



CITY OF
GREENACRES

2024
FISCAL YEAR

COMPREHENSIVE ANNUAL
BUDGET



www.greenacresfl.gov

October 1, 2023 - September 30, 2024

City of Greenacres



Comprehensive Annual Budget

Fiscal Year 2024

October 1, 2023 – September 30, 2024

Mayor & City Council

Joel Flores, Mayor

Peter A. Noble, Deputy Mayor, Councilmember, District II

John Tharp, Councilmember, District I

Judith Dugo, Councilmember, District III

Susy Díaz, Councilmember, District IV

Paula Bousquet, Councilmember, 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 01, 2022

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Greenacres, Florida**, for its Annual Budget for the fiscal year beginning **October 01, 2022**.

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

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

This is the 30TH consecutive year the City received this prestigious award.

Americans with Disabilities Act

The City of Greenacres is committed to making documents accessible and user-friendly to everyone. To ensure accessibility to city documents and records, if you encounter issues or require assistance, please contact groupfin@greenacresfl.gov or call 561-642-2000.

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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 Finance Director at (561) 642-2019.

Introduction

This Section:

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



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Office of Administration

Andrea McCue
City Manager

October 1, 2023

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 2024, covering the period from October 1, 2023, to September 30, 2024.

The budget document comprises the financial, operational, performance management, and capital plans. Strategic budgetary priorities are set by the City's Strategic Plan and incorporating direction and feedback from the City Council during budget meetings held in July and August. Projects which have low priorities or are scheduled to proceed after priority projects are time lined out to future years. This budget document 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 effective and efficiency measures for services provided by each organizational unit.

Strategic Priorities

Consistent with our standard practices, the Fiscal Year 2024 (FY2024) 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 FY2023 budget allocates funding to achieve the intended outcomes in the four (4) strategic priority areas for the upcoming year:

- **Safe City:** The FY2024 budget includes allocations for public safety programs and activities to provide for the physical safety and property protection in the City. The budget includes allocations for the replacement of bunker gear, cardiac monitors and extrication equipment and the purchase of a 107' ladder engine and medical truck.



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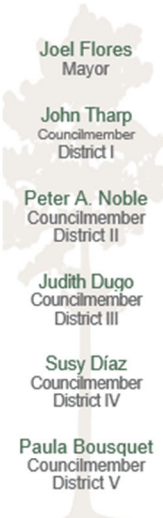
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Andrea McCue
City Manager

This allocation also includes the City’s contractual agreement with the Palm Beach Sheriff’s Office (PBSO) for law enforcement services which for FY2024 increased by 3%.

- **Well-Planned Attractive Community:** The FY2024 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, the addition of solar lighting at City facilities, and enhancements to landscaping in public rights-of-way. Additionally, funds have been budgeted to develop a Safety Action Plan as the City recognizes the need to develop a comprehensive action plan that promotes safety and prevents vehicle and pedestrian fatalities and serious injuries.
- **Efficient and Effective Government:** The FY2024 budget includes allocations for general government operations including legislative, executive, legal, financial management, economic development, and information technology.
- **Diversity in Community Life, Leisure, and Recreation:** The FY2024 budget includes allocations for community and recreation programs including events, recreational athletic leagues, senior activities, and funding for the City’s nationally accredited and 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.



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.

The City Administration manages 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 decreased operating costs for FY2024 by 15.3%, and expenses are expected to slightly outpace revenues over the next three years. The City is continuously looking for opportunities to increase revenues through the rebidding and pricing of goods and services, opportunities for development and redevelopment and annexation into the City.

Certified property values as of January 1, 2023, show an increase of 13.83% 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

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Andrea McCue
City Manager

generated over \$21.3 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 condition, 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 authority and revenues such as the Communication Service Tax and Local Business Tax receipts.
- Increasing benefit costs such as health insurance premiums and pension contribution rates and property and liability coverage premiums.

Joel Flores
Mayor

John Tharp
Councilmember
District I

Peter A. Noble
Councilmember
District II

Judith Dugo
Councilmember
District III

Susy Díaz
Councilmember
District IV

Paula Bousquet
Councilmember
District V

Financial Plan

The FY2024 budget was prepared considering 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 future conditions and projections, expenses will outpace revenues 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, 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 FY2024 are projected to be \$41,965,017 which represents an increase of 14.8% over the budgeted FY2023 revenues.

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City Manager

General Fund expenditures for FY2024 are projected to be \$41,965,017, which is 15.3% lower than the expenditures budgeted in FY2023. The increase is primarily as a result of increased personnel services costs including staffing for various City departments including Fire Rescue and Community and Recreation Services, and inter-fund transfers to the capital improvement program, youth programs and debt service.

General Fund expenditures in the personnel area also include a 5.0% cost of living allowance for general employees, a 3% cost of living allowance for fire rescue, a 3.0% average merit increase for general employees, a 4.0% contractual increase for fire rescue personnel and payment of 65% of dependent health insurance premiums.

The unassigned reserve will exceed 25% of budgeted operating expenditures, as required by the City Council Fund Balance Policy, through FY2028

Joel Flores
Mayor

John Tharp
Councilmember
District I

Peter A. Noble
Councilmember
District II

Judith Dugo
Councilmember
District III

Susy Diaz
Councilmember
District IV

Paula Bousquet
Councilmember
District V

Special Revenue Funds

The City maintains four (4) Special Revenue Funds to account for law enforcement forfeitures, public safety donations, tree planting activities and afterschool programs where the revenues are restricted for those programs. The total expenditures for those funds in FY2023 are budgeted to be \$1,027,416.

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 \$403,259 which will reach maturity in September 2024.

Capital Improvement Program

The FY2024 budget allocates a total of \$20,318,053 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** (301) has three (3) projects budgeted totaling \$1,140,810. Revenue streams such as impact fees, grants and fund balances are used to fund projects including the following:

- Implement Cloud-based Energov software.
- Grant funded EMS Equipment.
- EOC Project.
- Development of a Safe Streets for All safety action plan.

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The **Parks and Recreation Fund** (303) contains projects totaling \$506,147. 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.
- Lighting Enhancements
- Community Center basketball courts backboard replacement.

The **Reconstruction and Maintenance Fund** (304) contains projects totaling \$1,421,256. 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. Computer hardware replacement.
- Vehicle replacement.
- Repair and rehabilitation of storms sewers and drainage basins.
- Maintenance of public buildings including painting, roof repairs/replacements.
- Scheduled replacement of Fire Rescue equipment.
- Replace and/or enhance landscaping on public rights-of-way.

The **Surtax Infrastructure Fund** (305) contains projects totaling \$8,565,155. Revenue for this fund is derived from the County voter approved one-cent sales surtax, and is allocated to fund the following projects:

- First phase of the lift station project for the Original Section of the City.
- Purchase of a standby generator for Station 96.
- Carryover of bank stabilization at Gladiator Lake.
- Design for an Emergency Operations Center.

The **American Rescue Plan** (306) contains \$8,684,685 in recognized revenue from the Federal Government for the following projects in FY2024:

- Engineering and design for the new Fire Station.
- Youth building construction.

The total budget for FY2024 is \$63,713,745, which is \$9,299,270 less than the FY2023 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



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Andrea McCue
City Manager

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

Joel Flores
Mayor

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City Profile

The City of Greenacres is 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 Live, Learn, Work, & Play!

With a land area of approximately 6.11 square miles and a population of 44,797 (as of 4/2022), the City of Greenacres has the eighth largest population of the 39 incorporated municipalities in Palm Beach County.

The City’s over 17,564 dwelling units (as of 9/2022) 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, one (1) high school, and three (3) private schools, 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 32 straight years by the National Arbor Day Foundation for its demonstrated commitment to plant and maintain trees in public spaces. In 2019, the City was recognized by 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 fourteen (14) parks with a combined area of over 95 acres providing a variety of

recreational opportunities for day and nighttime play for residents of all ages.

Yearly, the City sponsors a variety of events at the Samuel J. Ferreri Community Park: Holiday in the Park in December, an Egg’stravagana Egg Hunt in the spring, and Ignite the Night Independence Day Celebration on the Fourth of July.

The City also co-sponsors events throughout the year at the Community Park: National Night Out Against Crime with the Palm Beach Sheriff’s Office, Fiesta de Pueblo with the Florida Hispanic American Chamber of Commerce, and a Rock-N-Roll Sunday and Chili Cookoff with the Palm Beach Chapter Nam Knights of America Motorcycle Club and Greenacres Fire Rescue.



The City’s Community Center hosts a variety of youth, adult, and senior classes and activities: Daddy Daughter Dance, Martial Arts, Fencing, Dance, Acrobatics, Tai Chi classes, Ballroom Dancing, Zumba, and Senior Socials.

Greenacres has operated a licensed, nationally accredited Kindergarten through High School youth program since 1995. The current program serves approximately 150 students with a wide variety of out-of-school time programming including homework assistance, enrichment opportunities, field trips, and much more.

The City also hosts Spring, Summer, and Winter youth camps for indoor and outdoor activities during school breaks.

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 and are limited to three (3) consecutive terms (Ord. No 2017-21 10/16/17, ratified by the residents at the general election 3/13/18).

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 (BEBR)		
as of April 1, 2021	43,990	
as of April 1, 2022	44,797	
Gender (Census 2020)		
Male	21,637	48.3%
Female	23,160	51.7%
Age Range (Census 2020)		
Under 5 Years	3,225	7.2%
5 - 19 Years	10,303	23.0%
20 - 64 Years	24,101	53.8%
65 and Over	7,168	16.0%
Median Age (Years)	37.2	
Race (Census 2022)		
Hispanic or Latino	17,500	41.0%
White	11,400	26.7%
Black or African American	9,930	23.2%
Asian	1,410	3.3%
Other	2,490	5.8%
Housing (2023)		
Total Housing Units	17,564	
Single Family	4,891	27.8%
Condominiums/Townhouses	8,877	50.5%
Mobile Homes	992	5.6%
Multi Family	2,804	16.0%
Owner Occupied Housing Units	11,013	62.7%
Renter Occupied Housing Units	6,551	37.3%
Average Home Value (2022)		
Single Family Homes	\$ 398,000	
Condominiums	\$ 145,000	
Townhomes	\$ 249,000	
Median Household Income (2022)	51,692	

Commerce

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

Palm Beach County School District and Palm Beach County Board of Commissioners are the two (2) largest local employers, with 22,426 and 12,071 employees, respectively.

12/31/22 Principal Employers in Palm Beach County		
Employer	Employees	Percentage of Total Employment
Palm Beach County School District	22,426	3.61%
Palm Beach County Board of Commissioners*	12,071	1.94%
Tenet Coastal Division Palm Beach County	5,734	0.92%
NextEra Energy, Inc. (FP&L Headquarters)	5,330	0.86%
Florida Atlantic University	5,059	0.81%
Boca Raton Regional Hospital	3,135	0.50%
Veterans Health Administration	2,600	0.42%
Hospital Corporation of America (HCA)	2,419	0.39%
The Breakers	2,300	0.37%
Baptist Health South Florida	2,282	0.37%
Total	63,356	10.19%

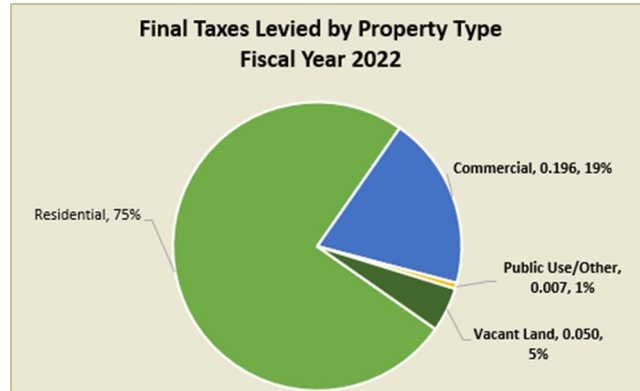
* includes all BCC, Other Departments and Agencies and Constitutional Officers

The Bureau of Economic Analysis (BEA) lists the top five (5) Industries in Palm Beach County as:

- 1) Healthcare and Social Assistance with 85,886 employees.
- 2) Retail Trade with 69,880 employees.
- 3) Accommodation & Food Services with 61,453 employees.
- 4) Administrative & Support, & Waste Management Services with 49,362 employees.
- 5) Professional, Scientific, & Technical with 45,465 employees.

The City is a residentially oriented suburb with supporting commercial establishments to serve its diverse population. Residential households account for over 75.6% of the taxes levied by the City, while commercial uses account for 19.6%, public uses (institutional, agricultural) account for 0.57%. 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. Most of the commercial establishments offer a variety of services, restaurants, retail, and amusements, mainly located along Lake Worth Road,



Forest Hill Boulevard, 10th Avenue North, and Jog Road.

The City is an active member of the Central Palm Beach County Chamber of Commerce, the Hispanic Chamber of Commerce of Palm Beach County, the Palm Beach County League of Cities, the Florida League of Cities, the National League of Cities and the Western Communities Council. These organizations promote economic, social and cultural development for all of the municipalities of Florida.



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 coastal 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". The City's slogan, "A Good Place to Live" was also chosen at that time.

The City was hit twice by 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.



During 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". Significant investments in public infrastructure were initiated 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, the 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.

From 2016 to 2022, the City's population grew over 15% from 39,066 to 44,797. City Fire Rescue services grew to provide fire suppression, progressive rescue techniques, and advance life support treatment and transport. Services were increased to include life safety protection, plan review and property inspections for not only the residents of Greenacres, but also over 2,000 residents within the City of Atlantis, and the thousands of visitors and guests who commute through the city every day.

Over the last three (3) years, the City has updated policies, procedures, and codes. In 2022, the City began the task of updating the Comprehensive Plan to provide opportunities for development and redevelopments, new and improved amenities, affordable housing, open-space, and quality education opportunities. Plans are currently underway to construct a new Youth Programs Building, and a new Fire Station to support the City's growing population.



Greenacres is strategically investing in infrastructure, amenities, and programs to make the City a Great Place to Live, Learn, Work and Play.

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 – 23,382 registered voters
Area:	6.11 square miles
Miles of Streets:	Approximately 24.70 Center Lane Miles
Dwelling Units:	17,564 units (as of 4/2023)
Employees:	Full time – 171, Part time – 30
Population:	44,747 (BEBR as of 4/2022)



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 with Waste Management, Inc. of Florida
Electric Service	Service provided by Florida Power & Light (FPL)



Recreation and Culture

Number of Parks:	Developed -14 approx. 95 acres Open - Space approx. 5.7 acres
Number of Libraries:	1 - branch of Palm Beach County System

After School Programs (City-Run)

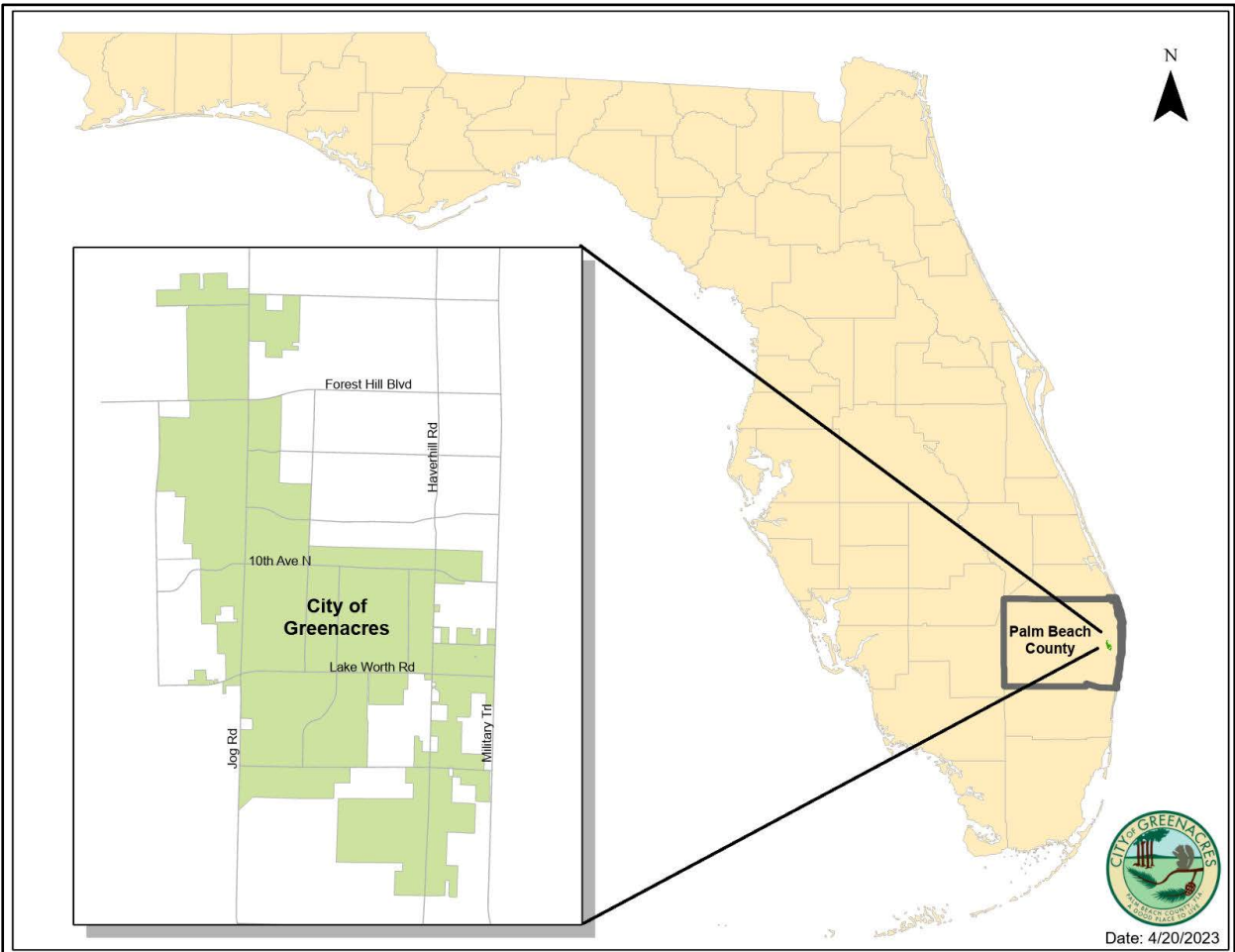
C.A.R.E.S.	Elementary School age
Cool Zone	Middle School age
Hot Spot	High School age

Education (Public Schools)

Elementary	
Middle Schools	
High School	



LOCATION/VICINITY MAP
STATE OF FLORIDA



The City of Greenacres is located in southeast 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.

MEDIA OUTLETS

The City of Greenacres actively engages our community residents using the following tools:

Public Meetings: Public meetings are listed at <https://greenacresfl.gov/meetings>

Email: Staff email addresses are listed at <https://greenacresfl.gov/directory>

Phone: Staff contact phone numbers and direct department contact numbers are located at <https://greenacresfl.gov/directory>

In Person: Staff locations:

- City Hall located at 5800 Melaleuca Lane
- Public Works located at 5750 Melaleuca Lane
- Community Center located at 501 Swain Blvd
- Youth Programs located at 501 Martin Ave
- Fire Rescue Station 94 located at 2995 S. Jog Road
- Fire Rescue Station 95 located at 5905 S Haverhill Road

Website: The City's website is the primary mode of communication with the public. The website features a "Citizen Requests" link on the home page at <https://greenacresfl.gov>. This link allows the public to submit service requests, comments, or concerns at any time using the internet.

Monthly Newsletters: The City's Monthly Newsletter provides information regarding the current monthly events, activities, and local issues. The Newsletter is emailed to residents and businesses on the first business day of the month. Residents can subscribe to the latest news in the City at the following website: <https://lp.constantcontactpages.com/su/YY1w7ej/GreenacresNewsletter>

City Link: This semi-annual publication provides information regarding City events, activities, and local issues. It is emailed to residents and businesses. Current and previous issues are available online at <https://greenacresfl.gov/administration/page/city-link-publications>

Annual Hurricane Guide: The City publishes an annual guide for planning and preparation for hurricane season. The Guide is mailed to residents and can also be found at <https://greenacresfl.gov/community/page/hurricane-preparedness-guide>

Annual Report: The City publishes and mails an annual financial report to all the residents. It provides a snapshot of the City's key programs, initiatives, and financial performance for the previous year, as well as the City goals and steps of accomplishing them. It can also be found at <https://greenacresfl.gov/finance/page/annual-financial-reports>

Press Releases: Press releases issued periodically by the City are located on the website at <https://greenacresfl.gov/news>

Facebook: The City has a Facebook account at www.facebook.com/CityofGreenacres

Twitter: The City's Twitter account is www.twitter.com/CityGreenacres

Instagram: The City's Instagram account is www.instagram.com/cityofgreenacres

YouTube: The City's YouTube account is <https://www.youtube.com/channel/UCSHRFuwwLHM-cl5Bix9J4MQ/featured>. There you can catch up on previous meetings and events.

STRATEGIC GOALS & STRATEGIES

MISSION

To continually improve the community’s quality of life by providing the best and most cost-efficient public services and facilities to exceed the expectations of the City residents and businesses.

VALUES

City employees are ethical professionals with a high sense of honesty, integrity, and pride in our organization and City. City employees 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

The City’s goals, objectives, and programs are strategically planned to help us achieve our mission. 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 the City, our focus is on achieving the following four (4) major strategic goals that make the City “A Good Place to Live, Learn, Work and Play”.

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



LONG RANGE PLANNING

The City's Comprehensive Plan, required by the Florida Growth Management Act, reflects the City's Council's vision and establishes the foundation for meeting the needs of existing and future residents, visitors, and businesses. The entire Comprehensive Plan can be accessed online at <https://greenacresfl.gov/development/page/comprehensive-plan>

According to State Statutes, the City is required to update its Comprehensive Plan by October 2023 to reflect changes in local conditions as well as state, federal and county laws, and regulations. The City held community meetings and released surveys to engage our residents to provide valuable input to this process.

The current Comprehensive Plan contains ten (10) elements, which include:

- Conservation
- Infrastructure
- Transportation
- Recreation and Open Space
- Housing
- Future Land Use
- Intergovernmental Coordination
- Capital Improvement
- Annexation
- Public School Facilities

As part of the Comprehensive Plan Update Each element of the Comprehensive Plan provides an inventory of existing conditions, an analysis of needs along with goals, objectives, and policies to guide the growth of the City. New elements being added to the Plan as part of the update are:

- Economic Development
- Healthy Communities

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.

The updated Comprehensive Plan will provide a long-term roadmap for development and redevelopment, new and improved amenities, affordable housing, open space, and quality education opportunities.

Short Term Goals

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.



Strategic Goal: Safe City

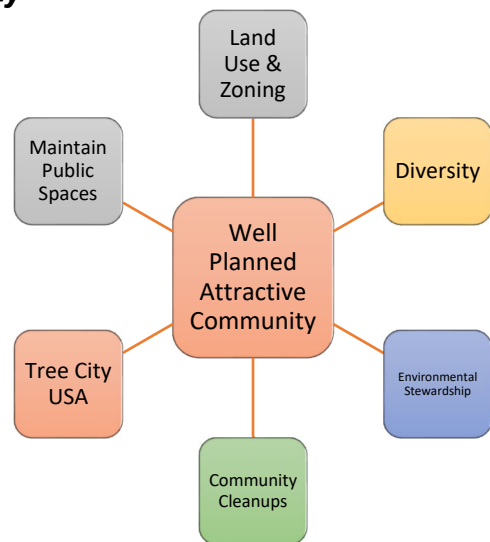
Short Term Goals:

- 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.

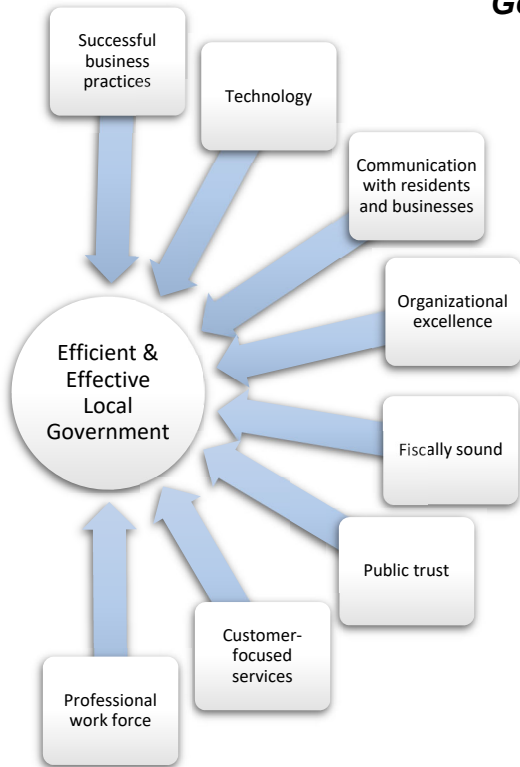
Strategic Goal: Well Planned Attractive Community

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 rights-of-way.



Strategic Goal: Efficient & Effective Local Government



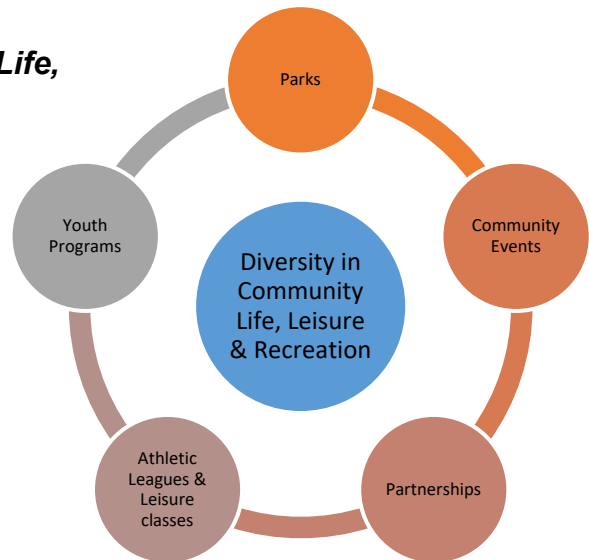
Short Term Goals:

- 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, Annual Comprehensive 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 leagues 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; increase perception of safety of property and people; community partnerships.</p> <p>Reduce 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>Increase awareness of planning and actions to deal with emergencies, minimizing restoration after emergencies.</p> <p>Increase 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>Increase compatibility of land uses; increase long-term viability of neighborhoods; increase diversity in housing styles; increase conservation of resources.</p> <p>Increase functionality and positive perception of physical environment.</p> <p>Increase citizen engagement and action to maintain 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; increase public trust.</p> <p>Increase efficiency through implementation of successful business management practices; increase quality of government services; lower costs for government services, increase communication with residents and businesses.</p> <p>Maintain a sound financial condition; maintain excellence in budgeting and financial reporting; implementation of fair and equitable revenue system.</p> <p>Maintain a professional work force with a customer/citizen focused approach; increase appreciation of the value of public service.</p> <p>Increase efficiency in delivery of service; increase accessibility and interaction with residents and businesses.</p>

Strategic Goals	Program/Activity	Intended Outcomes
<p data-bbox="224 390 418 506">Diversity in Community Life, Leisure & Recreation</p> 	<p data-bbox="500 323 711 352">Community Events</p> <p data-bbox="500 411 683 441">Youth Programs</p> <p data-bbox="500 558 756 615">Community Recreation Classes and Activities</p> <p data-bbox="500 705 695 735">Parks/Recreation</p>	<p data-bbox="894 300 1308 357">Increase opportunities for community interaction.</p> <p data-bbox="894 390 1284 506">Positive youth development and leadership skills; success through improvement of school grades and community involvement.</p> <p data-bbox="894 533 1317 621">Increase opportunities for educational and leisure activities; increase social interaction and community building.</p> <p data-bbox="894 653 1357 793">Maintain appropriate recreation and open space that contributes to improved quality of life; provide recreation facilities and programs that promote healthy living choices.</p>

These strategic goals and intended outcomes are tied to the goals, objectives, and performance measures (workload, efficiency, and effectiveness) for each program. The Department budget section in the General Fund Section of this document provides the details and forms the basis for the performance-based budget.

City's Strategic Plan by Department

	 Maintain a Safe City	 Maintain a well-planned, attractive community	 Maintain an efficient & effective local government	 Maintain diversity in community life, leisure & recreation
Building	√	√		
City Clerk			√	
City Manager	√	√	√	√
Code Enforcement	√	√		
Communications & Public Affairs	√	√	√	√
Community & Recreation		√		√
Development Neighborhood Services	√	√		
Economic Development	√	√	√	√
Finance Director			√	
Fire Rescue	√			
Human Resources	√		√	
Information Technology	√		√	
Legal Counsel	√		√	
Mayor & City Council	√	√	√	√
Parks & Grounds		√		√
Planning Engineering GIS		√		
Public Works Building Svc		√		
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

(City Charter Article IX. – Finance and Taxation Section 2. – Submission of Budget, Ord No. 83-10, 3-7-83 and Section 3. – Adoption of Budget, appropriation and Tax Levy Ordinances, Ord. 19. 83-10, 3/7/83)

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

Budget Adjustments

(City Charter, Article III, Section 2 and City Charter Article IX, Section 5 and Greenacres City Council Policy No. 06 – Budget Adjustments, issued 4/1/97, revised 12/7/98 and 12/2/19)

1. City Council review and approval is required for any change from cost center to cost center, department to department, or use of contingency accounts.

2. The City Manager can approve Administrative Amendments involving re-allocation of funds between classes in the same cost center.
3. Budget adjustments are not required between individual lines within one class in a single cost center.

Revenue Policies

(City of Greenacres Code Section 15-31 Ord No. 98-22, 12/21/98 and Chapter 5 Code Amendment – Fire Protection and Prevention Ord No. 08-17, 1/17/08 and Chapter 8 Licenses and Business Regulations Ord No. 18-11, 6/4/18 and Administrative Directives No. 45, 10/1/19 and BTRs, Fees and Home Inspections Ord No. 22-20 8/1/22. Updated Ord No. 20-13 Amending Chapter 4 Building and Building Regulations to adopt amendments to the 2020 FBC 7th Edition, effective 12/31/20 and Ord No. 20-14 Amending Chapter 6 of the Greenacres Fire Prevention Code entitled Fire Prevention and Protection to the 7th edition, effective 11/16/20)

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

(City of Greenacres, Administrative Directive No. 35 2/20/97 and Chapter 2 Article VII, Finance, Division 5, Investment policy Sect 2-264, 8/6/01)

1. The City will follow its adopted investment policy when handling public funds.
2. The City will aggressively collect revenues, 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 one business day after the date of receipt.
4. The City's deposits will be held in a qualified public depository (QPD) pursuant to State of Florida Statutes, Chapter 280, "Florida Security for Public Deposits Act."

Investment Policies

(Chapter 2, Administration, Article VII, Finance, Division 5, Investment Policy Ord No. 01-12, 8/6/01 and Laws of Florida Chapter 2000-264)

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

1. The 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).
2. 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").
3. 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.
4. Certificates of deposit and other evidence of deposit at qualified depositories, bankers'

acceptances, and commercial paper, rated in the highest tier by a nationally recognized rating agency.

5. 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 Management Policies

(City of Greenacres Charter, Article IX. – Finance and Taxation Section 1 through section 8, Ord No. 83-10 3/7/83.)

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.

Fund Balance and Reserve Policies

(City of Greenacres Council Policy No. 18 – Fund Balance Policy issued 4/7/947, revised 10/19/15)

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 the 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

(City of Greenacres Administrative Directive No. 17 issued 9/28/90, revised 9/9/01, 12/9/08 and 6/13/18 and Chapter 2 Administration, Article VII – Finance, Division 3 – Fixed Assets Ord No. 01-12, 8/6/01)

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:

Capitalize & Depreciate

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

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

Capital Budget and Planning Policies

(City of Greenacres Ord No. 14-01 Capital Improvement Element of the Comprehensive Plan, updated 3/17/14; Ord No. 16-10 Capital Improvement Element of the Comprehensive Plan, updated 4/4/16; Ord No. 17-04 Capital Improvement Element of the Comprehensive Plan, updated 3/20/17; and Ord No. 18-12 Capital Improvement Element of the Comprehensive Plan, 9/6/18)

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

(City of Greenacres Charter, Article IX – Finance and Taxation Section 1 through section 8, Ord No. 83-10 3/7/83)

1. An independent audit will be performed annually by a certified public accounting firm.
2. The City will produce an Annual Comprehensive Financial Report 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

(Administration – Human Resources Mission and Responsibilities Statement available on the website: <https://greenacresfl.gov/administration/page/human-resources>)

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.

Long Range Financial Planning Policies

(City of Greenacres Charter, Article IX – Finance and Taxation Section 1 through section 8, Ord No. 83-10 3/7/83)

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.

Grants

(Greenacres City Code, Article VII. Finance, Administrative Directive No. 1 and 4 and Administrative Directive No. 58 – Grants, 1/22/04)

1. The City will ensure all grants are efficiently and appropriately managed.
2. All grants must be approved by the City Council.

3. Grant billings and reimbursements are tracked on a monthly basis.
4. The Grants Coordinator will respond to and coordinate all requests for grant information.

Purchasing

Procurement Code (City of Greenacres City Charter Article VII. – Contracts Sections 1-4 Ord No. 99-04, 2/1/99, and Ord No. 18-07 Procurement Code, Section 2-111 through 2-221, 11/2/2015, updated 5/21/18)

1. The City will ensure purchases of goods or services will be made in accordance with the City’s Charter and current Purchasing Policy and with State law.
2. For contract authorization, general guide is as follows:

Contract Limit	Authorization
\$7,500 and less	Department Director & Purchasing Agent
\$7,500 up to \$35,000	Purchasing Agent & City Manager
\$35,000 and above	City Council

BUDGETING PROCESS - FY 2024

The FY 2024 annual budget for the City of Greenacres covers the period from October 1, 2023 to September 30, 2024, 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 Analyst prepares revenue estimates for all funds with input from Department Directors. The Budget Analyst provides a final revised revenue estimate to the City Manager in July.

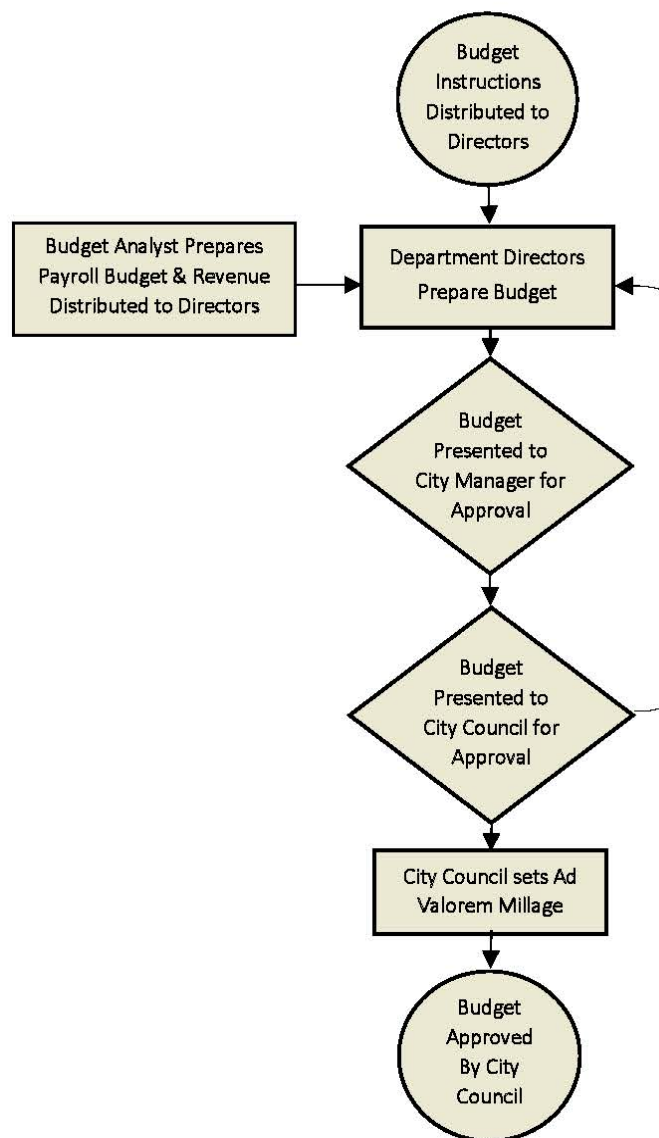
The proposed City Manager's budget is assembled and presented to the City Council.

Council-directed changes are received from the public budget workshops 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 adjustments that arise during the fiscal year are presented to the City Council in an Ordinance for approval by majority vote based on the recommendation and justification of the affected Department Director(s), Director of Finance, and City Manager. After a second reading the City Council votes to accept or reject the ordinance.

BUDGET PROCESS



Budget Calendar

FY 2024

March 2023

Budget Analyst Prepares Budget Module, Budget Request Packages and Guidance Materials	Mar 1
Distribution of Budget Instructions to Departments	Mar 20
Vehicle CIP Meeting with City Manager and Finance	Mar 31

April 2023

Departments Prepare Budget Requests, Update Goals and Objectives, Primary Function, Accomplishments, Performance Measures, and Organizational Charts	Mar 20 - Apr 27
Departments prepare Budget Requests for Capital Improvement Funds CIP Projects	Mar 20 - Apr 27
Departmental CIP Budget Meeting with the City Manager and Finance	Apr 10
Follow-up CIP Budget Reviews with City Manager and Finance	Apr 28
Departmental Budget Requests Submitted to City Manager	Apr 28

May 2023

Departmental Budget Meetings with the City Manager and Finance, including CIP revisions	May 1 - May 2
Finalize CIP and Surtax Projects and Corresponding Items to Budget	May 12

June 2023

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 5

July 2023

Property Appraiser Provides Certification of Taxable Values	Jul 1
City Manager Detailed Budget Overview provided to City Council	Jul 17
City Council Adopts Proposed Millage Rate and Sets Time and Date for Public Hearings	Jul 17
Department of Finance Provides Proposed Ad Valorem Rates to Property Appraiser	Jul 31

August 2023

City Council Preliminary Budget Review	Aug 7
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September 2023

First Public Hearing on Proposed Budget	Sept 5
*Announces Percent by which Computed Millage Exceeds Rolled-Back Rate	
*Adopt Tentative Budget	
*Amendments, if any	
*Re-Compute Proposed Millage, if amended	
Advertise Notice of Proposed Operating Budget	Sept 14
Second Public Hearing to Adopt Final Millage Rate and Budget and Approval of Budget Resolution	Sept 18
Finance Department to Provide Final Millage Rate to Property Appraiser, Tax Collector and Dept. of Revenue	Sept 29
Certification of "TRIM" compliance, signed by City Manager and submitted to Property Appraiser	Sept 29

October 2023

Start new budget year	Oct 1
Adopted budget posted on website and distributed to Departments	Oct 1

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:

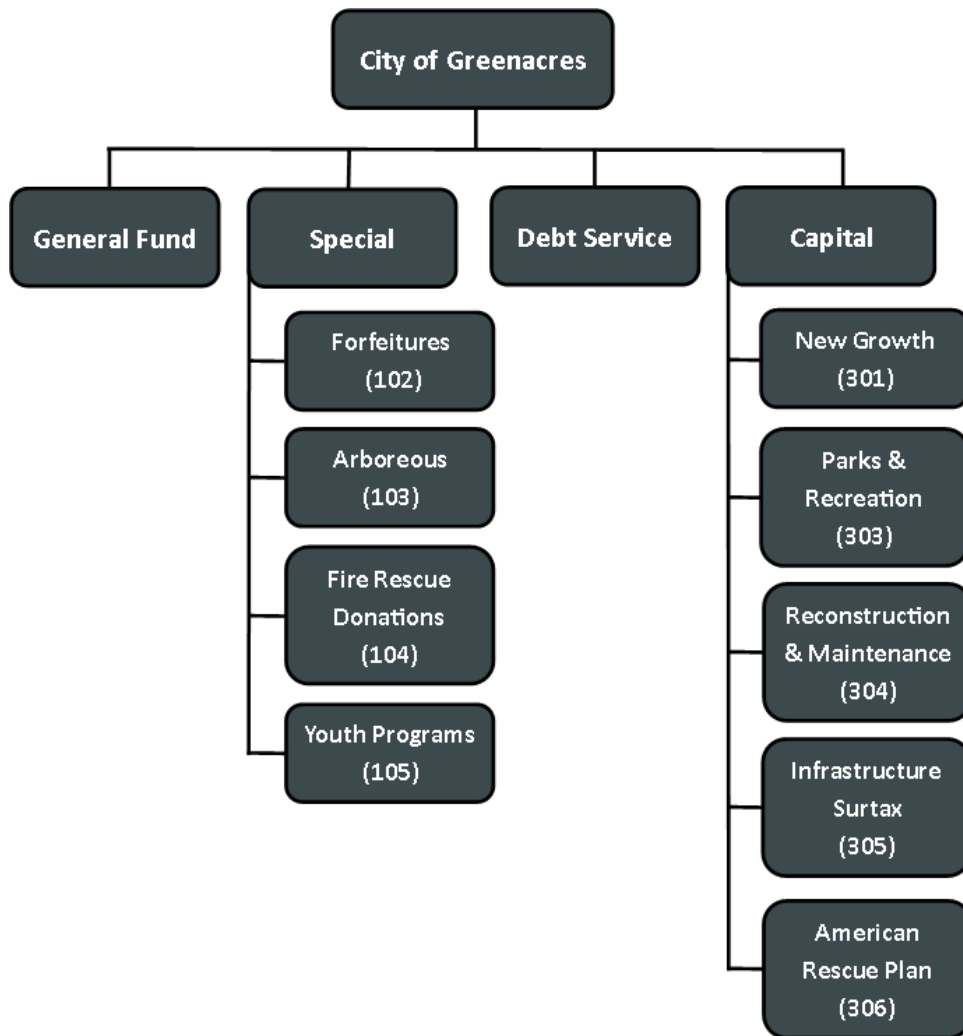
- **New Growth Fund (#301)** - This fund provides for the acquisition of new and expanded public infrastructure for all purposes resulting from the growth of the City, such as a new City computer system and land acquisition.
- **Parks and Recreation Fund (#303)** - This fund provides for the construction 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 (ARPA) 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 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. 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 30 years (as of FY 2021), and the Distinguished Budget Presentation award for the past 30 years (as of FY 2023).



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.

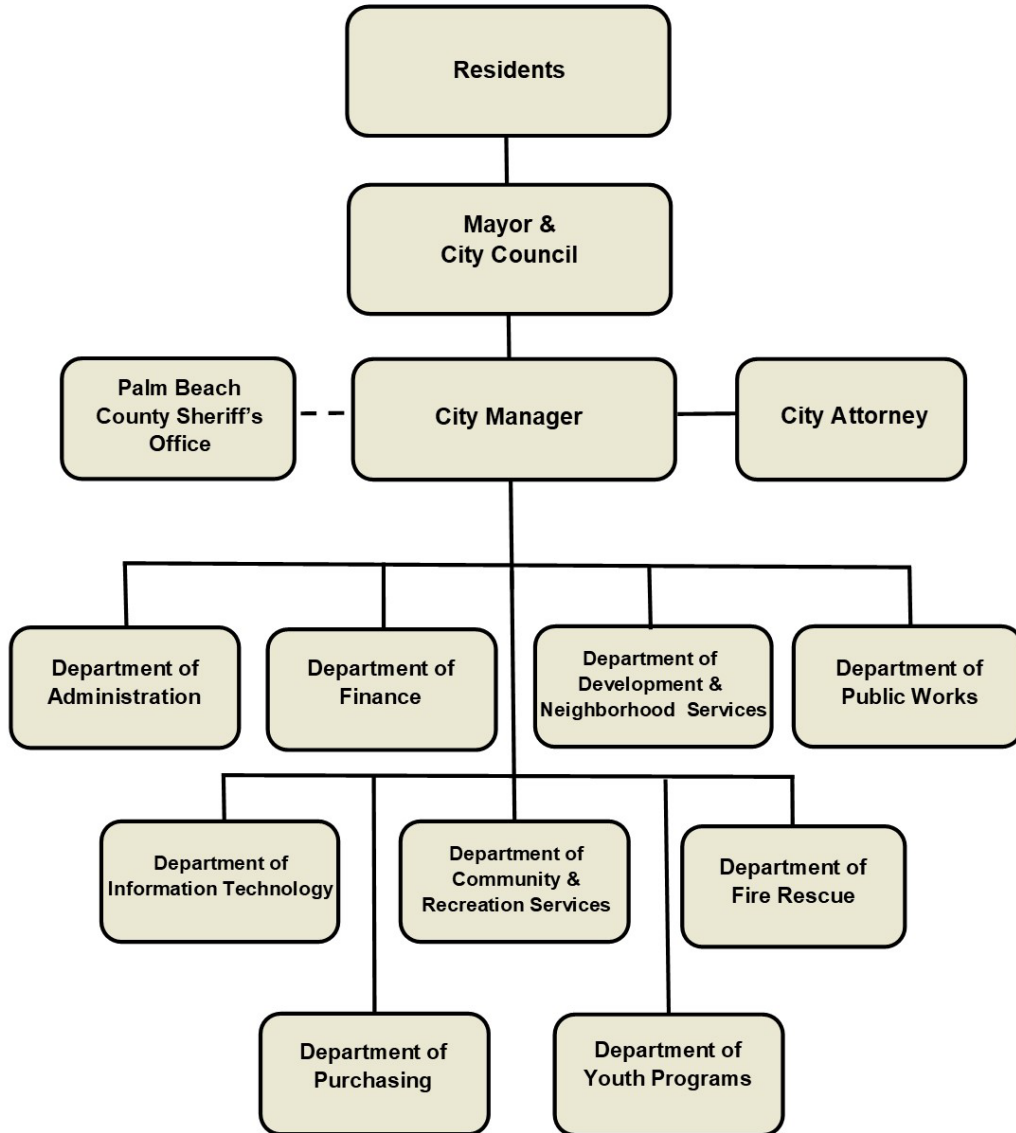
The City does not have enterprise or proprietary funds and does not budget fiduciary funds.

