improv	267,023	497,353	170,000	195,500
082 Upgrade Hardware & Software	0	0	20,000	0
088 Vehicle Replacement	711,637	411,306	0	895,150
106 City Sidewalks	21,189	23,218	1,086,000	0
150 Roof Replacement	216,425	0	0	0
152 Storm Sewer Pipe & Basin Replacement	0	0	83,000	0
163 AC Replacement	0	0	140,000	100,000
191 Fire Rescue Station Renovations	0	24,404	295,000	295,000
193 Original Section Drainage Improv(CDBG)	329,544	319,045	294,956	412,608
200 500 Perry Ave Building Renovation	0	14,775	0	0
210 Median Landscaping Rejuvenation	26,403	775,500	108,000	225,000
222 City Entryway Monuments	0	0	0	110,000
226 Gladiator Lake	9,771	0	1,825,000	1,822,589
231 Septic to Sewer	0	0	450,000	3,300,000
232 Dillman Trail	0	0	700,136	867,703
233 Chickasaw Rd Improv	0	0	0	1,716,063
234 Municipal Grounds & Lake Rejuvenation	0	0	0	354,200
TOTAL EXPENDITURE	\$ 1,581,992	\$ 2,065,601	\$ 5,172,092	\$ 10,293,813
Beginning fund balance ¹	\$ 2,552,678	\$ 4,285,095	\$ 5,196,654	\$ 3,122,778
Net Change	1,732,417	911,559	(862,172)	(2,918,692)
Prior year Rollover	0	0	(2,568,915)	0
Un-realized Rev / Exp	0	0	1,357,211	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 4,285,095	\$ 5,196,654	\$ 3,122,778	\$ 204,086

¹ Based on Comprehensive Annual Financial Report

FUND CHANGE SUMMARY:

It is estimated that the beginning fund balance for FY 2022 will be approximately \$3,122,778. The budget income for FY 2022 includes interest, grant fund, and infrastructure monies. The expenses include vehicle replacement, Gladiator Lake project, Septic to Sewer project and Chicasaw Rd improvements. Ending fund balance is estimated to be \$204,086.

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

Project Description

This project provides for ongoing repairs and upkeep of the City's Public Parks. General wear and tear, age, past repair history, and cost are taken into account in the planned replacement of each item. In FY 2020, the baseball and softball fields at Freedom Park were converted to soccer fields, a pickleball court was constructed on the north end of the park and a Bankshot basketball court was constructed in the south end of the park. Also, a shade structure picnic pavillion was constructed on the north end of the park. In FY 2021, the City constructed (4) volley ball courts at the northwest part of Freedom Park. In FY 2022, the City will install a play structure and amenities at the Harvest Pines green area. City Staff will also review several park enhancement options for all park facilities.



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 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Sidewalks	0	6,000	0	0	0	0	0	\$6,000
Park Fixtures	0	8,000	0	0	0	0	0	8,000
Equipment	170,000	160,000	0	0	0	0	0	330,000
Fencing	0	20,000	0	0	0	0	0	20,000
Signage	0	1,500	0	0	0	0	0	1,500
Estimated Total Cost	\$170,000	\$195,500	\$0	\$0	\$0	\$0	\$0	\$365,500

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$170,000	\$195,500	\$0	\$0	\$0	\$0	\$0	\$365,500
County								
State								
Federal								
Estimated Total Revenue	\$170,000	\$195,500	\$0	\$0	\$0	\$0	\$0	\$365,500

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

Project Description

Several Fire Rescue trucks, a school bus, and a water tanker will be purchased over the next few years. In FY 2022, a water tanker and a freightliner will be purchased. Refer to the attached matrix.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: Average 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 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Vehicles	\$ 0	\$ 895,150	\$ 293,115	\$ 1,069,000	\$ 0	\$ 0	\$ 0	\$ 2,257,265
Estimated Total Cost	\$ 0	\$ 895,150	\$ 293,115	\$ 1,069,000	\$ 0	\$ 0	\$ 0	\$ 2,257,265

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$ 0	\$ 895,150	\$ 293,115	\$ 1,069,000	\$ 0	\$ 0	\$ 0	\$ 2,257,265
County								
State								
Federal								
Estimated Total Revenue	\$ 0	\$ 895,150	\$ 293,115	\$ 1,069,000	\$ 0	\$ 0	\$ 0	\$ 2,257,265