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

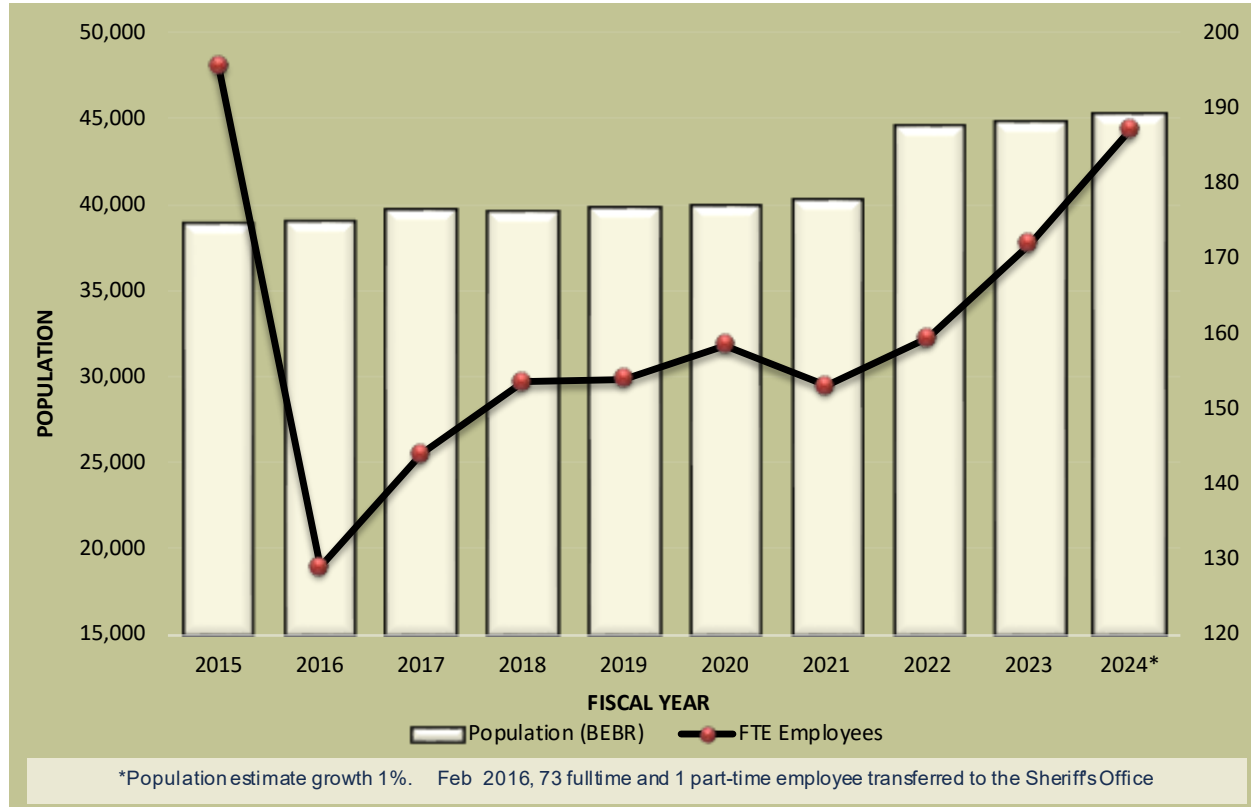


Mission Statement

To continually improve the community’s 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 a detailed organizational chart.

Full Time: 172
Part Time: 30

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 equated to a 2,080 hour workyear.

This chart provides a comparison of FTE to the population of the City of Greenacres (population based on BEBR) from 2015 to 2024.

In 2016, 73 full time and 1 part-time employee transferred to the Palm Beach County Sheriff's Office.

Personnel Summary					
FY 2022 - 2024					
Department	FY 2022 Service Levels	Adopted Additions / Reductions	FY 2023 Service Levels	Adopted Additions / Reductions	FY 2024 Service Levels
Administration	10 FT / 8 PT	+2 FT ¹	12 FT / 8 PT	+5 FT / -1 PT ^{2,4}	17 FT / 7 PT
Finance	8 FT	0	8 FT	+1 PT	8 FT / 1 PT
Purchasing	2 FT	+1 FT	3 FT	0	3 FT
Information Technology	4 FT	0	4 FT	+2 FT	6 FT
Development & Neighbor Svcs	22 FT	-2 FT	20 FT	+2 FT ³	22 FT
Public Works	22 FT	+1 FT	23 FT	+1 FT	24 FT
Fire Rescue	58 FT	+9 FT ¹	67 FT	+3 FT	70 FT
Community & Recreation Svcs	12 FT / 5 PT	+2 FT / -1 PT	14 FT / 4 PT	+2 FT / +2 PT	16 FT / 6 PT
Youth Programs	5 FT / 20 PT	0	5 FT / 20 PT	+1 FT / -4 PT ³	6 FT / 16 PT
TOTALS	143 FT / 33 PT	+13 FT / -1 PT	156 FT / 32 PT	+16 FT / -2 PT	172 FT / 30 PT

FT – Full Time; PT – Part Time

¹ One FT Hired in FY 2022

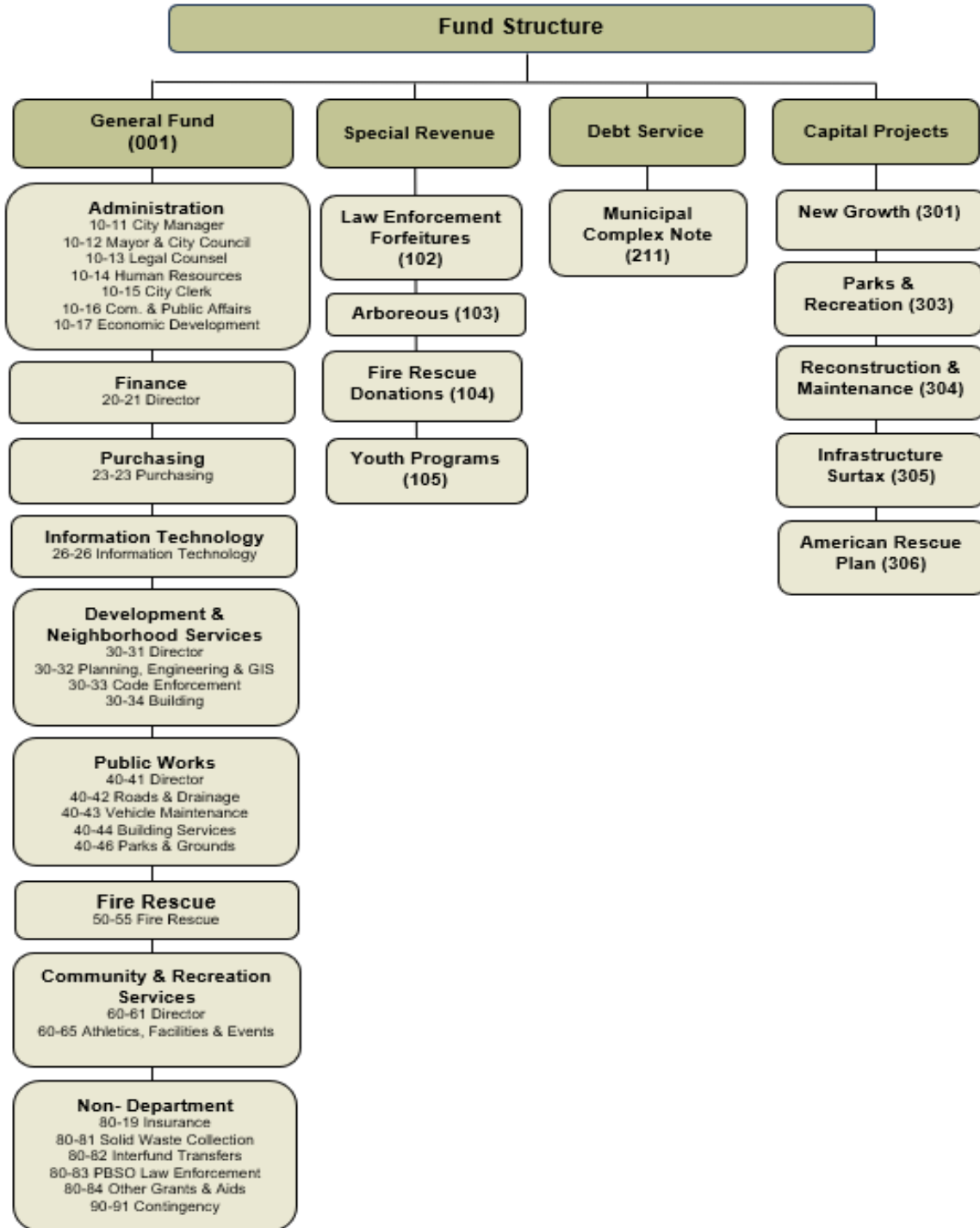
² One PT Hired in FY 2023

³ Two FT Hired in FY 2023

⁴ Two PT Converted to FT positions FY 2023

The preceding chart shows actual changes between the FY 2022 and FY 2023 service levels, and the proposed changes for budget year FY 2024. A brief explanation of the current changes is provided below.

Administration	City Clerk hired an additional part time Passport Service Associate in FY 2023 due to increased volume in new passports. Converted 2 part time Passport Service Associates to full time positions in FY 2023. In FY 2024, a Human Resources Assistant was added along with a Receptionist for City Hall.. A Digital Media Coordinator was added in FY 2024 to assist with the increasing workload of the City’s communication and marketing needs.
Finance	Consolidated Budget Analyst position with Grants Coordinator. Added Assistant Finance Director. Added a part-time Budget Grant Technician in FY 2024 to assist with the increase in workload.
Purchasing	No staffing changes are proposed in FY 2024.
Information Technology	Added an IT Application Specialist and an Administrative Assistant in FY 2024 to assist with increased workload.
Development & Neighbor Svcs .	Added a Senior Planner and an Assistant Director position in FY 2023. to assist with workload.
Public Works	Added a Public Works Inspector in FY 2024 to work with the Department of Development & Neighborhood Services to review, approve and field compliance inspections.
Fire Rescue	Added 3 Fire Rescue/Paramedics in FY 2024 for increased staffing of new fire rescue station.
Community & Recreation Svcs	Added a full time Community Services Coordinator and an Events Assistant to better serve our Community events. Added 1 part time Park Attendant and 1 part time Custodian to assist with the increased daily city functions.
Youth Programs	In FY 2023, added a full time Youth Development Specialist and eliminated 3 part time camp counselor positions.



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 \$2,535,818 and the General Fund budgeted expenditures have decreased by \$6,817,231 compared to FY 2023 budgeted numbers. The following discussion highlights the significant factors that affected the adopted FY 2024 budget.

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

Ad Valorem Tax, the largest single revenue source for the City at **41.6%** of the budget, reflects an increase of approximately \$2,143,138 from last year's budget. This is a result of a 13.83% increase in certified assessed property values from FY 2022 to FY 2023. The millage rate was reduced to 6.3. 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. At **7.9%** of the budget, FY 2024 revenues show a projected increase from last year's budget by \$200,000. Electric utility taxes are projected to be 8.33% higher than FY 2023.

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. At **7.4%** of the budget, the FY 2024 revenue reflects an increase of \$156,043 primarily due to a projected increase in Electric Franchise fees.

Intergovernmental Revenue accounts for **16.5%** of the FY 2023 budget and 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 2023 Budget reflects a 16.5% increase of \$589,398 in the Half-Cent Sales Tax revenue and a 29.0% increase of \$450,000 in State Revenue Sharing.

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

Personnel Services (Salaries and Benefits) represent approximately **50.3%** of the expenditures in the general fund. For FY 2024, personnel costs will be approximately \$3,878,598 more than the FY 2023 budgeted amount. This increase is mainly due to an increase in fire rescue staff for the new fire station, and a slight increase in general employee full time headcount.

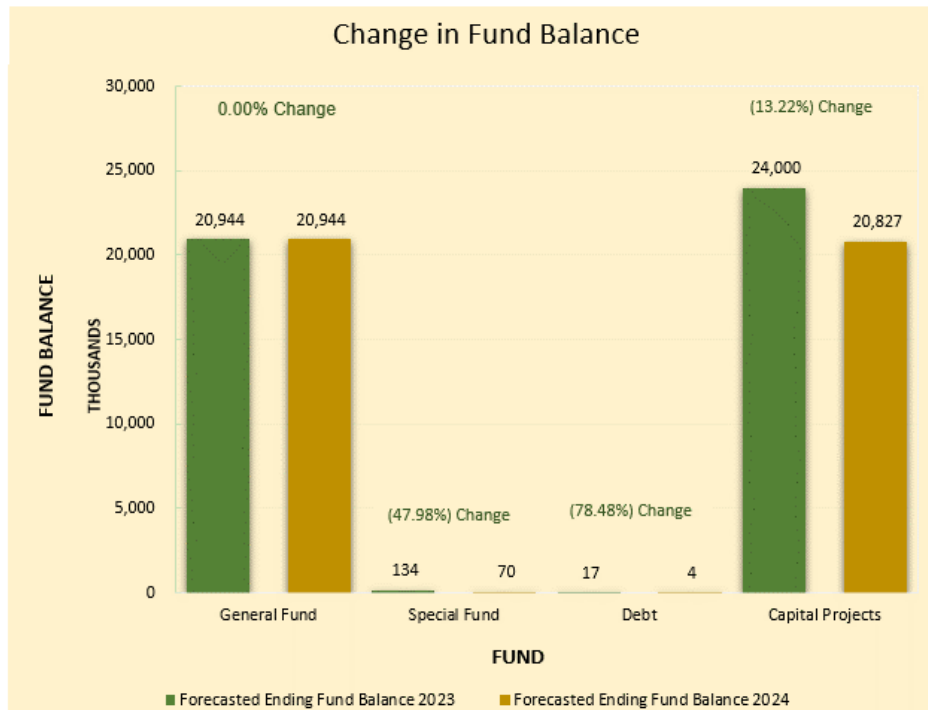
Operating Expenditures include general operating expenditures along with the law enforcement services contract with the Palm Beach County Sheriff's Office (PBSO). Operating expenditures are **38.9%** of the budget and \$1,331,759 greater in FY 2024 compared to the FY 2023 budget. This increase in cost is due to an increase in the general operating expense such as other contractual and computer software.

Interfund Transfers at **3%** of the budget, decreased by \$13,065,000 compared to the previous year's budget. This decrease is due a lower amount transferred to the Capital Improvement Projects (CIP) Funds (301 and 306) and the Debt Service Fund (211). The CIP decreased cost is due to new building projects funded the previous year.

BUDGET FUND HIGHLIGHTS

The City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the City’s governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. This information is useful in assessing the city’s financing requirements. The unassigned fund balance serves as a useful measure of the government’s net resources available for discretionary use. It represents the portion of fund balance that has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for a particular purpose by the City Council.

The following chart represents the City’s major fund balances as of FY23 and project ending fund balance as of FY24.



The General Fund reflects a 0% reduction due to a balanced general fund budget.

The Special Fund and the Debt Services funds decreased due to use of the funds. Both fund balances are minimal, but the percentage change is greater than 10%.

The Capital Projects fund is expected to have a 13.22% decrease due to the start of construction of several building projects.

BUDGET SUMMARY ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
ESTIMATED REVENUES:					
Taxes:					
Ad Valorem Taxes		Millage Per \$1,000			
6.3000	17,469,639				17,469,639
Utility Service Tax	3,326,000				3,326,000
Other Taxes	2,835,738			143,000	2,978,738
Permits & Fees	3,107,701			949,055	4,056,756
Intergovernmental Revenues	7,213,653	622,090		13,869,345	21,705,088
Charges for Services	6,863,005	201,569			7,064,574
Fines & Forfeitures	122,350				122,350
Miscellaneous Revenues					
Contributions	10,000				10,000
Interest Earned	369,446	2,195	9,950	1,125,250	1,506,841
Rent and Royalties	410,573			332,939	743,512
Other Miscellaneous Revenues	236,912	1,335			238,247
Total Revenues	\$41,965,017	\$827,189	\$9,950	\$16,419,589	\$59,221,745
Other Financing Sources					
Debt Proceeds					
Interfund Transfers - IN		135,000	380,000	725,000	1,240,000
Appropriated use of Fund Balance (increase)	0	65,227	13,309	3,173,464	3,252,000
Total Estimated Revenues and Financing Sources	\$41,965,017	\$1,027,416	\$403,259	\$20,318,053	\$63,713,745
EXPENDITURES, USES AND RESERVES:					
General Government	9,569,388			3,554,110	13,123,498
Public Safety	24,254,847	97,112		2,267,956	26,619,915
Transportation	1,659,397			185,000	1,844,397
Culture / Recreation	2,774,737	923,304		8,407,332	12,105,373
Physical Environment	2,466,648	7,000		5,903,655	8,377,303
Debt Service			403,259		403,259
Total Expenditures	\$40,725,017	\$1,027,416	\$403,259	\$20,318,053	\$62,473,745
Other Financing Uses					
Interfund Transfers - OUT	1,240,000				1,240,000
Total Appropriated Expenditures and other Uses	\$41,965,017	\$1,027,416	\$403,259	\$20,318,053	\$63,713,745

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

BUDGET SUMMARY ALL FUNDS

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL</u>
<u>ESTIMATED REVENUES:</u>					
Total Revenues	\$41,965,017	\$827,189	\$9,950	\$16,419,589	\$59,221,745
Other Financing Sources					
Interfund Transfers - IN		135,000	380,000	725,000	1,240,000
Appropriated use of Fund Balance	0	65,227	13,309	3,173,464	3,252,000
Total Estimated Revenues & Financing Sources	<u>\$41,965,017</u>	<u>\$1,027,416</u>	<u>\$403,259</u>	<u>\$20,318,053</u>	<u>\$63,713,745</u>
<u>EXPENDITURES, USES AND RESERVES:</u>					
Total Expenditures	\$40,725,017	\$1,027,416	\$403,259	\$20,318,053	\$62,473,745
Other Financing Uses					
Interfund Transfers - OUT	<u>1,240,000</u>				<u>1,240,000</u>
Total Appropriated Expenditures and other Uses	<u>\$41,965,017</u>	<u>\$1,027,416</u>	<u>\$403,259</u>	<u>\$20,318,053</u>	<u>\$63,713,745</u>
<u>BREAKDOWN OF ENDING FUND BALANCES BY TYPES</u>					
Fund Balances					
Nonspendable	226,411				226,411
Restricted for:					
Arboreous Activities		29,068			29,068
Public Safety Donations		6,188			6,188
Youth Programs		33,687			33,687
Debt service			3,649		3,649
New Growth				7,653,402	7,653,402
Parks & Rec				571,554	571,554
Reconstruction & Maint				605,734	605,734
Sur tax				4,276,865	4,276,865
American Rescue Plan				7,719,058	7,719,058
Committed to:					
Emergency & disaster reserve	2,000,000				2,000,000
Pension plan reserve					
Budget stabilization reserve					
Assigned for:					
Compensated absences reserve	394,414				394,414
Capital Projects					
Unassigned:	18,322,743				18,322,743
Projected Ending Fund Balance	20,943,568	68,943	3,649	20,826,613	41,842,773
Projected Beginning Fund Balance - 10/1/23	20,943,568	134,170	16,958	24,000,077	45,094,773
Revenues & Financing Sources	41,965,017	962,189	389,950	17,144,589	60,461,745
Expenditures and other Uses	(41,965,017)	(1,027,416)	(403,259)	(20,318,053)	(63,713,745)
Projected Ending Fund Balance - 9/30/24	20,943,568	68,943	3,649	20,826,613	41,842,773
% Change in Fund Balance	0.00%	-48.62%	-78.48%	-13.22%	-7.21%

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

Millage Per \$1,000 6.4000 6.3000 6.3000

	GENERAL FUND			SPECIAL REVENUE FUNDS *		
	Actual (FY 2022)	Adopted Budget (FY 2023)	Budget (FY 2024)	Actual (FY 2022)	Adopted Budget (FY 2023)	Budget (FY 2024)
FUND BALANCES BROUGHT FORWARD:	\$15,385,713	\$30,296,617	\$20,943,568	\$122,845	\$134,170	\$134,170
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes	13,903,896	15,367,846	17,469,639			
Utility Service Tax	3,317,073	3,126,000	3,326,000			
Other Taxes	2,699,480	2,422,688	2,835,738			
Permits & Fees	3,632,291	2,951,658	3,107,701			
Intergovernmental Revenues	6,709,099	6,042,540	7,213,653	173,417	416,796	622,090
Charges for Services	6,063,679	5,948,270	6,863,005	84,703	185,419	201,569
Fines & Forfeitures	161,881	96,886	122,350			
Miscellaneous Revenues						
Contributions	31,076	28,550	10,000			
Interest Earned	144,713	78,994	369,446	1,184	704	2,195
Rent & Royalties	378,344	382,928	410,573			
Other Miscellaneous Revenues	177,891	90,929	236,912	1,412	1,335	1,335
Total Revenues	\$37,219,423	\$36,537,289	41,965,017	\$260,716	\$604,254	\$827,189
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	10,185,492			203,061	135,000	135,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$47,404,915	\$36,537,289	\$41,965,017	\$463,777	\$739,254	\$962,189
	\$62,790,628	\$66,833,906	\$62,908,585	\$586,622	\$873,424	\$1,096,359
EXPENDITURES, USES AND RESERVES:						
General Government	5,596,157	7,552,478	9,569,388			
Public Safety	20,831,658	21,575,416	24,254,847	149	93,091	97,112
Transportation	1,379,536	1,529,928	1,659,397			
Culture / Recreation	1,746,972	2,213,717	2,774,737	567,936	740,156	923,304
Physical Environment	2,252,187	2,376,634	2,466,648		7,000	7,000
Debt Service						
Total Expenditures	31,806,510	\$35,248,173	40,725,017	\$568,085	\$840,247	\$1,027,416
Other Financing Uses						
Interfund Transfers - OUT	687,500	14,305,000	1,240,000			
Total Appropriated Expenditures & Other Uses	32,494,010	\$49,553,173	41,965,017	\$568,085	\$840,247	\$1,027,416
Reserves	30,296,618	17,280,733	20,943,568	18,537	33,177	68,943
Total Appropriated Expenditures And Reserves	\$62,790,628	\$66,833,906	\$62,908,585	\$586,622	\$873,424	\$1,096,359

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

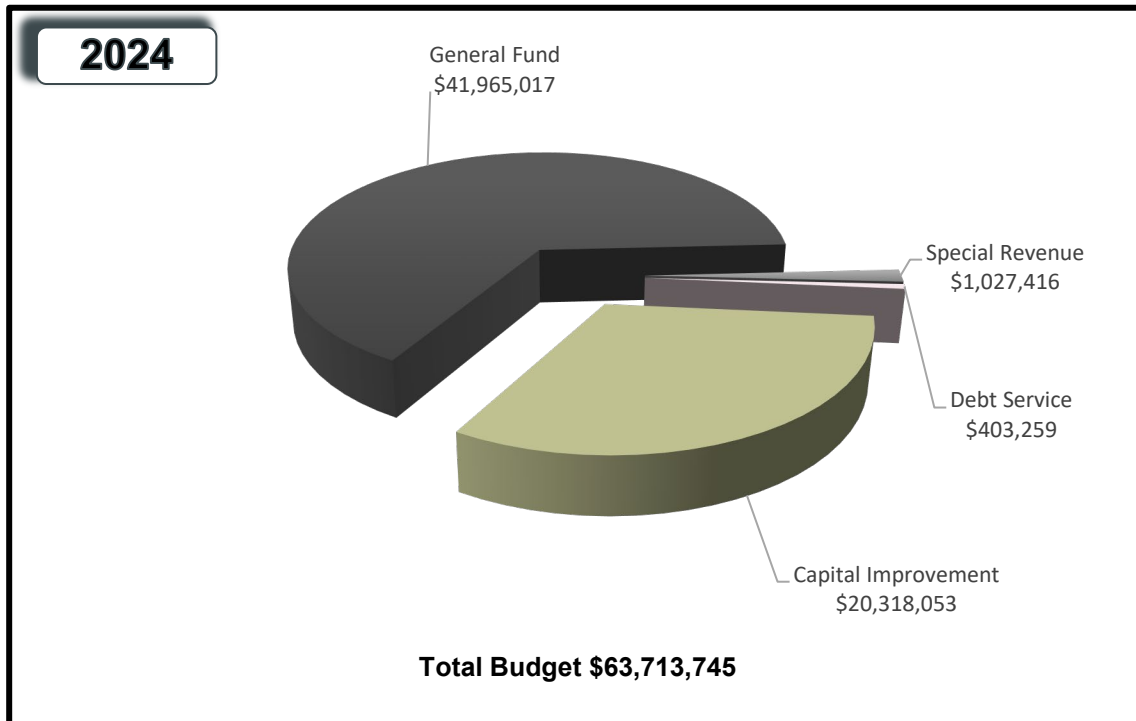
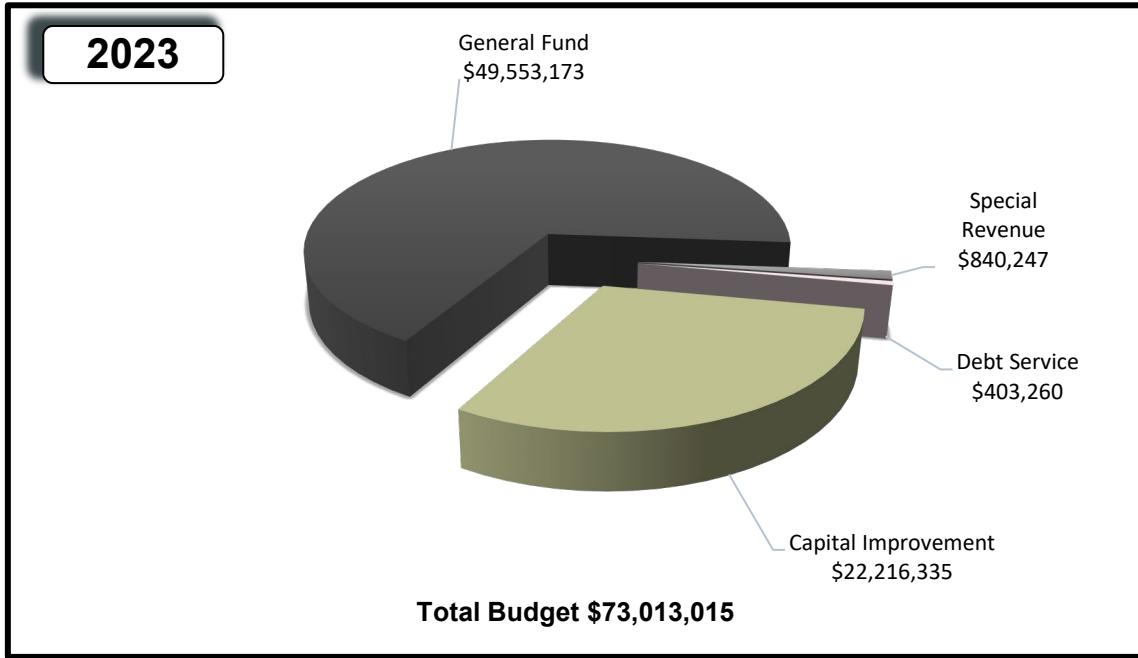
CITY OF GREENACRES
THREE YEAR SUMMARY OF REVENUES AND EXPENDITURES
 (continued)

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Actual (FY 2022)	Adopted Budget (FY 2023)	Budget (FY 2024)	Actual (FY 2022)	Adopted Budget (FY 2023)	Budget (FY 2024)
FUND BALANCES BROUGHT FORWARD:	\$95,841	\$44,474	\$16,958	\$10,455,949	\$11,181,334	\$24,000,077
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes						
Utility Service Tax						
Other Taxes				133,592	136,996	143,000
Permits & Fees				0	164,297	949,055
Intergovernmental Revenues				14,845,347	14,457,693	13,869,345
Charges for Services						
Fines & Forfeitures						
Miscellaneous Revenues						
Contributions						
Interest Earned	1,694	891	9,950	(78,828)	41,424	1,125,250
Rent & Royalties				293,592	311,959	332,939
Other Miscellaneous Revenues						
Total Revenues	\$1,694	\$891	\$9,950	\$15,193,703	\$15,112,369	\$16,419,589
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	350,000	370,000	380,000	150,000	13,800,000	725,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$447,535	\$415,365	\$406,908	\$25,799,652	\$40,093,703	\$41,144,666
EXPENDITURES, USES AND RESERVES:						
General Government				1,026,259	2,446,540	3,554,110
Public Safety				933,541	4,348,670	2,267,956
Transportation				1,309,068	2,473,536	185,000
Culture / Recreation				589,337	8,555,000	8,407,332
Physical Environment				559,062	4,392,589	5,903,655
Debt Service	403,061	403,260	403,259			
Total Expenditures	\$403,061	\$403,260	\$403,259	\$4,417,267	\$22,216,335	\$20,318,053
Other Financing Uses						
Interfund Transfers - OUT				10,201,053		
Total Appropriated Expenditures & Other Uses	\$403,061	\$403,260	\$403,259	\$14,618,320	\$22,216,335	\$20,318,053
Reserves	44,474	12,105	3,649	11,181,332	17,877,368	20,826,613
Total Appropriated Expenditures And Reserves	\$447,535	\$415,365	\$406,908	\$25,799,652	\$40,093,703	\$41,144,666

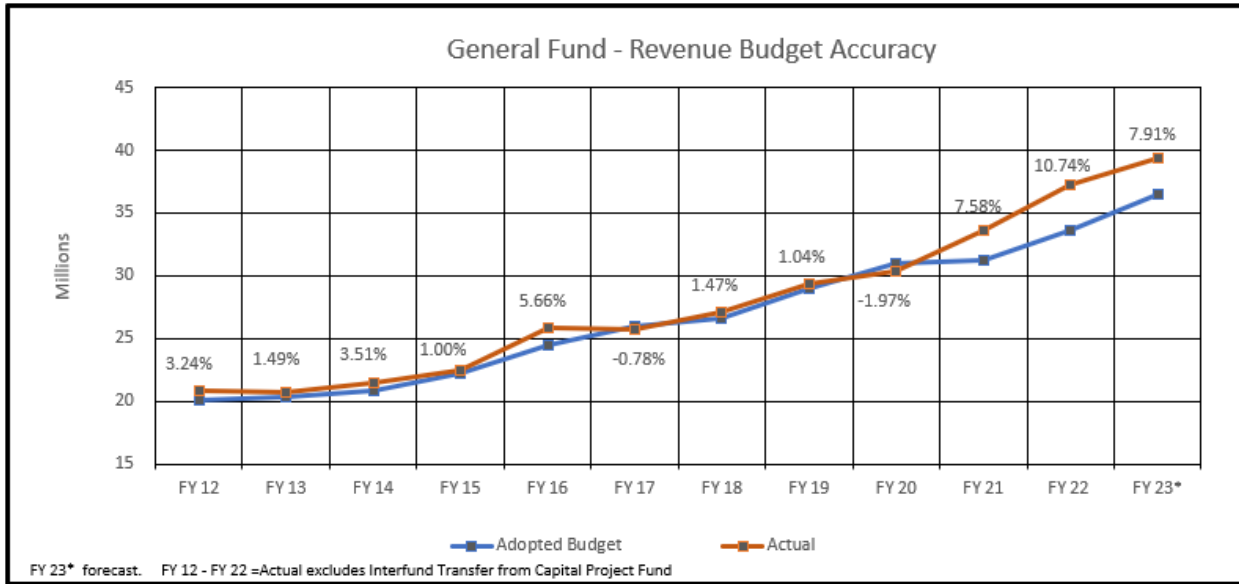
CITY OF GREENACRES
THREE YEAR SUMMARY OF REVENUES AND EXPENDITURES
 (continued)

	TOTALS		
	Actual (FY 2022)	Adopted Budget (FY 2023)	Budget (FY 2024)
<u>FUND BALANCES BROUGHT FORWARD:</u>	26,060,348	41,656,595	45,094,773
<u>ESTIMATED REVENUES:</u>			
Taxes:			
Ad Valorem Taxes	13,903,896	15,367,846	17,469,639
Utility Service Tax	3,317,073	3,126,000	3,326,000
Other Taxes	2,833,072	2,559,684	2,978,738
Permits & Fees	3,632,291	3,115,955	4,056,756
Intergovernmental Revenues	21,727,863	20,917,029	21,705,088
Charges for Services	6,148,382	6,133,689	7,064,574
Fines & Forfeitures	161,881	96,886	122,350
Miscellaneous Revenues			
Contributions			
Interest Earned	68,763	122,013	1,506,841
Rent & Royalties	671,936	694,887	743,512
Other Miscellaneous Revenues	179,303	92,264	238,247
Total Revenues	52,675,536	52,254,803	59,221,745
Other Financing Sources			
Debt Proceeds			
Interfund Transfers - IN	10,888,553	14,305,000	1,240,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	89,624,437	108,216,398	105,556,518
<u>EXPENDITURES, USES AND RESERVES:</u>			
General Government	6,622,416	9,999,018	13,123,498
Public Safety	21,765,348	26,017,177	26,619,915
Transportation	2,688,604	4,003,464	1,844,397
Culture / Recreation	2,904,245	11,508,873	12,105,373
Physical Environment	2,811,249	6,776,223	8,377,303
Debt Service	403,061	403,260	403,259
Total Expenditures	37,194,923	58,708,015	\$62,473,745
Other Financing Uses			
Interfund Transfers - OUT	10,888,553	14,305,000	1,240,000
Total Appropriated Expenditures & Other Uses	48,083,476	73,013,015	63,713,745
Reserves	41,540,961	35,203,383	41,842,773
Total Appropriated Expenditures And Reserves	89,624,437	108,216,398	\$105,556,518

TOTAL BUDGET BY FUND TYPE



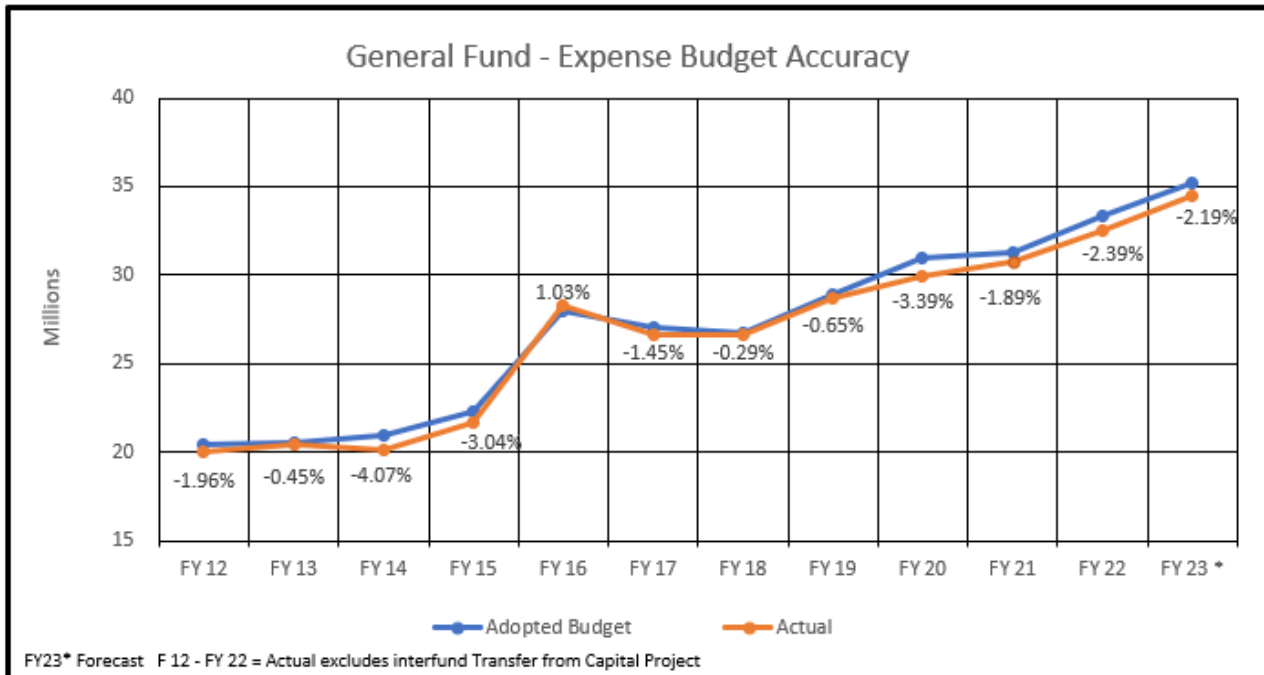
HISTORICAL BUDGET REVENUE ACCURACY General Fund



The above graph shows the General Fund adopted budgeted revenue compared to actual revenue variance for the past 12 years indicating the City employs a conservative approach to estimating revenue.

- Actual revenue exceeded the adopted budgeted revenue in 10 out of the past 12 budget years.
- The adopted budgeted revenue variance in FY 2021 - FY 2023 was greater than 7.5%, 10.74%, and 7.91% respectively. This was due to the unexpected increase in government revenue during the COVID-19 pandemic and continued increase due to rising costs of services and taxes on costs of services.
- The two adopted budget years FY 2017 and FY 2020 show a revenue less than adopted budget variance of less than 2%.

HISTORICAL BUDGET EXPENSE ACCURACY General Fund



The graph above shows the General Fund adopted budgeted expense compared to actual expense variance for the past 12 years indicates the City actively manages expenses within budget.

- Actual expenses are less than adopted budgeted expenses in 11 out of the past 12 budget years.
- The one budget year where actual expenses were greater than budgeted expense, the variance was only 1.03%.

CHANGE IN TAXABLE VALUE OF PROPERTY

			<u>PERCENT CHANGE FROM PRIOR YEAR</u>
Dec. 31, 2018	Value Adjustment Board and Other Changes	-7,932,357	
July 1, 2019	Prior Year Gross Taxable Value	\$1,830,329,622	
July 1, 2019	Plus Increase in Value Current Property	<u>129,124,368</u>	
July 1, 2019	Current Year Adjusted Taxable Value	\$1,959,453,990	
July 1, 2019	Plus New Construction Taxable Value	<u>12,800,922</u>	
	July 1, 2019 Gross Taxable Value	<u><u>\$1,972,254,912</u></u>	7.754%
Dec. 31, 2019	Value Adjustment Board and Other Changes	-1,959,723	
July 1, 2020	Prior Year Gross Taxable Value	\$1,970,295,189	
July 1, 2020	Plus Increase in Value Current Property	<u>139,862,464</u>	
July 1, 2020	Current Year Adjusted Taxable Value	\$2,110,157,653	
July 1, 2020	Plus New Construction Taxable Value	<u>33,542,141</u>	
	July 1, 2020 Gross Taxable Value	<u><u>\$2,143,699,794</u></u>	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	<u>115,306,063</u>	
July 1, 2021	Current Year Adjusted Taxable Value	\$2,254,760,596	
July 1, 2021	Plus New Construction Taxable Value	<u>6,307,743</u>	
	July 1, 2021 Gross Taxable Value	<u><u>\$2,261,068,339</u></u>	5.684%
Dec. 31, 2021	Value Adjustment Board and Other Changes	-4,591,630	
July 1, 2022	Prior Year Gross Taxable Value	\$2,256,476,709	
July 1, 2022	Plus Increase in Value Current Property	<u>277,731,990</u>	
July 1, 2022	Current Year Adjusted Taxable Value	\$2,534,208,699	
July 1, 2022	Plus New Construction Taxable Value	<u>6,771,053</u>	
	July 1, 2022 Gross Taxable Value	<u><u>\$2,540,979,752</u></u>	12.608%
Dec. 31, 2022	Value Adjustment Board and Other Changes	-3,490,843	
July 1, 2023	Prior Year Gross Taxable Value	\$2,537,488,909	
July 1, 2023	Plus Increase in Value Current Property	<u>313,757,864</u>	
July 1, 2023	Current Year Adjusted Taxable Value	\$2,851,246,773	
July 1, 2023	Plus New Construction Taxable Value	<u>37,251,800</u>	
	July 1, 2023 Gross Taxable Value	<u><u>\$2,888,498,573</u></u>	13.833%

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.

Exemptions: The Property Appraiser adjusts market value appraisals of certain properties based on constitutional and statutory guidance.

- 1) 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.
- 2) 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.
- 3) On September 14, 2022, the City of Greenacres passed Ordinance Number 2022-27 providing an additional homestead exemption for persons 65 age and older based on a household income limit. This ordinance provides an additional homestead exemption of \$5,000 to qualifying persons.

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.

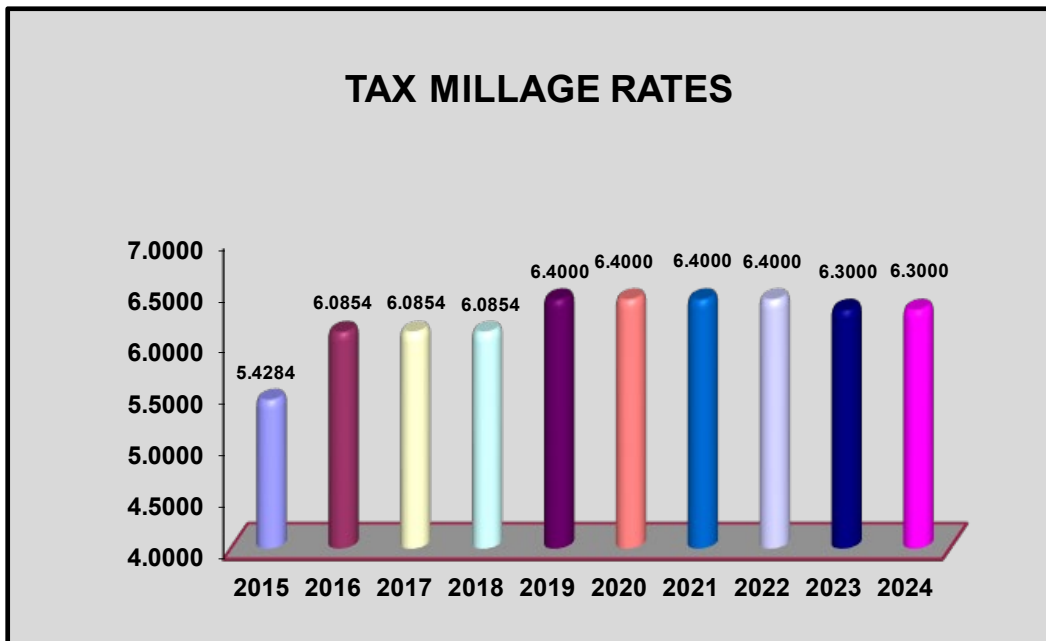
The July 1, 2023, certified taxable value for operating purposes provided by the Property Appraiser's office was \$2,888,498,573. This represents a 13.8% increase or \$351,009,664 over last year's certified taxable value of \$2,537,488,909. This increase reflects an increase in property values coupled with new housing starts. Pursuant to F.S. 200.065, the calculated rolled-back millage rate (Ad Valorem rate that generates the same amount of property tax revenue as last year on existing properties) is 5.6067 mills, which will generate \$16,194,945 (prior to discounting) in property tax revenue.

For the FY 2024 budget, the overall adopted millage rate is 6.300 mills.

The projected tax revenue for FY 2024 is \$17,469,639 (after discounting) or \$2,101,793 more than FY 2023 budget ad valorem revenue.

The chart below shows a ten-year history of the City's Millage rates.

Ten Year History of the City of Greenacres' Millage Rates



**AD VALOREM TAX DATA
FISCAL YEAR 2023 AND 2024**

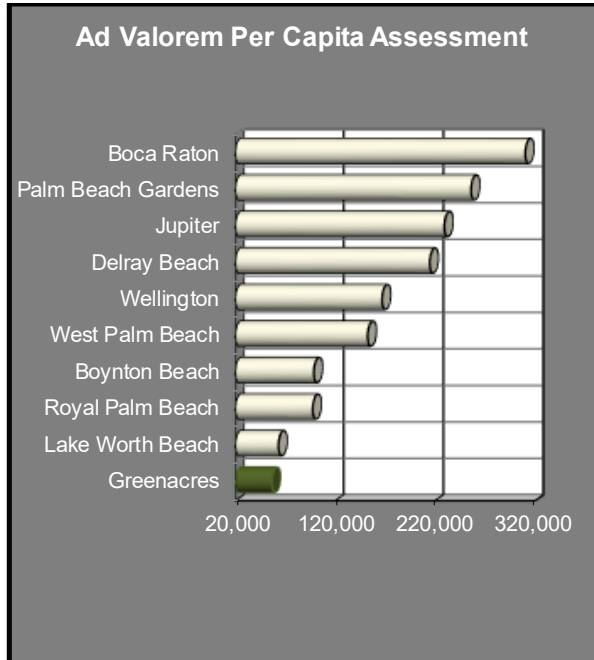
FISCAL YEAR 2023

2022 Gross Taxable Value (July 1, 2022) including New Construction	\$ 2,540,979,752
General Operating Funds (FY 2023) Millage Rate	<u>6.3000</u>
FY 2023 Estimated Ad Valorem Revenue including New Construction	\$ 16,008,172
FY 2023 Ad Valorem Revenue for Budget Purposes at 96%	\$ 15,367,846

FISCAL YEAR 2024

2023 Gross Taxable Value (July 1, 2023) including New Construction	\$ 2,888,498,573
FY 2024 Rolled-Back Rate (RBR)	<u>5.6067</u>
FY 2024 Estimated Ad Valorem Revenue Based on RBR Less Value Adj Board	\$ 16,194,945
Proposed General Operating Funds (FY 2024) Millage Rate	<u>6.3000</u>
FY 2024 Estimated Ad Valorem Revenue Including New Construction	\$ 18,197,541
FY 2024 Ad Valorem Revenue for Budget Purposes at 96%	\$ 17,469,639

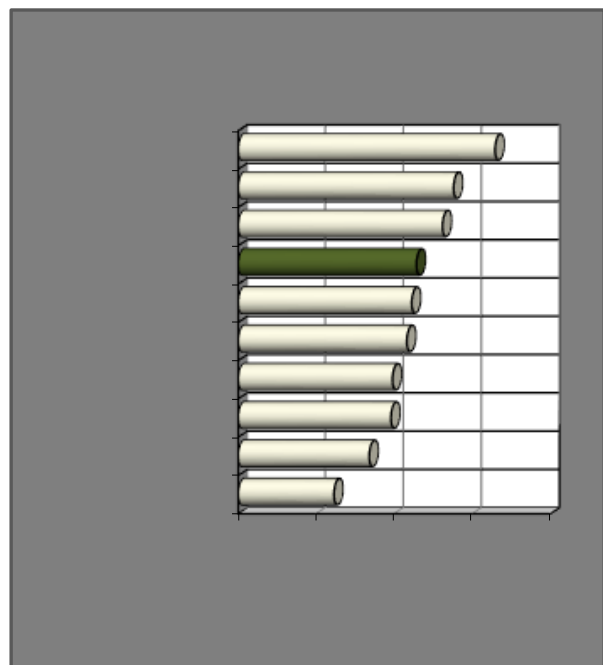
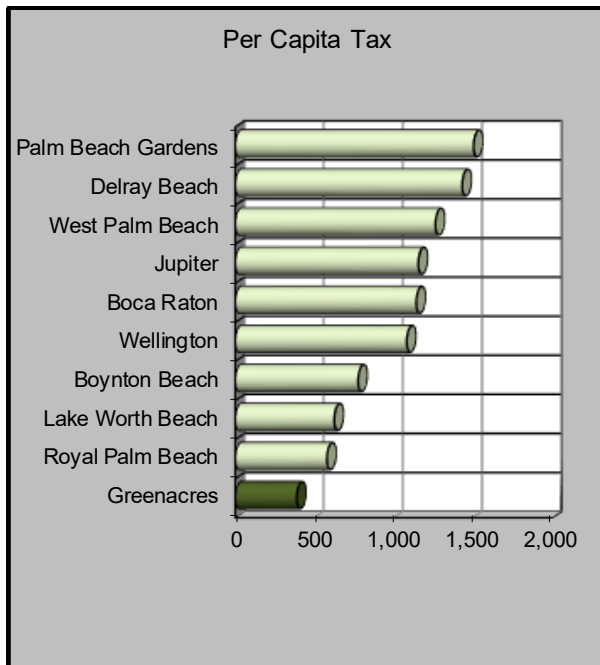
COMPARISON WITH TEN LARGEST CITIES in PALM BEACH COUNTY 2022 AD VALOREM TAXES



Ad Valorem Per Capita Assessment: The average per capita assessment of Greenacres is also the lowest among the ten largest cities at \$56,644.

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.

Millage Rate: The Greenacres 2022 millage rate of 6.8491 (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 (\$387.96) of the ten largest cities in Palm Beach County.



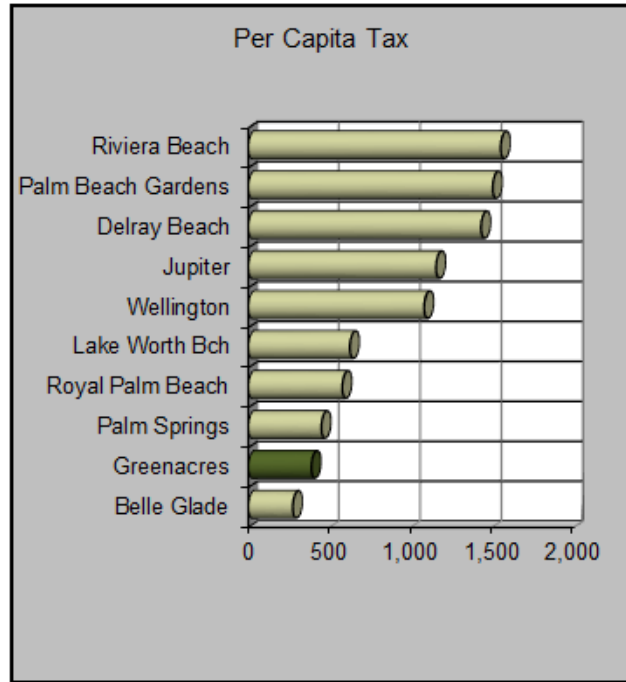
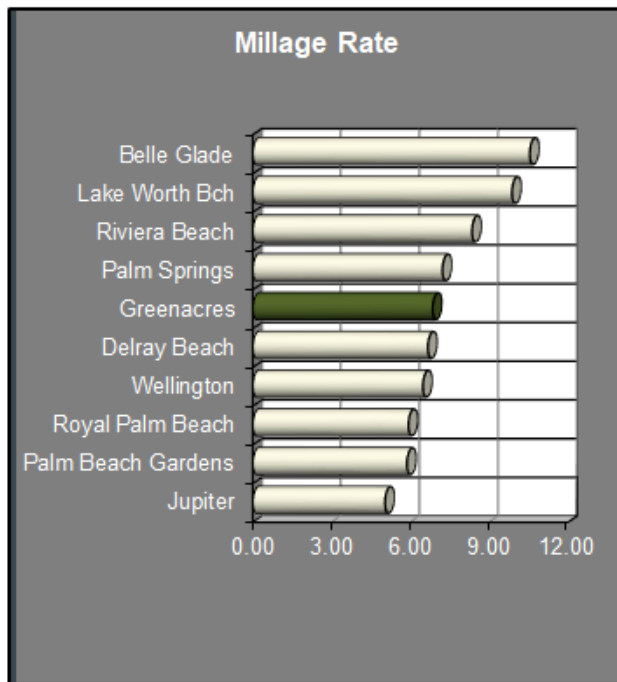
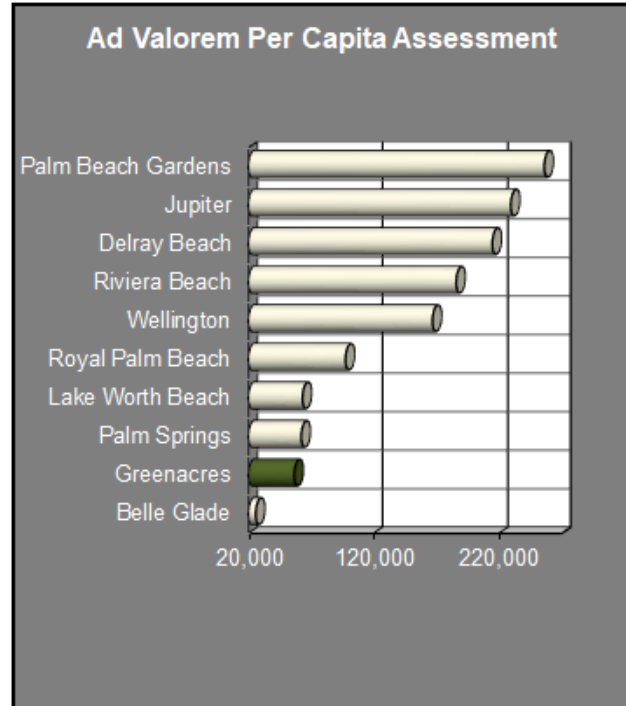
These charts include the impact of the County Fire MSTU and library taxes where applicable to achieve direct comparability.

COMPARISON WITH COMPARABLY SIZED CITIES in PALM BEACH COUNTY 2022 AD VALOREM TAXES

Ad Valorem Per Capita Assessment: The average per capita assessment of Greenacres is also the second lowest of the ten comparably sized cities at \$56,644.

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.

Millage Rate: The Greenacres 2022 total millage rate of 6.8491 (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 (\$387.96) 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 2022 Ad Valorem Taxes

(includes impact of Fire MSTU and Library Operating Taxes)

City Name	Total 2022 Taxable Value	2022 Population ^	Per Capita Assessment	2022 Total Millage	Per Capita Tax
Manalapan	1,876,286,858	422	4,446,177	0.0030000	13,338.53
Palm Beach	25,516,602,944	9,218	2,768,128	0.0026932	7,455.12
Jupiter Inlet Beach +	476,668,815	406	1,174,061	0.0061091	7,172.46
Golf, Village of	251,582,137	260	967,624	0.0065452	6,333.29
Gulf Stream	1,432,776,368	957	1,497,154	0.0036724	5,498.15
Ocean Ridge +	1,355,615,977	1,831	740,369	0.0060491	4,478.57
Palm Beach Shores +	698,275,731	1,309	533,442	0.0073281	3,909.12
Juno Beach *+	1,933,658,037	3,869	499,782	0.0058267	2,912.08
South Palm Beach *+	515,877,617	1,472	350,460	0.0074602	2,614.50
Highland Beach	3,124,267,506	4,302	726,236	0.0035875	2,605.37
Atlantis +	671,880,693	2,145	313,231	0.0079591	2,493.04
Westlake	608,049,797	2,981	203,975	0.0091072	1,857.64
Tequesta +	1,489,569,323	6,152	242,128	0.0071781	1,738.02
Briny Breezes +	74,427,529	498	149,453	0.0105491	1,576.59
North Palm Beach	2,953,009,292	13,166	224,291	0.0070000	1,570.03
Riviera Beach	7,177,322,778	38,613	185,878	0.0083500	1,552.08
Palm Beach Gardens +	15,543,339,584	60,675	256,174	0.0058691	1,503.51
Delray Beach	14,404,201,390	67,073	214,754	0.0066665	1,431.66
Mangonia Park +	273,564,381	2,134	128,193	0.0104491	1,339.50
West Palm Beach	18,300,968,069	119,971	152,545	0.0082777	1,262.72
Jupiter #+	14,073,619,777	61,341	229,433	0.0050338	1,154.92
Boca Raton	30,905,680,812	99,542	310,479	0.0036779	1,141.90
Wellington *+	10,321,781,544	61,807	167,000	0.0064772	1,081.69
Lake Clark Shores *+	338,121,344	3,565	94,845	0.0102870	975.67
Loxahatchee Groves *+	442,024,556	3,375	130,970	0.0070072	917.73
Lantana *	1,531,436,404	12,132	126,231	0.0072081	909.89
Lake Park *	910,468,649	9,030	100,827	0.0088055	887.83
Boynton Beach	8,066,818,280	81,748	98,679	0.0078500	774.63
Hypoluxo +	458,727,547	2,686	170,785	0.0037491	640.29
Lake Worth Beach*	2,696,797,002	42,637	63,250	0.0098726	624.44
Royal Palm Beach *+	3,837,144,094	39,345	97,526	0.0059272	578.05
Haverhill *+	130,673,297	2,190	59,668	0.0083572	498.66
Glen Ridge *+	24,356,920	217	112,244	0.0040072	449.78
Palm Springs *	1,675,867,657	26,924	62,244	0.0072220	449.53
Greenacres, City of +	2,537,488,909	44,797	56,644	0.0068491	387.96
Belle Glade *+	446,312,405	17,213	25,929	0.0105491	273.53
Cloud Lake *+	9,326,634	139	67,098	0.0040072	268.88
Pahokee *+	105,003,951	5,579	18,821	0.0105491	198.55
South Bay *+	86,136,292	5,015	17,176	0.0103161	177.19

* Includes MSTU Fire - 3.4581 Mills

+ Includes County Library (Operating) - 0.5491 Mills

Includes MSTU Jupiter Fire - 1.8713 Mills

^ University of Florida BEBR 2022 Estimate



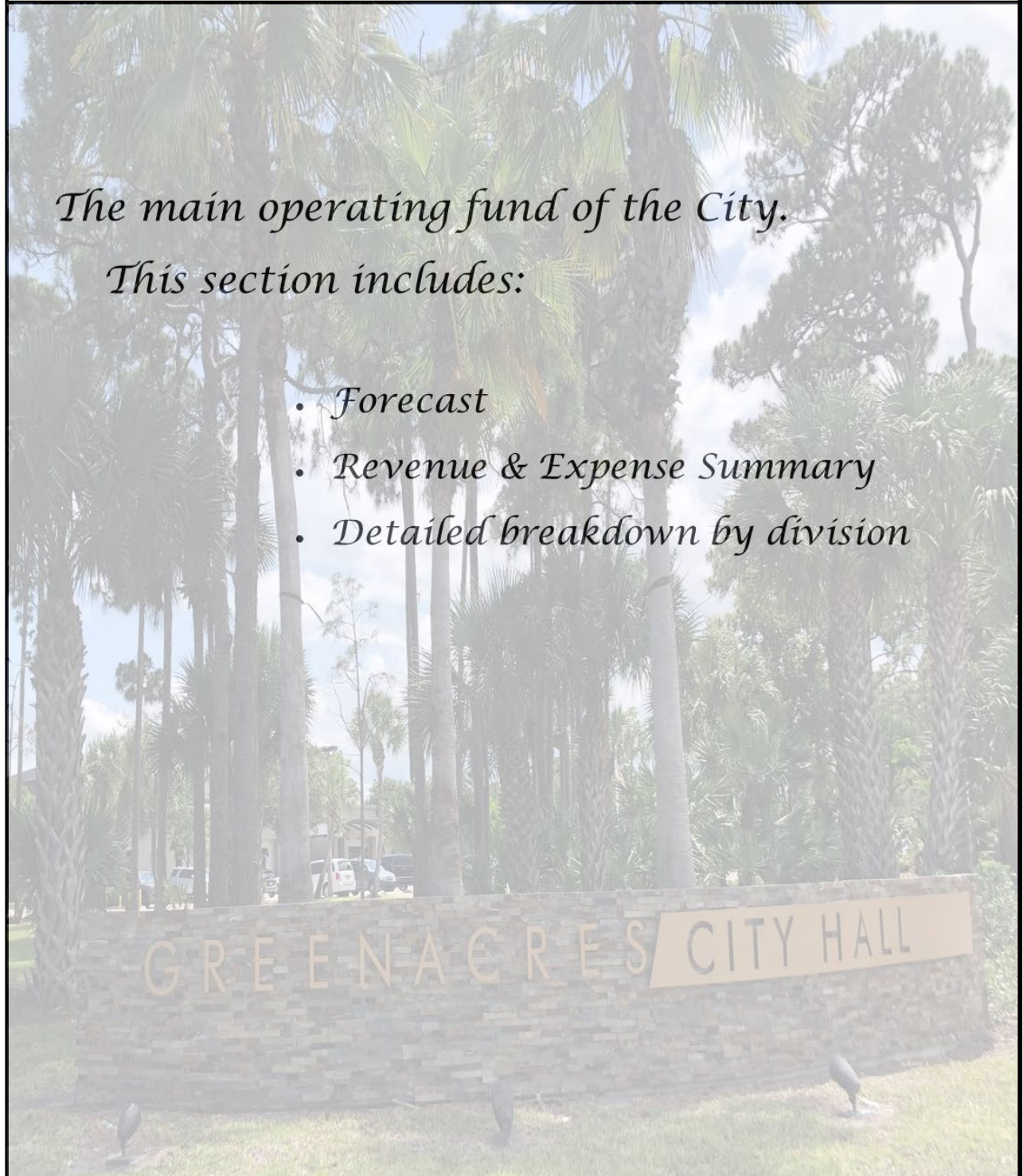
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General Fund

The main operating fund of the City.

This section includes:

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



Revenue and Expenditure Summary

The FY 2024 budgeted net revenue for the city is \$0. For 2024, the Millage Rate rate is maintained at 6.30.

Major revenue sources are:

Ad Valorem Tax: This is the top revenue source for the City. This revenue source makes up approximately **41.6%** 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.

Intergovernmental: This is the second largest revenue source for the City at around **17.2%**. This revenue comprises of state and local funds from sources such as the half-cent sales tax, state revenue sharing and county business tax receipts.

Charge for Services: This is the third largest revenue source for the City at around **16.4%**. This revenue comprises of fees such as passport fees and ambulance transportation.

Utility Service Taxes: This is the fourth largest revenue source for the City at approximately **7.9%**. The revenue is comprised predominately of Electric Utility Taxes.

Major expenditures are:

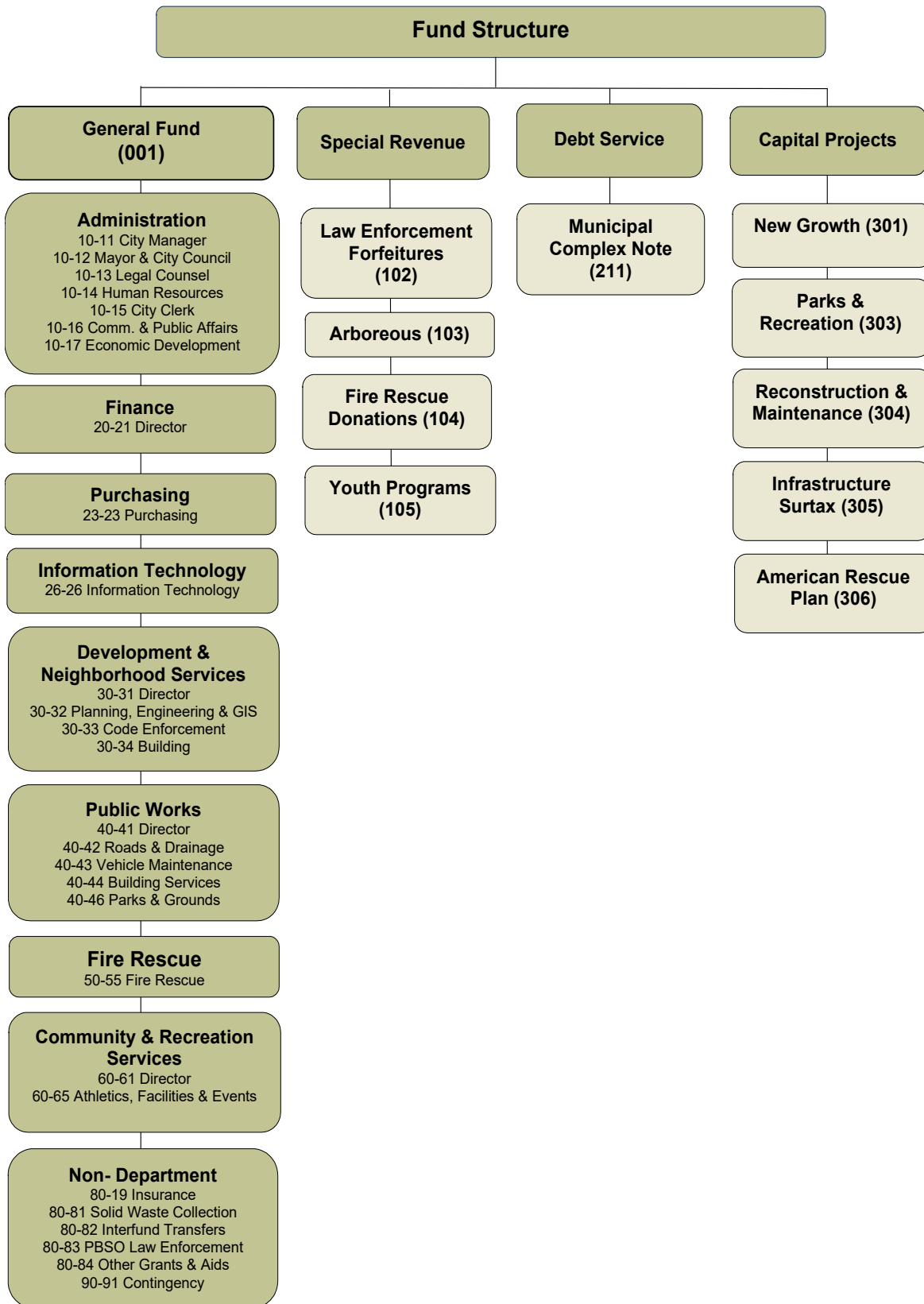
Personnel Services: Personnel expenses comprise approximately **50.3%** of the total expense budget. This includes not only payroll, but all expenses associated to payroll such as healthcare, retirement, and workers compensation.

PBSO Contract: Contracted law enforcement services total **26.4%** of the total expense budget. In February 2016, the City contracted with the Palm Beach County Sheriff's Office for Law Enforcement Services. This contract for 2024 is approximately \$11,057,893.

Interfund Transfers (out): Interfund transfers account for **3%** of the total expense budget. In FY 2024, the fund transfer decreased by \$13,065,000 due to the previous year's ARPA fund transfer.

Fund Balance:

The reserve balance in the general fund is projected to be approximately \$20,943,568 for the beginning of budget year 2024. Less restricted funds of \$2,620,825, the reserve fund balance will remain at approximately \$20,943,568.



**GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY**

CATEGORY	FY 2023 BUDGET	FY 2024 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 15,367,846	\$17,469,639	\$ 2,101,793	13.7%	41.6%
Utility Service Taxes	3,126,000	3,326,000	200,000	6.4%	7.9%
Other Taxes	2,422,688	2,835,738	413,050	17.0%	6.8%
Permits & Fees	2,951,658	3,107,701	156,043	5.3%	7.4%
Intergovernmental	6,042,540	7,213,653	1,171,113	19.4%	17.2%
Charges for Services	5,948,270	6,863,005	914,735	15.4%	16.4%
Fines & Forfeitures	96,886	122,350	25,464	26.3%	0.3%
Interest Income	78,994	369,446	290,452	367.7%	0.9%
Contributions	28,550	10,000	(18,550)	-65.0%	0.0%
Rent and Royalties	382,928	410,573	27,645	7.2%	1.0%
Interfund Transfers (In)	0	0	0	0.0%	0.0%
Miscellaneous Income	90,929	236,912	145,983	160.5%	0.6%
TOTAL REVENUE	\$ 36,537,289	\$41,965,017	\$ 5,427,728	14.9%	100%
EXPENDITURES					
Personnel Services	\$ 17,216,993	\$21,095,591	\$ 3,878,598	22.5%	50.3%
Operating	4,207,350	5,252,679	1,045,329	24.8%	12.5%
PBSO Contract	10,771,463	11,057,893	286,430	2.7%	26.4%
Capital Outlay	62,100	84,294	22,194	35.7%	0.2%
Grants & Aids	129,000	129,000	0	0.0%	0.3%
Solid Waste Collection	2,376,634	2,466,648	90,014	3.8%	5.9%
Insurance	344,325	410,108	65,783	19.1%	1.0%
Interfund Transfers (Out)	14,305,000	1,240,000	(13,065,000)	-91.3%	3.0%
Contingency	50,000	50,000	0	0.0%	0.1%
Other Obligations	90,308	178,804	88,496	98.0%	0.4%
TOTAL EXPENDITURE	\$ 49,553,173	\$41,965,017	\$ (7,588,156)	-15.3%	100%
Excess Revenue Over / (under) Expenditures	(13,015,884)	0			

USE OF GENERAL FUND BALANCE

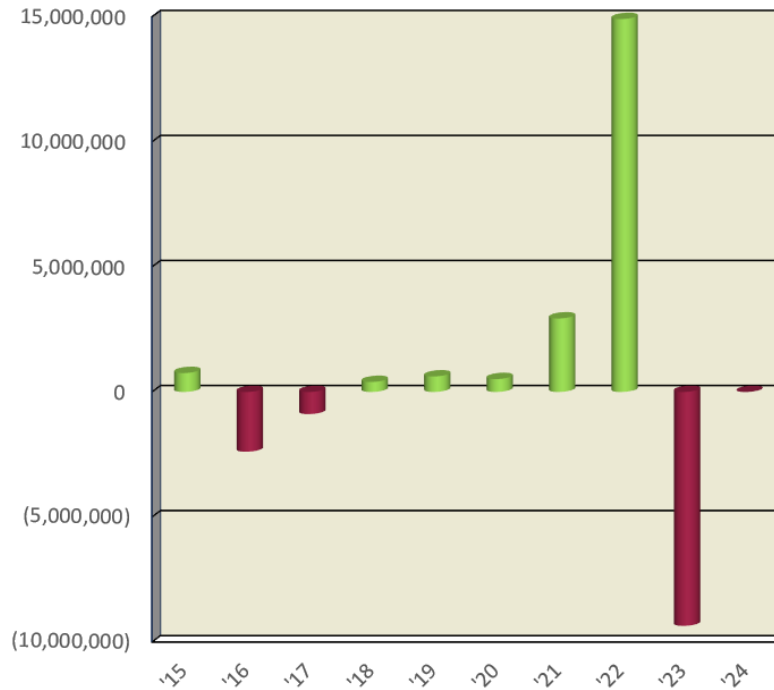
	Projected Ending 2023	Interfund Transfer	Use of Reserve	Projected Ending Balance
Emergency and Disaster Reserve	2,000,000	0	0	2,000,000
Assigned Reserve	620,825	0	0	620,825
Unassigned Reserve	18,322,743	0	0	18,322,743
Total Reserve	20,943,568	0	0	20,943,568
Unassigned Reserve as % of expenditures				44.99%

**GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
2023 FORECAST TO 2024 PROPOSED**

CATEGORY	FY 2023 FORECAST *	FY 2024 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 15,326,501	\$ 17,469,639	\$ 2,143,138	14.0%	41.6%
Utility Service Taxes	3,443,815	3,326,000	(117,815)	-3.4%	7.9%
Other Taxes	2,661,086	2,835,738	174,652	6.6%	6.8%
Permits & Fees	3,126,876	3,107,701	(19,175)	-0.6%	7.4%
Intergovernmental	7,038,393	7,213,653	175,260	2.5%	17.2%
Charges for Services	6,360,092	6,863,005	502,913	7.9%	16.4%
Fines & Forfeitures	156,806	122,350	(34,456)	-22.0%	0.3%
Interest Income	763,305	369,446	(393,859)	-51.6%	0.9%
Contributions	29,648	10,000	(19,648)	-66.3%	0.0%
Rent & Royalties	406,851	410,573	3,722	0.9%	1.0%
Miscellaneous Income	115,826	236,912	121,086	104.5%	0.6%
TOTAL REVENUE	\$ 39,429,199	\$ 41,965,017	\$ 2,535,818	6.4%	100%
EXPENDITURES					
Personnel Services	\$ 16,232,757	\$ 21,095,591	\$ 4,862,834	30.0%	50.3%
Operating	4,451,491	5,252,679	801,188	18.0%	12.5%
PBSO Contract	10,771,461	11,057,893	286,432	2.7%	26.4%
Capital Outlay	53,319	84,294	30,975	58.1%	0.2%
Grants & Aids	137,110	129,000	(8,110)	-5.9%	0.3%
Solid Waste Collection	2,348,395	2,466,648	118,253	5.0%	5.9%
Insurance	341,519	410,108	68,589	20.1%	1.0%
Interfund Transfers (Out)	14,305,000	1,240,000	(13,065,000)	-91.3%	3.0%
Contingency	50,888	50,000	(888)	-1.7%	0.1%
Other Obligations	90,308	178,804	88,496	98.0%	0.4%
TOTAL EXPENDITURE	\$ 48,782,248	\$ 41,965,017	\$ (6,817,231)	-14.0%	100%
Excess Revenue Over / (under)	(9,353,049)	0			
Expenditures					

* Forecast as of 7/2023

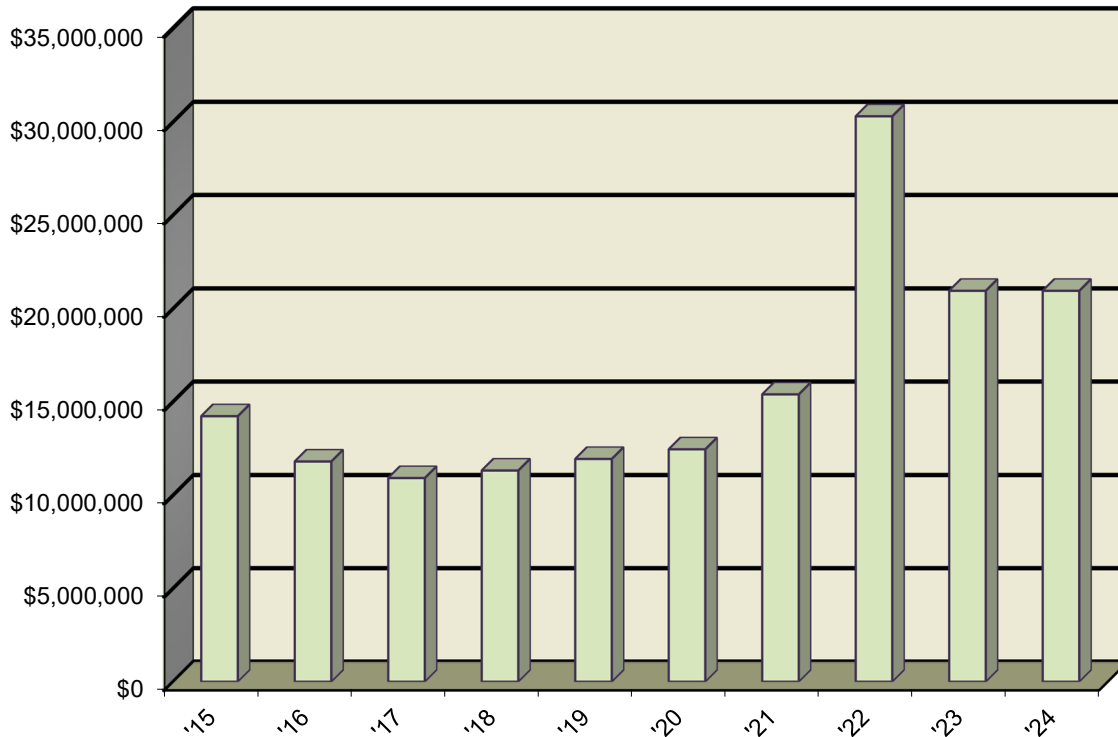
**EXCESS OF REVENUES AND OTHER SOURCES
OVER EXPENDITURES AND OTHER USES
(Excluding Fund Balance)**



Major factors effecting excess or deficit of Revenues over Expenditures

- FY 2015 – A decrease 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 in 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 was 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 revenue of \$317,872 is greater than budgeted expenditures due to higher projected Intergovernmental revenue and utilities taxes.
- FY 2023 – The budgeted deficit is due to the Interfund transfer to cover the Fire Rescue expansion and Emergency Operations Center.
- FY 2024 – The budget is shown at a breakeven balance due to increase in property value and intergovernmental revenue.

HISTORICAL FUND BALANCE AT THE END OF THE YEAR



Ending Fund Balance Change Description by Year

- 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.
- FY 2023 – Assessed property values increased 12.61% and millage was reduced to 6.300. Transfer to Capital Improvement Program totaling \$13,800,000 for new building project costs.
- FY 2024 – Assessed property value increased 13.51% and millage remained the same. Transfer to Reconstruction & Maintenance increased to \$650,000.

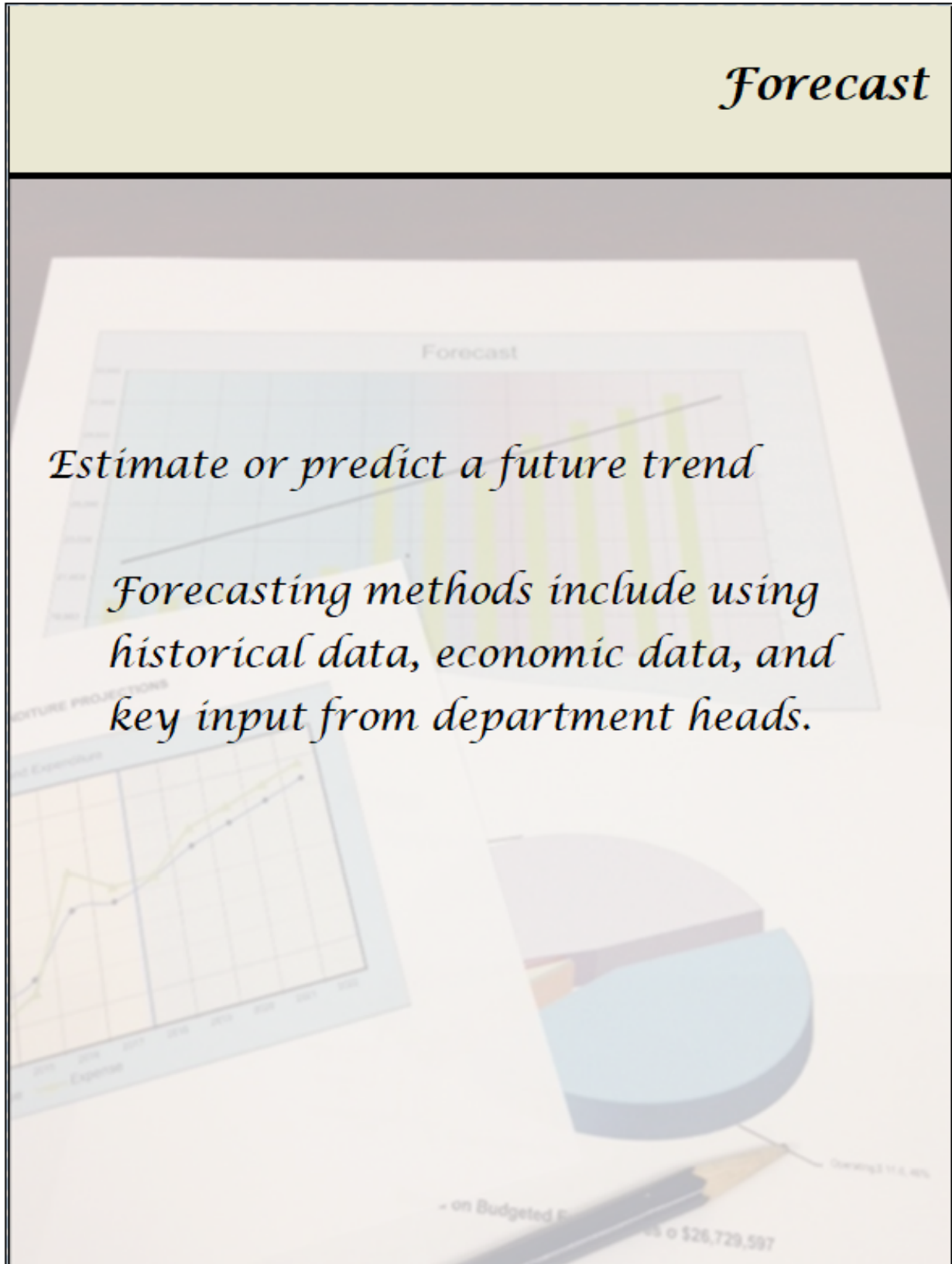


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Forecast

Estimate or predict a future trend

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



LONG RANGE 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 2024 in the five-year forecast are as follows:

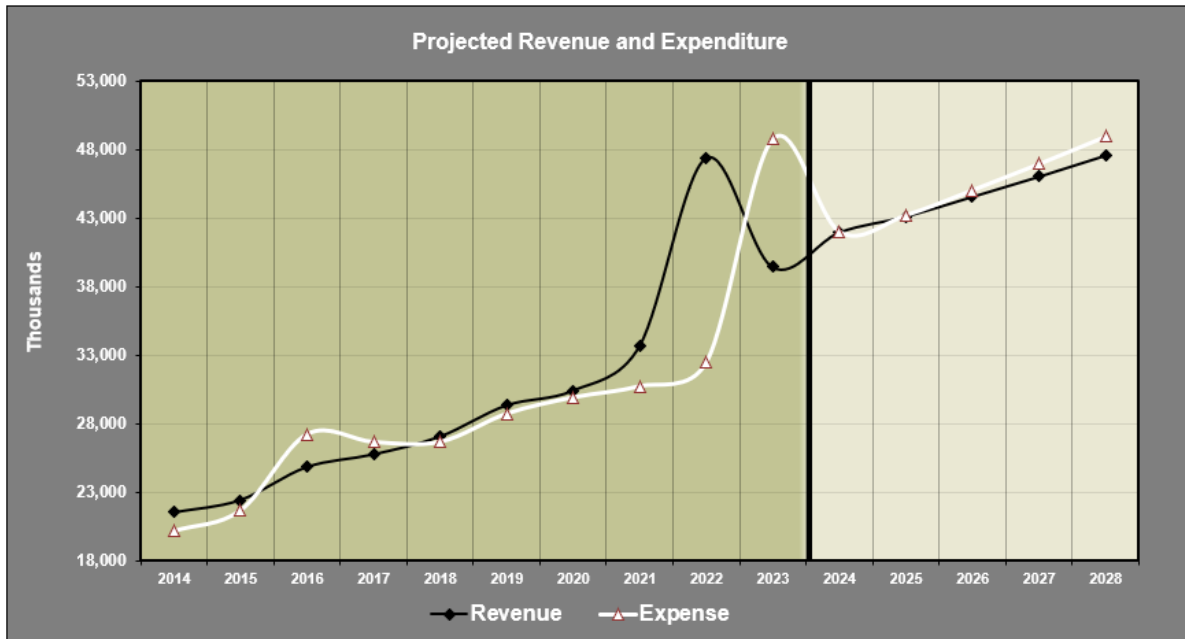
REVENUE ASSUMPTIONS:

- 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 6.300 through FY 2028, with a 9% increase in property values in FY25, a 6% increase in FY26 and 5% increase through 2028.
- 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 2024 through 2028 is an average of 3.24% per year).
- Electric, Water, Gas and Propane utilities average 1.5% increase per year. Communication Service Tax averages 1% increase per year.
- Business Tax Receipts average 1% increase per year. Building Permits and associated fees average 1.5% increase per year. Rental Fees average 1.5% increase over the next 5 years.
- Intergovernmental Revenue average 2% increase per year for the next 5 years.
- Average growth of other revenues: 3.8% per year.

EXPENDITURE ASSUMPTIONS:

- An average 5.0% inflation rate was used for operating expenditures. The projected increase in the cost of utilities and commodities were calculated in this category.
- The 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 2025 through 2028.
- PBSO Contract estimated at 3% increase and Solid Waste Collection services estimated 3.5% increase over the next 5 years due to a projected increase in contracted cost of services.
- Average growth of other expenditures: 1.5% per year based on historical growth and projected increase in the cost of materials and purchased goods.