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

305-088

DEPART.	MODEL YR	ASSET#	VIN#	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
YOUTH PROGRAMS (2)										
	1992 3800/Bus 60 Pass. (surtax) 66 passenger	6735	8066		\$129,150					
	1995 3800/Bus 60 Pass. (surtax) 48 passenger	7062	5863			\$128,770				
PUBLIC WORKS (1)										
	2008 4300 (trash truck)	8373	1272			\$164,345				
FIRE RESCUE (3)										
	2009 Pierce Pumper 95 (surtax)	8557	0196		\$766,000					
	2012 Pierce Saber Pumper (surtax)	8847	2805				\$709,000			
	2014 M-2 Freightliner Med (surtax)	8960	3796				\$360,000			
GRAND TOTAL 6				\$0	\$895,150	\$293,115	\$1,069,000	\$0	\$0	\$0

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

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 that have a life expectancy nearing expiration, along with unexpected repairs and/or replacement due to general wear and tear, and equipment failure. Age, usage, past repair history and repair costs are taken into account as to when each unit should be replaced. A matrix showing the schedule of replacements from FY 2021 through FY 2026 is attached.</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 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Materials & Labor	\$140,000	\$100,000	\$164,000	\$113,400	\$81,700	\$74,000	\$32,000	\$705,100
Estimated Total Cost	\$140,000	\$100,000	\$164,000	\$113,400	\$81,700	\$74,000	\$32,000	\$705,100
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$140,000	\$100,000	\$164,000	\$113,400	\$81,700	\$74,000	\$32,000	\$705,100
County								
State								
Federal								
Estimated Total Revenue	\$140,000	\$100,000	\$164,000	\$113,400	\$81,700	\$74,000	\$32,000	\$705,100

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

FY 2022-2027 Capital Improvement Program

Project No.: 163

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2022	2023	2024	2025	2026	2027
500 Perry West	May-17	COND	SW Classroom	4						\$32,000
500 Perry West	May-17	A/H	SW Classroom	4						
500 Perry West	Oct-19	COND	NW Classroom	3						
500 Perry West	Oct-19	A/H	NW Classroom	3						
500 Perry East	Apr-16	COND	SE Classroom/Office	3.5					\$14,000	
500 Perry East	Apr-16	A/H	SE Classroom/Office	3.5						
500 Perry East	Oct-19	COND	NE Classroom/Restrooms	5						
500 Perry East	Oct-19	A/H	Ne Classroom/Restrooms	5						
Former City Hall	Jun-13	A/H	East Wing- CPU Room	1.5				\$10,000		
Former City Hall	Jun-13	COND	East Wing- CPU Room	1.5						
Former City Hall	Sep-13	A/H	East Wing	15						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Feb-17	A/H	Lobby	15			\$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				\$35,000		
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					\$30,000	
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			\$64,000			
Community Center	Apr-08	COND	#3 Gym (back-up unit)	20						
Community Center	Dec-14	A/H	#4 Gym	20		\$64,000				
Community Center	Dec-14	COND	#4 Gym	20						
Community Center	Jun-14	COND	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	A/H	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	COND	#2 Classroom & Hall	20						
Community Center	Jun-14	A/H	#2 Classroom & Hall	20						
PBSO District 16 Range	Mar-11	PACKAGE	Stalls	6						
PBSO District 16 Range	Mar-11	A/H	Interior Rooms	4						
PBSO District 16 Range	Mar-11	COND	Interior Rooms	4						
PBSO District 16 Range Shed	Oct-08	WINDOW	Shed	5,000 BTU			\$700			
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Laundry,T.V.,Tool,Radio	2				\$4,500		
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Laundry,T.V.,Tool,Radio	2						
Fire Rescue 94/PBSO Distr 16	Mar-09	A/H	Former Computer Room	2			\$2,200	\$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		\$30,000				
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Former Dispatch,Kitchen,Bunk	7.5						
Fire Rescue 94/PBSO Distr 16	Dec-09	A/H	Admin,Lobby,Reception	7.5						
Fire Rescue 94/PBSO Distr 16	Dec-09	COND	Admin,Lobby,Reception	7.5						
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Phase 2	15		\$22,000				
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Phase 2	15						
Fire Rescue Station 95	Jun-11	A/H	Main Building	7.5	\$35,000					
Fire Rescue Station 95	Jun-11	COND	Main Building	7.5						