FIVE YEAR REVENUE & EXPENDITURE PROJECTIONS



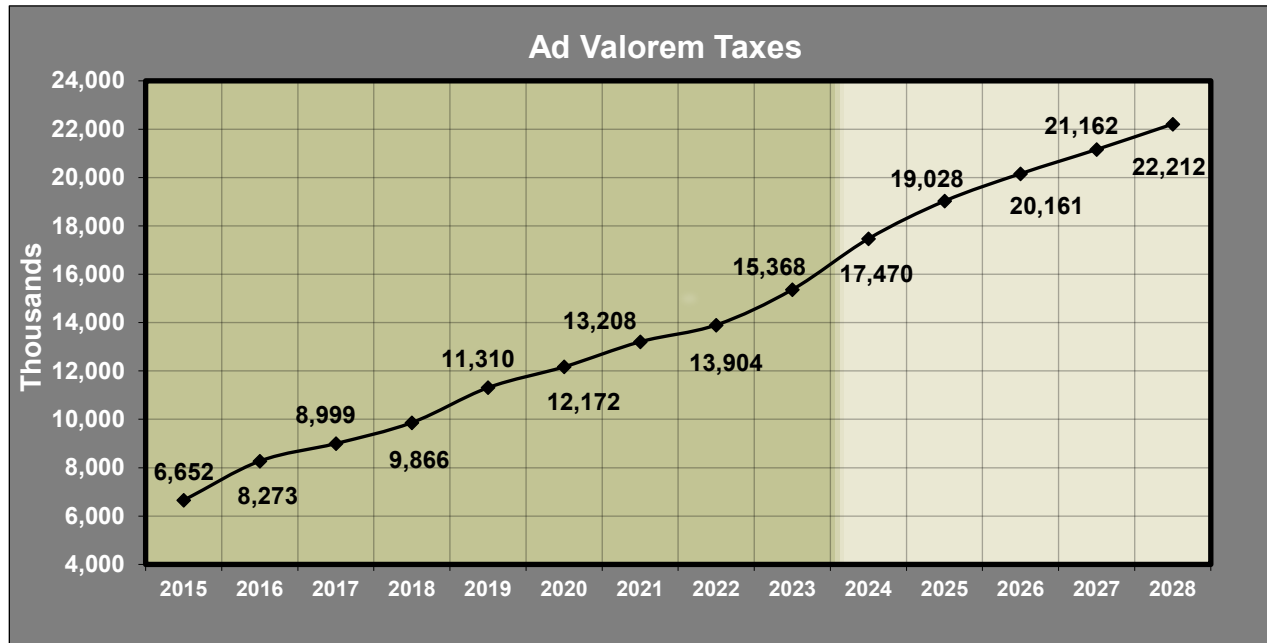
**GENERAL FUND
FIVE YEAR PROJECTION
Based on Millage Rate of 6.300**

CATEGORY	FY 2023 FORECAST *	FY 2024 ADOPTED	FY 2025 PROJECTED	FY 2026 PROJECTED	FY 2027 PROJECTED	FY 2028 PROJECTED
REVENUES						
Ad Valorem Taxes	\$ 15,326,501	17,469,639	\$ 19,028,407	\$ 20,161,111	\$ 21,161,667	\$ 22,212,250
Utility Service Taxes	3,443,815	3,326,000	3,391,660	3,459,180	3,520,823	3,584,195
Other Taxes	2,661,086	2,835,738	2,734,433	2,763,274	2,792,568	2,822,323
Permits and Fees	3,126,876	3,107,701	3,092,924	3,129,188	3,166,017	3,203,216
Intergovernmental	7,038,393	7,213,653	7,218,529	7,347,123	7,478,207	7,611,833
Charges for Services	6,360,092	6,863,005	6,691,789	6,715,619	6,883,485	7,063,621
Fines & Forfeitures	156,806	122,350	94,800	95,800	96,900	97,900
Interest Income	763,305	369,446	371,348	390,425	414,389	443,971
Contributions	29,648	10,000	10,000	10,000	10,000	10,000
Rent and Royalties	406,851	410,573	426,519	443,171	460,562	478,438
Interfund Transfers (In)	0	0	0	0	0	0
Miscellaneous Income	115,826	236,912	65,350	59,350	59,850	60,350
TOTAL REVENUE	\$ 39,429,199	\$ 41,965,017	\$ 43,125,759	\$ 44,574,241	\$ 46,044,468	\$ 47,588,097
EXPENDITURES						
Personnel Services	\$ 16,232,757	\$ 21,095,591	\$ 22,150,371	\$ 23,257,890	\$ 24,420,785	\$ 25,641,824
Operating	4,451,491	5,252,679	5,515,313	5,791,079	6,080,633	6,384,665
PBSO Contract	10,771,461	11,057,893	11,389,630	11,731,319	12,083,259	12,445,757
Capital Outlay/Grants	190,429	213,294	215,427	217,581	219,757	221,955
Solid Waste Collection	2,348,395	2,466,648	2,552,981	2,642,335	2,734,817	2,830,536
Insurance	341,519	410,108	414,209	418,351	422,535	426,760
Interfund Transfers (Out)	14,305,000	1,240,000	725,000	725,000	725,000	725,000
Contingency	50,888	50,000	50,000	50,000	50,000	50,000
Other Obligations	90,308	178,804	185,956	193,394	201,130	209,175
TOTAL EXPENDITURE	\$ 48,782,248	\$ 41,965,017	\$ 43,198,887	\$ 45,026,949	\$ 46,937,916	\$ 48,935,672

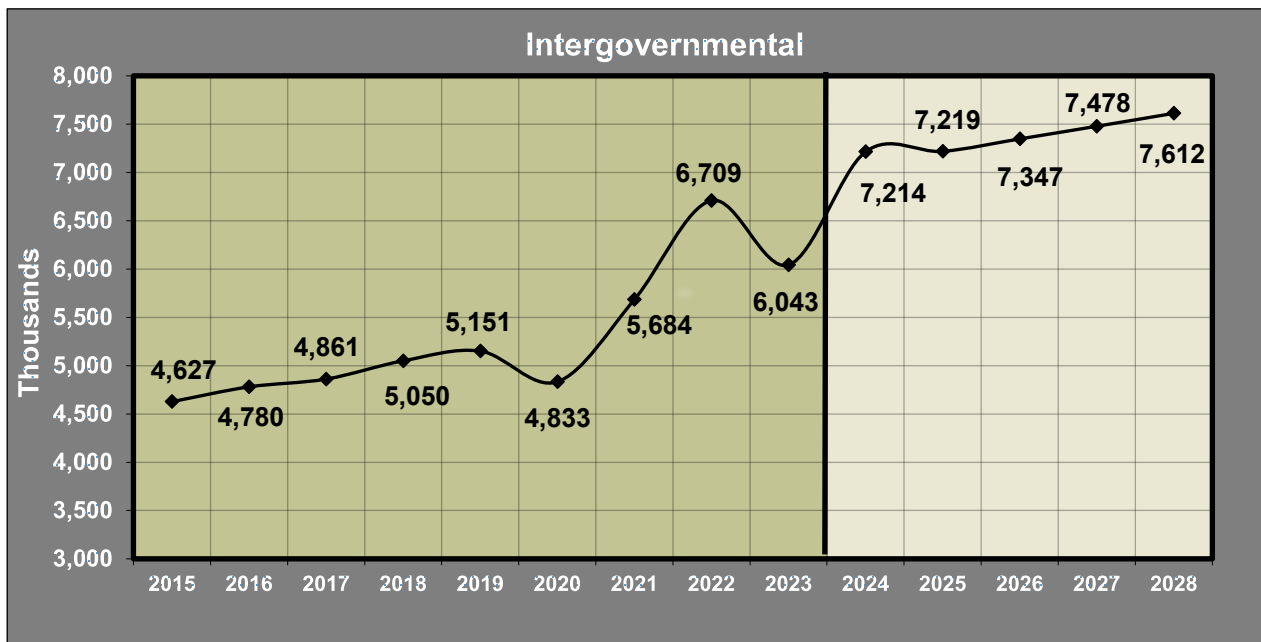
Net Change in Rev (Exp) \$ (9,353,049) \$ 0 \$ (73,128) \$ (452,708) \$ (893,448) \$ (1,347,575)

* Forecast as of 5/31/23

FIVE YEAR REVENUE PROJECTIONS

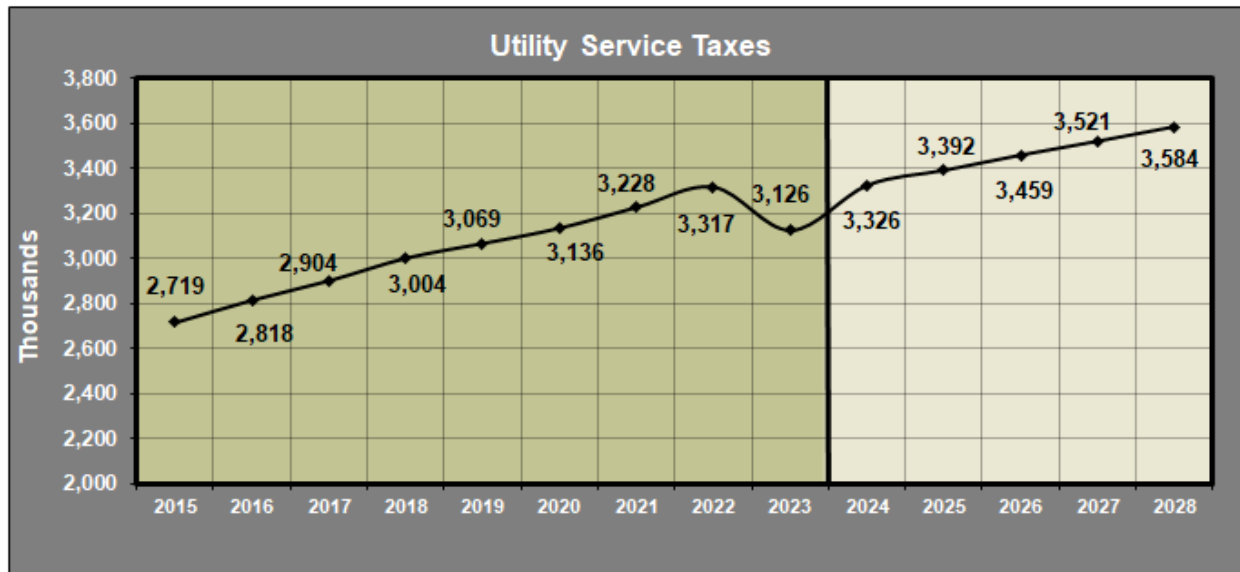


Ad Valorem Taxes: The FY 2024 taxes represent an increase in certified property values of 13.833% from the previous year. The millage rate for 2024 is 6.300.

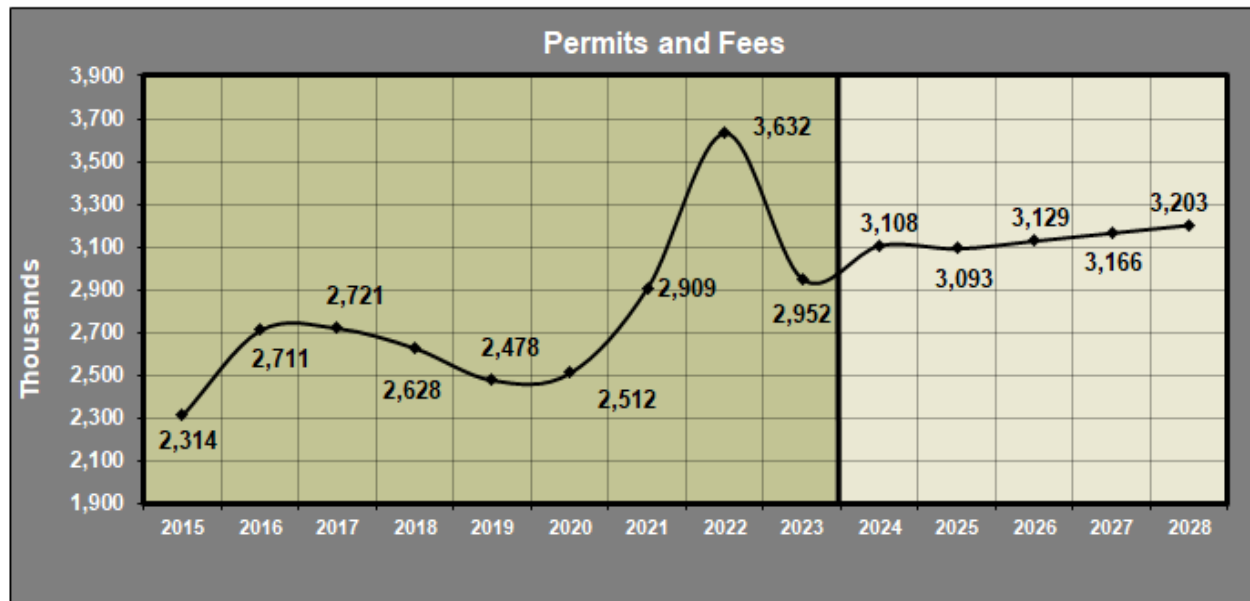


Intergovernmental Revenue: For FY 2024, revenues for the half-cent sales tax and the municipal revenue sharing show a return to pre-pandemic levels based on the State estimates.

FIVE YEAR REVENUE PROJECTIONS

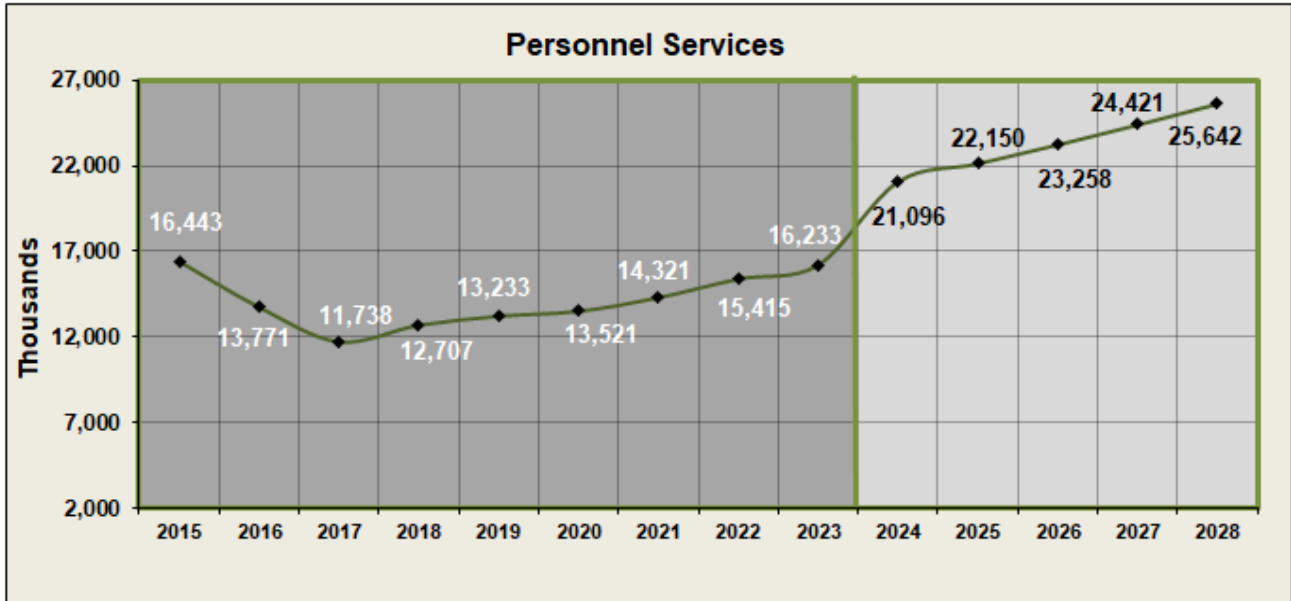


Utility Service Taxes: Electric Utility tax comprises of 78.1% of the Utility Service Tax revenue. Other utility taxes include Water, Gas and Propane. FY 2024 through FY 2028 projections are based on historical trending.

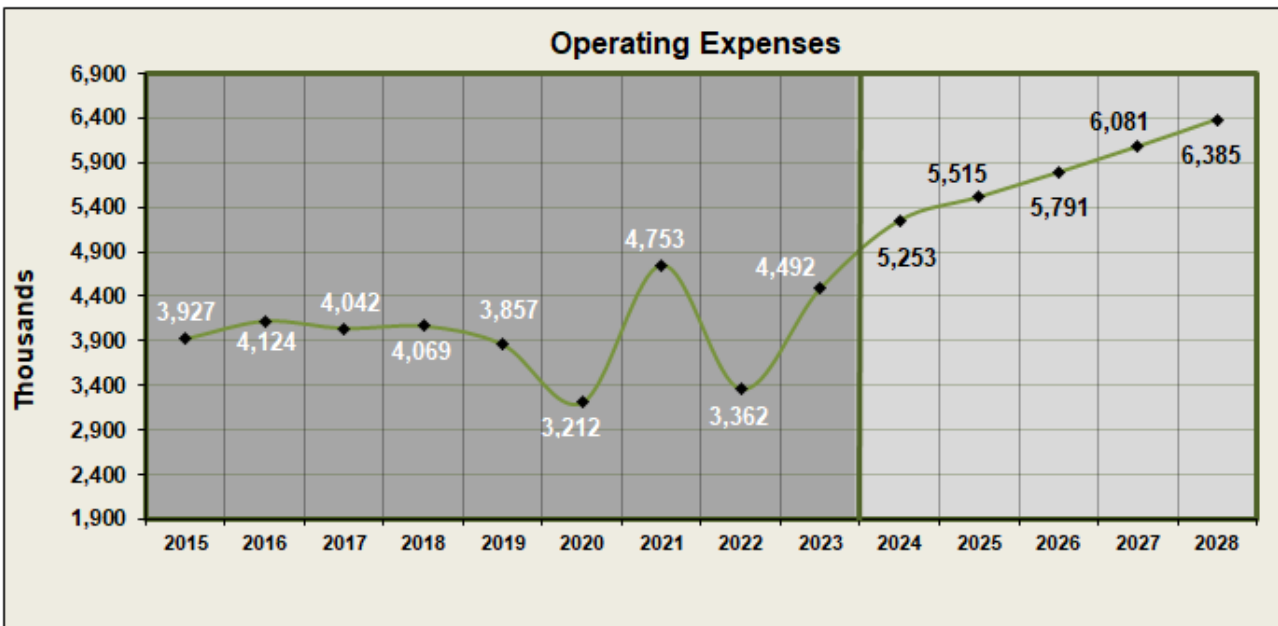


Permits and Fees: Franchise fees are charged on electricity, solid waste collection, and natural gas. Building permits issued in FY 2022 were above budget, along with an increase in the building permit fees. FY 2024 levels of services are estimated to remain constant.

FIVE YEAR EXPENSE PROJECTIONS

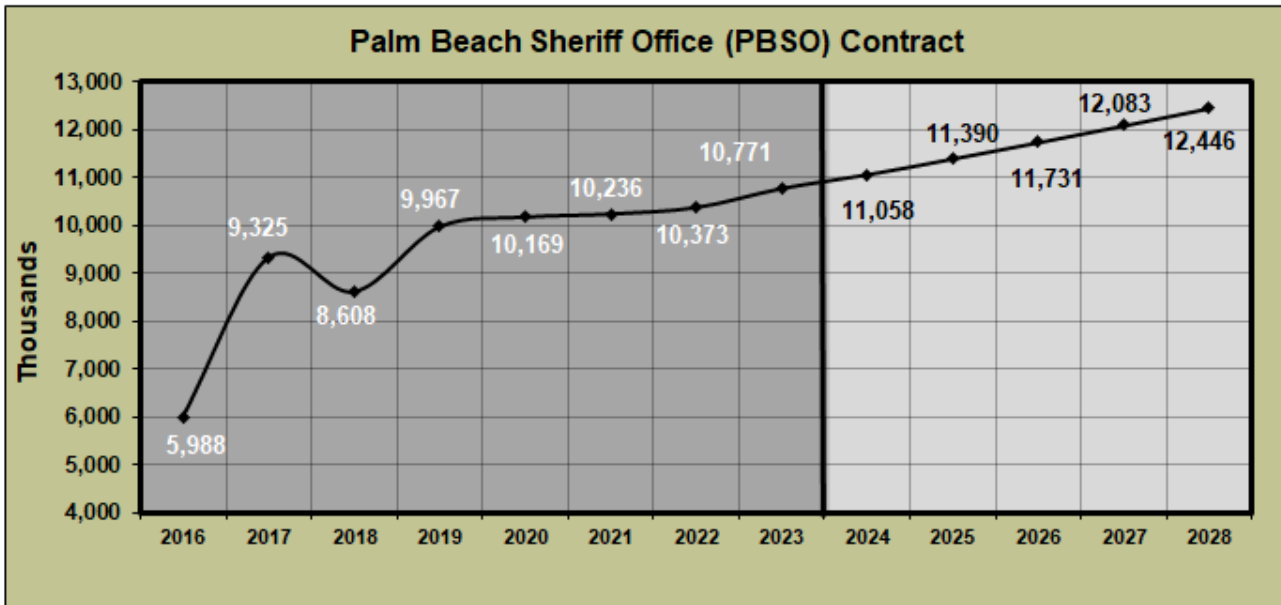


Personnel Services: Salaries comprise approximately 67.5% of Personnel Services expense. Other personnel expenses include healthcare, retirement, and workers compensation. In 2016 the City contracted with Palm Beach County Sheriff’s Office for Law Enforcement Services. FY 2025 through FY 2028 projections are based on 5.0% estimated increase which includes a 3.5% average increase in health insurance costs. No new personnel additions are assumed for FY 2025 through FY 2028.

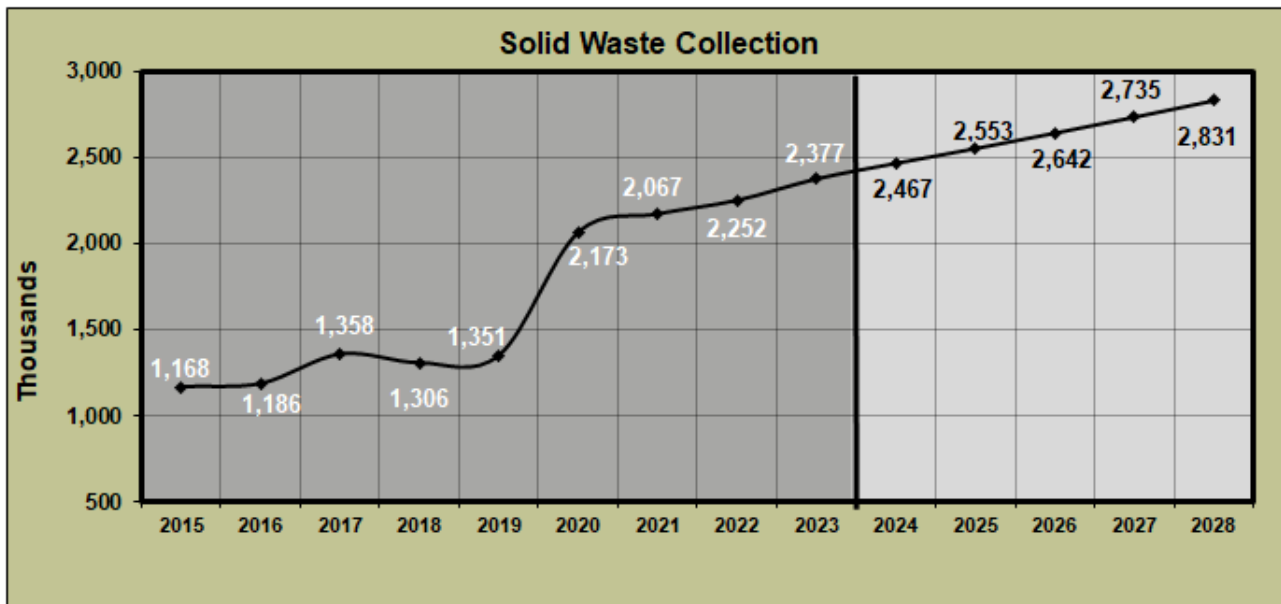


Operating Expenses: Operating expenses include electricity, maintenance, and office supplies. FY 2025 through FY 2028 projections are based on an average 5.0% inflation rate.

FIVE YEAR EXPENSE PROJECTIONS

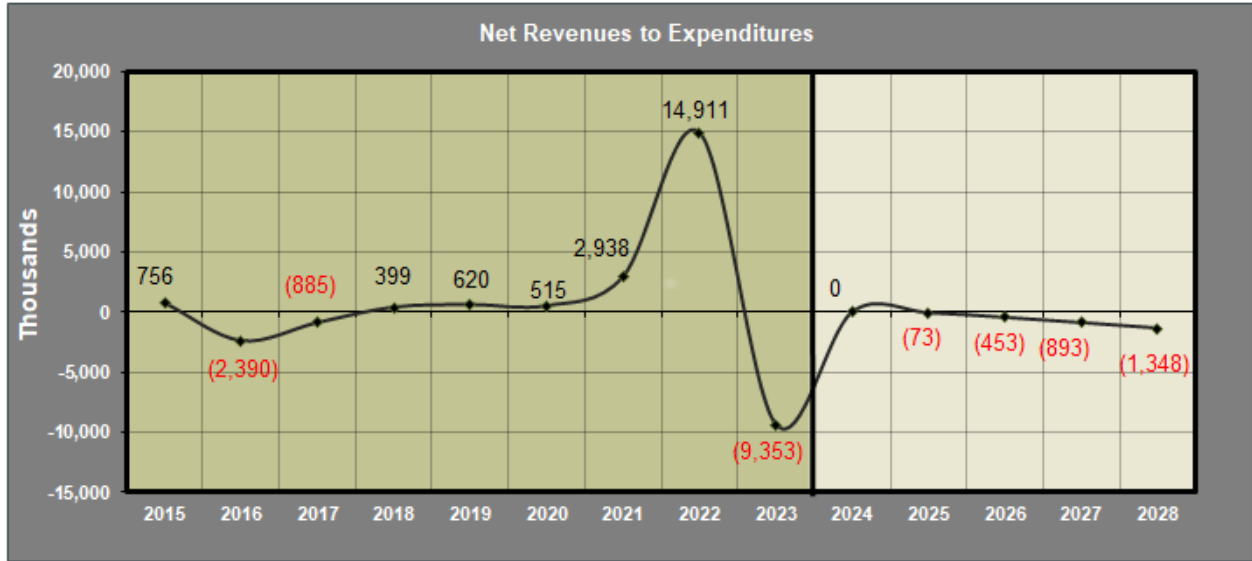


PBSO Contract: In February 2016, the City contracted Law Enforcement Services with the Palm Beach Sheriff's Office (PBSO). The estimate for FY 2025 through FY 2028 includes a 3% increase in budgeted expense.



Solid Waste Collection: Solid waste collection is currently contracted through Waste Management, Inc of Florida. FY 2025 through FY 2028 projections are based on an estimated 3.5% increase.

FORECASTED CHANGE IN FUND BALANCE



The Net Revenue over Expenditure Chart shows the actual change in fund balance from 2015 through 2022. 2023 is projected to year-end. FY 2024 through 2028 is forecasted based on revenues and expenditures from the charts on the preceding pages.

2016 shows a slight 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).

2023 shows a significant decline in fund balance. This is due to a budgeted fund transfer to Capital Improvement Project New Growth Fund (301) for construction of a new Emergency Operations Center, and Capital Improvement Project American Rescue Plan Act Fund (306) for construction of a new Fire Rescue Station and Youth Programs Building.

CATEGORY	FY 2022 ACTUAL	FY 2023 FORECAST	FY 2024 ADOPTED	FY 2025 PROJECTED	FY 2026 PROJECTED	FY 2027 PROJECTED	FY 2028 PROJECTED
Beginning Fund Balance	\$ 15,385,713	\$ 30,296,617	\$ 20,943,568	\$ 20,943,568	\$ 20,870,440	\$ 20,417,732	\$ 19,524,284
Net Change in Reserve	\$ 14,910,904	(9,353,049)	-	(73,128)	(452,708)	(893,448)	(1,347,575)
Projected Ending Balance	\$ 30,296,617	\$ 20,943,568	\$ 20,943,568	\$ 20,870,440	\$ 20,417,732	\$ 19,524,284	\$ 18,176,709

FUND BALANCE BREAKDOWN

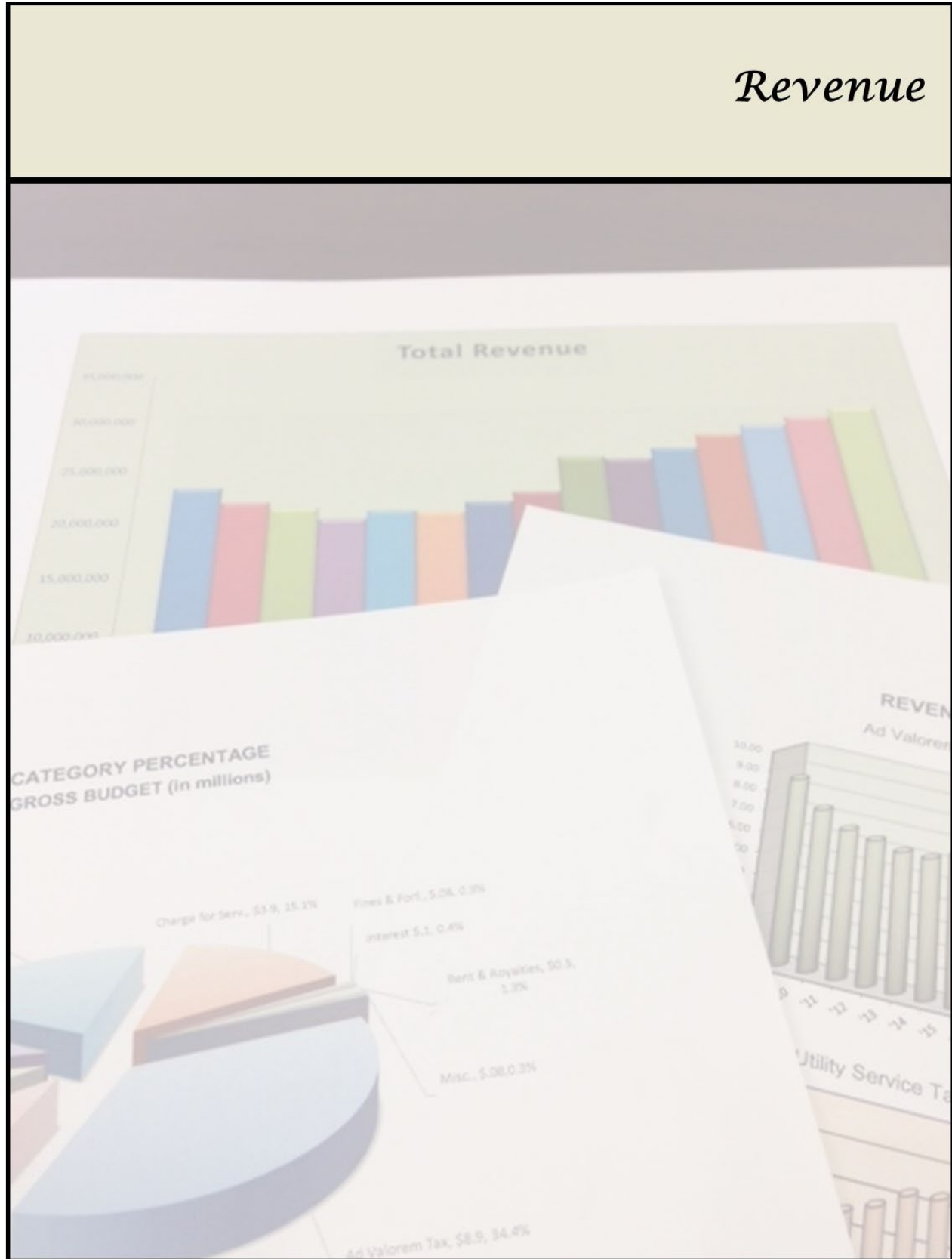
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Emergency Reserve	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Non-Spendable	226,411	226,411	226,411	226,411	226,411	226,411	226,411
Compensated Absences	394,414	394,414	394,414	394,414	394,414	394,414	394,414
Unassigned	27,675,792	18,322,743	18,322,743	18,249,615	17,796,907	16,903,459	15,555,884
Fund Balance	\$ 30,296,617	\$ 20,943,568	\$ 20,943,568	\$ 20,870,440	\$ 20,417,732	\$ 19,524,284	\$ 18,176,709

Unassigned Reserve as

% of Expenditures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	87.01%	53.14%	44.99%	42.97%	40.17%	36.58%	32.27%

Note: Forecast indicates unassigned reserve will be above City Council Policy 18 of 25% of budgeted expenditures through through 2028

Revenue

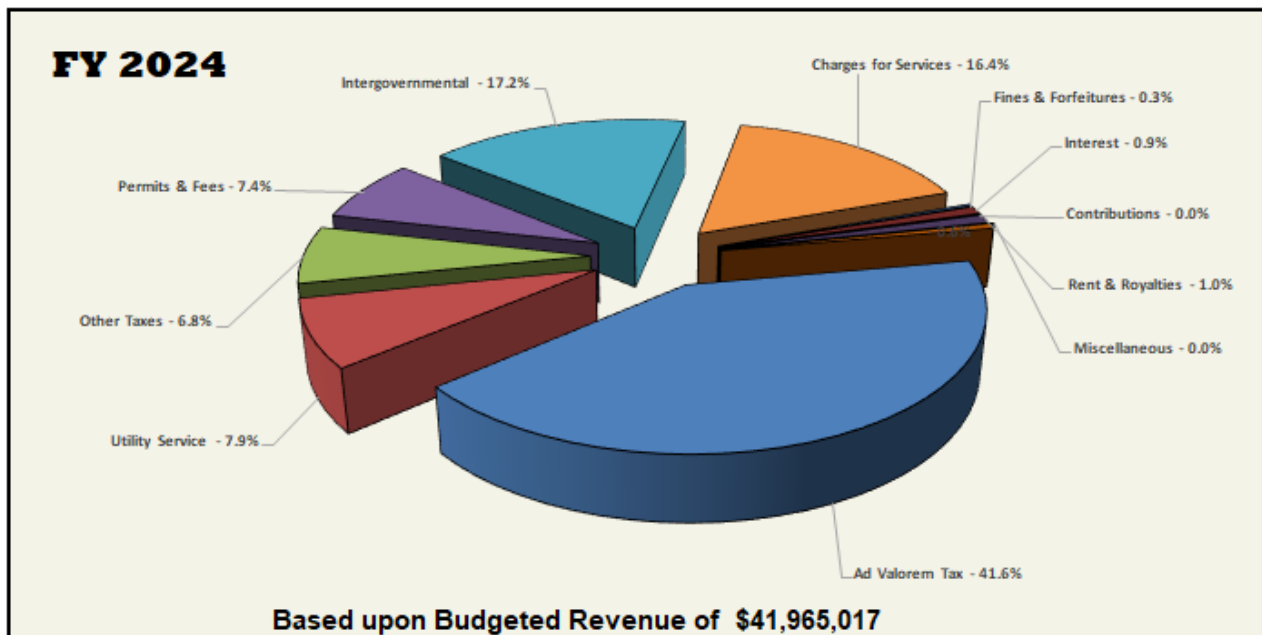
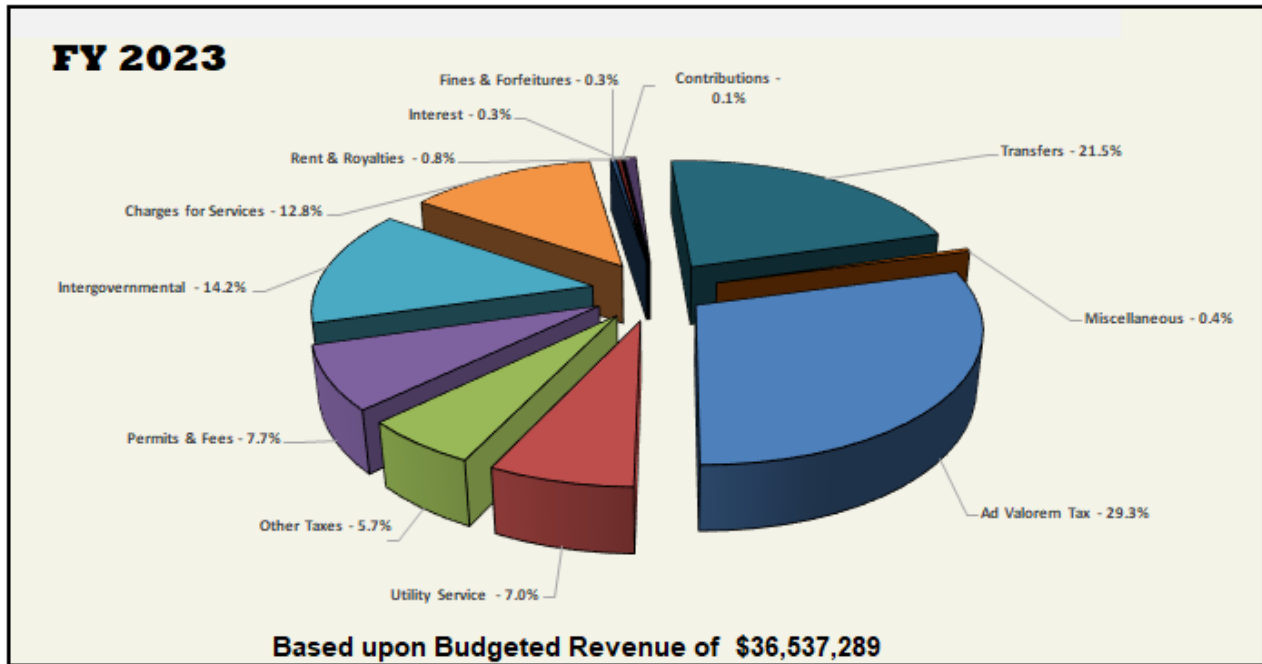


**GENERAL FUND
REVENUE SUMMARY BY CATEGORY**

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUES				
Ad Valorem*	\$ 13,208,395	\$ 13,903,896	\$ 15,367,846	\$ 17,469,639
Utility Service Taxes	3,228,154	3,317,073	3,126,000	3,326,000
Other Taxes	2,594,913	2,699,480	2,422,688	2,835,738
Permits & Fees	2,909,318	3,632,291	2,951,658	3,107,701
Intergovernmental	5,684,127	6,709,099	6,042,540	7,213,653
Charges For Services	5,270,922	6,063,679	5,948,270	6,863,005
Fines & Forfeitures	106,334	161,881	96,886	122,350
Interest Income	56,145	144,713	78,994	369,446
Contributions	43,499	31,076	28,550	10,000
Rent & Royalties	353,984	378,344	382,928	410,573
Miscellaneous Income	199,482	177,891	90,929	236,912
Interfund Transfers	0	10,185,492	0	0
TOTAL REVENUE	\$ 33,655,273	\$ 47,404,915	\$ 36,537,289	\$ 41,965,017

*Includes Delinquent Property Taxes

**REVENUE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET**



In FY 2024, Ad Valorem taxes remain the City's largest revenue source at 41.6% of the total revenue. Charges for services is at 16.4%. Intergovernmental revenues from the federal, state, and county governments also account for 17.2% of the total revenue.

GENERAL FUND - REVENUE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
AD VALOREM TAXES					
311-100	Real & Personal Prop. Tax	\$ 12,959,342	\$ 13,713,282	\$ 15,217,846	\$ 17,319,639
311-200	Del Real & Personal Prop.	249,053	190,614	150,000	150,000
TOTAL AD VALOREM TAXES		13,208,395	13,903,896	15,367,846	17,469,639
UTILITY SERVICE TAXES					
314-100	Electric Utility Taxes	2,496,320	2,600,853	2,400,000	2,600,000
314-300	Water Utility Service Tax	620,536	621,574	640,000	640,000
314-400	Gas Utility Taxes	70,688	53,362	55,000	55,000
314-800	Propane Gas Utility Taxes	40,610	41,284	31,000	31,000
TOTAL UTILITY SERVICE TAXES		3,228,154	3,317,073	3,126,000	3,326,000
OTHER TAXES					
312-410	1st Local Option Gas Tax	281,240	292,639	292,189	308,000
312-510	Ins Prem Tax-Firefighter	260,641	223,219	251,104	243,204
312-520	Ins Prem Tax-Police	346,587	368,023	227,400	365,000
315-200	Communication Service Tax	1,355,662	1,481,443	1,463,031	1,570,000
316-001	Business Tax Receipt	263,150	256,498	182,464	273,935
316-020	Transferred B-Tax Receipt	386	641	0	452
316-030	Rental Property BTR	87,247	77,017	6,500	75,147
TOTAL OTHER TAXES		2,594,913	2,699,480	2,422,688	2,835,738
PERMITS & FEES					
322-100	Building Permit	857,875	1,167,397	863,045	873,905
322-101	Building Permit-Non FBC	6,370	1,874	2,950	5,245
322-102	Building Plan Review Permit	6,130	5,217	4,642	4,220
322-103	Zoning Building Permit Review	0	17,600	0	8,000
322-104	Zoning Building Permit Inspection	0	7,750	0	3,000
322-200	Electrical Permit	0	0	1,602	500
322-901	Extension/Renewal of Permits	0	8,368	0	20,000
322-902	Transfer of Permits	0	150	0	200
323-100	Electric Franchise Fees	1,781,704	2,083,250	1,780,000	1,900,000
323-400	Gas Franchise Fees	8,100	24,805	24,000	24,000
323-700	Solid Waste Franch Fee/Comm	56,644	28,328	41,632	41,632
323-702	Solid Waste Franch Fee/Resident	116,779	112,871	118,368	123,959
323-900	Textile Recycling Rev	20,040	20,040	20,040	20,040
329-101	Miscellaneous Inspections	0	0	32	0
329-010	Const. Reinspection Fees	4,650	6,950	3,434	5,000
329-020	Inspections After Hours	0	0	200	200
329-050	Planning Filing Fees	21,422	64,200	59,477	45,000
329-055	Special Services Fees	0	18,000	0	8,000
329-060	Plat Review Fees	13,300	42,833	6,500	7,000

GENERAL FUND REVENUE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERMITS & FEES CONTINUED					
329-065	Petition Advertisements	2,459	7,240	15,900	5,000
329-501	Foreclosure Registration Fee	11,260	11,920	7,200	10,800
329-502	Permit Surcharge - DCA	1,134	1,504	1,181	1,000
329-503	Permit Surcharge - DBPR	1,451	1,994	1,455	1,000
TOTAL PERMITS & FEES		2,909,318	3,632,291	2,951,658	3,107,701
INTERGOVERNMENTAL					
331-203	Homeland Security	0	0	0	120,871
331-501	Federal Disaster Reimbursement	195,753	67,263	0	0
334-491	FDOT Lighting Reimbursement	36,012	37,092	39,796	39,796
334-501	State Disaster Reimbursement	0	(3,309)	0	0
335-120	State Revenue Sharing	1,796,712	2,308,611	2,050,000	2,200,000
335-140	Mobile Home License Tax	10,491	11,204	11,500	11,500
335-150	Alcoholic Beverage Lic.	3,064	3,260	3,500	3,500
335-180	Half-Cent Sales Tax	3,522,673	4,149,316	3,779,398	4,700,000
335-210	Firefighter Supplemental	19,141	14,430	19,440	19,080
335-490	Motor Fuel Tax Rebate	6,097	6,715	7,000	7,000
338-100	SW Recycling Revenue Sharing	6,275	21,966	40,000	20,000
338-200	B'nness Tax Receipt from County	87,909	92,551	91,906	91,906
TOTAL INTERGOVERNMENTAL		5,684,127	6,709,099	6,042,540	7,213,653
CHARGE FOR SERVICES					
341-301	County Impact Admin Fees	3,969	32,570	15,000	15,000
341-900	Elections - Filing Fees	0	1,128	0	0
341-901	Sales of Documents - Clerk	103,249	129,960	108,100	117,100
341-901	Sales of Documents - Planning	287	284	120	200
341-910	Supp. Pay Processing Fee	90	56	52	104
341-920	Passport Fee	252,614	493,621	255,900	927,900
342-100	Security - Special Detail	0	380	0	0
342-200	Atlantis Interlocal Agree	978,527	1,017,668	1,063,464	1,095,368
342-500	Atlantis Annual Fire Insp	1,576	3,856	6,850	6,850
342-501	GAC Annual Fire Insp Fee	16,205	107,206	111,950	100,000
342-510	Fire Re-Inspection Fees	1,150	3,605	1,500	1,500
342-511	Fire Hydrant Inspection Fee	0	250	0	1,500
342-520	Pre-Business Tx Rec Insp	7,098	10,212	6,560	6,900
342-521	Rental Property BTR Insp	3,027	7,300	4,000	7,500
342-530	Atlantis Fire Plan Rev Fee	4,553	27,436	5,750	5,750
342-531	GAC Fire Plan Rev Fee	24,223	28,620	25,000	25,000
342-601	GAC-Ambulance Revenue	2,444,569	2,744,235	2,941,293	3,021,092
342-610	EMS W/O - Uncollectible	(625,598)	(488,083)	(629,800)	(612,000)
342-611	EMS W/O - Contractual	(572,172)	(792,312)	(750,000)	(792,000)
342-620	Collection Payments	20,239	21,013	15,000	22,000
342-621	Contractual Collection contract	(2,723)	(2,963)	(2,250)	(3,300)

GENERAL FUND REVENUE DETAIL CONTINUED

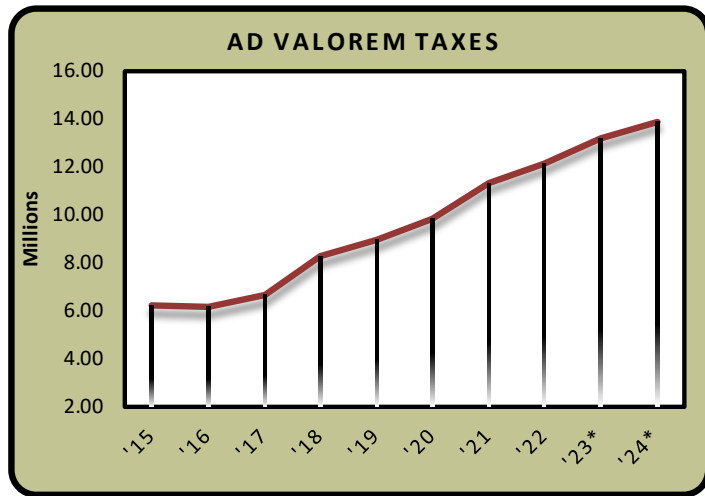
ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
CHARGE FOR SERVICES CONTINUED					
342-900	False Fire Alarms Rev	7,500	(250)	10,000	10,000
342-901	Sales of P/S Documents	130	440	200	200
342-902	False Burglar Alarms Rev	44,494	35,063	42,000	42,000
343-400	SW Disposal Reimbursement	2,863	2,863	3,016	3,016
343-411	Solid Waste Fee	2,285,620	2,317,453	2,419,372	2,512,114
343-451	Solid Waste Admin Fees	217,326	269,219	193,891	201,152
347-211	Athletic Fees	20,915	52,875	59,980	97,060
347-212	Community & Rec Activities Fees	26,479	20,540	15,202	17,250
347-400	Special Events Commissions	4,712	19,434	26,120	33,749
TOTAL CHARGE FOR SERVICES		5,270,922	6,063,679	5,948,270	6,863,005
FINES & FORFEITURES					
351-500	Fines-Moving Violations	57,499	81,837	58,000	68,000
351-501	Law Enforcement Education	6,478	7,628	6,960	7,000
354-100	Code Enforcement Penalties	11,831	23,066	12,000	25,000
354-102	Permit Penalties	0	28,208	0	10,000
354-103	BTR Penalties	30,200	20,108	19,366	11,000
354-200	Non-Moving Violations	170	754	400	1,000
359-100	NSF Service Charges	156	280	160	350
TOTAL FINES & FORFEITURES		106,334	161,881	96,886	122,350
INTEREST					
361-100	Misc Interest On A/R	74	249	75	150
361-101	Lease Interest Income	0	10,948	0	0
361-110	Tax Collector's Interest	953	13,501	12,000	13,000
361-120	SBA Interest	4,886	21,898	5,800	45,000
361-130	FMIvT Interest	(4,523)	(26,481)	2,000	2,000
361-140	FL PALM Invest Income	0	13,822	0	50,000
361-150	Bank Investment Program	54,755	110,776	59,119	259,296
TOTAL INTEREST		56,145	144,713	78,994	369,446
CONTRIBUTIONS					
366-303	Egg Hunt Sponsorship	1,500	0	0	0
366-304	July 4th Sponsorship	1,850	0	0	0
366-900	Contributions	40,149	31,076	28,550	10,000
TOTAL CONTRIBUTIONS		43,499	31,076	28,550	10,000

GENERAL FUND REVENUE DETAIL CONTINUED

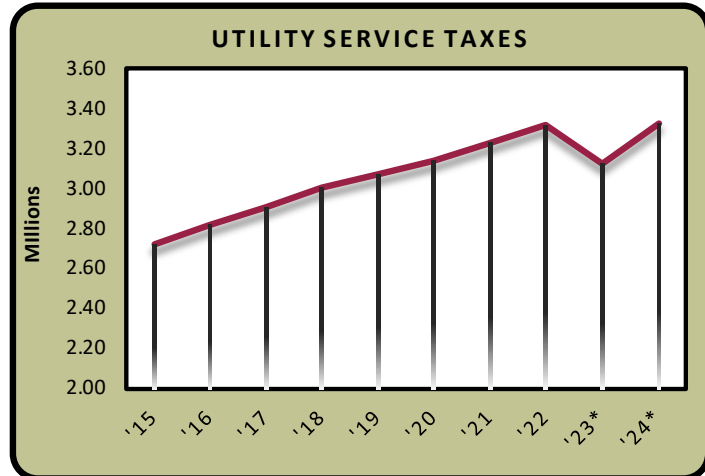
ACCT#	DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	BUDGET FY 2023	ADOPTED FY 2024
RENTS AND ROYALTIES					
362-100	Rental Fees-Short Term	112,323	137,213	132,799	152,750
362-110	Rental Income-Long Term	239,614	0	246,129	252,823
383-100	Lease Income	0	237,157	0	0
362-600	Vending Machine Royalties	2,047	3,974	4,000	5,000
TOTAL RENT AND ROYALTIES		353,984	378,344	382,928	410,573
MISCELLANEOUS					
364-410	Surplus Sales-Furn,Equip	67,993	27,585	15,000	150,000
369-300	Insurance Proceeds	63,035	52,789	5,000	5,000
369-301	Settlements	0	0	0	16,000
369-901	Refunds-Prior Year	376	7,629	15,000	10,000
369-903	Reimbursement From Employee	0	68	0	0
369-906	Towing Contract Proceeds	42,746	35,577	39,900	42,612
369-910	Forfeit Non-Vested Retire	23,729	51,841	10,000	10,000
369-999	Miscellaneous Revenues	1,603	2,402	6,029	3,300
TOTAL MISCELLANEOUS		199,482	177,891	90,929	236,912
INTERFUND TRASFERS					
381-000	Fund Transfer	0	10,185,492	0	0
TOTAL INTERFUND TRANSFERS		0	10,185,492	0	0
GRAND TOTAL		\$ 33,655,273	\$ 47,404,915	\$ 36,537,289	\$ 41,965,017

REVENUE HISTORY BY CATEGORY

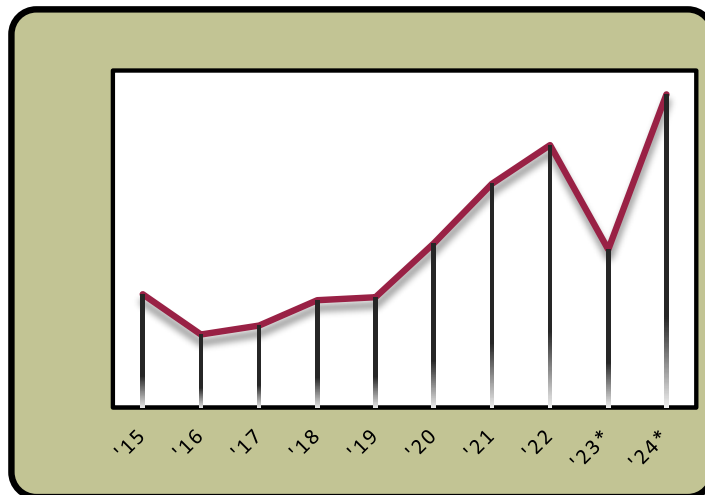
Ad Valorem Taxes: The City's FY 2024 certified assessed values including new construction increased by 13.83% from FY 2023. The increase is related to the increase in property values and new construction.



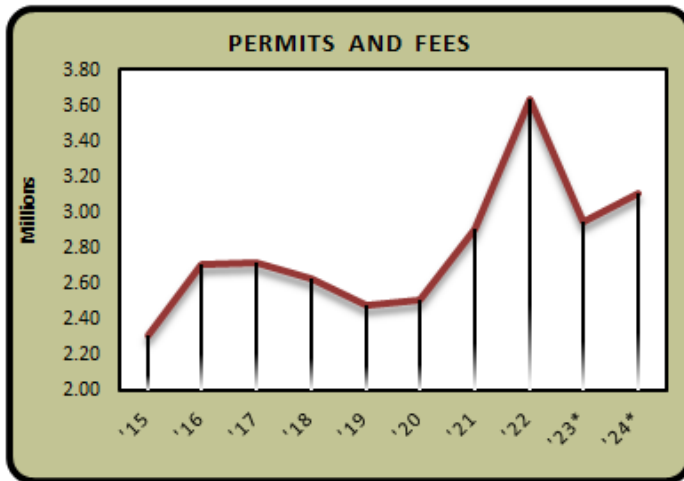
Utility Service Taxes: For FY 2024, \$3.326 million of utility service tax revenue is projected. This category of revenues is based on usage of applicable services such as electric and water.



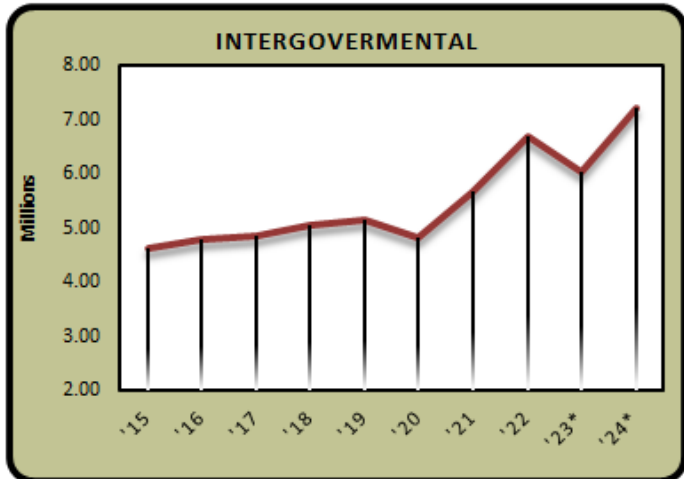
Other Taxes: The majority of revenue in this category is derived from Communication Service Tax (CST) and 1st Local Option Gas Tax. Budget for 2024 shows an increase from FY 2023.



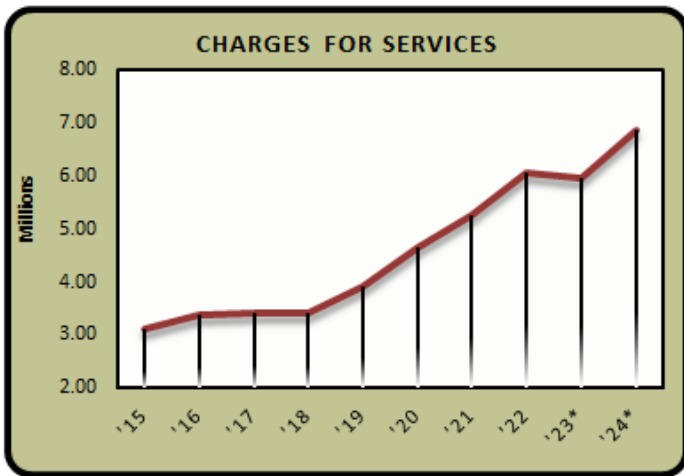
REVENUE HISTORY BY CATEGORY



Permits and Fees: For FY 2024, \$3.107 million is projected to be collected for permits and fees. Electric franchise fees comprise the largest component of this revenue category.



Intergovernmental: This is the third largest source of revenue for the City, with \$7.2 million projected for FY 2024. This predominantly includes the Half-Cent Sales Tax and the State Revenue Sharing

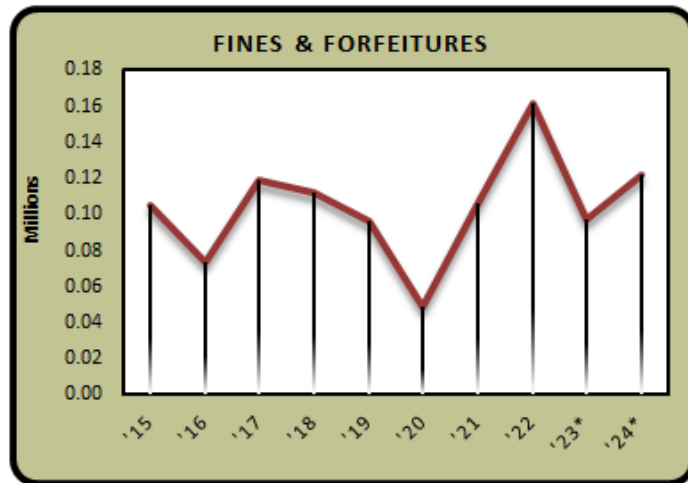


Charges for Services: Charges for services are the second largest source of general fund revenues, with over \$6.8 million projected for FY 2024. This revenue source includes a contract with the City of Atlantis to provide fire rescue service, solid waste fees, ambulatory service and the passport services.

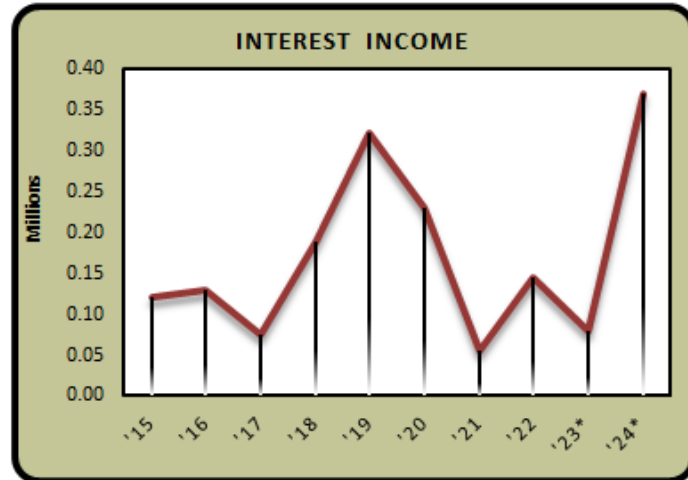
* Based on Budget

REVENUE HISTORY BY CATEGORY

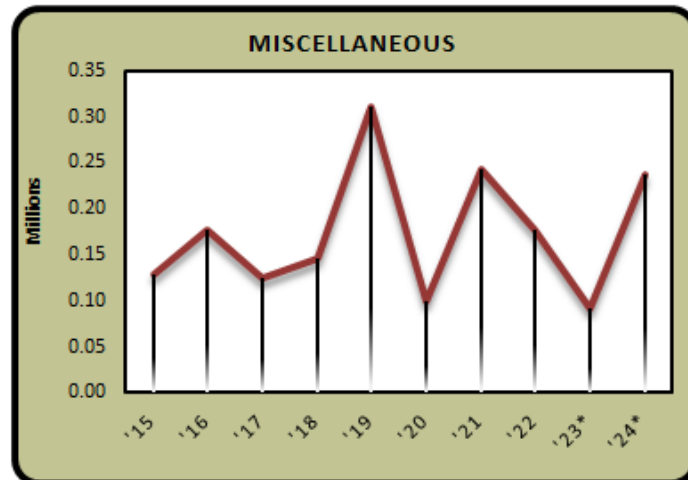
Fines & Forfeitures: This revenue includes: fines from moving violations, code enforcement penalties and permitting penalties.



Interest Income: The City has a diverse portfolio with investments in tiered CD's, mutual funds and money market accounts. Due to the unpredictable economy, interest was budgeted low in 2023. Actuals have been very high. 2024 is projected to be higher.

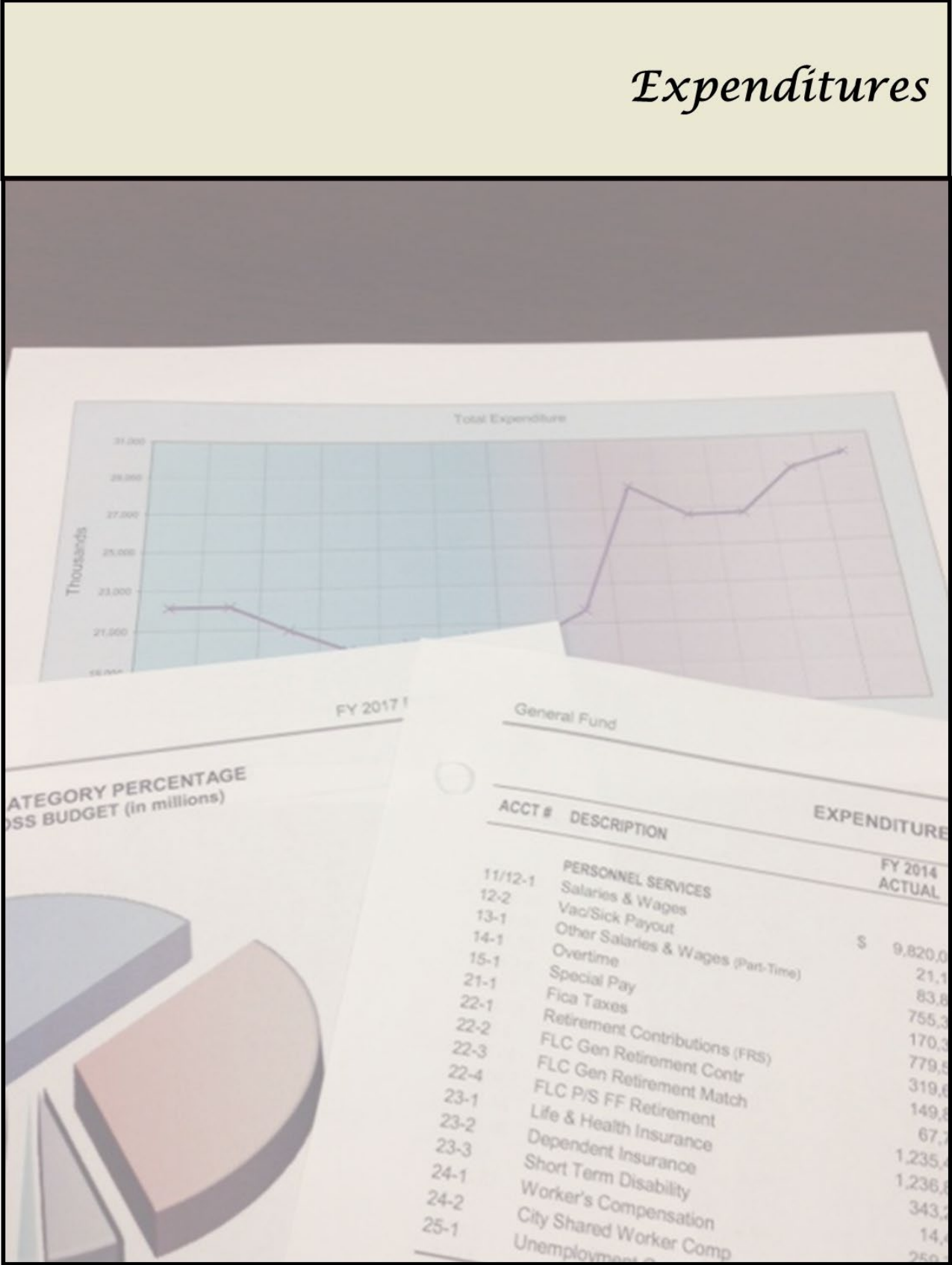


Miscellaneous: This category includes sale of surplus items, insurance proceeds, and contributions.



* Based on Budget

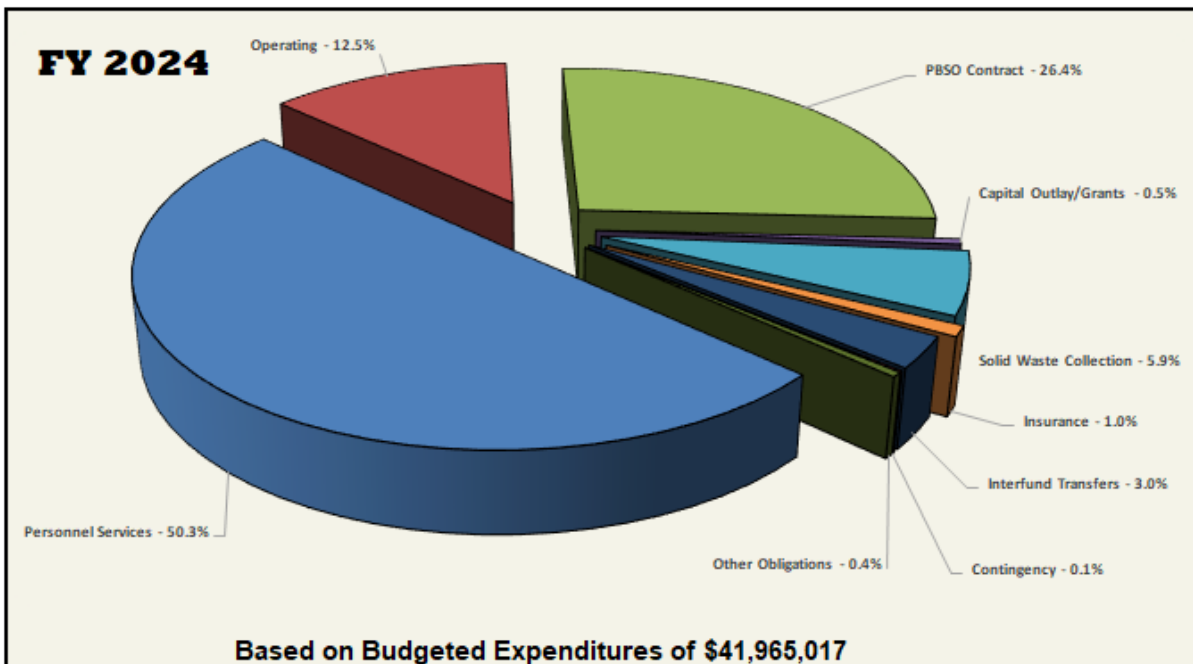
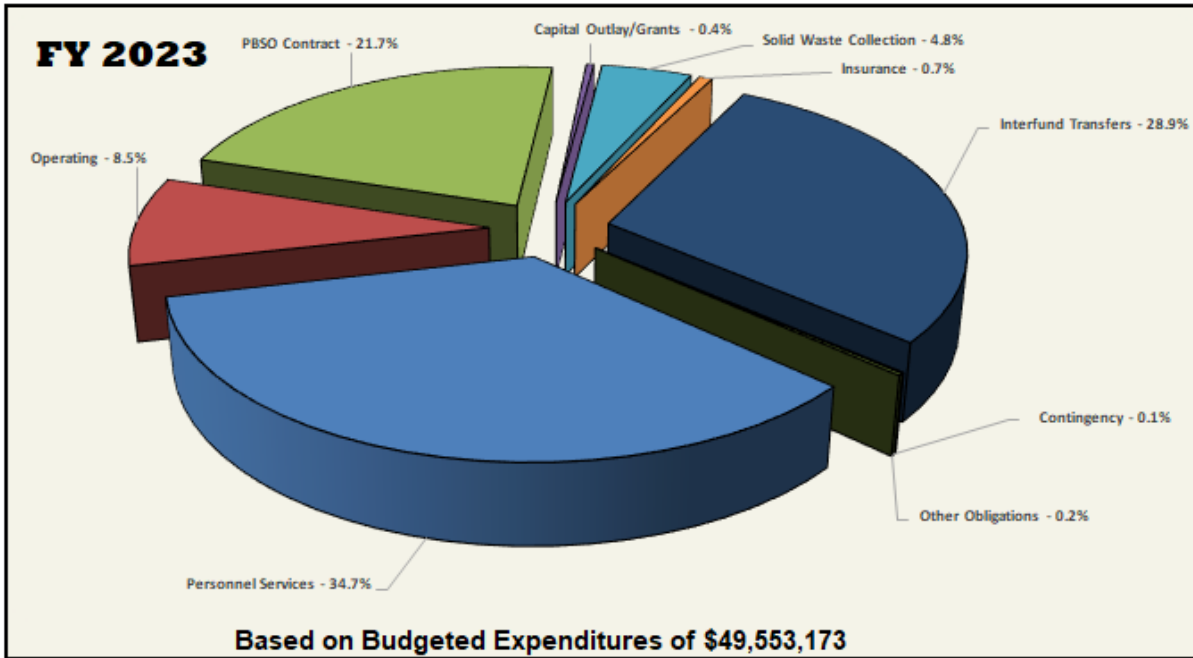
Expenditures



GENERAL FUND
EXPENDITURE SUMMARY BY CATEGORY

CATEGORY	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
EXPENDITURES				
Personnel Services	\$ 14,320,657	\$ 15,415,140	\$ 17,216,993	21,095,591
Operating Expenses	2,580,371	3,075,677	4,207,350	5,252,679
Palm Beach Sheriff's Office (PBSO)	10,236,351	10,372,836	10,771,463	11,057,893
Capital Outlay	32,833	33,904	62,100	84,294
Grants & Aids	23,559	78,642	129,000	129,000
Solid Waste Collection	2,172,901	2,252,187	2,376,634	2,466,648
Insurance	408,722	325,124	344,325	410,108
Interfund Transfers	615,000	687,500	14,305,000	1,240,000
Contingency	107,684	49,954	50,000	50,000
Other Obligations	219,033	203,046	90,308	178,804
TOTAL EXPENDITURES	\$ 30,717,111	\$ 32,494,010	\$ 49,553,173	\$ 41,965,017

**EXPENDITURE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET**



In FY 2024, Personnel Services remain the City's largest budgeted expenditure at 50.3% of the total expenses. PBSO Contractual Services account for 26.4% of the total budgeted expenses. Operating Expenses accounts for 12.5%, while Solid Waste Collection accounts for 5.9% of the City's total budgeted expenditures.

GENERAL FUND - EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 8,608,147	\$ 9,761,658	\$ 11,103,092	\$ 13,250,278
12-2	Vac/Sick Payout	270,139	37,356	24,898	52,325
13-1	Other Salaries & Wages (Part-Time)	118,581	108,508	136,812	175,170
14-1	Overtime	597,697	776,498	516,221	624,290
15-1	Special Pay	116,876	118,568	139,670	146,320
21-1	FICA Taxes	694,758	778,951	756,521	844,789
22-1	Retirement Contributions (FRS)	93,056	70,954	76,097	92,417
22-2	FLC Gen Retirement Contr	208,100	221,285	301,326	359,433
22-3	FLC Gen Retirement Match	80,630	91,695	148,729	175,658
22-4	FLC P/S FF Retirement	1,519,138	1,424,519	1,268,791	2,297,902
23-1	Life & Health Insurance	1,269,150	1,295,621	1,606,126	1,807,890
23-2	Dependent Insurance	451,032	532,525	879,575	1,053,093
23-3	Short Term Disability	5,250	2,050	0	0
24-1	Worker's Compensation	277,357	191,537	244,989	199,097
24-2	City Shared Worker Comp	4,280	2,806	0	0
25-1	Unemployment Compensation	6,466	609	14,146	16,929
TOTAL PERSONNEL SERVICES		14,320,657	15,415,140	17,216,993	21,095,591
OPERATING EXPENSES					
31-2	Engineering & Architect	7,669	20,716	45,000	65,000
31-4	Other Professional	280,363	336,524	621,998	701,885
31-5	Physical Exams	12,966	11,664	28,261	25,929
32-1	Accounting & Audit	27,500	37,500	42,000	41,200
34-2	Aquatic Weed Control	5,762	5,762	6,962	9,742
34-4	Other Contractual	342,610	381,579	567,043	847,443
34-41	DOC Services	34,005	0	0	0
34-42	Contract with PBSO	10,236,351	10,372,836	10,771,463	11,057,893
40-2	Tuition Reimbursement	9,852	7,458	14,000	20,000
40-3	Personnel Recruiting	0	419	920	920
40-4	Ed Train Sem & Assc Exp	58,351	82,419	189,476	268,967
40-5	Business Expense. & Mileage	1,047	1,531	3,957	7,584
41-1	Telephone, Teleg. & Mail	75,258	77,802	86,639	104,338
42-1	Postage, Frt. & Express	37,368	42,056	57,962	124,610
43-1	Electricity	200,470	226,170	235,200	260,796
43-2	Street Lights	210,525	234,297	243,120	274,248
43-4	Water & Sewer	54,559	58,743	63,800	65,432
43-5	Dumping Fees	41,552	39,296	40,941	43,939
44-1	Equipment Rental	40,094	45,146	72,599	120,299
44-2	Uniform Rental	2,745	3,145	3,468	3,992
44-4	Rental & Leases - Building	0	0	37,488	1,704
45-2	Notary Fees	854	815	600	840
46-1	R & M - Buildings	23,917	15,935	23,750	26,125
46-11	R & M - Buildings Other Cont	43,376	42,767	51,977	59,786

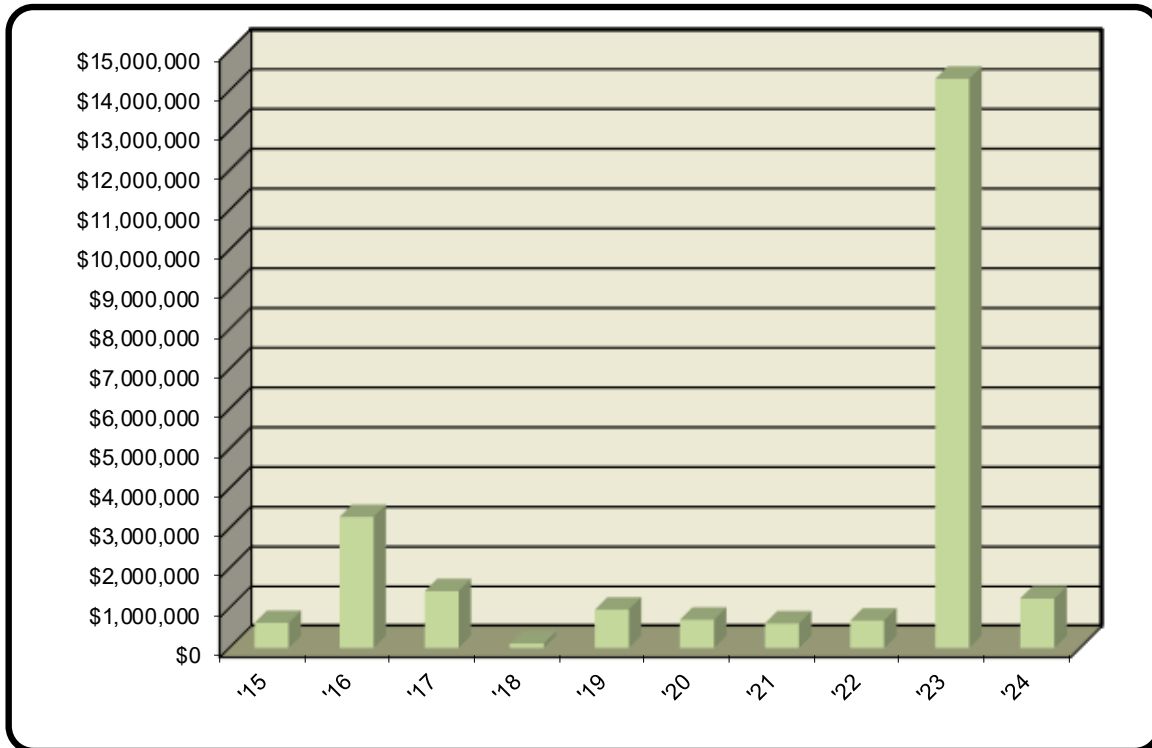
EXPENDITURE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
OPERATING EXPENSES CONT.					
46-2	R & M - Vehicles	52,203	62,152	62,500	65,500
46-21	R & M - Vehicles Other Cont	14,772	36,838	49,250	49,250
46-3	R & M - Office Equipment	11,716	14,641	20,728	23,831
46-4	R & M - Communications	82	538	1,200	1,200
46-5	R & M - Other Equipment	72,298	81,914	107,972	131,000
46-51	R & M - Other Equip Contractual	4,953	9,400	7,850	9,028
46-6	R & M - Parks & Athletics	9,752	8,504	11,500	15,500
46-61	R & M - Parks Other Contractual	19,950	14,107	13,000	15,000
46-7	R & M - Computer Equipment	6,160	23,430	53,700	23,760
47-1	Printing & Binding	24,683	19,655	38,972	73,611
48-1	City Publicity	1,784	2,520	4,698	8,550
48-17	City Events	19,684	21,493	33,350	150,274
48-3	Other Community Events	1,223	3,339	3,875	0
48-34	Egg Hunt	2,352	11,252	11,229	0
48-4	Fireworks	35,149	45,300	41,780	0
48-6	Other Promotional Activities	35,980	15,594	32,818	42,505
48-71	CRS Sponsorship offset	5,722	7,323	7,500	0
48-91	Youth Athletics	4,334	10,448	14,149	21,790
49-1	Legal Ads	12,775	22,997	34,499	33,399
49-2	Election Expenses	34	80,340	0	60,180
49-3	Titles, Tags & Taxes	1,201	1,016	1,675	1,435
49-6	Miscellaneous Expense	2,041	1,934	2,695	4,495
49-7	Computer Software	309,873	321,043	571,068	687,831
49-8	Recording Fees	1,400	1,173	3,000	3,000
49-9	Classified Ads	492	925	1,735	3,200
51-2	Office Supplies	21,327	28,403	31,465	38,575
51-4	Copy Paper & Supplies	2,606	5,288	8,410	10,570
51-5	Minor Office Equipment	20,031	16,708	15,360	29,130
51-7	Commemoratives	11,018	17,937	18,655	21,368
52-1	Fuel & Lubricants	100,694	165,077	171,250	177,200
52-2	Parks & Grounds Sup.	8,434	17,260	16,000	16,000
52-3	Cust. Lab. & Chem. Sup.	43,112	49,608	53,280	71,800
52-5	Small Tools & Apparatus	22,085	20,823	25,525	29,150
52-6	Recreation Supplies	1,771	7,953	3,850	13,922
52-7	Medical Supplies	51,374	62,390	71,700	80,200
52-8	Uniforms & Clothing	40,130	69,574	104,347	136,594
53-1	Road & Bridges	7,646	10,502	15,750	19,750
53-2	Traffic Control	18,234	45,104	11,950	11,950
53-3	Drainage	25,705	19,550	24,550	26,813
54-2	Code Supplement & Update	4,461	6,326	13,550	11,750
54-3	Books, Subsc., Prof. Sup.	5,847	8,646	10,522	9,298
54-4	Memberships & Dues	34,389	34,909	43,232	49,441
55-5	Erroneous Issues	51	(1)	50	50
TOTAL OPERATING EXPENSES		12,816,722	13,448,513	14,978,813	16,310,572

EXPENDITURE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
CAPITAL OUTLAY					
62-6	Public Works Buildings	0	0	19,700	20,300
64-5	Office Furniture	12,064	16,445	20,400	36,668
64-8	Other Equipment	4,184	0	0	11,326
64-9	Computer Hardware/Software	4,871	17,459	22,000	16,000
TOTAL CAPITAL OUTLAY		32,833	33,904	62,100	84,294
GRANTS AND AIDS					
83-1	Grant/Aids	23,559	78,642	129,000	129,000
TOTAL GRANTS AND AIDS		23,559	78,642	129,000	129,000
SOLID WASTE					
34-3	Solid Waste Collection	2,172,901	2,252,187	2,376,634	2,466,648
TOTAL SOLID WASTE		2,172,901	2,252,187	2,376,634	2,466,648
INSURANCE					
45-1	Liability & Fleet	354,414	293,525	328,925	394,708
81-20	Insured Claims & Judgements	54,308	31,599	15,400	15,400
TOTAL INSURANCE		408,722	325,124	344,325	410,108
INTERFUND TRANSFERS					
91-5	Fund Transfer - New Growth	0	0	9,695,676	0
91-6	Fund Transfer - ARP	0	0	3,804,324	0
91-8	Fund Transfer - Reconst & Maint	150,000	150,000	300,000	725,000
91-22	Fund Transfer - After School Program	165,000	187,500	135,000	135,000
91-95	Fund Transfer - Debt Service	300,000	350,000	370,000	380,000
TOTAL INTERFUND TRANSFERS		615,000	687,500	14,305,000	1,240,000
CONTINGENCY					
99-1	Contingency	107,684	49,954	0	0
99-2	Council Contingency	0	0	50,000	50,000
TOTAL CONTINGENCY		107,684	49,954	50,000	50,000
OTHER OBLIGATIONS					
99-4	175/185 Insurance Trust	219,033	203,046	90,308	178,804
TOTAL OTHER OBLIGATIONS		219,033	203,046	90,308	178,804
TOTAL GENERAL FUND		\$ 30,717,111	\$ 32,494,010	\$ 49,553,173	\$ 41,965,017

OPERATING TRANSFERS OUT



- 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.
- FY2023 – Transfers for debt servicing of \$370,000 plus \$9.7M to Capital Project Fund – New Growth (301), \$300,000 to Capital Project Fund – Reconstruction and Maintenance (304), \$3.8M to Capital Project Fund - American Rescue Plan (306), and \$135,000 to C.A.R.E.S. Youth program (105).
- FY 2024 – Transfers for debt servicing of \$380,000 plus \$650,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$135,000 to C.A.R.E.S youth program.

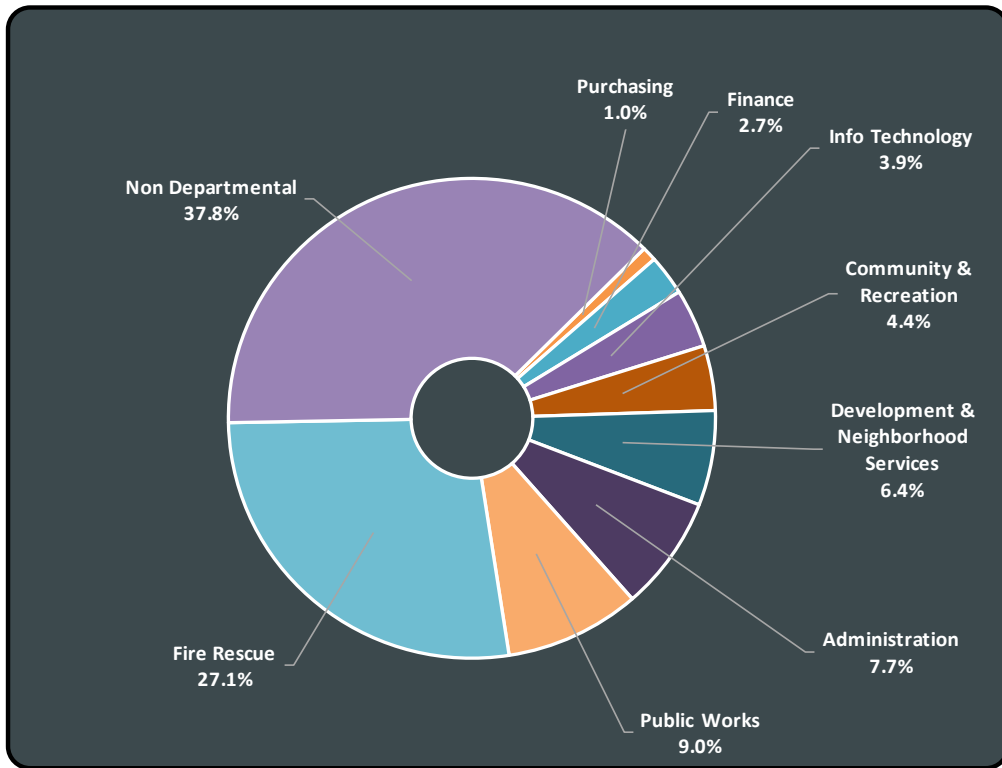
**GENERAL FUND
DEPARTMENT EXPENDITURE SUMMARY**

FY 2023			FY 2024		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
ADMINISTRATION					
4	\$ 750,600	10-11 City Manager	2	\$ 508,348	-47.7%
6 PT	382,464	10-12 Mayor & City Council	6 PT	389,836	1.9%
0	250,200	10-13 Legal Counsel	0	255,300	2.0%
4	574,069	10-14 Human Resources	5	664,336	13.6%
3FT 2PT	496,176	10-15 City Clerk	7FT 1PT	779,393	36.3%
0	-	10-16 Communications	2	460,882	100.0%
0	-	10-17 Economic Development	1	169,250	100.0%
12 FT / 8 PT	\$ 2,453,509	ADMINISTRATION TOTAL	17 FT / 7 PT	\$ 3,227,345	24.0%
FINANCE					
5	\$ 494,383	20-21 Office of the Director	8FT 1PT	\$ 1,138,844	56.6%
4	414,792	20-22 Financial Operations	0	0	0.0%
9	\$ 909,175	FINANCE TOTAL	8 FT / 1 PT	\$ 1,138,844	20.2%
PURCHASING¹					
3	\$ 366,279	23-23 Purchasing	3	\$ 403,684	9.3%
3	\$ 366,279	PURCHASING TOTAL	3	\$ 403,684	9.3%
INFORMATION TECHNOLOGY					
4	\$ 1,224,381	26-26 Information Technology	6	\$ 1,650,001	25.8%
4	\$ 1,224,381	INFORMATION TECHNOLOGY	6	\$ 1,650,001	25.8%
DEVELOPMENT & NEIGHBORHOOD SERVICES					
2	\$ 320,167	30-31 Office of the Director	3	\$ 503,628	36.4%
6	899,349	30-32 Planning, Engineering & GIS	7	989,100	9.1%
5	498,156	30-33 Code Enforcement	5	437,168	-14.0%
7	736,024	30-34 Building	7	751,274	2.0%
20	\$ 2,453,696	DEVELOPMENT & NEIGHBORHOOD SERV	22	\$2,681,170	8.5%
PUBLIC WORKS					
4	\$ 519,231	40-41 Office of the Director	5	\$ 686,537	24.4%
7	945,647	40-42 Roads & Drainage	7	1,035,219	8.7%
3	584,281	40-43 Vehicle Maintenance	3	624,178	6.4%
2	446,062	40-44 Building Services	2	490,142	9.0%
7	830,309	40-46 Parks & Grounds	7	938,546	11.5%
23	\$ 3,325,530	PUBLIC WORKS TOTAL	24	\$ 3,774,622	11.9%
FIRE RESCUE					
67	\$ 9,084,309	50-55 Fire Rescue	70	\$ 11,393,308	20.3%
67	\$ 9,084,309	FIRE RESCUE TOTAL	70	\$ 11,393,308	20.3%

DEPARTMENT EXPENDITURE SUMMARY CONTINUED

FY 2023			FY 2024		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
COMMUNITY & RECREATION SERVICES					
3	\$ 357,435	60-61 Office of the Director	5	\$ 552,729	35.3%
11 FT / 4 PT	1,025,973	60-65 Community Programs	11 FT / 6 PT	1,283,462	20.1%
12 FT / 5 PT	\$ 1,383,408	COMMUNITY & REC. SERV. TOTAL	16 FT / 6 PT	\$ 1,836,191	24.7%
NON DEPARTMENTAL					
	\$344,325	80-19 Property Liability & Fleet		410,108	16.0%
	2,376,634	80-81 Solid Waste Collection		2,466,648	3.6%
	14,305,000	80-82 Interfund Transfer		1,240,000	-1053.6%
	11,256,927	80-83 PBSO Law Enforcement		11,673,097	3.6%
	20,000	80-84 Other Grants & Aids		20,000	0.0%
	50,000	90-91 Contingency		50,000	0.0%
	\$28,352,886	NON DEPARTMENTAL TOTAL		\$ 15,859,853	-78.8%
151 FT / 12 PT	\$ 49,553,173	GENERAL FUND TOTAL	164 FT / 16 PT	\$ 41,965,017	-18.1%

Percentage of General Fund Expenditures by Division





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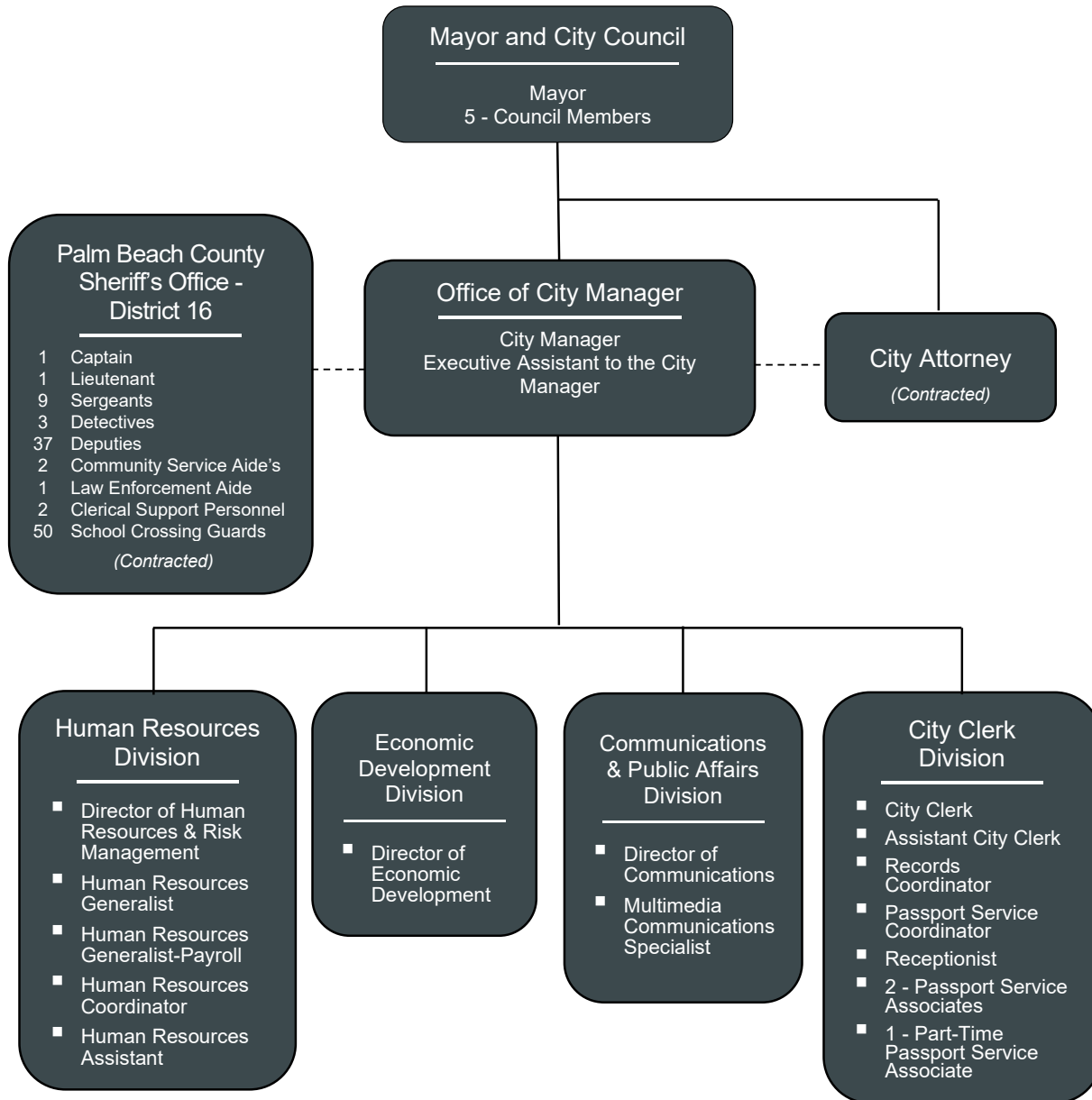
Department of Administration

Divisions include:

- *City Manager*
- *Mayor & City Council*
- *Legal Counsel*
- *Human Resources / Risk Management*
- *City Clerk*
- *Communications & Public Affairs*
- *Economic Development*



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:	17
Part Time:	1

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023**

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 approximately 127 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.
- Coordinated four (4) Citywide publications.
- Create online City publications utilizing a digital platform to create interactive flipbooks and GIFs for social media posts, enhancing marketing prospects for the City.
- Oversee Passport Services and maintain facility to accommodate customers Monday through Friday 8:00 a.m. – 4:00 p.m.
- Coordinate the production of a series of community videos to highlight all that the City of Greenacres has to offer to residents, visitors, and businesses.