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

FY 2022-2027 Capital Improvement Program

Project No.: 163

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2022	2023	2024	2025	2026	2027
301 Swain	Apr-12	A/H	Museum	3.5						
301 Swain	Apr-12	COND	Museum	3.5						
301 Swain	Apr-12	A/H	Office Areas	3.5						
301 Swain	Apr-12	COND	Office Areas	3.5						
Community Hall	Apr-11	A/H	South Side	10						
Community Hall	Apr-11	COND	South Side	5		\$18,000				
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	\$35,000					
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						
Public Works	Aug-07	COND	Entire Building	15						
City Hall	Apr-20	PACKAGE	East Wing	25						
City Hall	Apr-20	PACKAGE	West Wing	25						
City Hall	Aug-07	A/H	Council Chambers	20						
City Hall	Aug-07	COND	Council Chambers	20						
City Hall CPU Room	Nov-19	A/H	CPU Room	2						
City Hall CPU Room	Nov-19	COND	CPU Room	2						
Misc. Major Repairs					\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
Total:					\$100,000	\$164,000	\$113,400	\$81,700	\$74,000	\$32,000

1 TON = 12,000 BTU'S

PROJECT NAME	Fire Rescue Station Renovations
DEPARTMENT	Fire Rescue
PROJECT NO.	305-191

Project Description

This project provides for the renovation of the interior of the Public Safety Building. The building is 30 years old and requires renovations to increase efficiency and respond to evolving standards in the fire/rescue field and additional staffing. In FY 2022, the City will procure an architectural consultant for the architectural programming and concept design for Fire Rescue Station 94 Bunk Room. 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 bunk room for Fire Rescue Department personnel.



Operating Impact Created by Project:


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

Project Budget

Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$295,000	\$295,000						\$590,000
Estimated Total Cost	\$295,000	\$295,000	\$0	\$0	\$0	\$0	\$0	\$590,000


Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$73,750	\$295,000	\$0	\$0	\$0	\$0	\$0	\$368,750
County								
State (HMPG)	221,250	0	0	0	0	0	0	221,250
Federal								
Estimated Total Revenue	\$295,000	\$295,000	\$0	\$0	\$0	\$0	\$0	\$590,000

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 through FY 2019, construction started with the undertaking of First Street between the E-3 Canal and Swain Boulevard and then proceeded in a number of phases based on the plan and priority. For FY 2019 & 2020, two phases were added in order to develop capacity improvements through upgrading the outfall connections on either side of the L-11 Canal. The two final phases will be in FY 21 & FY 22, where the north section of the Original Section will have increase capacity and conveyance effectiveness at the existing alleys through excavation and grading.</p>	
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0 Estimated Useful Life: 25 Years Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design	\$35,000	\$29,000						\$64,000
Construction	\$259,956	\$383,608						\$643,564
Estimated Total Cost	\$294,956	\$412,608	\$0	\$0	\$0	\$0	\$0	\$707,564
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$169,956	\$228,239						\$398,195
County								\$0
State								\$0
Federal (CDBG)	\$125,000	\$184,369						\$309,369
Estimated Total Revenue	\$294,956	\$412,608	\$0	\$0	\$0	\$0	\$0	\$707,564

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

Project Description	
<p>The first phase of this project entailed retaining a landscape architect consultant to research and design an appropriate landscape treatment for the City's unirrigated roadway medians to rejuvenate the existing plantings. Two alternatives were chosen for further investigation: artificial turf and irrigated natural landscaping. The Jog Road and Lake Worth Road medians were enhanced in FY 2020. In FY 2021, the planning, design, permitting, and bidding were completed for the Forest Hill Blvd medians. In FY 2022, landscape enhancement for the Forest Hill Blvd medians will take place.</p>	
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$1,500 Estimated Useful Life: Varies Description of Operating Impact: Careful plant selection should reduce maintenance expenses. Fertilization, pest control and scheduled landscape maintenance.</p>	

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								
Construction	\$108,000	\$225,000	\$0	\$0	\$0	\$0	\$0	\$333,000
Estimated Total Cost	\$108,000	\$225,000	\$0	\$0	\$0	\$0	\$0	\$333,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$108,000	\$225,000	\$0	\$0	\$0	\$0	\$0	\$333,000
County								
State								
Federal								
Estimated Total Revenue	\$108,000	\$225,000	\$0	\$0	\$0	\$0	\$0	\$333,000

PROJECT NAME City Entryway Monuments
DEPARTMENT Public Works
PROJECT NO. 305-222

Project Description

This project will provide for the replacement of the existing aluminum City entry signs to a monument style sign. Nine (9) City entry way signs shall be replaced. In FY 2021, the planning, design, permitting, and bidding were completed. Construction of the monuments will take place in FY 2022.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design	\$37,435							\$37,435
Materials and Labor		\$110,000						\$110,000
Estimated Total Cost	\$37,435	\$110,000	\$0	\$0	\$0	\$0	\$0	\$147,435