Mayor/City Council:

- Adopted policies through the enactment of 28 ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Approved 26 resolutions that authorized contracts and agreements for the provision of services.
- Budget and awarded ten (10) educational scholarships in the amount of \$1,500 each to students residing in the City of Greenacres.
- Sponsorship/Donation to Greenacres' Title I schools in support of student education.
- 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 2023**

Continued

Human Resources/Risk Management:

- Coordinated review of approximately 1000 employment applications, approved thirty (30) position-descriptions, and facilitated thirty (30) pre-employment physical exams and pre-employment background checks.
- Coordinated twenty (24) City-wide employee training programs including: New Supervisory Training, Diversity, Anti-Harassment/Anti-Discrimination Training, First Aid/CPR Recertification, AED Training, De-Escalation Training, No Nonsense with Coach Lisa, Bentek/Open Enrollment, True Colors, NeoGov Training for HR, and New World System (NWS) Training for HR.
- Coordinated health, dental, vision, medical Flexible Spending Account (FSA), dependent care FSA, and life insurance benefits for 150 eligible participants.
- Coordinated a record number of eighty-six (86) Wellness Screenings of employees that are currently on the City's health insurance.
- Attended NeoGov Insight five (5) hour training in order to add new features to the applicant tracking system.
- Implemented Docu-sign for all General Employee Retirement Plan (GERP) sign-ups and contribution changes.
- Completed safety inspections of all City Parks and Buildings in conjunction with Preferred Governmental Trust (PGIT).
- Implemented step grade system in New World System to reduce the amount of manual entry.
- Coordinated two (2) cultural enhancements for employees to bond outside of their department, Kickball & Bowling.
- Updated and supplemented the Supervisors Training Manuals to become more comprehensive and robust with new policy and procedures.
- Updated Summer Internship program with two (2) intern positions across various departments.
- Attended in-person career fairs at Palm Beach State College with Fire Rescue and Youth Programs.
- Coordinated three (3) Wellness Coaching Sessions and (1) Lunch n' Learn with Coach Paula from United HealthCare.
- Coordinated three (3) Open Enrollment meetings for in-person and virtual participation.
- Continued with No-Nonsense Leadership Track Program.

DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023

Continued

City Clerk:

- Hired two part-time Passport Services Associates and one full-time Passport Coordinator.
- Created an electronic postage mailing process.
- Performed 2,955 online lien searches.
- Completed 244 public records request.
- Achieved an 100% audit report from the U.S. State Department.
- Received 100% ethics compliance from the Commission on Ethics.
- Updated all Passport services literature for easy reading.
- Doubled passport services by 100% since 2022.
- Processed over 13,000 Passport applications.
- Created a cut off process to control lobby crowding daily.
- Transcribed forty-two (42) sets (215 pages) of official minutes for City Council and other board meetings.
- Coordinated twenty-three (23) Council meeting agendas with backup material.
- Demonstrated an electronic ticket system for passport customers.
- Participated in the Information Technology Steering and C.H.A.S.E. Committee.
- Provided transcription and administrative assistance to the City's advisory Boards and Committees.
- Created thirteen (36) proclamations for presentations.
- Planned the City Clerk's Luncheon and City Manager's Luncheon for over 80 guests.



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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 and is 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$425,346	\$517,069	\$708,831	\$479,037
Operating	32,989	33,862	41,769	29,311
Capital	0	0	0	0
Grants and Aids	0	0	0	0
General Fund Totals	\$458,335	\$550,931	\$750,600	\$508,348

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
City Manager	1	1	1	1
Asst. to the City Manager	1	1	1	1
Economic Development Director ¹	0	0	1	0
Public Information Officer ²	1	1	1	0
Total Number of Staff	3	3	4	2

¹ Economic Development Director moved to new Division in FY24

² Public Information Officer promoted to Communications Director in FY23

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.
- Create City publications utilizing a digital platform to create interactive flipbooks and GIFs for social media posts, enhancing marketing prospects for the City.
- Respond to media requests, questions, and concerns raised by the public.
- Prepare and administer the comprehensive annual budget.
- Present Comprehensive Popular 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 the operation of nine (9) departments with multiple divisions within.
- Work with Palm Beach Sheriff's Office - District 16 personnel to maintain the high level of police presence in the City.
- Establish operational policies for service delivery.
- Coordinate establishment of performance and productivity standards for service delivery.
- Administer the City's emergency management plan to mitigate the damage of potential events that may endanger the City's ability to function.
- Administer social media to provide information to the public.

GOALS & OBJECTIVES

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

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

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	304,817	375,670	497,233	333,313
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	292	1,075	1,197
15-1	Special Pay	800	2,520	8,640	0
21-1	FICA Taxes	20,339	23,889	31,427	19,341
22-1	Retirement Contributions (FRS)	6,776	7,900	9,002	11,764
22-2	FLC Gen Retirement	29,815	35,899	42,852	35,579
22-3	FLC Gen Retirement Match	5,911	7,168	21,426	17,790
23-1	Life & Health Ins - Employee	30,222	31,873	45,208	22,973
23-2	Dependent Insurance	26,355	31,506	50,841	36,423
24-1	Worker's Compensation	311	352	519	256
25-1	Unemployment Compensation	0	0	608	401
TOTAL PERSONNEL SERVICES		425,346	517,069	708,831	479,037
OPERATING EXPENSES					
31-4	Other Professional Service	445	445	2,000	5,000
40-4	Ed Train Sem & Assc Exp	2,059	5,288	4,650	5,500
40-5	Business Exp & Mileage	236	201	780	720
41-1	Telephone	1,120	0	0	0
42-1	Postage & Freight Charges	0	87	250	250
46-3	R & M - Office Equipment	3,401	4,245	4,116	3,966
47-1	Printing & Binding	8,745	10,310	14,400	1,425
48-1	City Publicity	1,157	1,364	3,698	900
48-6	Other Promo Activities	4,047	5,103	5,170	5,060
51-2	Office Supplies	3,500	3,247	3,500	3,800
51-4	Copy Paper & Supplies	264	1,097	250	250
51-5	Minor Office Equip & Furn	7,291	567	1,000	600
52-8	Uniforms & Clothing	0	0	0	280
54-3	Books, Subsc, Prof Supplies	73	1,231	870	260
54-4	Memberships & Dues	651	677	1,085	1,300
TOTAL OPERATING EXPENSE		\$ 32,989	\$ 33,862	\$ 41,769	\$ 29,311
DIVISION TOTAL		\$ 458,335	\$ 550,931	\$ 750,600	\$ 508,348



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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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$193,095	\$206,208	\$213,176	\$219,120
Operating	45,520	24,450	69,288	70,716
Capital	0	0	0	0
Grants and Aids	8,899	9,000	100,000	100,000
General Fund Totals	\$247,514	\$239,658	\$382,464	\$389,836

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 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.
- Responsible for appointments to City Boards and Committees.
- Appropriate Scholarship funds to support City youth in achieving their educational goals.
- Occasionally serve as voting delegate, representing the City, for various leagues on an annual basis.
- 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11-1	Salaries & Wages	\$ 85,055	\$ 91,120	\$ 90,268	\$ 94,782
15-1	Special Pay	42,000	42,178	42,000	42,000
21-1	FICA Taxes	8,633	9,272	7,696	8,023
22-2	FLC Gen Retirement	4,252	4,322	4,299	4,513
22-3	FLC Gen Retirement Match	1,785	1,999	2,149	2,257
23-1	Life & Health Ins - Employee	33,403	32,537	34,956	35,531
23-2	Dependent Insurance	17,797	24,644	31,673	31,909
24-1	Worker's Compensation	170	136	135	105
TOTAL PERSONNEL SERVICES		193,095	206,208	213,176	219,120
OPERATING EXPENSES					
31-4	Other Professional Svc	20,000	0	25,500	25,500
40-4	Ed Train Sem & Asc Exp	1,630	2,659	19,350	19,350
40-5	Business Exp & Mileage	129	474	1,415	1,505
41-1	Telephone	2,913	0	0	0
47-1	Printing & Binding	100	189	336	480
52-8	Uniforms & Clothing	0	0	0	420
54-3	Books,Subsc,Prof Supplies	0	100	100	200
54-4	Memberships & Dues	20,748	21,028	22,587	23,261
TOTAL OPERATING EXPENSES		45,520	24,450	69,288	70,716
GRANTS & AIDS					
83-1	Other Grants and Aids	8,899	9,000	100,000	100,000
TOTAL GRANTS & AIDS		8,899	9,000	100,000	100,000
DIVISION TOTAL		\$ 247,514	\$ 239,658	\$ 382,464	\$ 389,836



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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 are also provided by outside counsel under a contractual arrangement.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$0	\$0	\$0	\$0
Operating	142,597	227,849	250,200	255,300
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$142,597	\$227,849	\$250,200	\$255,300

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
City Attorney	0	0	0	0
Total Number of Staff	0	0	0	0

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

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 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
22-2	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	142,597	227,849	250,200	255,300
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	0	0	0	0
54-4	Memberships & Dues	0	0	0	0
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		142,597	227,849	250,200	255,300
DIVISION TOTAL		\$ 142,597	\$ 227,849	\$ 250,200	\$ 255,300



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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, vision, FSA, 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$298,856	\$348,886	\$433,831	\$503,065
Operating	\$78,795	\$125,206	\$140,238	\$157,067
Capital	\$0	\$0	\$0	\$4,204
Other	\$0	\$0	\$0	\$0
General Fund Totals	\$377,651	\$474,092	\$574,069	\$664,336

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Director of Human Resources & Risk Management	1	1	1	1
Human Resources Generalist	1	1	1	1
Human Resources Generalist - Payroll ¹	0	0	1	1
Payroll/Benefits Specialist ²	1	1	0	0
Human Resources Coordinator	1	1	1	1
Human Resources Assistant	0	0	0	1
Total Number of Staff	4	4	4	5

¹ Position reclassified in FY 2022

² 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
No. of personnel files maintained	190	197	197	215
No. of applications submitted	1,275	956	1,000	1,200
No. of new hires processed	26	33	31	51
No. of position descriptions updated	28	42	30	30
No. of terminations/Resignations/Retirements	36	26	20	25
No. of backgrounds for coaches/volunteers processed	24	25	35	35
No. of requisitions managed through applicant tracking	33	43	40	50
No. of Personal Action Request (PAR's) processed	405	380	430	458
No. of eligible health insurance participants	150	150	150	169
No. of purged documents(boxes) for destruction	14	12	17	6
No. of In-house training sessions provided	20	26	24	30
No. of employment verifications including public records requests	45	50	50	50
No. of newsletters published	5	6	6	6
No. of property claims processed	5	7	5	5
No. of new liability claims processed	1	0	2	2
No. of vehicle claims processed	14	4	5	5
No. of Workers Compensation claims processed	15	17	17	18
No. of Drug Free Workplace processed	27	23	26	30
No. of Payrolls completed	16	26	27	26
No. of Safety Committee Meeting	0	0	4	4
No. of C.H.A.S.E. (Continuously, Honoring, Achievements, and Striving, for Excellence). Meetings	0	0	2	2

EFFICIENCY MEASURES

Avg. cost per hire processed	\$670	\$450	\$800	\$800
Avg. cost per employee – health/dental/vision insurance	\$10,762	\$10,965	\$10,762	\$11,838
Avg. cost per dependent – health/dental/vision insurance	\$10,486	\$9,008	\$9,824	\$10,737

EFFECTIVENESS MEASURES

Health insurance claims loss ratio	130%	76%	75%	62%
% Liability property loss ratio (premiums/losses)	16%	9%	7%	6%
% Workers Compensation loss ratio (premiums/losses)	75%	39%	40%	78%

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 workforce.

- Objective**
- Continue to analyze the total rewards package to ensure the City is getting the best value with maximum benefits for employees.
 - Continue to participate in the Annual PEPIE survey.
 - Offer benefits to eligible part-time employees.
 - Offer a no cost employee clinic to all benefit eligible employees.
 - Continue being competitive by staying informed of the current trends in compensation management.
 - Review insurance yearly with Benefits broker.

Goal Provide a hiring process that is based on knowledge, skills, and abilities in order to provide equal opportunities for City staffing needs.

- Objective**
- Review of interview questions for all positions.
 - Review position descriptions to ensure a comprehensive description of essential duties and responsibilities and minimum qualifications.
 - Continue to review policies and procedures to provide more streamlined processes.
 - Maximize advertising within our budget including: college recruiting, social media, job fairs, and print.
 - Continue the use of supplemental questions to enhance the application process for all positions.
 - Increase the use of social media and association websites to reach more applicants.
 - Increase the number of Interns for the Internship program and extend to other City Departments in addition to Administration.

Goal Provide competent risk management services to minimize liability for the City.

- Objective**
- Review insurance coverage limits and property inventory to ensure coverage is accurate.
 - Conduct quarterly Safety Committee Meetings and annual safety inspections.
 - Continue to ensure a streamlined Drug Free Workplace and Workers Compensation process.
 - Continue to manage Safety Data Sheets (SDS) by location.
 - Continue to conduct training sessions for employees and supervisors on relevant Human Resources and Risk Management topics.

Goal Improve written policies and procedures in order to increase compliance and improve fairness and consistency for all employees.

- Objective**
- Continue to analyze and modify those policies required to meet state and federal laws.
 - Maintain use of ExecuTime to increase FLSA compliance and tracking employees' time.
 - Continue to 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.
 - Review and revise the Personnel Policies Handbook and update information for our employees.

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

Goal **Provide a culture that ensures a positive, productive, and fair work environment that fosters employee recognition and satisfaction.**

- Objective
- Maintain the C.H.A.S.E. 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 C.H.A.S.E. Committee to represent the established departments.
 - Continue to recognize employees for their milestone years of service with Employee awards and luncheons.
 - Improving employee engagement and connection through cultural enhancements.
 - Create a Social Committee to enhance employee teambuilding across departments.

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

- Objective
- Update the tuition reimbursement program to allow a Grade "C" for full reimbursement and ability to pursue a degree in any field.
 - 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.
 - Create, promote and foster an organizational environment that values development, diversity and growth opportunities for all employees by providing access to training.
 - Provide ongoing leadership and support to the organization's succession efforts by cross training within each department.
 - Conduct Personnel Action Requests (PAR) training for Directors, Supervisors, and Administrative Assistants.
 - Continue to provide Leader Development Track Program by No-Nonsense Training Solutions.

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

- Objective
- Automate the PAR process to be paperless.
 - Continue to update the Human Resources Generalist-Payroll desk manual to include all processes and procedures.
 - Continue to cross train all HR personnel to maintain proficiency in running payroll as a backup.
 - Automate the Cost of Living Adjustment (COLA) process for All Employees.
 - Create Step Grade listing for Fire Rescue to limit manual entries.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 236,762	\$ 270,017	\$ 307,490	\$ 360,834
12-2	Vac/Sick Payout	1,715	2,349	0	0
13-1	Other Salaries & Wages	0	2,577	21,000	16,760
14-1	Overtime	39	227	819	784
15-1	Special Pay	8,321	6,320	6,320	6,320
21-1	FICA Taxes	18,831	21,426	24,491	28,242
22-2	FLC Gen Retirement	10,718	11,034	15,415	18,397
22-3	FLC Gen Retirement Match	5,359	5,502	7,708	9,198
23-1	Life & Health Ins - Employee	16,421	28,682	34,360	46,254
23-2	Dependent Insurance	408	420	15,482	15,520
24-1	Worker's Compensation	282	332	343	294
25-1	Unemployment Compensation	0	0	403	462
TOTAL PERSONNEL SERVICES		298,856	348,886	433,831	503,065
OPERATING EXPENSES					
31-4	Other Professional Service	21,800	26,394	33,668	54,404
31-5	Physical Exams	12,966	11,664	27,929	25,018
34-4	Other Contractual Service	4,407	40,947	4,842	6,927
40-2	Tuition Reimbursement	9,852	7,458	14,000	6,000
40-3	Personnel Recruiting Exp	0	419	920	920
40-4	Ed Train Sem & Assc Exp	5,990	10,007	18,880	21,575
40-5	Business Exp & Mileage	0	0	50	50
41-1	Telephone	971	0	0	0
42-1	Postage & Freight Charges	53	0	100	150
45-2	Notary Fees	220	166	150	0
46-3	R & M - Office Equipment	0	0	60	0
47-1	Printing & Binding	0	2,896	2,035	2,210
48-6	Other Promo Activities	2,389	5,735	12,698	14,495
49-6	Miscellaneous Expense	0	0	0	150
49-7	Computer Software & Prog	183	204	240	0
49-9	Classified Ads	450	575	835	1,200
51-2	Office Supplies	665	39	5,055	3,815
51-5	Minor Office Equip & Furn	6,351	175	100	100
51-7	Commemoratives	10,022	14,566	15,355	17,768
52-8	Uniforms & Clothing	186	1,312	716	227
54-3	Books,Subsc,Prof Supplies	1,213	1,562	1,250	528
54-4	Memberships & Dues	1,077	1,087	1,355	1,530
TOTAL OPERATING EXPENSES		78,795	125,206	140,238	157,067
CAPITAL OUTLAY					
64-5	Other Furniture	0	0	0	4,084
64-8	Other Equipment	0	0	0	120
TOTAL CAPITAL OUTLAY		0	0	0	4,204
DIVISION TOTAL		\$ 377,651	\$ 474,092	\$ 574,069	\$ 664,336



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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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$276,941	\$324,087	\$420,189	\$616,633
Operating	19,425	126,563	71,987	161,210
Capital	0	7,562	4,000	1,550
Other	0	0	0	0
General Fund Totals	\$296,366	\$458,212	\$496,176	\$779,393

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Assistant City Clerk	1	1	1	1
City Clerk	1	1	1	1
Passport Service Assoc (PT)	2	2	2	1
Passport Service Associate ¹	0	0	0	2
Passport Service Coordinator ²	0	1	1	1
Records Coordinator	1	1	1	1
Receptionist	0	0	0	1
Total Number of Staff	2FT 2PT	3FT 2PT	3FT 2PT	7FT 1PT

¹ position added in 2023

² position added in 2022

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
OUTPUT MEASURES				
No. of ordinances	21	39	33	40
No. of resolutions	64	67	70	70
No of proclamations	25	33	36	35
No. of pages of minutes	237	230	200	250
No. of lien searches/letters processed	1,165	2,955	900	1,300
No. of public records requests processed	164	244	236	250
No. of City registered voters	22,138	22,331	23,254	24,000
Avg. cost of municipal election	\$0	\$79,565	\$0	\$55,000
No. of passport applications processed	5,539	11,183	24,070	25,000
No. of legal advertisements published	37	45	40	40
EFFICIENCY MEASURES				
Avg time to process a passport (in minutes)	21	20	20	20
Avg time to complete meeting minutes (in minutes)	64	100	120	100
Avg time to process lien search (in minutes)	25	30	30	30
EFFECTIVENESS MEASURES				
% of lien searches completed within 5 days	100.0%	100.0%	100%	100.0%
% Registered voter participation in Municipal Election	0%	16%	0%	20%

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 the 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 forty (40) City Council and City Board meetings.
 - Provide orientation, employee handbook, and administer oaths to new board members.

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: **Increase the amount of Passport Applications processed.**

- Objective:
- Continue to promote via brochure campaigns and public outreach.
 - Provide great customer service.

Goal: **Effectively and promptly respond to public records requests.**

- Objective:
- Acknowledge requests within 24 hours.
 - Track requests and follow up.

Goal: **Provide efficient and accurate lien searches.**

- Objective:
- Collaborate with Finance and Building Departments.
 - Respond within 1-3 business days.
 - Answer and assist customer inquiries.

Goal: **Implementation of an electronic passport ticket system.**

- Objective:
- Demo various web base systems.
 - Select the best customizable system.
 - Train and educate staff and customers.

Goal: **Archive historic documents**

- Objective:
- Purchase preservable document sleeves and containers.
 - Label and organize storage for archives.
 - Answer and assist customer inquiries.

Goal: **Complete election cycle 2024.**

- Objective:
- Attend election workshop trainings.
 - Educate and process and qualify all candidates.
 - Fulfill Palm Beach County Supervisor of Elections requirements.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 165,952	\$ 205,953	\$ 253,458	\$ 393,504
12-2	Vac/Sick Payout	2,055	0	0	0
13-1	Other Salaries & Wages	46,466	48,581	56,833	31,044
14-1	Overtime	0	470	2,989	3,581
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	FICA Taxes	16,740	19,839	23,181	29,698
22-2	FLC Gen Retirement	8,233	8,579	12,823	19,854
22-3	FLC Gen Retirement Match	2,952	4,275	6,411	9,927
23-1	Life & Health Ins - Employee	29,970	31,817	44,893	79,619
23-2	Dependent Insurance	0	20	14,576	44,237
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	253	233	324	330
25-1	Unemployment Compensation	0	0	381	519
TOTAL PERSONNEL SERVICES		276,941	324,087	420,189	616,633
OPERATING EXPENSES					
34-4	Other Contractual Service	364	0	800	500
40-4	Ed Train Sem & Assc Exp	1,463	2,979	4,105	6,985
41-1	Telephone	486	0	0	0
42-1	Postage & Freight Charges	0	19,097	21,952	56,785
45-2	Notary Fees	163	161	175	510
46-3	R & M Office Eq	0	0	0	900
46-5	R & M - Other Equipment	318	0	1,500	0
47-1	Printing & Binding	0	0	500	0
48-6	Other Promo Activities	1,789	2,051	9,100	1,600
49-1	Legal Ads	3,838	3,672	8,200	6,600
49-2	Election Expenses	34	80,340	0	60,180
49-3	Titles, Tags & Taxes	951	826	1,425	1,185
49-8	Recording Fees	1,400	1,173	3,000	3,000
51-2	Office Supplies	2,183	5,823	3,500	6,000
51-5	Minor Office Equip & Furn	278	1,138	1,000	1,400
51-7	Commemoratives	49	855	1,300	1,300
52-8	Uniforms & Clothing	0	0	0	320
54-2	Code Supplements & Updates	4,461	6,326	13,550	11,750
54-3	Books,Subsc,Prof Supplies	868	977	1,050	1,000
54-4	Memberships & Dues	780	1,145	830	1,195
TOTAL OPERATING EXPENSES		19,425	126,563	71,987	161,210
CAPITAL OUTLAY					
64-5	Office Furniture	0	7,562	4,000	1,550
TOTAL CAPITAL OUTLAY		0	7,562	4,000	1,550
DIVISION TOTAL		\$ 296,366	\$ 458,212	\$ 496,176	\$ 779,393

DEPARTMENT Administration
COST CENTER Communications & Public Affairs
COST CENTER NO. 10-16

PRIMARY FUNCTION NARRATIVE

The Communication and Public Affairs Division is responsible for creating public awareness of city events, programs, initiatives and promote the City of Greenacres to residents, businesses and visitors with the highest levels of professionalism. The Office is responsible for the timely and accurate dissemination of information to the traditional media, as well as to the public via the City's interactive web and social media platforms.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$0	\$0	\$0	\$250,590
Operating	0	0	0	210,292
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$0	\$0	\$0	\$460,882

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Director of Communications ¹	0	0	0	1
Multimedia Comm. Specialist	0	0	0	1
Total Number of Staff	0	0	0	2

¹ Position added in 2023, Division established from City Manager in FY24

DEPARTMENT	Administration
COST CENTER	Communications & Public Affairs
COST CENTER NO.	10-16

The Communications and Public Affairs Division directly correlates to all four (4) goals of the City’s Strategic Plan by communicating timely and accurate information in an affective manor with the residents, visitors, businesses, and media to promote a safe, attractive, diverse, and well-planned community through the use of various marketing campaigns and platforms.

PERFORMANCE MEASURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 PROPOSED
OUTPUT MEASURES				
No. of social media posts	N/A	N/A	850	900
No. of media stories	N/A	N/A	5	5
No of publications	N/A	N/A	4	4
No. of ticket inquiries processed	N/A	N/A	240	260
EFFICIENCY MEASURES				
Total audience reached using social media	N/A	N/A	450,000	465,000
No. of social media followers	N/A	N/A	9,300	10,000
Notification of Emergency’s (# of Events)	N/A	N/A	3	2
EFFECTIVENESS MEASURES				
Attendance at city events, services, programs, and rentals.	N/A	N/A	33,135	35,000
# of Platforms Used	N/A	N/A	6	6

GOALS & OBJECTIVES

- Goal: **Oversee the City’s main website for residents and visitors.**
- Objective:
 - Maintain an updated, user friendly and accessible website with accurate information for all users.

- Goal: **Provide support to City departments for promotional and advertising strategies**
- Objective:
 - Provide guidance, support and material for city departments as needed for promo items, event marketing, and more.

- Goal: **Revise the City Emergency Management Plan**
- Objective:
 - Update and modernize current procedures and guidelines including departmental policies.
 - Ensure the plan adheres to all local, state, and federal emergency guidelines.

- Goal: **Develop a brand and logo for the City’s use.**
- Objective:
 - Work with a rebranding firm to come up with a city logo, colors, branding kit, and slogan.
 - Create a brand for additional departments that fall in line with the city’s overall brand.

- Goal: **Effectively and promptly respond to ticket system inquiries**
- Objective:
 - Acknowledge/respond to requests within 48 hours.

DEPARTMENT	<u>Administration</u>
COST CENTER	<u>Communications & Public Affairs</u>
COST CENTER NO.	<u>10-16</u>

- Track requests and follow up.

- Goal: **Provide timely and accurate information on all social media platforms.**
- Objective:
- Schedule/post information for residents and visitors to view when relevant.
 - Respond to messages on social media within 1-3 business days.
 - Engage with comments.

DEPARTMENT	Administration
COST CENTER	Communications & Public Affairs
COST CENTER NO.	10-16

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 181,609
15-1	Special Pay	0	0	0	4,320
21-1	FICA Taxes	0	0	0	13,107
22-2	FLC Gen Retirement	0	0	0	9,081
22-3	FLC Gen Retirement Match	0	0	0	4,540
23-1	Life & Health Ins - Employee	0	0	0	22,973
23-2	Dependent Insurance	0	0	0	14,595
24-1	Worker's Compensation	0	0	0	142
25-1	Unemployment Compensation	0	0	0	223
TOTAL PERSONNEL SERVICES		0	0	0	250,590
OPERATING EXPENSES					
31-4	Other Professional Services	0	0	0	104,500
31-5	Physical Exams	0	0	0	193
40-4	Ed Train Sem & Assc Exp	0	0	0	5,300
40-5	Business Exp & Mileage	0	0	0	300
42-1	Postage & Freight Charges	0	0	0	19,650
47-1	Printing & Binding	0	0	0	55,695
48-1	City Publicity	0	0	0	5,250
48-6	Other Promotional Activities	0	0	0	10,000
51-2	Oddixw Supplies	0	0	0	2,150
51-5	Minor Office Equip & Furn	0	0	0	1,370
52-8	Uniforms & Clothing	0	0	0	1,000
54-4	Memberships & Dues	0	0	0	800
64-5	Office Furniture	0	0	0	4,084
TOTAL OPERATING EXPENSES		0	0	0	210,292
DIVISION TOTAL		\$ 0	\$ 0	\$ 0	\$ 460,882

DEPARTMENT Administration
COST CENTER Economic Development
COST CENTER NO. 10-17

PRIMARY FUNCTION NARRATIVE

The goal of the Economic Development department is to promote and maintain orderly and diversified economic growth, increased employment, and investment opportunities, enhance, and promote relationships with the business community and stakeholders, while protecting quality of life through environmental sustainability to ensure competitiveness in today's economy.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$0	\$0	\$0	\$154,530
Operating	0	0	0	14,720
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$0	\$0	\$0	\$169,250

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Director of Economic Dev.	0	0	0	1
Total Number of Staff	0	0	0	1

¹ Division added in FY24, position moved from City Manager

DEPARTMENT	Administration
COST CENTER	Economic Development
COST CENTER NO.	10-17

The Department of Economic Development directly correlates to all four goals of the City's Strategic Goals & Strategies by promoting and maintaining orderly and diversified growth, increasing employment, and investment opportunities, creating and promoting relationships with the business community and stakeholders to achieve a stable, sustainable, and diversified economic structure that drives economic prosperity.

PERFORMANCE MEASURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
OUTPUT MEASURES				
Number of public awareness sessions	N/A	N/A	N/A	24
Number of businesses assisted	N/A	N/A	N/A	52
Number of resource referrals	N/A	N/A	N/A	52
Number of Jobs supported	N/A	N/A	N/A	110
EFFICIENCY MEASURES				
Average response time to staff and resident inquiries	N/A	N/A	N/A	24hs
Number of hours of business technical assistance	N/A	N/A	N/A	100
EFFECTIVENESS MEASURES				
Number of programs managed	N/A	N/A	N/A	4
Number of new business relationships created	N/A	N/A	N/A	52
Number of joint efforts	N/A	N/A	N/A	12

GOALS & OBJECTIVES

- Goal: **Create and advance the image and culture of Greenacres as a prosperous and special place to do business, live, work, visit, invest and grow**
- Objective:
- Work with regional partners to bring attention to existing businesses.
 - Develop a narrative describing why Greenacres is an advantageous place to live and work.
- Goal: **Create streamlined, transparent and user-friendly government processes required to start-up, relocate, or expand a business, including home-based businesses.**
- Objective:
- Create a Business Navigator Program
 - Create a customer service survey to identify areas in need of improvement in the permit and site plan review process.
 - Create a Business survey to collect business data, and have a better understanding of the business environment, how to improve organizational processes, enhance programs targeted towards assisting businesses, and develop better communication between the City and the business community.

DEPARTMENT Administration
 COST CENTER Economic Development
 COST CENTER NO. 10-17

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 119,836
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	0	0	0	4,320
21-1	FICA Taxes	0	0	0	9,498
22-2	FLC Gen Retirement	0	0	0	5,992
22-3	FLC Gen Retirement Match	0	0	0	2,996
23-1	Life & Health Ins - Employee	0	0	0	11,644
23-2	Dependent Insurance	0	0	0	0
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	0	0	0	95
25-1	Unemployment Compensation	0	0	0	149
TOTAL PERSONNEL SERVICES		0	0	0	154,530
OPERATING EXPENSES					
34-5	Other Contractual Services	0	0	0	2,400
40-4	Ed Train Sem & Assc Exp	0	0	0	4,400
40-5	Business Exp & Mileage	0	0	0	3,000
48-6	Other Promo Activites	0	0	0	3,000
54-4	Memberships & Dues	0	0	0	1,920
TOTAL OPERATING EXPENSES		0	0	0	14,720
DIVISION TOTAL		\$ 0	\$ 0	\$ 0	\$ 169,250

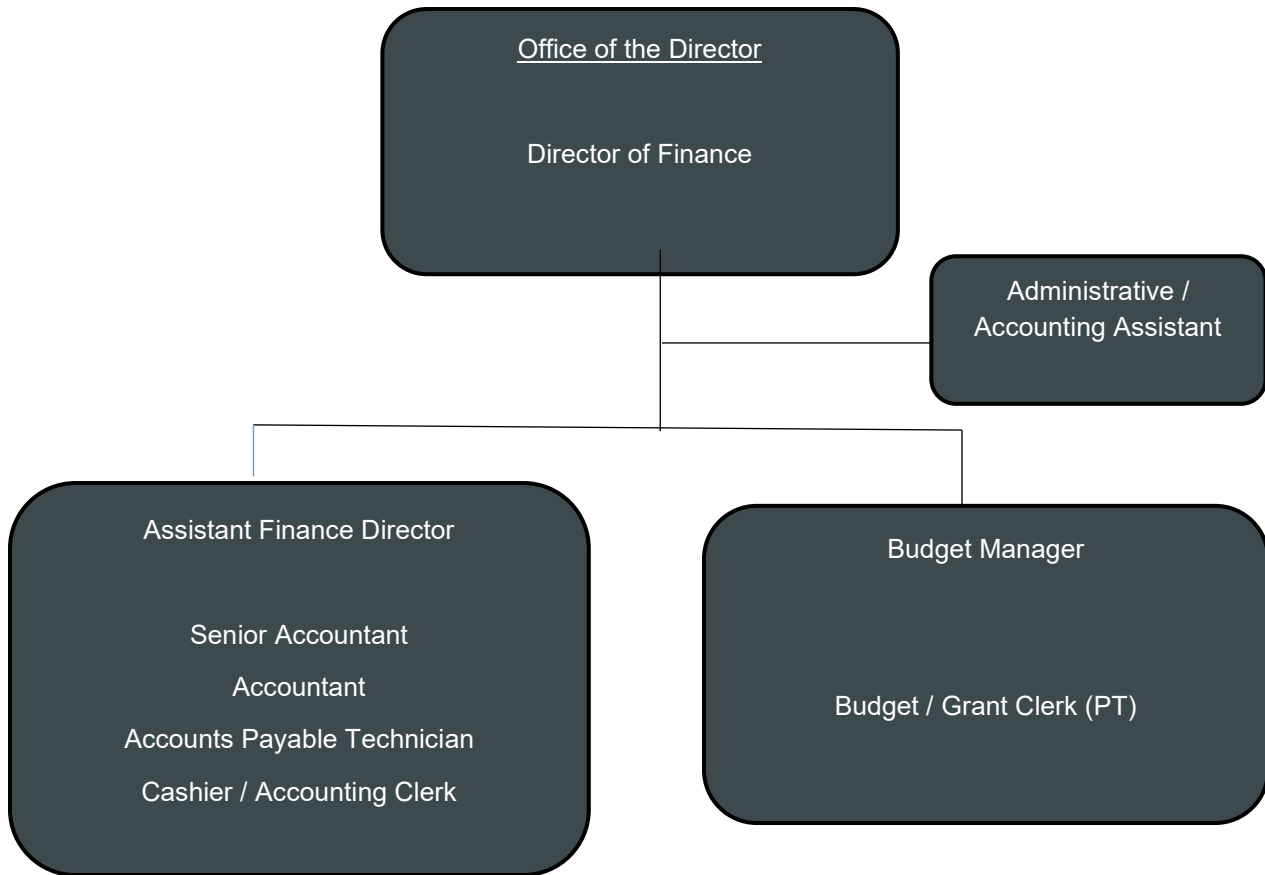


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Department of Finance



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
Part Time:	1

**DEPARTMENT OF FINANCE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023**

Office of the Director:

- Completed the Truth in Millage (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 2022.
- Received the Certificate of Achievement for Excellence in Financial Reporting Award for FY 2021.
- Applied for five (5) "new" grant funding.
- Utilized ESO Logistics Management Fire Inspection software for documentation to invoice all businesses in Greenacres.
- Prepared 67 boxes for Record Management Destruction and 31,381 for Laserfiche
- Attended 36th Annual Governors' Hurricane Conference.
- Participated in the Safety Committee.
- Received the Popular Achievement for Financial Reporting Award (PAFR) for FY 2021.
- Prepared Quarterly Resolutions for Solid Waste Liens Released.

Financial Operation Division:

- Prepared and remitted bi-weekly payroll taxes.
- Increase the number of vendors accepting direct deposit for procurement payment.
- Calculated solid waste billing for submission on the property tax bill as a non-ad valorem.
- Collected 335 property lines totaling \$87,798.
- Prepared quarterly decreased EMS write-offs for Council approval.
- Participated in the C.H.A.S.E Committee



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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 cash management, accounts receivable, 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 internal controls are in place, funds are properly accounted for, the tracking of capital assets and audits of the funds are accomplished in accordance with Florida Statutes.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$286,390	\$380,178	\$402,808	\$901,694
Operating	34,300	43,233	89,775	235,350
Capital	0	5,463	1,800	1,800
Other	0	0	0	0
General Fund Totals	\$320,690	\$428,874	\$494,383	\$1,138,844

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Director of Finance	1	1	1	1
Asst. Finance Dir	0	0	0	1
Accountant	0	0	0	1
Administrative / Accounting Asst.	1	1	1	1
Accounting Clerk (PT)	0	0	0	1
Acct. Payable Tech.	0	0	0	1
Budget Anal./Fixed Assets Coord.	1	1	1	0
Budget Manager	0	0	0	1
Cashier/Accounting Clerk	1	1	1	1
Grants Coordinator	1	1	1	0
Senior Accountant	0	0	0	1
Total Number of Staff	5	5	5	8FT 1PT

20-22 merged with 20-21

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. The Finance Office of the Director has combined with the Financial Operations.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
Solid Waste Bills Issued (new CO'ed)	10	0	26	20
Accounts Payable Vendors on ACH	40	65	80	100
Accounts Payable Vendor Checks	1,628	1,712	1,590	1,250
Fixed Assets Maintained	782	801	925	930

EFFICIENCY MEASURES

Process time for accounts payable (checks)	3 min	3 min	3 min	3 min
Process time accounts payable (ACH) ¹	n/a	3 min	3 min	3 min

¹New metric beginning in 2021

EFFECTIVENESS MEASURES

# of financial audit findings	0	0	0	0
% of EMS Bills Collected	42%	67%	67%	67%

ACTIVITY/PERFORMANCE MEASURES

- Oversee preparation of the Annual Comprehensive 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.
- Coordinate the review and update of financial policies and procedures as needed.
- Forecast the revenue and expenditures to determine financial status.
- Monitor and report on Grants.

GOALS & OBJECTIVES

Goal **To continue to provide reliable, accurate, and timely financial information to City Council, Management, Staff, and Citizens.**

- Objective
- To publish an Annual Comprehensive Financial Report that meets the Government Finance Officers Association (GFOA) criteria within six months after the end of the fiscal year and to receive the Certificate of Achievement for Excellence in Financial Reporting Award.
 - To receive the Popular Annual Financial Reporting Award for the current fiscal year.

Goal **To ensure receipt of City's revenue sources through auditing services.**

- Objective
- To conduct monthly reviews of State revenue remittance.
 - To monitor and review legislative bills that will impact local revenue sources.

Goal **To increase the efficiency of Financial Operations through vertical integration of the Public Administration Software system functionality.**

- Objective
- To increase the number of automated functions utilized.
 - To decrease the time required to perform financial duties and administer responsibilities.

Goal **To increase the number of new grants.**

- Objective
- To increase the number of grant funded projects that will benefit the city's infrastructure.
 - To decrease the taxpayer's cost of funding projects.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 202,587	\$ 270,474	\$ 279,325	\$ 645,853
13-1	Other Salaries & Wages	0	0	0	17,850
14-1	Overtime	1,031	1,149	1,843	2,402
15-1	Special Pay	4,320	4,320	4,320	6,320
21-1	FICA Taxes	15,236	20,051	19,318	47,200
22-2	FLC Gen Retirement	10,173	11,511	14,059	32,413
22-3	FLC Gen Retirement Match	5,087	5,747	7,029	16,206
23-1	Life & Health Ins - Employee	32,705	40,544	44,893	79,724
23-2	Dependent Insurance	14,998	26,110	31,386	52,408
24-1	Worker's Compensation	253	272	292	513
25-1	Unemployment Compensation	0	0	343	805
TOTAL PERSONNEL SERVICES		286,390	380,178	402,808	901,694
OPERATING EXPENSES					
31-4	Other Professional Service	4,060	3,360	1,435	1,435
32-1	Accounting & Auditing	27,500	37,500	42,000	41,200
34-4	Other Contractual Service	0	0	40,000	113,885
40-4	Ed Train Sem & Assc Exp	945	1,709	3,670	7,440
40-5	Business Exp & Mileage	0	0	0	100
41-1	Telephone	486	0	0	0
42-1	Postage & Freight Charges	6	0	50	46,410
45-2	Notary Fees	0	0	125	0
46-3	R & M - Office Equipment	0	0	200	900
47-1	Printing & Binding	630	55	760	6,630
49-6	Minor Office Equip & Furn	0	0	0	2,320
49-7	Misc Expenses	0	0	0	500
51-2	Office Supplies	0	0	0	2,610
51-4	Copy Paper / Prntr Supplies	0	0	0	2,640
51-5	Computer Software & Prog.	0	0	550	7,250
52-8	Uniforms & Clothing	36	117	180	405
54-3	Books,Subsc,Prof Supplies	307	307	410	610
54-4	Memberships & Dues	330	185	395	1,015
TOTAL OPERATING EXPENSES		34,300	43,233	89,775	235,350
CAPITAL OUTLAY					
64-5	Office Furniture	0	5,463	1,800	1,800
TOTAL CAPITAL OUTLAY		0	5,463	1,800	1,800
DIVISION TOTAL		\$ 320,690	\$ 428,874	\$ 494,383	\$ 1,138,844

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

PRIMARY FUNCTION NARRATIVE

This division has merged with the Finance -Office of the Directors.