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$37,435	\$110,000	\$0	\$0	\$0	\$0	\$0	\$147,435
County								
State								
Federal								
Estimated Total Revenue	\$37,435	\$110,000	\$0	\$0	\$0	\$0	\$0	\$147,435

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

Project Description

Gladiator Lake serves as the primary drainage structure for the Palm Beach Villas II subdivision. There are 207 homes and roadways that are directly drained primarily by the lake. In FY 2017, the City hired a consultant to initiate the research and development of this project. Soil borings, hydrographic surveying and topographic surveying were completed. Construction will take place upon approval from the State of Emergency Management.




Operating Impact Created by Project:
 Projected Operating Expense: N/A
 Estimated Useful Life: N/A
 Description of Operating Impact: N/A

Project Budget

Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design	\$0	\$0						\$0.00
Construction	\$1,825,000	\$1,822,589						\$3,647,589
Estimated Total Cost	\$1,825,000	\$1,822,589	\$0	\$0	\$0	\$0	\$0	\$3,647,589

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$456,250	\$522,536						\$978,786
County								
State								
Federal (HMFG)	\$1,368,750	\$1,300,053						\$2,668,803
Estimated Total Revenue	\$1,825,000	\$1,822,589	\$0	\$0	\$0	\$0	\$0	\$3,647,589

PROJECT NAME Septic to Sewer
DEPARTMENT Public Works
PROJECT NO. 305-231

Project Description	
<p>To provide for sanitary sewer service to eighty-six (86) properties in the City's Original Section along Swain Boulevard from Lake Worth Road northwards to approximately 300 feet south of 10th Avenue North, which would positively impact the values of the properties in the area due to enhanced quality of life. During FY2021 the City will engage a construction engineer to develop plans for the construction of a sewer system to reduce the amount of pollutants discharged into the groundwater system through collection of all wastewater through the sewer system ultimately reducing pollutants leading into the LWDD Canal E-3, LWDD Canal L-11 and LWDD Canal L-10.</p>	
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0 Estimated Useful Life: Average 40 years, depending on use Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design	\$450,000	\$3,300,000	\$0	\$0	\$0	\$0	\$0	\$3,750,000
Construction								
Estimated Total Cost	\$450,000	\$3,300,000	\$0	\$0	\$0	\$0	\$0	\$3,750,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$450,000	\$3,300,000	\$0	\$0	\$0	\$0	\$0	\$3,750,000
County								
State								
Federal								
Estimated Total Revenue	\$450,000	\$3,300,000	\$0	\$0	\$0	\$0	\$0	\$3,750,000

PROJECT NAME	Dillman Trail
DEPARTMENT	Development & Neighborhood Services
PROJECT NO.	305-232

Project Description

Proposing to develop a twelve (12) foot wide multi-use pathway within an existing vacant eighty (80) foot right-of-way, that we are referring to as the Dillman Trail. The trail will allow an alternative route between Dillman Road and Forest Hill Boulevard, which connects up to three (3) schools, a county park, and a city park for residential pedestrian traffic. The project will be maintained as a Linear Park that is open from dawn to dusk. The project will include gates at the north and south ends to discourage vehicle traffic from erroneously entering the pathway. The project is 75% funded by a grant from Palm Beach County Transportation Planning Agency Transportation Alternatives program. Planning and design started in March of 2021 and was completed in August 2021. The City is currently working with FDOT to bring a funding Agreement to City Council. Once funding is approved, the project will be put out to bid and constructed.



Operating Impact Created by Project:

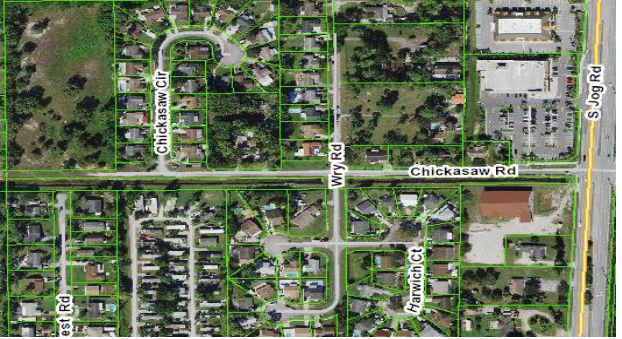
Projected Operating Expense:	\$0
Estimated Useful Life:	15-20 Years
Description of Operating Impact:	Refurbishment every 8-10 years due to weather conditions.