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 the annual revenues, and disburse funds for City purchases. Other services include managing the City's cash, monitoring the City's internal controls, coordinating with auditors on the audit and reporting standards, and filing the required external financial tax reports.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$308,203	\$300,564	\$326,472	\$0
Operating	94,110	77,883	88,320	0
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$402,313	\$378,447	\$414,792	\$0

PERSONNEL STAFFING

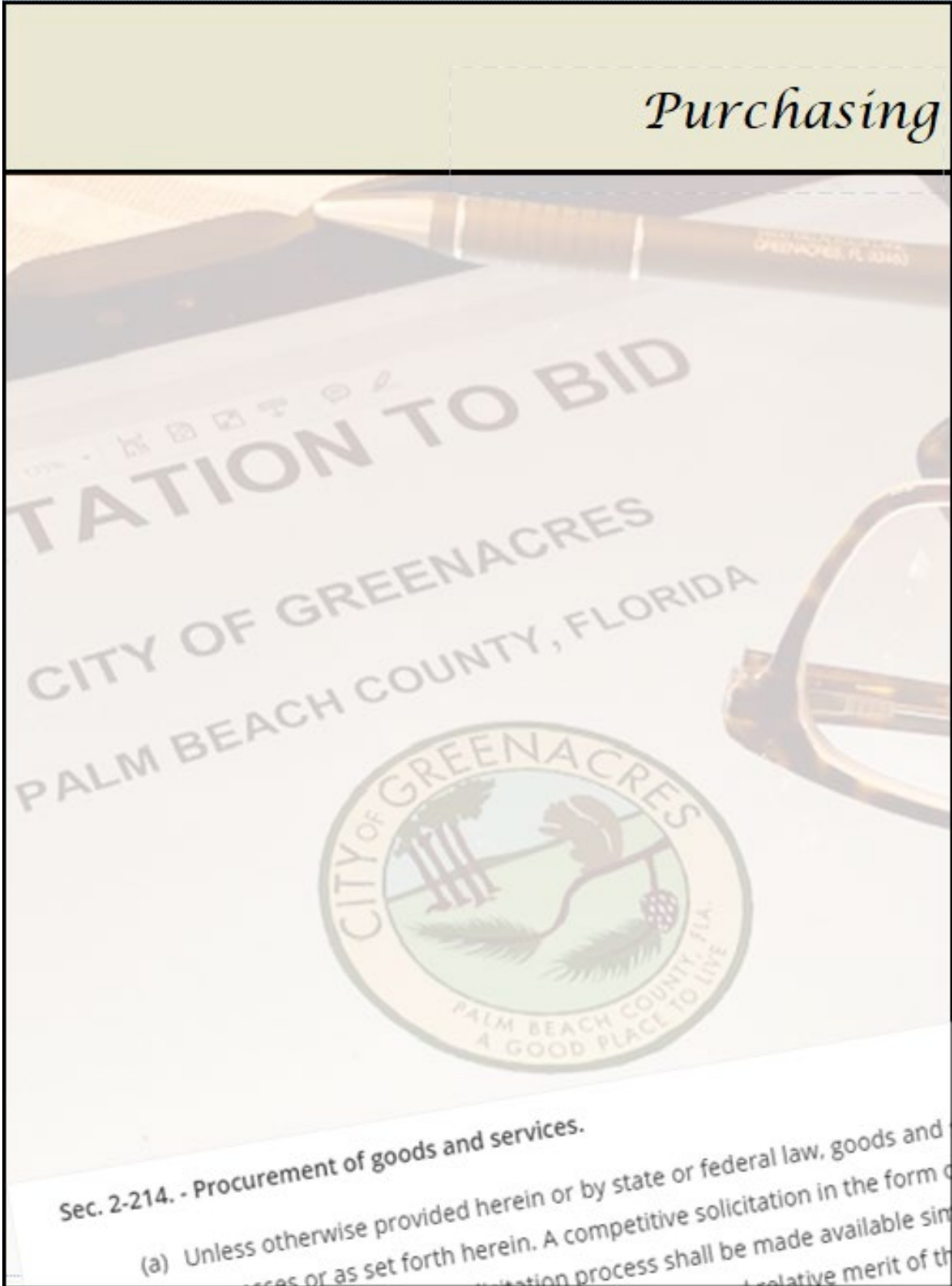
POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Accountant	1	1	1	0
Accountant/Payroll Technician*	1	0	0	0
Acct. Payable Tech.	1	1	1	0
Cashier/Accounting Clerk	1	1	1	0
Senior Accountant	1	1	1	0
Total Number of Staff	5	4	4	0

*Position moved to Administration – Human Resources Division in FY 2021
Finance operations moved to the Office of the Director

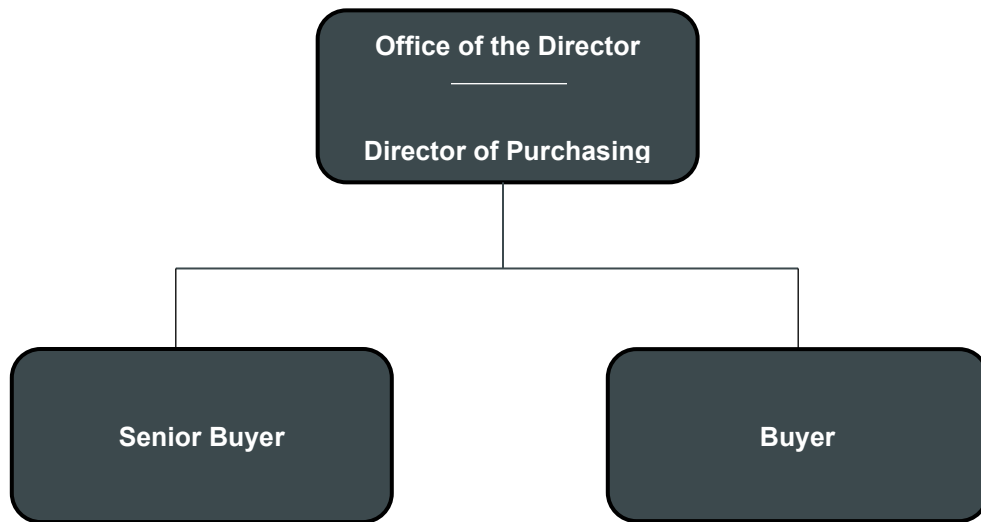
DEPARTMENT Finance
COST CENTER Financial Operations
COST CENTER NO. 20-22

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 218,946	\$ 222,971	\$ 236,763	\$ 0
12-2	Vac/Sick Payout	3,971	0	0	0
14-1	Overtime	1,210	23	1,591	0
15-1	Special Pay	2,000	0	0	0
21-1	FICA Taxes	16,443	16,761	17,633	0
22-2	FLC Gen Retirement	9,795	9,300	11,918	0
22-3	FLC Gen Retirement Match	4,898	4,650	5,959	0
23-1	Life & Health Ins - Employee	35,085	40,178	44,578	0
23-2	Dependent Insurance	12,655	6,465	7,500	0
24-1	Worker's Compensation	337	216	244	0
25-1	Unemployment Compensation	2,863	0	286	0
TOTAL PERSONNEL SERVICES		308,203	300,564	326,472	0
OPERATING EXPENSES					
34-4	Other Contractual Service	52,682	49,204	37,280	0
40-4	Ed Train Sem & Assc Exp	0	120	2,675	0
40-5	Business Exp & Mileage	0	0	100	0
42-1	Postage,Frt & Exp Charges	37,021	22,365	34,345	0
46-3	R & M - Office Equipment	2,190	1,802	4,840	0
47-1	Printing & Binding	858	418	1,910	0
49-6	Misc Expense	0	25	120	0
49-7	Computer Software & Prog.	0	875	500	0
51-2	Office Supplies	837	1,775	2,200	0
51-4	Copy Paper & Supplies	422	653	2,000	0
51-5	Minor Office Equip & Furn	0	403	1,600	0
52-8	Uniforms & Clothing	100	118	180	0
54-3	Books,Subsc,Prof Supplies	0	0	200	0
54-4	Memberships & Dues	0	125	370	0
TOTAL OPERATING EXPENSES		94,110	77,883	88,320	0
DIVISION TOTAL		\$ 402,313	\$ 378,447	\$ 414,792	\$ 0



Department of Purchasing



Mission Statement

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

Full Time: 3

DEPARTMENT OF PURCHASING

HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023

PURCHASING:

- Coordinated thirty one (31) solicitations. The highlights include Original Section Sewer Swaing Boulevard North Phase 1; Banking Services; Holiday Lights Display; Gladiator Lake Drainage Enhancements; Pressure Cleaning Services; Fence Installation, Miantenance, and Repair Services; Landscape Maintenance and Uniforms for Fire Rescue.
- Provided updates to departments regarding procurement policies and procedures through live training sessions and handouts.
- Maintained seventy-seven (77) current City purchasing contracts

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

PRIMARY FUNCTION NARRATIVE

The Purchasing Department provides professional procurement services to the City Departments while ensuring compliance with Florida State Statutes, the City’s Procurement Code 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$217,770	\$235,624	\$317,248	\$337,439
Operating	9,382	38,349	49,031	66,245
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$227,152	\$273,973	\$366,279	\$403,684

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Director of Purchasing	1	1	1	1
Purchasing Assistant ¹	0	0	1	0
Senior Buyer	1	1	1	1
Buyer	0	0	0	1
Total Number of Staff	2	2	3	3

¹ Position added in FY23 change to Buyer in 2024

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

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

OUTPUT MEASURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
No. of Purchase Orders Issued	624	665	645	655
Purchase Order Totals	\$24,429,607	\$26,426,973	\$59,090,875	\$42,758,924
No. of Solicitations Issued	22	23	30	30
No. of Central Store Orders	53	35	44	40
No. of Contracts Managed	60	60	73	75
No. of Purchasing Card Purchases	2,517	2,684	3,045	3,349
Purchasing Card Transaction Totals	323,884	393,114	450,286	531,337
No. of Training Sessions Conducted	5	5	8	8
No. of Mobile Telephones Managed	55	58	56	61

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:
 - Updates departments regarding procurement policies and procedures through newsletters.
- Goal: **To ensure a transparent and competitive procurement process.**
 Objective:
 - Maximize competition.
- Goal: **To procure the highest quality goods and services at the least cost.**
 Objective:
 - Identifies alternative means of purchasing.
 - Identifies potential savings through the issuance of solicitations.

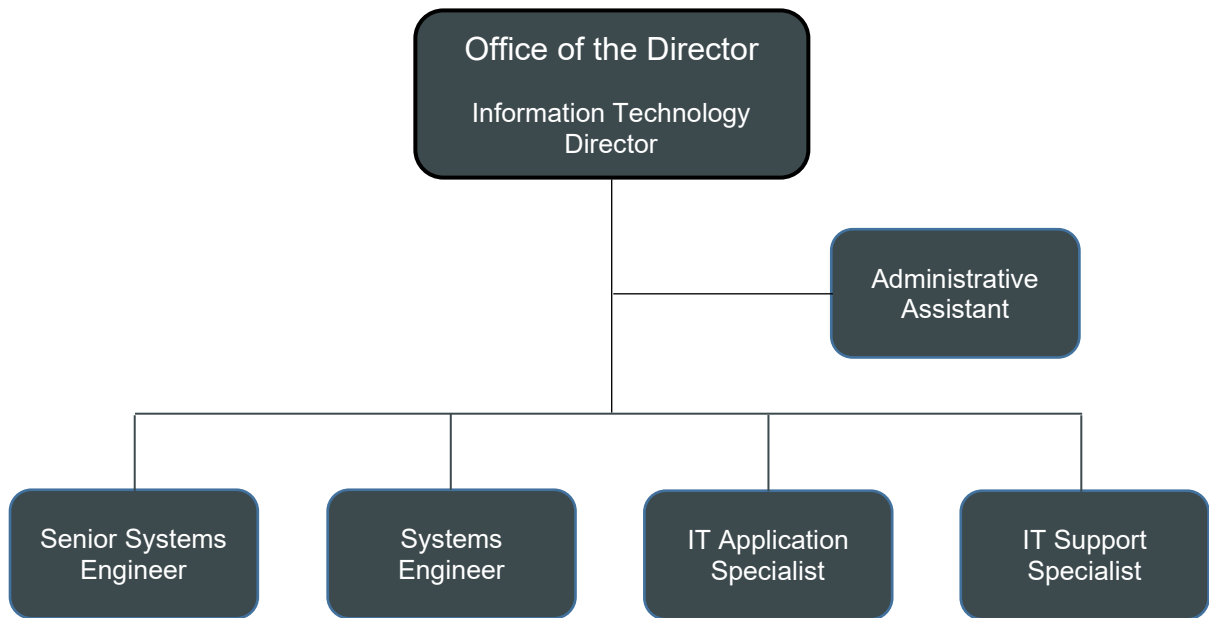
DEPARTMENT Purchasing
 COST CENTER Purchasing
 COST CENTER NO. 23-23

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11-1/12-1	Salaries & Wages	\$ 156,885	\$ 172,737	\$ 223,631	\$ 246,442
14-1	Overtime	0	0	0	487
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	FICA Taxes	11,620	13,077	15,713	18,090
22-2	FLC Gen Retirement	7,839	8,180	11,181	12,348
22-3	FLC Gen Retirement Match	3,920	4,081	5,591	6,173
23-1	Life & Health Ins - Employee	21,961	21,357	33,748	34,302
23-2	Dependent Insurance	11,029	11,716	22,557	14,784
24-1	Worker's Compensation	196	156	233	192
25-1	Unemployment Compensation	0	0	274	301
TOTAL PERSONNEL SERVICES		217,770	235,624	317,248	337,439
OPERATING EXPENSES					
40-4	Ed Train Sem & Asc Exp	3,152	1,182	6,500	12,670
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephones	639	28,353	29,131	40,010
42-1	Postage & Freight Charges	24	23	150	150
45-2	Notary Fees	0	236	0	0
47-1	Printing & Binding	0	128	350	700
49-1	Legal Ads	1,655	3,192	3,500	4,000
51-2	Office Supplies	1,560	1,973	1,200	1,300
51-4	Copy Paper & Supplies	910	1,298	3,500	3,500
51-5	Minor Office Equip & Furn	599	786	2,300	1,500
52-8	Uniforms & Clothing	0	0	90	90
54-3	Books,Subsc,Prof Supplies	92	479	1,090	1,090
54-4	Memberships & Dues	700	700	1,070	1,085
55-5	Erroneous Issues	51	(1)	50	50
TOTAL OPERATING EXPENSES		9,382	38,349	49,031	66,245
DIVISION TOTAL		\$ 227,152	\$ 273,973	\$ 366,279	\$ 403,684



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: 6

DEPARTMENT OF INFORMATION TECHNOLOGY HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023

INFORMATION TECHNOLOGY:

- Completed Capital Improvement Project CIP 304 # 091, to replace the aging data network area storage device. Deployment of a new, hybrid appliance combining fast mechanical hard drives and extremely fast solid state hard drives (SSDs) coincided with the migration of all virtual servers from the obsolete Citrix Hypervisor to the up-to-date Microsoft Hyper-V. The City's critical internal virtual data infrastructure is now stored and managed in a modern, high-performance environment.
- Maintained a very low click rate in KnowBe4 simulated phishing email campaigns, indicating that the mandatory Security Awareness Training program has had the desired effect of instilling caution in how users handle incoming messages. This results in increased resistance to malware attacks on the City's information systems.
- Continued the implementation of Tyler Technologies' cloud-based Enterprise Permitting & Licensing (formerly Energov) the City's Community Development application, to migrate its permitting, business tax receipts, planning and zoning functions from the existing New World ERP and the Code Enforcement function from the aged Energov Desktop systems software system. This is expected to provide greatly improved efficiencies and citizen engagement with the City.
- Completed the project to migrate the City's Laserfiche document management system to the latest, cloud-based version, which will reduce the number of systems required to be maintained on-premises and provide greater accessibility.
- Deployed Zscaler Private Access as a replacement for the former cumbersome Virtual Private Network (VPN) connection, for remote access into the City's network by authorized users. This provides an "always on" connection, instead of having to establish a new connection every time it is needed. The Client Connector also provides additional security functionality, allowing us to implement Zero Trust by restricting users' access to only the resources for which they have a legitimate need.
- Upgraded the video display in Council Chambers from an ageing drop-down screen placed to the side of the dais to a centrally mounted, modern wide screen and 4K projector.
- Deployed configuration policies to all City computers based on the Center for Internet Security (CIS) Benchmarks, thereby hardening systems against malicious attack. These benchmarks ensure we comply with recognized standards, such as the National Institute of Standards and Technology Cybersecurity Framework (NIST CSF) and the Payment Card Industry Data Security Standard (PCI DSS).
- Migrated users' known folders – i.e., Desktop, Documents, and Pictures – to Microsoft OneDrive cloud storage, to simplify accessing and sharing files from anywhere.
- Installed a new access control system, security cameras and overhead speakers at 301 Swain Blvd, for its use as a temporary fire station during upcoming construction projects.



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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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$255,993	\$363,559	\$429,995	\$626,039
Operating	475,768	454,754	770,386	1,001,962
Capital	12,721	17,459	24,000	22,000
Other	0	0	0	0
General Fund Totals	\$744,482	\$835,772	\$1,224,381	\$1,650,001

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Information Tech. Director	1	1	1	1
Senior Systems Engineer	1	1	1	1
Systems Engineer	1	1	1	1
IT Application Specialist	0	0	0	1
IT Support Specialist	0	0	0	1
Administrative Assistant	0	1	1	1
Total Number of Staff	3	4	4	6

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

The Information Technology (IT) Department directly relates to two City goals: 1) maintaining an efficient and effective local government by acquiring latest technology at a very competitive price to help increase employees' productivity and customer services. 2) maintaining a safe city by installing security cameras in parks and City buildings to deter theft and crime and to monitor activity, help reduce insurance costs, and create a safer workplace for employees.

PERFORMANCE MEASURES

	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
OUTPUT MEASURES WORKLOAD				
# of Servers on the Network	20	22	25	27
# of Workstations on the Network	115	121	127	133
# of User Accounts Supported	165	161	166	172
# of Email Accounts Supported	165	161	166	172
# of Access Points / Network Switches	15/21	18/21	20/25	22/27
# of Technical Requests	350	599	615	600
# of Security Cameras Supported	170	158	160	170

EFFICIENCY MEASURES

# of Web based applications acquired	8	2	2	3
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EFFECTIVENESS

Continue to develop the IT Service Catalog, with requests managed by a dedicated IT Support Specialist, to enhance the department's service to its internal customers. Work in partnership with all departments to ensure that technology is utilized to its fullest potential and aligns with the City's requirements. Implement and integrate cloud-based enterprise applications and tools, to enhance collaboration, ease of access, cost saving, efficiency, 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. Identify potential issues and resolve them proactively before they become problems.

Goal To improve integration between City applications and enhance citizen engagement.

Objective

- Implement a state-of-the-art, cloud-based Community Development and Document Management Software system, integrated with the City's other enterprise applications to maximize efficiency in daily operations.

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, manage and maintain a network-based security camera system.

DEPARTMENT	<u>Information Technology</u>
COST CENTER	<u>Information Technology</u>
COST CENTER NO.	<u>26-26</u>

- 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 and network security monitoring. Monitor and test the integrity of data backups for on-premise and cloud-based systems. Provide Security Awareness Training to all employees and document a decrease in vulnerability using simulated phishing campaigns.

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

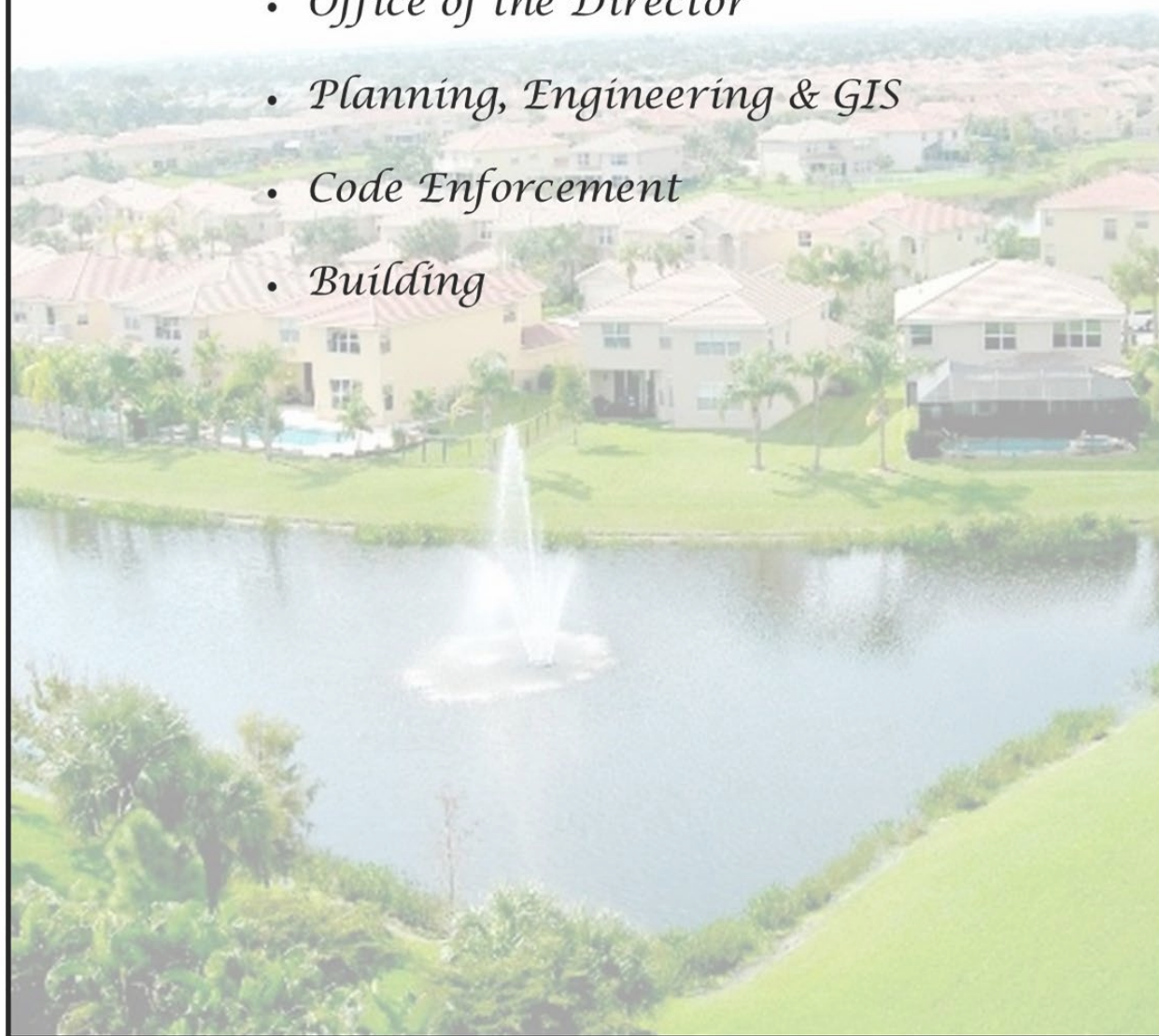
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11-1/12-1	Salaries & Wages	\$ 202,141	\$ 292,852	\$ 342,288	\$ 469,294
14-1	Overtime	81	169	799	860
15-1	Special Pay	6,320	7,153	8,320	8,320
21-1	FICA Taxes	15,618	22,656	26,623	34,146
22-2	FLC Gen Retirement	7,964	11,808	17,155	23,509
22-3	FLC Gen Retirement Match	3,982	5,882	8,577	11,753
23-1	Life & Health Ins - Employee	16,263	21,960	23,956	47,005
23-2	Dependent Insurance	2,116	767	1,495	30,212
24-1	Worker's Compensation	282	312	360	366
25-1	Unemployment Compensation	1,226	0	422	574
TOTAL PERSONNEL SERVICES		255,993	363,559	429,995	626,039
OPERATING EXPENSES					
31-4	Other Professional Svc	247	3,507	10,000	5,000
34-4	Other Contractual Service	75,831	5,942	1,300	98,023
40-4	Ed Train Sem & Assc Exp	3,057	9,584	13,400	23,600
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephone	58,493	49,449	57,508	64,328
42-1	Postage & Freight Charges	33	98	50	150
44-1	Equipment Rental	37,339	40,882	65,000	101,000
45-2	Notary Fees	0	0	0	170
46-7	R & M - Computer Equip	6,160	23,430	53,700	23,760
49-7	Computer Software & Program	291,115	316,709	564,078	679,331
51-2	Office Supplies	614	624	1,000	1,000
51-5	Minor Office Equip & Furn	1,851	2,157	2,000	2,500
52-5	Consumables & Small Tools	828	1,520	1,500	2,000
52-8	Uniforms & Clothing	0	652	500	750
54-4	Memberships & Dues	200	200	250	250
TOTAL OPERATING EXPENSES		475,768	454,754	770,386	1,001,962
CAPITAL OUTLAY					
64-5	Office Furniture	7,850	0	2,000	6,000
64-9	Comp Hardware/Software	4,871	17,459	22,000	16,000
TOTAL CAPITAL OUTLAY		12,721	17,459	24,000	22,000
DIVISION TOTAL		\$ 744,482	\$ 835,772	\$ 1,224,381	\$ 1,650,001

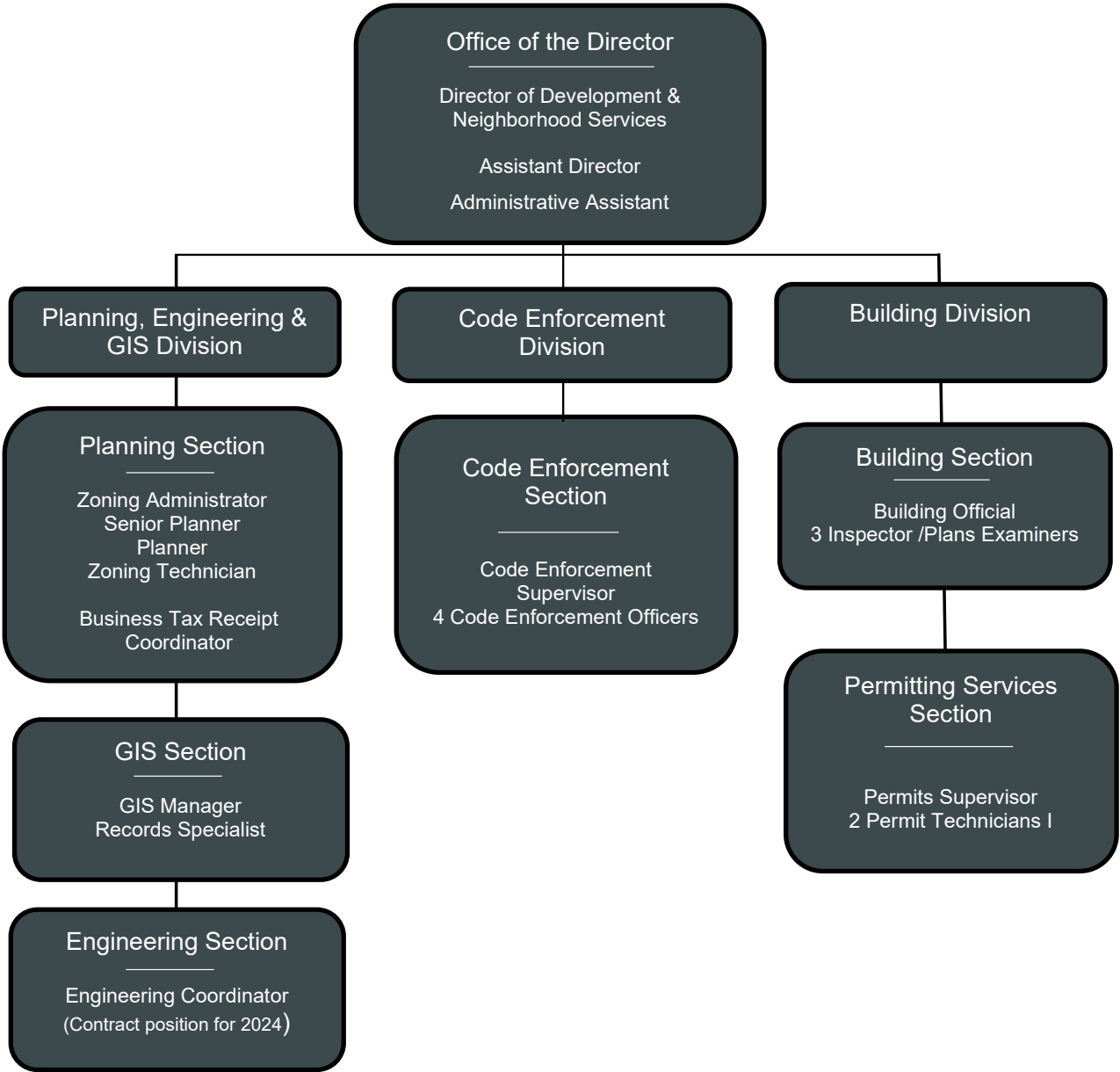
Development & Neighborhood Services

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 structures, development activities, and the maintenance of property, as well as to further the stability and vitality of the City's economy through comprehensive planning, zoning and code administration.

Full Time: 22

**DEPARTMENT OF DEVELOPMENT & NEIGHBORHOOD SERVICES
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023**

OFFICE OF THE DIRECTOR:

- Completed a voluntary annexation of adjacent areas to the City to expand the City's boundaries.
- Completed an Interlocal Service Boundary Agreement with Palm Beach County to provide for a voluntary annexation to expand city boundaries.
- Advanced the implementation of Tyler EnerGov online platform for permitting, business receipts, contractor licensing, planning, code enforcement,
- Served on the Technical Advisory Committee (TAC) to the Executive Committee for the Palm Beach County Transportation Planning Agency.
- Served as Board member on the Intergovernmental Plan Amendment Review Committee (IPARC).
- The Department worked with college student interns to give them the opportunity for career exploration and development, and to learn new skills for their future rolls.

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 associated with development applications.
- 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).
- Map all active/inactive BTR licenses to create a citywide database that will combine to show active fees for fire inspections and BTRs; mapping of all major and minor assets to assist with FEMA and insurance reimbursement.
- Approval of site and development petitions for commercial businesses totaling 8.135 sq. ft.
- Initiated and processed land use and zoning change for 7 parcels of land annexed into the City.
- Coordinated with City consultants to draft updates to the City's Comprehensive Plan through the Evaluation and Appraisal Report (EAR) process to include two new elements: "Healthy Communities" and "Economic Development".

CODE ENFORCEMENT DIVISION:

- Revised and adopted the Property Maintenance Code into Chapter 7 of the City's code of ordinances to address property standards.
- Implemented Civil Citation procedures as part of the City Code Compliance process.
- Implemented notification process for bringing into compliance delinquent Business Tax Receipts, which increased revenue.
- Code supervisor obtained Administrative Aspect Level 2 certification.

**DEPARTMENT OF DEVELOPMENT & NEIGHBORHOOD SERVICES
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023**

BUILDING AND PERMITTING SERVICES DIVISION:

- Participated in Flood Awareness Week March 6-13th and provided information to be shared on City's social media page to raise awareness for the public.
- Participated in the international campaign for Building Safety Month in May, to raise awareness about building safety. Jobsites were visited to spread the word.
- Continued to improve the new electronic plan review process reducing foot traffic and aiding in the City's campaign in going green, reducing the department's carbon footprint.
- Participated in Implementing the Property Enhancement Grant Program for the third year, creating standards and a process for eligibility coordinating a Grant Committee and scoring system to aid in the selection process. The grant program is intended to encourage property owners to rehabilitate and improve the physical appearance and value of homes and businesses throughout the City.
- Participated in the Insurance Services Organization's (ISO) Building Code Effectiveness Grading Schedule (BCEGS) audit of the Building Department. Insurance companies use this information to reduce property insurance premiums for city residents.
- Building Official participated in the Florida League of Cities Building Officials Subcommittee working group. This group is made up of nine (9) Building Officials out of the forty (40) throughout the County and is developing a boilerplate Building Safety Inspection Program in response to the building collapse at Surfside Condominium that will be used throughout the County by municipalities to create their own programs, similar to the Model Chapter 1 of the Florida Building Code.

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

PRIMARY FUNCTION NARRATIVE

The Office of the Director is responsible for management, supervision, and oversight of all Building, Planning/Zoning, GIS, Business Tax Receipt, Code Enforcement, and Engineering activities associated with review and development applications as well as inspections. 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$518,007	\$214,844	\$257,462	\$429,505
Operating	78,985	28,042	62,705	74,123
Capital	0	0	0	0
General Fund Totals	\$596,992	\$242,886	\$320,167	\$503,628

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Director of Development & Neighborhood Services	1	1	1	1
Assistant Director of Dev. & Neighborhood Services ¹	0	0	0	1
Administrative Asst.	1	1	1	1
Capital Project Coordinator ²	0	1	0	0
GIS Analyst/Planner	1	0	0	0
Planner	1	0	0	0
Records Specialist	1	0	0	0
Senior Planner	1	0	0	0
Total Number of Staff	6	3	2	3

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

¹ Assistant Director position added in FY 2023

² FY 2023 Capital Project Coordinator moved to 40-41

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

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.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
No. of grant applications monitored	2	0	0	0
No. of Capital Improvement Projects coordinated	3	0	0	0
Long Range Planning Updates required by Statute	3	0	1	1

EFFICIENCY MEASURES

Percentage of Zoning Verification letters issued within 5 days	86%	90%	100%	100%
Percentage of Palm Beach County Transportation Planning Agency Technical Advisory Committee (TAC) meeting attended	100%	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**
- Implement zoning and planning changes that further enhance the City area to attract new private investment and encourage desired development.
- Goal** **To promote the growth of the City and its economic base by encouraging annexation.**
- Objectives**
- Increase non-residential annexation by prioritizing commercial pockets and contacting property owners to determine if a majority are interested in annexation.
 - Coordinate with the County staff to initiate annexation for enclaves 110 acres or less via Interlocal Agreements based on Florida Statutes.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 394,770	\$ 165,251	\$ 181,789	\$ 327,448
12-2	Vac/Sick Payout	2,806	1,737	0	0
14-1	Overtime	27	41	434	456
15-1	Special Pay	6,320	5,087	4,320	6,320
21-1	FICA Taxes	30,295	12,676	12,488	23,583
22-2	FLC Gen Retirement	18,446	7,869	9,111	15,283
22-3	FLC Gen Retirement Match	6,070	3,236	3,003	7,641
23-1	Life & Health Ins - Employee	48,078	10,925	22,604	23,660
23-2	Dependent Insurance	10,689	7,789	23,298	24,457
24-1	Worker's Compensation	506	233	191	256
25-1	Unemployment Compensation	0	0	224	401
TOTAL PERSONNEL SERVICES		518,007	214,844	257,462	429,505
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	7,669	3,800	20,000	20,000
31-4	Other Professional Service	51,804	6,375	11,000	16,000
40-4	Ed Train Sem & Assc Exp	1,676	320	6,500	9,200
40-5	Business Exp & Mileage	0	0	50	50
41-1	Telephone	486	0	0	0
42-1	Postage & Freight Charges	7	0	100	100
46-3	R & M - Office Equipment	2,074	3,970	2,666	4,865
47-1	Printing & Binding	423	939	794	494
49-1	Legal Ads	7,282	0	0	0
49-7	Computer Software & Program	0	0	0	0
51-2	Office Supplies	771	4,416	1,900	1,900
51-4	Copy Paper & Supplies	594	1,399	1,810	1,810
51-5	Minor Office Equip & Furniture	0	0	1,400	1,400
52-8	Uniforms and Clothing	190	232	280	240
54-3	Books,Subsc,Prof Supplies	636	908	2,357	2,357
54-4	Memberships & Dues	5,373	4,625	5,848	7,707
64-5	Office Furniture	0	1,058	8,000	8,000
TOTAL OPERATING EXPENSES		78,985	28,042	62,705	74,123
DIVISION TOTAL		\$ 596,992	\$ 242,886	\$ 320,167	\$ 503,628

* 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

Planning, Engineering, and GIS 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 Zoning Board of Adjustments. This Division is also responsible for conducting planning studies, applying for grants, and issuing business tax receipts. The GIS Section of this Division manages the City's software program that maps and analyzes geographic data for the city.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$0	\$325,952	\$575,169	\$731,425
Operating	0	71,330	324,180	257,675
Capital	0	0	0	0
General Fund Totals	\$0	\$397,282	\$899,349	\$989,100

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Zoning Administrator	0	1	1	1
Senior Planner	0	0	0	1
Zoning Technician ¹	0	1	1	1
GIS Manager ²	0	0	0	1
GIS Analyst/Planner	0	1	1	0
Planner ³	0	1	1	1
Business Tax Receipt Coordinator	0	0	1	1
Records Specialist	0	1	1	1
Total Number of Staff	0	5	6	7

FY21 and prior data in 30-31 Planning & Engineering

¹ Position Title changed to Zoning Technician in FY 2023 and Senior Planner in FY 2024

² GIS Analyst/Planner promoted to GIS Manager in FY 2023

³ Position Title changed to Planner in FY 2023

⁴ Position moved from 30-34 in FY 2022

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 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 Division also issues Business Tax Receipts. The GIS Section of the Division manages the City's software program that maps and analyzes geographic data for the City.

PERFORMANCE MEASURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
OUTPUT MEASURES				
Annexations	2	1	1	2
Comprehensive Plan Amendments	5	4	3	3
Zoning Changes	3	3	4	3
Special Exceptions	4	5	3	4
Site Plans	5	5	3	5
Site Plan Amendments	16	14	10	10
Variances	4	4	5	3
Zoning Text Amendments	4	16	2	3
Temporary Use Permits	12	20	23	20
Building Permit Review for Zoning	565	577	465	500
Engineering Permits, Plats & TCJA's ¹	82	72	40	65
Landscape Inspections	41	63	97	80
Zoning Inspections	43	43	47	45
Engineering Inspections	77	107	21	75
BTR Inspections	N/A	124	336	450
BTR Applications Received	N/A	2,888	2,929	3,200
EFFICIENCY MEASURES				
Case Reviews per Planner (2)	21	20	20	20
Annexed Acres per Case Processed	10.58	27.14	7	10
Landscape Inspections per Inspector (1)	41	63	130	65
% of Zoning Verification letters issued within 5 days	100%	100%	100%	99%
BTR Inspections Completed within 30 days	N/A	100%	100%	100%
BTR Renewal Notices Mailed on July 1	N/A	100%	100%	100%
EFFECTIVENESS MEASURES				
# of permits zoning review/approval in a week	N/A	N/A	75%	85%
% of Inspections completed within 48 hours	N/A	100%	100%	100%
% of BTR's Renewed	N/A	95%	57%	100%

¹TCJA – 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
 - Implement zoning and planning changes that further enhance the City area to attract new private investment and encourage desired development.

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.
 - Coordinate with the Economic Development staff and evaluate City development Codes in areas where re-development is desired.

Goal: **To provide efficient and customer friendly service to our business and rental customers.**

- Objective:
 - Further improve application process.
 - Improve inspection process.
 - Work with Code Enforcement and Fire on identifying businesses and rentals who may not be aware of the need for a business tax receipt.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 243,082	\$ 409,063	\$ 509,687
12-2	Vac/Sick Payout	0	494	0	0
14-1	Overtime	0	5,551	1,808	1,750
15-1	Special Pay	0	0	0	0
21-1	FICA Taxes	0	18,578	28,562	34,010
22-1	Retirement Contributions	0	2,822	7,534	9,139
22-2	FLC Gen Retirement	0	8,963	17,381	22,204
22-3	FLC Gen Retirement Match	0	2,704	6,776	8,713
23-1	Life & Health Ins - Employee	0	36,727	66,867	79,304
23-2	Dependent Insurance	0	6,286	36,265	65,613
24-1	Worker's Compensation	0	312	420	391
25-1	Unemployment Compensation	0	433	493	614
TOTAL PERSONNEL SERVICES		0	325,952	575,169	731,425
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	16,916	25,000	25,000
31-4	Other Professional Service	0	33,731	259,134	184,134
40-4	Ed Train Sem & Assc Exp	0	3,689	12,510	21,710
40-5	Business Exp & Mileage	0	0	250	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	1,577	1,577
49-1	Legal Ads	0	16,133	22,799	22,799
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	210
54-3	Books,Subsc,Prof Supplies	0	0	0	0
54-4	Memberships & Dues	0	861	2,910	1,995
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		0	71,330	324,180	257,675
DIVISION TOTAL		\$ 0	\$ 397,282	\$ 899,349	\$ 989,100

* 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/structure 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$0	\$318,044	\$473,486	\$409,923
Operating	0	9,203	24,670	27,245
Capital	0	0	0	0
General Fund Totals	\$0	\$327,247	\$498,156	\$437,168

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Code Enforcement Supervisor ¹	0	1	1	1
Code Enforcement Officer ²	0	5	4	4
Total Number of Staff	0	6	5	5

FY21 and prior data in 72-72 Building

¹ Position Title changed to Code Enforcement Super in FY 2023

² One Code Enforcement Officer reduction in FY 2023

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
Code Enforcement Inspections	2,265	1,524	2,000	2,500
Code Enforcement Notice of Violations	1,554	264	2,200	400
Code Enforcement Cases	676	208	590	300
Code Enforcement Citations/ Warnings	522	194	300	450

EFFICIENCY MEASURES

Avg. Code cases per officer per year	169	237	192	207
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EFFECTIVENESS MEASURES

% of Code Enforcement cases brought into voluntary compliance	75%	75%	75%	80%
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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 and administrative fees.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 225,670	\$ 314,929	\$ 269,860
12-2	Vac/Sick Payout	0	4,989	0	0
14-1	Overtime	0	149	1,426	1,538
15-1	Special Pay	0	700	1,200	1,000
21-1	FICA Taxes	0	17,148	21,267	17,762
22-2	FLC Gen Retirement	0	7,150	15,818	13,571
22-3	FLC Gen Retirement Match	0	3,340	7,909	6,784
23-1	Life & Health Ins - Employee	0	46,316	66,867	56,646
23-2	Dependent Insurance	0	8,506	38,393	39,052
24-1	Worker's Compensation	0	4,076	5,296	3,383
25-1	Unemployment Compensation	0	0	381	327
TOTAL PERSONNEL SERVICES		0	318,044	473,486	409,923
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	3,238	9,500	9,200
40-4	Ed Train Sem & Assc Exp	0	2,514	7,075	8,750
40-5	Business Exp & Mileage	0	0	150	150
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	0	0	600	600
45-2	Notary Fees	0	0	0	0
46-2	R & M - Vehicles	0	40	0	0
46-3	R & M - Office Equipment	0	249	0	1,200
47-1	Printing & Binding	0	1,838	1,650	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	1,900	1,900
51-4	Copy Paper & Supplies	0	0	0	0
51-5	Minor Office Equip & Fur	0	7	1,150	1,150
52-5	Small Tools & Minor Equip	0	384	700	700
52-8	Uniforms and Clothing	0	671	900	900
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memberships & Dues	0	262	945	945
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		0	9,203	24,670	27,245
DIVISION TOTAL		\$ 0	\$ 327,247	\$ 498,156	\$ 437,168

* 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/structure construction and floodplain management. The Building Department reviews building permit applications/plans, issues permits, performs field inspections, grants Occupancy Certificates, manages property records, and issues contractor registrations.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$0	\$674,417	\$690,884	\$694,884
Operating	0	96,993	45,140	56,390
Capital	0	0	0	0
General Fund Totals	\$0	\$771,410	\$736,024	\$751,274

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Building Official	0	1	1	1
Inspector/Plans Examiner ¹	0	2	2	2
Permit Technician I	0	2	2	2
Business Tax Receipt Coord. ²	0	1	0	0
Permitting Services Supervisor ³	0	1	1	1
Electrical Inspector Plan Review	0	1	1	1
Total Number of Staff	0	8	7	7

FY21 and prior data in 72-72 Building

¹ *Position Title changed to Inspector/Plans Examiner in FY 2023*

² *Position moved to 30- 32 in FY 2022*

³ *Position Title changed to Permitting Service Supervisor in FY 2023*

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

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
Permits Issued	3,851	4,130	3,459	3,500
Inspections	8,546	6,344	8,292	7,050
Illicit Discharge Inspections	126	2	121	10

EFFICIENCY MEASURES

Avg. Building inspections per day per inspector	13	14	14	14
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EFFECTIVENESS MEASURES

% of permits reviewed within target time	99%	99%	99%	99%
% of inspections completed within 24 hrs.	99%	100%	99%	100%
Insurance Services Organization BCEGS (residential)	3	4	3	4
Insurance Services Organization BCEGS (commercial)	2	4	2	4

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 477,571	\$ 455,795	\$ 450,007
12-2	Vac/Sick Payout	0	0	24,898	28,325
14-1	Overtime	0	3,267	2,038	2,062
15-1	Special Pay	0	400	800	800
21-1	FICA Taxes	0	34,648	32,765	32,021
22-1	Retirement Contributions	0	3,705	0	0
22-2	FLC Gen Retirement	0	18,791	24,137	24,020
22-3	FLC Gen Retirement Match	0	8,958	12,068	12,010
23-1	Life & Health Ins - Employee	0	77,866	78,011	79,304
23-2	Dependent Insurance	0	45,953	54,126	61,522
24-1	Worker's Compensation	0	3,258	5,666	4,236
25-1	Unemployment Compensation	0	0	580	577
TOTAL PERSONNEL SERVICES		0	674,417	690,884	694,884
OPERATING EXPENSES					
31-4	Other Professional Service	0	0	0	2,400
34-4	Other Contractual Service	0	20,308	29,000	38,000
40-4	Ed Train Sem & Assc Exp	0	2,840	8,100	8,100
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	0	0	0	0
45-2	Notary Fees	0	0	150	0
46-2	R & M - Vehicles	0	0	0	0
46-3	R & M - Office Equipment	0	0	0	0
47-1	Printing & Binding	0	1,422	950	950
49-1	Legal Ads	0	0	0	0
51-2	Office Supplies	0	0	1,900	1,900
51-4	Copy Paper & Supplies	0	0	0	0
51-5	Minor Office Equip & Fur	0	6,439	1,000	1,000
52-5	Small Tools & Minor Equip	0	579	700	700
52-8	Uniforms and Clothing	0	669	675	675
54-3	Books,Subsc,Prof Supplies	0	706	900	900
54-4	Memberships & Dues	0	1,420	1,665	1,665
64-5	Office Furniture	0	0	0	0
83-1	Other Grants & Aids	0	62,610	0	0
TOTAL OPERATING EXPENSES		0	96,993	45,140	56,390
DIVISION TOTAL		\$ 0	\$ 771,410	\$ 736,024	\$ 751,274

* Division re-organization in 2022



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

In FY 2022 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.