Project Budget

Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design	\$0	\$0						\$0
Equipment & Design	\$700,136	\$867,703						1,567,839
Estimated Total Cost	\$700,136	\$867,703	\$0	\$0	\$0	\$0	\$0	\$1,567,839


Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$166,439	\$334,004						\$500,443
County								
State								
Federal	\$533,697	\$533,699						1,067,396
Estimated Total Revenue	\$700,136	\$867,703	\$0	\$0	\$0	\$0	\$0	\$1,567,839

PROJECT NAME Chickasaw Rd Improvement
DEPARTMENT Public Works
PROJECT NO. 305-233

Project Description	
<p>The Chickasaw Roadway project provides for the survey of existing conditions adequate for redesign and permitting for the Chickasaw Road Right-of-Way and adjacent LWDD L-11 canal that ultimately provides a right-of-way section that is acceptable to the City of Greenacres as well as the Lake Worth Drainage District. The engineering services required include the redesign, permitting, bidding assistance, and construction administration services adequate to satisfy the City of Greenacres and Lake Worth Drainage District for both Chickasaw Road as well as LWDD Canal L-11 through the limits of the project area.</p> <p>The project will provide an adequate roadway design to provide access to South Jog Road for the 76 homes that have Chickasaw Road as their only means of access. The project requires the coordination of Palm Beach County, City of Greenacres, and the Lake Worth Drainage District.</p> <p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: N/A Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design								\$0
Construction	\$0	\$1,716,063						\$1,716,063
								\$0
Estimated Total Cost	\$0	\$1,716,063	\$0	\$0	\$0	\$0	\$0	\$1,716,063
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City	\$ 0	\$ 1,716,063	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,716,063
County								\$ 0
State								\$ 0
Federal								\$ 0
Estimated Total Revenue	\$0	\$1,716,063	\$0	\$0	\$0	\$0	\$0	\$1,716,063

PROJECT NAME Municipal Grounds & Lake Rejuvenation
DEPARTMENT Public Works
PROJECT NO. 305-234

Project Description	
<p>This project provides for the enhancement and beautification of the Municipal Complex. Since construction in 2007, residents of the surrounding neighborhoods have relied on the Municipal Complex for exercise, recreation, and leisure. This project will provide enhanced exercise opportunities by providing covered exercise stations with rubber surfacing and a canoe/kayak launch. Recreation and leisure will be enhanced with the installation of LED solar lighting along the pathway, construction of an observation dock, fish attraction devices, tables, benches and outdoor games for guests.</p>	
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0 Estimated Useful Life: N/A Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Exercise stations		\$175,000						\$175,000
Table, benches, and other fixtures		18,000						18,000
Fish attraction devices		2,300						2,300
Solar LED Pathway Lights		85,000						85,000
Canoe/Kayak Launch		8,400						8,400
Observation Dock		64,000						64,000
Misc. Signage		1,500						1,500
Estimated Total Cost	\$0	\$354,200	\$0	\$0	\$0	\$0	\$0	\$354,200

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City		\$319,200						\$319,200
County								0
State								0
Federal								0
Private Grant		35,000						35,000
Estimated Total Revenue	\$0	\$354,200	\$0	\$0	\$0	\$0	\$0	\$354,200


**REVENUE AND EXPENDITURE DETAIL
AMERICAN RESCUE PLAN (306)**

DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 ADOPTED
REVENUE				
Interest	\$ 0	\$ 0	\$ 0	\$ 10,400
Grant ARP (Fed)	0	0	0	2,908,450
TOTAL REVENUE	\$ 0	\$ 0	\$ 0	\$ 2,918,850
EXPENDITURE				
Interfund Transfer	0	0	0	263,450
235 Complete Street	0	0	0	1,645,000
236 Youth Building	0	0	0	500,000
237 Fire Station	0	0	0	500,000
TOTAL EXPENDITURE	\$ 0	\$ 0	\$ 0	\$ 2,908,450
Beginning fund balance	\$ 0	\$ 0	\$ 0	2,500
Net Change	0	0	0	10,400
Un-realized Rev / Exp	0	0	2,500	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 0	\$ 0	\$ 2,500	\$ 12,900

FUND CHANGE SUMMARY:

It is estimated that the budget income for FY 2022 will be approximately \$2,913,450. The budget income comes from the grant fund and interest. The expenses include Septic to Sewer project, Youth Program Building, and Fire Station project. Ending fund balance is estimated to be \$12,900

PROJECT NAME Complete Streets
DEPARTMENT Public Works
PROJECT NO. 306-235

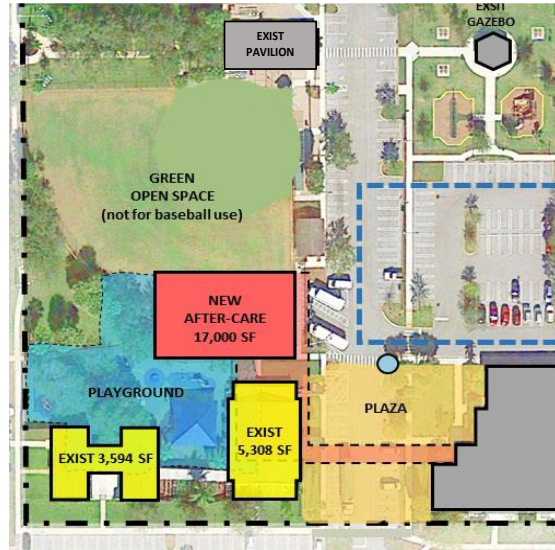
Project Description	
<p>Development of complete streets along Swain Boulevard from Lake Worth Road to 10th Avenue North to provide for safe use for all users, of all ages and abilities, whether they are traveling as drivers, pedestrians, or bicyclists, and to reduce motor vehicle related crashes and pedestrian and bicyclist risk. The project will include construction of sidewalks, bicycle lanes, curb extensions, streetscape, and landscape treatments.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: N/A Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design		\$0						
Material & Labor		\$1,645,000	\$1,645,000					\$3,290,000
Estimated Total Cost	\$0	\$1,645,000	\$1,645,000	\$0	\$0	\$0	\$0	\$3,290,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City								\$0
County								\$0
State								\$0
Federal (ARP)		\$1,645,000	\$1,645,000					\$3,290,000
Estimated Total Revenue	\$0	\$1,645,000	\$1,645,000	\$0	\$0	\$0	\$0	\$3,290,000

PROJECT NAME Youth Program Building
DEPARTMENT Public Works
PROJECT NO. 306-236

Project Description

Design and construction for a new Youth Programs building to provide for increased enrollment capacity, improved program space to better accommodate age appropriate learning and activities, improved security, expanded administrative and clinic facilities, and facilities for children, and improved drop-off and pick-up operations. During FY 2022, engineering and design for the new building will be completed. Construction is expected to begin in FY 2023.



Operating Impact Created by Project:

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

Project Budget

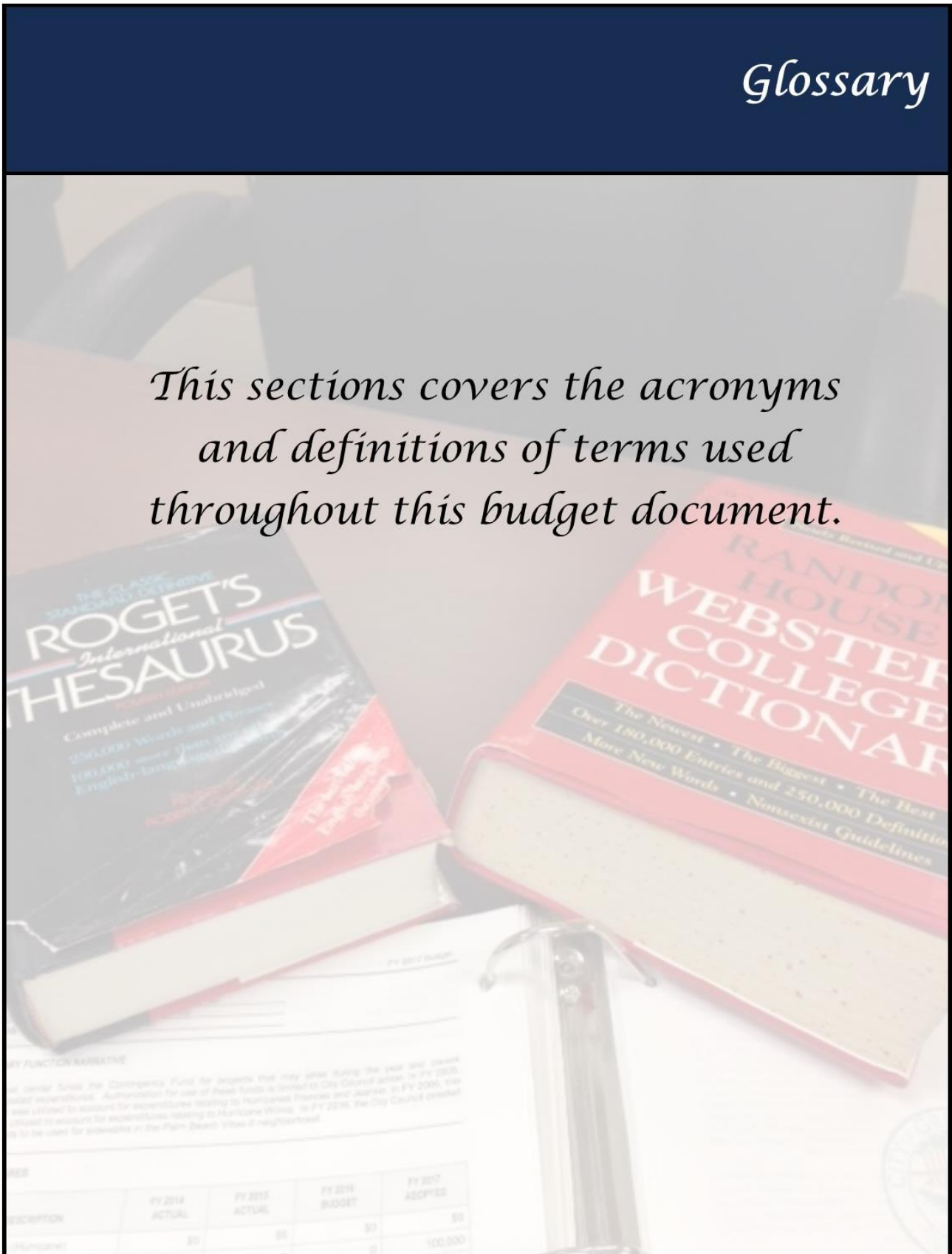
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Design		\$0						\$0
Material and Labor		\$500,000	\$7,000,000					\$7,500,000
		\$0						\$0
Estimated Total Cost	\$0	\$500,000	\$7,000,000	\$0	\$0	\$0	\$0	\$7,500,000

Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City								\$0
County								\$0
State								\$0
Federal (ARP)		\$500,000	\$7,000,000					\$7,500,000
Estimated Total Revenue	\$0	\$500,000	\$7,000,000	\$0	\$0	\$0	\$0	\$7,500,000

PROJECT NAME Fire Rescue Building
DEPARTMENT Fire Rescue
PROJECT NO. 306-237

Project Description							
<p>Design and construction of a new Fire Station and Emergency Operations Center in the City to support the City's growing population and respond to the increased call volume for emergency, medical, and fire services. In FY 2022, land will be purchased and engineering and design will be completed. Construction is anticipated to begin in FY2023.</p>							
<p>Operating Impact Created by Project:</p> <table style="width: 100%; border: none;"> <tr> <td style="padding: 2px 10px;">Projected Operating Expense:</td> <td style="padding: 2px 10px; text-align: right;">\$0</td> </tr> <tr> <td style="padding: 2px 10px;">Estimated Useful Life:</td> <td style="padding: 2px 10px; text-align: right;">N/A</td> </tr> <tr> <td style="padding: 2px 10px;">Description of Operating Impact:</td> <td style="padding: 2px 10px; text-align: right;">N/A</td> </tr> </table>		Projected Operating Expense:	\$0	Estimated Useful Life:	N/A	Description of Operating Impact:	N/A
Projected Operating Expense:	\$0						
Estimated Useful Life:	N/A						
Description of Operating Impact:	N/A						

Project Budget								
Cost by CIP Year	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Planning & Design		\$0						
Material & Labor	\$0	\$500,000	\$7,500,000	\$0	\$0	\$0	\$0	\$8,000,000
Estimated Total Cost	\$0	\$500,000	\$7,500,000	\$0	\$0	\$0	\$0	\$8,000,000
Funding Source	Budget 2021	Budget Year 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
City								\$0
County								\$0
State								\$0
Federal (ARP)		\$500,000	\$7,500,000					\$8,000,000
Estimated Total Revenue	\$0	\$500,000	\$7,500,000	\$0	\$0	\$0	\$0	\$8,000,000



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

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 are recorded 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 to 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 \$1,000 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: Funds 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. 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.): The City's licensed and nationally accredited program that offers a variety of out-of-school time programming for elementary school-aged participants, including homework assistance, career exploration, STEAM (Science, Technology, Engineering, Art, and Math) activities, enrichment opportunities, field trip, and more.

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: The City's licensed and nationally accredited program that offers a variety of out-of-school time programming for middle school-aged

participants, including homework assistance, career exploration, STEAM (Science, Technology, Engineering, Art, and Math) activities, enrichment opportunities, field trip, and more.

COST CENTER: A cost center is a sub-division of a department. For better management and control of costs, each of the City's departments is divided into cost centers, based on specific operations or responsibilities within the department. For instance, the Department of Administration has five (5) cost centers: City Manager, Mayor and City Council, Legal Counsel, Human Resources, and City Clerk. All of the cost centers in each department of the City can be referenced in the Table of Contents of this budget document, beginning on Page *ii*.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

during a period regardless of the timing of related expenditures.

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

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

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

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

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

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

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

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

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

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

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

FUND BALANCE: The residual (fund) equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. When revenues exceed expenditures in a given period, fund balance increases; conversely, when expenditures exceed revenue, fund balance decreases.

FUND TYPE: In governmental accounting, all funds are classified into seven (7) generic fund types; General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Fiduciary (Trust and Agency).

GASB: Governmental Accounting Standards Board is 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.

HOMEOWNER'S 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. 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., Personnel 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 the Palm Beach County Sheriff's Office and building inspectors in the field.

MUNICIPAL PUBLIC SAFETY COMMUNICATIONS CONSORTIUM (MPSCC): An entity that is developing a county-wide 800 MHZ trunking system to link with the City's 800 MHZ radio communications system.

MUNICIPAL SERVICES TAXING UNIT (MSTU): A specific taxing unit established by the Palm Beach County Board of County Commissioners via an adopted ordinance, which derives a specific benefit for which a levy or special assessment is imposed to defray part or all of the cost of providing that benefit.

OBJECTIVE: A goal or target, identified in well-defined and measurable terms, that is achievable within a specific time frame.

OBLIGATIONS: Amounts that a government may legally be required to meet out of its resources. They

include not only actual liabilities, but also unliquidated encumbrances.

OFFICE OF DOMESTIC PREPAREDNESS (ODP): An office created through Homeland Security, which funds 90% (10% City matching) of certain special and approved projects through ODP Firefighters Assistance Grants.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Governments are required by law to establish an annual operating budget.

OPERATING EXPENDITURES: The everyday operating costs of a government entity, such as supplies, contractual services, and utilities.

ORDINANCE: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER COSTS: Expenses 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.

PERSONNEL 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: Property the City owns and maintains.

ROLLED-BACK RATE: The tax millage rate which, when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year levy.

SPECIAL ASSESSMENT: A compulsory (enforced) levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those parties. This often occurs when water and sewer services are provided for a neighborhood or community; the citizens in the neighborhood who benefit from the new service may be assessed in monthly or annual installments to pay for the cost of the improvements.

SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for general government financial resources that are restricted by law or contractual agreement to specific purposes. In contrast to the General Fund, which is established at the inception of a government and exists throughout the government's life, Special Revenue Funds exist only as long as the government has resources dedicated to a specific purpose.

STATUTE: A written law enacted by a duly organized and constituted legislative body.

TAX RATE: The amount of tax stated in terms of a unit of a tax base. The State of Florida uses a mill as its tax rate. A mill is the rate applied to each thousand dollars of taxable appraised value. For example, 5.0000 mills applied to property valued at \$50,000 would generate taxes of \$250 (5.0000 x 50) of ad valorem revenue. In accordance with Florida Statutes, except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by municipalities in excess of 10 mills, except for voter approved debt service levies.

TAX RATE LIMIT: The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes

imposed for all purposes, and may apply to a single government, to a class of governments or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX ROLL: The official list showing the amount of taxes levied against each taxpayer or property.

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

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons, or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges for specific services rendered, such as building permit fees.

TEMPORARY POSITION: A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.

TRANSFERS IN / TRANSFERS OUT (INTERFUND TRANSFERS): Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit. Thus, they are budgeted and accounted for separately from other revenues and expenditures as other financing sources or uses.

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

UNDESIGNATED / UNRESERVED FUND BALANCE: Unrestricted funds available to be designated as a budget-funding source.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

WORKLOAD INDICATORS: Statistical and historical measures of the service level provided, or workload completed by each Department within the City.