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$958,734	\$0	\$0	\$0
Operating	46,078	0	0	0
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$1,016,222	\$0	\$0	\$0

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Administrative Assistant	0	0	0	0
Asst Floodplain/Prj Coor	1	0	0	0
Building Official / Plan Examiner	1	0	0	0
Business Tax Receipt Coor ¹	1	0	0	0
Code Enforcement Officer	5	0	0	0
Code Enforcement Tech	0	0	0	0
Inspectors	3	0	0	0
Permits Supervisor	1	0	0	0
Permit/Licensing Coor.	0	0	0	0
Permit/Licensing Tech.	1	0	0	0
Senior Code Enfor. Officer	1	0	0	0
Total Number of Staff	14	0	0	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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 644,215	\$ 0	\$ 0	\$ 0
12-2	Vac/Sick Payout	32,866	0	0	0
14-1	Overtime	4,783	0	0	0
15-1	Special Pay	1,400	0	0	0
21-1	FICA Taxes	49,095	0	0	0
22-1	Retirement Contributions (FRS)	5,668	0	0	0
22-2	FLC Gen Retirement	27,059	0	0	0
22-3	FLC Gen Retirement Match	13,486	0	0	0
23-1	Life & Health Ins - Employee	122,479	0	0	0
23-2	Dependent Insurance	46,582	0	0	0
24-1	Worker's Compensation	9,976	0	0	0
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	0	0
TOTAL PERSONNEL SERVICES		958,734	0	0	0
OPERATING EXPENSES					
34-4	Other Contractual Service	19,810	0	0	0
40-4	Ed Train Sem & Assc Exp	8,475	0	0	0
40-5	Business Exp & Mileage	0	0	0	0
41-1	Telephone	4,665	0	0	0
42-1	Postage, Frt & Exp Charges	0	0	0	0
45-2	Notary Fees	358	0	0	0
46-2	R & M - Vehicles	0	0	0	0
46-3	R & M - Office Equipment	239	0	0	0
47-1	Printing & Binding	3,026	0	0	0
51-2	Office Supplies	3,797	0	0	0
51-4	Copy Paper & Supplies	20	0	0	0
51-5	Minor Office Equip & Furn	1,225	0	0	0
52-5	Consumables & Small Tools	819	0	0	0
52-8	Uniforms & Clothing	990	0	0	0
54-3	Books,Subsc,Prof Supplies	449	0	0	0
54-4	Memberships & Dues	2,205	0	0	0
TOTAL OPERATING EXPENSES		46,078	0	0	0
GRANTS AND AIDS					
83-1	Other Grants & Aids	11,410	0	0	0
GRANTS AND AIDS		11,410	0	0	0
DIVISION TOTAL		\$ 1,016,222	\$ 0	\$ 0	\$ 0

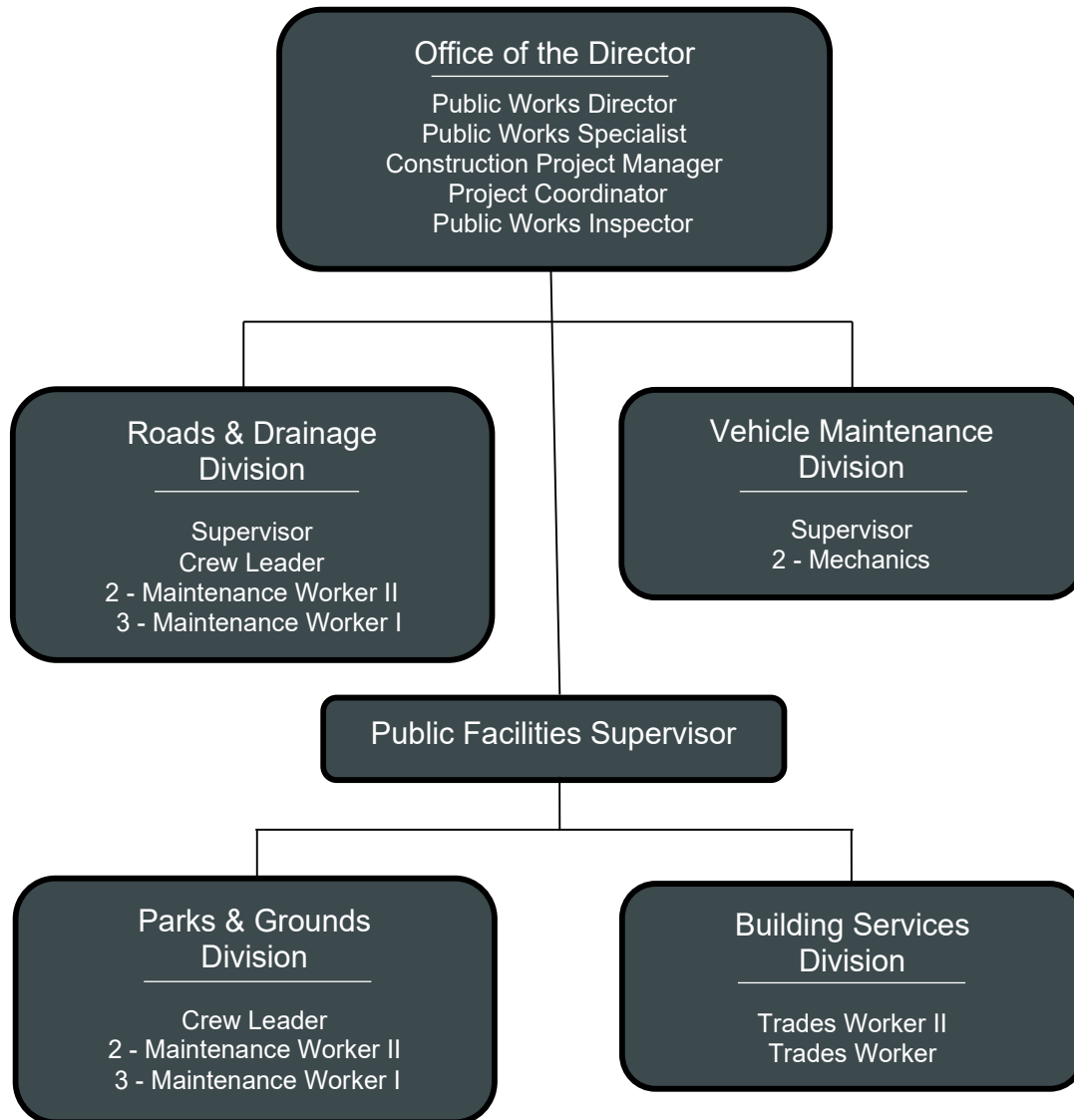
* Division re-organization in 2022

Public Works

Divisions include:

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

Department of Public Works



Mission Statement

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

Full Time: 24

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023**

OFFICE OF THE DIRECTOR:

- Coordinated the replacement of a new playstructure at Ramblewood Park to include new fencing and signs.
- Coordinated the development of a twelve (12) foot wide pedestrian/cyclist *Dillman Trail* located between Dillman Road and Forest Hill Boulevard.
- Coordinated the conversion of the multi-purpose field at Veterans' Park into a soccer field and the installation of a new playstructure with shade.
- Developed, organized, and initiated an interior design strategy for the renovation of the Banquet Hall and City Hall interior space analysis.
- Worked with architects and City Departments to develop the interior and exterior design of the new Youth Programs Facility.
- Coordinated 4 out of 5 phases of the City-wide Sidewalk Enhancement Project, which included the construction of the roundabout at Swain Blvd and 2nd Street.
- Obtained 31st consecutive Tree City USA Certification.
- Coordinated the installation of LED powered lights at the Volleyball Courts at Freedom Park.

ROADS & DRAINAGE DIVISION:

- Installed decorative street posts throughout the Original Section, Lake Worth Hills, Municipal Complex and the Fire Rescue 94/PBSO Complex.
- Coordinated storm sewer outfall repair at Toga Way, street sweeping throughout the City and , various storm sewer pipe cleanings and video inspections.
- Assisted with NPDES Annual Permit submittal and successfully completed a Florida Department of Environmental Protection audit of reporting documentation.
- Coordinated roadway resurfacing and markings of Dahl Road, Biscayne Blvd, Woodlake Blvd, Toga Way and Gladiator Cir, and Parkpoint Drive.

VEHICLE MAINTENANCE DIVISION:

- Performed 900 scheduled preventive maintenance services and repairs to building generators, administrative and work vehicles, Fire Rescue/Emergency Medical Service vehicles and approximately 206 pieces of heavy and light duty equipment.
- Coordinated development of specifications and purchasing requirements for the replacement of four (4) vehicles, one (1) bus and six (7) major pieces of Public Works equipment.
- Assisted Fire Rescue Staff in the design, specification and procurement of a replacement Fire Truck, additional ladder truck and rescue truck, Battallion Chief Tahoe, admin explorer.
- Coordinated the auction sale of seven (7) pieces of surplus equipment

BUILDING SERVICES DIVISION:

- Coordinated the replacement of flooring Fire Rescue 96 at 301 Swain Blvd.
- Coordinated the replacement of HVAC units at Fire Rescue Station 94 and at the Community Center.
- Assisted in the relocation of staff and ancillary equipment from Fire Station #94 to Fire Station #96.
- Coordinated replacement of the roof on the gazebo at Bowman Park.
- Coordinated and assisted with planning for the renovation of the lounge area at Fire Rescue 94.
- Coordinated the installation of a new transfer switch for the back up power generator at Fire Rescue Station 95.
- Coordinated exterior painting of 301 Swain Blvd, Fire Rescue 96 and 501 Martin Ave Youth Programs Building.

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023**

PARKS & GROUNDS DIVISION:

- Coordinated the replacement of the irrigation system at Freedom Park.
- Assisted with three (3) City and community partner sponsored events.
- Coordinated pressure cleaning of various City facilities.
- Constructed a new heavy equipment pathway to reduce the damage to sidewalks and sod areas at Veteran's Memorial Park.
- Assisted with the replacement of the playstructures at Rambowood, Veterans and Heather Parks.
- Coordinated the installation of light fixtures at the SJF Community Park and Rambo Park playstructures to provide lighting until Park closing.
- Assisted with the installation of new fixtures (benches, tables, and trash cans) at various City Parks.

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 roads, 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 franchise agreements including solid waste collection, streetlighting, building/facility electricity, water and sewer. This Division is also responsible for the management of contractual services, manages the Neighborhood Improvement Grant Program and assists in the coordination of public outreach programs. The Division also handles Right of Way permit reviews, inspections and compliance, MUTCD plan review permit reviews, inspections and compliance, 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$304,915	\$341,086	\$504,866	\$640,857
Operating	36,863	10,850	14,365	45,680
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$341,778	\$351,936	\$519,231	\$686,537

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Public Works Director	1	1	1	1
Construction Project Manager ¹	0	0	1	1
Project Coordinator	1	1	1	1
Administrative Assistant ²	1	1	1	0
Public Works Specialist	0	0	0	1
Public Works Inspector	0	0	0	1
Total Number of Staff	3	3	4	5

¹ FY 2023 Capital Project Coordinator moved from 30-31 renamed to Construction Project Manager

² Administrative Assistant re-classified to Public Works Specialist

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 rights-of-way, 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2024 ADOPTED
No. of service contracts coordinated	6	5	5	5
No. of annual licenses & reports submitted	7	7	7	7
No. of community events coordinated	1	1	2	2
No. of Capital Improvement Projects coordinated	17	25	25	25

EFFECTIVENESS MEASURES

- Provide oversight of all Department to ensure cost effective delivery of goods and service contracts.
- Ensure solid waste collection is adherent to all required standards, including residential and commercial collection.
- Improved data collection and inter-department coordination of license/report submittals.
- Increased number of projects completed during large-scale community events.
- Administer community improvements to have a positive impact in the lives of residents.
- Assist with the design and oversight of the remodeling and construction of new and existing facilities.

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.
 - Provide new and refresher personal and professional training to ensure staff are current with new strategies and techniques.
 - Work with various Departments to identify cost savings through grants.

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.
 - Accept internal and external customer feedback to provide effective and efficient services.
 - Provide guidance to residents and businesses through the permitting process and ensure compliance/adherence to establish rules for projects within City right of ways.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 228,696	\$ 253,100	\$ 369,559	\$ 463,646
14-1	Overtime	0	164	1,306	2,014
15-1	Special Pay	4,320	4,320	4,320	4,920
21-1	FICA Taxes	17,720	20,190	26,429	32,609
22-2	FLC Gen Retirement	11,435	11,984	18,543	23,283
22-3	FLC Gen Retirement Match	2,853	5,992	9,272	11,641
23-1	Life & Health Ins - Employee	32,752	31,873	44,893	56,961
23-2	Dependent Insurance	6,857	13,230	29,710	44,315
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	282	233	384	903
25-1	Unemployment Compensation	0	0	450	565
TOTAL PERSONNEL SERVICES		304,915	341,086	504,866	640,857
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	0	0	20,000
40-4	Ed Train Sem & Assc Exp	2,842	3,549	3,390	8,050
40-5	Business Exp & Mileage	682	856	500	750
41-1	Telephone	971	0	0	0
42-1	Postage & Freight Charges	0	105	50	50
45-2	Notary Fees	0	138	0	160
46-3	R & M - Office Equipment	309	237	420	3,165
46-4	R & M-Communication Equip	82	538	700	700
47-1	Printing & Binding	0	168	230	300
48-6	Other Promo Activities	27,742	1,623	4,350	4,350
51-2	Office Supplies	1,741	1,731	2,000	4,050
51-4	Copy Paper & Supplies	396	234	350	570
51-5	Minor Office Equip & Furn	922	746	850	250
52-8	Uniforms & Clothing	444	392	360	1,170
54-3	Books,Subsc,Prof Supplies	267	188	150	150
54-4	Memberships & Dues	465	345	415	815
64-5	Office Furniture	0	0	600	1,150
TOTAL OPERATING EXPENSES		36,863	10,850	14,365	45,680
DIVISION TOTAL		\$ 341,778	\$ 351,936	\$ 519,231	\$ 686,537



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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 to City owned roadways, sidewalks, storm sewer structures, rights-of-way, medians, alleyways, streetlights, traffic control signs, street name signs, and trees in the urban forest. 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$491,144	\$447,121	\$496,179	\$529,342
Operating	369,626	382,014	449,468	505,877
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$860,770	\$829,135	\$945,647	\$1,035,219

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Roads and Drainage Supvr.	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II ¹	3	3	2	2
Maintenance Worker I	3	3	3	3
Total Number of Staff	8	8	7	7

¹ One Maintenance Worker III moved to 40-46 in FY 2023

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2024 ADOPTED
No. of pavement lane miles maintained	45.80	45.80	45.80	45.80
No. of linear feet of sidewalks maintained	219,995	219,995	219,995	219,995
No. of medians maintained	72	72	72	72
No. of stormwater structures maintained	661	661	661	661
No. of FPL streetlights inspected	1,401	1600	1752	1752
No. of City maintained streetlights	0	0	0	0
No. of miles of canals maintained	1	0	1	0
No. of miles of alleyways maintained	5.56	5.56	5.56	5.56
No. of underground utility locate ticket requests	900	1370	1300	1300
No. of Capital Improvement Projects coordinated	4	3	3	3

EFFECTIVENESS MEASURES

- Ensure proper streetlighting is maintained on all major and minor arterial roads throughout the City.
- Ensure storm events do not cause any roadway flooding by providing a well-maintained drainage system.
- Provide safe roadway and sidewalk network by ensuring proper markings, signage, tree pruning and keeping free of debris.
- Ensure well-manicured landscaping on public right of ways and City entry markers to reflect City's mission statement.

GOALS & OBJECTIVES

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

- Objective:**
- Ensure timely trimming of trees and mowing on rights-of-way and medians to maintain aesthetics throughout the City.
 - Maintain 24 hour response to issues on public rights-of-way (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).
 - Utilize existing infrastructure to beautify City corridors with photographic images.

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES				
12-1 Salaries & Wages	\$ 295,804	\$ 315,062	\$ 340,202	\$ 358,494
12-2 Vac/Sick Payout	42,212	0	0	0
14-1 Overtime	3,224	1,143	3,634	3,810
15-1 Special Pay	700	600	1,400	1,400
21-1 FICA Taxes	26,067	24,192	26,257	26,550
22-1 Retirement Contributions (FRS)	6,246	0	0	0
22-2 FLC Gen Retirement	13,434	14,282	16,378	18,116
22-3 FLC Gen Retirement Match	5,633	5,932	8,189	9,057
23-1 Life & Health Ins - Employee	69,691	66,503	78,011	79,304
23-2 Dependent Insurance	816	840	1,812	16,445
23-3 Short Term Disability Pay	0	0	0	0
24-1 Worker's Compensation	25,942	18,567	19,882	15,730
24-2 City Shared Worker's Comp	0	0	0	0
25-1 Unemployment Compensation	1,375	0	414	436
TOTAL PERSONNEL SERVICES	491,144	447,121	496,179	529,342
OPERATING EXPENSES				
31-2 Engineering & Archit Fees	0	0	0	0
34-2 Aquatic Weed Control	5,762	5,762	6,962	9,742
34-4 Other Contractual Service	12,850	13,755	88,500	97,860
34-41 D.O.C. Services	34,005	0	0	0
40-4 Ed Train Sem & Assc Exp	2,914	2,035	3,100	3,100
41-1 Telephone	509	0	0	0
43-2 Street Lights	210,525	234,297	243,120	274,248
43-5 Disposal Fees	41,437	39,140	40,691	43,689
44-1 Equipment Rental	0	0	300	300
52-3 Custodial, Liab & Chem Sup	4,478	2,759	7,900	10,900
52-5 Consumables & Small Tools	3,674	4,029	2,500	2,750
52-7 Medical Supplies	98	0	250	0
52-8 Uniforms & Clothing	1,686	4,072	3,395	4,275
53-1 Roads & Bridges	7,646	10,502	15,750	19,750
53-2 Traffic Control	18,234	45,104	11,950	11,950
53-3 Drainage	25,705	19,550	24,550	26,813
54-3 Books,Subsc,Prof Supplies	103	432	100	100
54-4 Memberships & Dues	0	577	400	400
TOTAL OPERATING EXPENSES	369,626	382,014	449,468	505,877
DIVISION TOTAL	\$ 860,770	\$ 829,135	\$ 945,647	\$ 1,035,219



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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 61 vehicles and 207 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$220,065	\$237,218	\$250,338	\$275,347
Operating	219,246	313,183	333,943	348,831
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$439,311	\$550,401	\$584,281	\$624,178

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Vehicle Maintenance Supervisor	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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2024 ADOPTED
No. of passenger cars maintained	1	0	0	0
No. of light/med duty trucks/vans/SUVs maintained	36	41	42	42
No. of heavy duty trucks maintained	4	4	4	4
No. of fire engines maintained	5	5	5	5
No. of ambulances maintained	4	4	5	5
No. of buses/passenger vans maintained	8	8	5	5
No. of small engine equipment maintained	189	193	207	207
No. of repair orders completed	841	800	800	800
No. of vehicle preventive maintenance services performed	124	150	150	150
No. of Capital Improvement Projects coordinated	3	3	3	3

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 reports.
- Provide recommendations to Department Directors on the driving patterns observed through interior/exterior inspections, tire wear, fuel consumption and GPS based data.

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 personal and professional training opportunities to reduce the number of outsourced repairs for cost efficiency and faster repair turn-around.
- 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 152,553	\$ 173,097	\$ 183,161	\$ 198,628
14-1	Overtime	2,991	2,584	1,585	2,132
15-1	Special Pay	900	900	1,200	1,200
21-1	FICA Taxes	11,642	13,436	14,091	14,763
22-2	FLC Gen Retirement	7,798	8,329	9,237	10,038
22-3	FLC Gen Retirement Match	3,899	4,165	4,619	5,019
23-1	Life & Health Ins - Employee	32,044	31,502	33,433	33,987
23-2	Dependent Insurance	4,444	0	0	7,234
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	3,429	2,847	2,789	2,104
24-2	City Shared Worker's Comp	365	358	0	0
25-1	Unemployment Compensation	0	0	223	242
TOTAL PERSONNEL SERVICES		220,065	237,218	250,338	275,347
OPERATING EXPENSES					
31-5	Physical Exams	0	0	0	386
34-4	Other Contractual Service	3,256	1,772	3,000	3,000
40-4	Ed Train Sem & Assc Exp	2,156	4,250	4,150	4,150
41-1	Telephone	921	0	0	0
43-5	SW Disposal Fee	115	156	250	250
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	2,745	3,145	3,468	3,992
46-2	R & M - Vehicles	52,203	62,112	62,500	65,500
46-21	R & M - Veh Other Contract	14,772	36,838	49,250	49,250
46-5	R & M - Other Equipment	27,161	20,937	19,000	21,000
46-51	R & M - Other Equip Contract	4,953	9,400	7,850	9,028
49-3	Titles, Tags & Taxes	250	190	250	250
49-7	Computer Software & Prog.	3,818	3,255	6,250	8,000
52-1	Fuel & Lubricants	100,694	165,077	171,250	177,200
52-5	Consumables & Small Tools	4,538	4,627	4,300	4,300
52-7	Medical Supplies	0	0	50	0
52-8	Uniforms & Clothing	1,466	1,188	1,680	1,825
54-3	Books,Subsc,Prof Supplies	198	111	250	250
54-4	Memberships & Dues	0	125	245	250
TOTAL OPERATING EXPENSES		219,246	313,183	333,943	348,831
DIVISION TOTAL		\$ 439,311	\$ 550,401	\$ 584,281	\$ 624,178



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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 seventeen (17) public buildings and park structures. 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$116,085	\$82,721	\$143,703	\$141,803
Operating	249,403	271,240	282,659	328,039
Capital	11,714	0	19,700	20,300
Other	0	0	0	0
General Fund Totals	\$377,202	\$353,961	\$446,062	\$490,142

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Building Services Supervisor	1	0	0	0
Trades Worker II	1	1	1	1
Trades Worker	1	1	1	1
Total Number of Staff	3	2	2	2

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	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2024 ADOPTED
WORKLOAD				
No. of office buildings maintained	7	7	7	7
No. of total square feet maintained	125,158	126,058	126,058	126,058
No. of HVAC systems maintained	36	38	38	38
No. of building work orders completed	554	875	900	900
No. of service contracts coordinated	14	11	11	11
No. of Capital Improvement Projects coordinated	6	6	6	6

EFFECTIVENESS MEASURES

- Provide initial response to all work order requests within 24 hours of receipt.
- Ensure timely replacement schedules to minimize impact to facility users.
- Provide excellent customer service by prioritizing tasks and providing customers with estimated completion time frames and work progress reports.

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.
 - Consider market factors such as material availability, cost increases, and inventory management to provide a continuous level of service.

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, solar powered light fixtures, LED light fixtures, water saving plumbing 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 72,092	\$ 47,676	\$ 79,137	\$ 89,028
12-2	Vac/Sick Payout	0	1,302	0	0
14-1	Overtime	0	88	846	952
15-1	Special Pay	200	200	400	400
21-1	FICA Taxes	4,865	3,259	3,919	5,798
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement	3,597	2,206	3,999	4,499
22-3	FLC Gen Retirement Match	975	1,019	2,000	2,249
23-1	Life & Health Ins - Employee	21,307	12,324	22,289	22,658
23-2	Dependent Insurance	11,055	12,950	29,151	14,595
24-1	Worker's Compensation	1,994	1,697	1,866	1,516
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	96	108
TOTAL PERSONNEL SERVICES		116,085	82,721	143,703	141,803
OPERATING EXPENSES					
34-4	Other Contractual Service	5,453	13,739	6,162	4,896
40-4	Ed Train Sem & Assc Exp	170	363	1,000	1,000
41-1	Telephone	485	0	0	0
43-1	Electricity	118,892	137,132	132,000	154,500
43-4	Water & Sewer	54,559	58,743	63,800	65,432
44-1	Equipment Rental	0	0	200	11,900
46-1	R & M - Buildings	23,917	15,935	23,750	26,125
46-11	R & M - Building Other Cont.	43,376	42,767	51,977	59,786
46-5	R & M - Other Equipment	0	5	150	150
52-3	Custodial, Lab & Chem Sup	78	184	500	500
52-5	Consumables & Small Tools	1,498	1,642	2,050	2,500
52-7	Medical Supplies	0	0	50	0
52-8	Uniforms & Clothing	750	730	920	1,150
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memberships & Dues	225	0	0	0
TOTAL OPERATING EXPENSES		249,403	271,240	282,659	328,039
CAPITAL OUTLAY					
62-1	Office Buildings	11,714	0	0	0
62-6	Public Works Buildings	0	0	19,700	20,300
TOTAL CAPITAL OUTLAY		11,714	0	19,700	20,300
DIVISION TOTAL		\$ 377,202	\$ 353,961	\$ 446,062	\$ 490,142



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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 and nine (9) public buildings, including the repair and maintenance of landscaping, irrigation systems, play structures and equipment, athletic fields, athletic courts and trees in the urban forest. This Division also provides support to numerous City and community events.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$336,853	\$375,396	\$473,884	\$517,644
Operating	224,618	255,641	356,425	420,902
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$561,471	\$631,037	\$830,309	\$938,546

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Public Facilities Supervisor	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	2	2	2	2
Maintenance Worker I ¹	4	2	3	3
Total Number of Staff	8	6	7	7

¹ One Maintenance Worker III moved from 40-42 in FY 2023 and reclassified as Maintenance Worker I

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 PROJECTED	FY 2024 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 athletic fields maintained	10	9	8	8
No. of athletic courts maintained	20	24	24	24
No. of playground areas maintained	15	13	13	13
No. of irrigation systems maintained	18	18	18	18
No. of City and community events assisted	4	10	7	7
No. of Capital Improvement Projects coordinated	4	3	3	3

EFFECTIVENESS MEASURES

- Continue to spend a minimum of \$2.00 per capita towards the care and maintenance of the City's urban forest to achieve annual Tree City USA recognition.
- Work with CRS Department to identify usage trends to properly identify current and future needs of parks and programs.
- Provide proper maintenance schedules to sports fields by applying chemicals at the indicated timeframes, ensuring functional irrigation systems, top dressing and rehabilitating the surfaces as needed.

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.

Goal: **Provide well-maintained irrigation systems to ensure a healthy landscape.**

- Objective:
- Ensure irrigation map location updates whenever irrigation systems are modified.
 - Develop replacement matrices for various irrigation components to ensure timely replacements.
 - 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 225,507	\$ 260,900	\$ 312,345	\$ 344,068
12-2	Vac/Sick Payout	57	0	0	0
13-1	Other Salary	0	0	0	0
14-1	Overtime	1,884	3,760	4,377	4,934
15-1	Special Pay	600	600	1,400	1,400
21-1	FICA Taxes	16,772	19,916	22,409	24,224
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement	10,244	10,575	14,167	15,691
22-3	FLC Gen Retirement Match	2,484	3,403	7,084	7,844
23-1	Life & Health Ins - Employee	57,945	56,898	77,946	79,304
23-2	Dependent Insurance	11,929	9,845	25,197	33,749
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	8,292	9,499	8,577	6,010
24-2	City Shared Worker's Comp.	451	0	0	0
25-1	Unemployment Compensation	688	0	382	420
TOTAL PERSONNEL SERVICES		336,853	375,396	473,884	517,644
OPERATING EXPENSES					
34-4	Other Contractual Service	75,759	75,273	161,965	206,006
40-4	Ed Train Sem & Assc Exp	1,840	3,716	2,575	4,875
41-1	Telephone	486	0	0	0
43-1	Electricity	81,578	89,038	103,200	106,296
44-1	Equipment Rental	551	1,820	500	500
46-5	R & M - Other Equipment	4,939	18,935	22,250	28,250
46-6	R & M - Parks & Athletic Fd	9,752	8,504	11,500	15,500
46-61	R & M - Parks Other Contract	19,950	14,107	13,000	15,000
52-2	Parks & Grounds Supplies	8,434	17,260	16,000	16,000
52-3	Custodial, Lab & Chem Sup	15,135	20,177	18,500	21,000
52-5	Consumables & Small Tools	3,079	1,789	2,500	2,500
52-7	Medical Supplies	0	0	150	0
52-8	Uniforms & Clothing	3,087	4,827	3,985	4,675
54-3	Books,Subsc,Prof Supplies	28	0	100	100
54-4	Memeberships & Dues	0	195	200	200
TOTAL OPERATING EXPENSES		224,618	255,641	356,425	420,902
DIVISION TOTAL		\$ 561,471	\$ 631,037	\$ 830,309	\$ 938,546

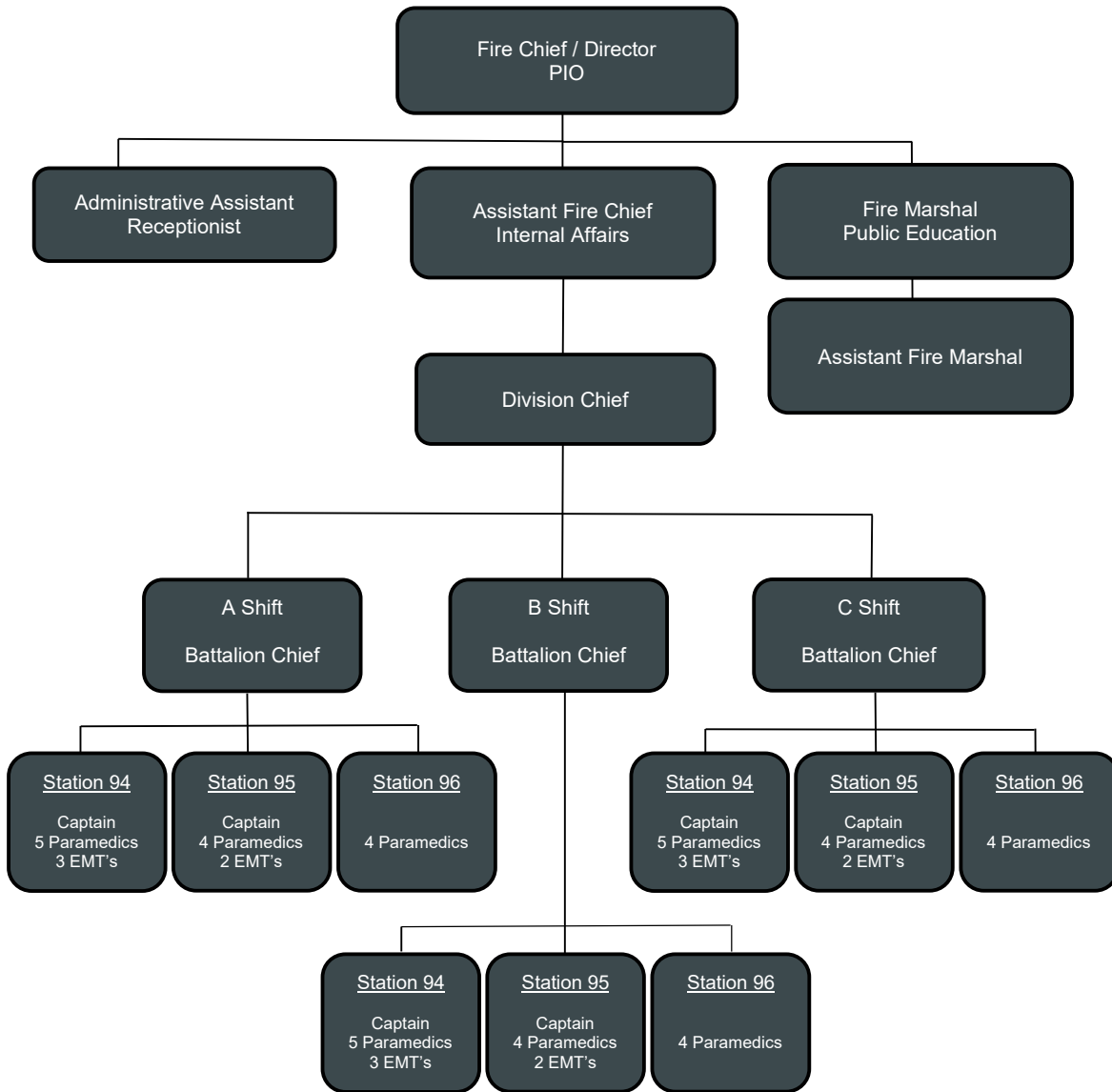


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Fire Rescue



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 with an emphasis on community risk reduction while maintaining fiscal responsibility.

DEPARTMENT OF FIRE RESCUE HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023

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 additional training materials including two (2) new patient manikins to improve patient care and help crews prepare for emergency calls more efficiently.
- In November, helped provide turkeys to needy families with a partnership through the local schools and some went to the Community & Recreation Center for distribution.
- In December, provided gifts for the victims and families that incurred losses during Hurricane Ian in the City of Estero through a partnership with Estero Fire Department.
- Performed Santa delivery at Moose Lodge, Community & Recreation Services, and Pi Delta Kappa House.
- Coordinated three (3) Capital Improvement Projects within their allocated budget amounts to include receiving and assenting twenty-two new sets of structural firefighting gear, two (2) new Stairmaster machines for the station gyms, and eight (8) new station recliners for Station #94.
- Maintained operational capabilities during the final phases of 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, Training Officers Association, and Operations Chief meetings.
- Completed nine (9) Safety Walk-thru's with School Safety Officer and PBSO, to ensure our school campuses are as safe as possible.
- Conducted Final Inspection, Delivery, Stocking, and In-Service Training of a new 2022 Pierce Saber Fire Engine.

Fire Rescue Operations:

- Hired eleven (11) operations personnel to staff Rescue #96 and fill vacancies, and successfully transitioned them through a one-month in-house onboarding program.
- Tested 16,000 feet of fire hose per NFPA requirement 1961 with on-duty personnel to reduce costs.
- Four (4) personnel were promoted to Paramedic after completing their training program.
- Participated in the following events:
 - Palm Beach County 911 Remembrance Ceremony
 - John I. Leonard Homecoming Parade
 - National Night Out Against Crime
 - Trunk or Treat at the Moose Lodge
 - Trunk or Treat at Greenacres Elementary
 - Veteran's Day at City Hall
 - Greenacres Thanksgiving Turkey Give-away in partnership with IAFF to Local Families and to the Community Center
 - Village of Wellington Celebration Parade
 - Holiday in the Park
 - Christmas Celebration for the Moose Lodge.
- Phi Delta Kappa Christmas Event with truck demonstration.
- Holiday Presents Delivery to Estero Fire Rescue
- Fiesta de Pueblo
- Government Week
- Christmas tree burning, City of Atlantis
- Artzy Evening at City Hall
- John I Leonard Career Day
- Two (2) City School Health Fairs Promoting Public Safety and giving Blood Pressure Screenings.
- Special Olympics held at L.C. Swain Middle School.
- Annual Spring Fling in Atlantis with Fireworks Display.
- Participated in the Egg'stravaganza Event with the Pink Pumper
- Ignite the Night on 4th of July
- Back-2-School Event
- Rock-n-Roll Sunday with 1st Annual Greenacres Chili Cookoff

**DEPARTMENT OF FIRE RESCUE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023**

Fire Rescue Operations (continued):

- Responded to (6,953) medical and fire responses with an average response time under six (6) minutes from the time the call was received to the time of arrival.
- Responded to (84) fires and mitigated all hazards.
- Firefighter for a Day, a Jr. Firefighter was picked up from school in the pink pumper and became a Firefighter for a day.
- A Ride-Along program for internal medicine residents and hospital administrators to improve rapport and efficiency.
- Adjusted operations to maintain readiness and response during the final phase of the COVID-19 Pandemic including infection control, workplace protection, and community mitigation.

Fire Safety and Prevention:

- The Fire Marshal and Assistant Fire Marshal conducted over 3,000 residential and commercial inspections, including Atlantis.
- The Fire Marshal and Assistant Fire Marshall inspected the exterior of the mobile homes in the city to reduce fire risk.
- The Fire Marshal reviewed 180 sets of plans.
- The Fire Marshall is currently working on the JFK Hospital multi-year project.
- Eight (8) structural fire investigations were conducted.
- Nine (9) other fire investigations to include cars, brush, refuge fires.
- The Fire Marshal and Assistant 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
- Presentation of two (2) AED Classes to Villa Madonna and Pine Ridge IV South

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 Assistant Fire Marshall educate the public by addressing fire prevention, fire safety issues, and conducting fire inspections and plan reviews.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$7,943,070	\$8,408,759	\$8,559,774	\$10,792,687
Operating	282,595	350,174	520,535	596,621
Capital	999	2,362	4,000	4,000
Other	0	0	0	0
General Fund Totals	\$8,226,664	\$8,761,295	\$9,084,309	\$11,393,308

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 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	34	37
Firefighter/EMT	16	16	17	17
Fire Marshal	1	1	1	1
Fire Inspector	0	1	1	1
Admin. Assistant	1	1	1	1
Receptionist	1	1	1	1
Total Number of Staff	57	58	67	70

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

The Fire Rescue Department meets or exceeds the City’s strategic goals of maintaining a safe city and an efficient and effective local government by providing 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 Assistant Fire Marshal educate the public by addressing fire prevention, fire safety issues, and conducting fire inspections and plan reviews to ensure community risk reduction.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
Total Calls for Service	6,737	6,953	7,026	7,200
Calls for Service to Atlantis ¹	649	537	532	550
Fire Safety Inspections	1,849	3,101	2751	3,000
Blood Pressure Screenings	52	21	12	20
Patients Treated	5,191	5,006	5,052	5,100
Patients Treated Atlantis	515	380	389	393
Atlantis Transports	273	249	240	250
No. of ALS ² Transports	2,139	2,214	2,532	2,700
No. of BLS ³ Transports	834	931	868	920
Structure Fires (including car, refuse, brush)	98	84	80	87
Station Tours and Safety Presentations(#People)	438	481	1,440	1,500
Cardiopulmonary Resuscitation Students Certified	15	77	31	50
EFFICIENCY MEASURES				
Cost per Call for Service	\$1,056	\$1,260	\$1,292	\$1,582
Cost Per Transport	\$2,017	\$1,920	\$2,017	\$2,944
Cost Per Inspection	\$78	\$78	\$78	\$94
EFFECTIVENESS MEASURES				
Avg. Response Times for Fire Rescue Calls	5.59min ⁴	5.58 ⁴	5.59 min ⁴	5.59 min ⁴
ISO PPC Fire Rating	2	2	2	2

¹ Included in Total Calls for Service
² Advanced Life Support
³ Basic Life Support
⁴ Average Response Time

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

GOALS & OBJECTIVES

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

- Objective:
- Monitor and Implement new protocols as science shows a more efficient way to treat illness and injury as it pertains to the 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.
 - Ensure adequate staffing to continue to meet the City's strategic goals.

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 4,535,163	\$ 5,102,186	\$ 5,487,986	\$ 6,496,360
12-2	Vac/Sick Payout	182,108	22,137	0	24,000
14-1	Overtime	572,070	740,794	472,976	577,165
15-1	Special Pay	25,148	29,477	38,870	38,720
21-1	FICA Taxes	372,592	416,456	344,050	352,310
22-1	Retirement Contributions (FRS)	74,366	56,527	59,561	71,514
22-2	FLC Gen Retirement Contribution	4,510	4,228	5,058	5,253
22-3	FLC Gen Retirement Match	875	651	4,061	968
22-4	FLC P/S FF Retirement	1,130,942	1,036,323	880,595	1,868,502
23-1	Life & Health Ins - Employee	570,179	556,233	662,666	756,441
23-2	Dependent Insurance	250,501	298,166	406,317	437,253
23-3	Short Term Disability Pay	4,125	1,200	0	0
24-1	Worker's Compensation	217,027	142,097	190,434	155,638
24-2	City Shared Worker's Comp.	3,464	2,284	0	0
25-1	Unemployment Compensation	0	0	7,200	8,563
TOTAL PERSONNEL SERVICES		7,943,070	8,408,759	8,559,774	10,792,687
OPERATING EXPENSES					
31-4	Other Professional Service	23,940	31,940	25,969	44,488
34-4	Other Contractual Service	91,909	121,270	144,606	142,905
40-2	Tuition Reimbursement	0	0	0	14,000
40-4	Ed Train Sem & Assc Exp	10,005	14,212	55,756	77,757
41-1	Telephone	1,062	0	0	0
42-1	Postage & Freight Charges	224	237	240	240
44-1	Equipment Rental	2,204	2,270	6,399	6,399
44-4	Rental & Leases - Building	0	0	37,488	1,704
45-2	Notary Fees	113	0	0	0
46-3	R & M - Office Equipment	1,275	1,486	3,345	2,500
46-5	R & M - Other Equipment	38,202	39,199	58,172	76,345
47-1	Printing & Binding	467	484	1,000	1,500
48-6	Other Promo Activities	13	1,082	1,500	4,000
49-6	Miscellaneous Expense	2,041	1,909	2,575	2,025
49-7	Computer Software & Program	14,520	0	0	0
51-2	Office Supplies	3,531	5,449	4,650	5,700
51-4	Copy Paper & Supplies	0	607	500	800
51-7	Commemoratives	947	2,516	2,000	2,000
52-3	Custodial, Lab & Chem Supplies	2,055	2,803	5,000	5,000
52-5	Consumables & Small Tools	7,619	5,978	10,875	13,125
52-7	Medical Supplies	51,276	62,303	71,000	80,000
52-8	Uniforms & Clothing	28,929	54,044	86,950	113,165
54-3	Books, Subsc, Prof Supplies	1,613	1,645	1,495	1,553
54-4	Memberships & Dues	650	740	1,015	1,415
TOTAL OPERATING EXPENSES		282,595	350,174	520,535	596,621
CAPITAL OUTLAY					
64-5	Office Furniture	999	2,362	4,000	4,000
TOTAL CAPITAL OUTLAY		999	2,362	4,000	4,000
DIVISION TOTAL		\$ 8,226,664	\$ 8,761,295	\$ 9,084,309	\$ 11,393,308

Community & Recreation Services Department



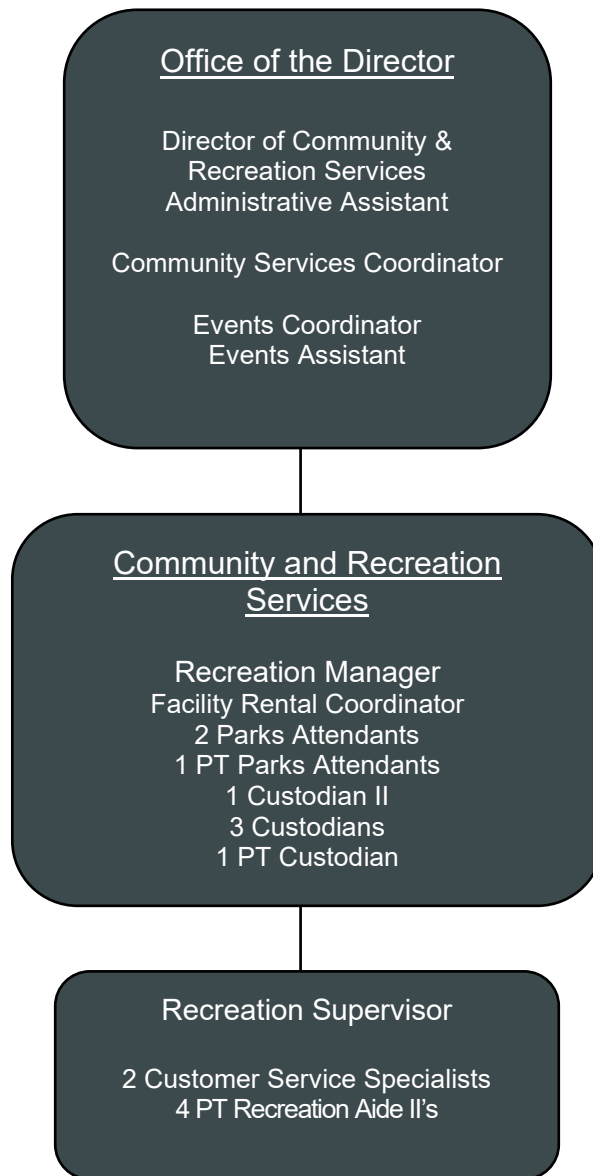
Divisions include:



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



Community and Recreation Services Department



Mission Statement

To 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: 15
Part Time: 6

**DEPARTMENT OF COMMUNITY & RECREATION SERVICES DEPARTMENT
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2023**

OFFICE OF THE DIRECTOR:

- Operated and managed facility rentals, functions, and events for an annual total of 351 days, for 3,096 hours and serving over 55,000 users.
- Chartered six new Little Free Library (LFL) units in collaboration with an Eagle Scout project for a total of 30; maintain inventory of 3,500 books; LFL Stewards collected \$398 in donations at city events for the purchase of new units.
- Maintained two 16-station Story Walk units at SJF Community Park and Freedom Park featuring two new stories.
- Coordinated six Agreements/Contracts and 30 Independent Contractor agreements for services such as: Supervisor of Elections Use, School Board Interlocal Agreements, PBC Host Shelter Contract, Zambelli fireworks, athletic providers and officials, event, entertainment, food, and craft vendors.
- Received \$40,500 in sponsorships and \$6,385 of in-kind donations and event revenue from vendors to offset expenses for six City sponsored & two (2) co-sponsored community events.
- Maintained productive partnerships with over eighteen 18 community agencies and organizations.
- Coordinated the City's 5th Annual Photo Contest with State Farm sponsoring prize gifts cards for the top 3 selected winners.
- Facilitated the monthly "Let's Talk" – A Community Conversation series on health, wellness, and personal safety topics; Opioid Epidemic, Eating Disorders, Nutrition & Dietary Guidelines, Developmental Disabilities & Speech Delays, College Readiness, Substance Abuse, Sextortion and Human Trafficking, ABCD's of Water Safety, and Medicare 101.
- Received 25 Educational Scholarship applications; verified 18 eligible for interviews; awarded 10 students a \$1,500 college scholarship totaling \$15,000.

COMMUNITY AND RECREATION SERVICES:

- Served 716 youth in athletic programs (Basketball-260, Soccer-456) with a 50% Greenacres' residency rate.
- Executed a total of 2,098 rental reservations; 850 Community Center rentals; 15 long-term classes/rentals, and 1 religious' organization; 750 Field & 498 Pavilion rentals for a total rental revenue of \$157,739.
- Executed with sponsorship funds 42 special activities and events for older adults including: Bingo, Trivia, Paint & Sip, Arts & Crafts, events, holiday socials, birthday celebrations, Magic Show, Wildlife Animal Show, Thanksgiving luncheon and Christmas luncheon with Santa, and Senior Expo.
- Maintained an Athletic Scholarship Program with a balance of \$3,425 used to subsidize Co-ed Youth Soccer & Basketball scholarship applications for eligible city residents for league, clinics and skills camp registration fee discounts range from 25%, 50%, or 75% according to family income.
- Maintained two (2) sports provider agreements; Lake Worth Sharks (youth soccer), and Florida Vipers (youth basketball).
- Florida Vipers executed a 1-week Summer Basketball Skills Clinic and a new weekly Skill Development Training Program on Saturday's.
- The center hosted the popular and free FL Sheriff's Ranches "Harmony in the Streets" day camp with PBSO from June 19th – 23rd.
- Coordinated 22 CROS Ministries Walk-Up Food Pantry dates serving 1,666 recipients.
- Coordinated weekly senior meal home delivered and Center pick-up service through a partnership with Feeding South Florida for 31 registered seniors, with an average of 15 seniors picking up the meals at the Center.



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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, “Let’s Talk” – A Community Conversation on health, wellness, and personal safety, the 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$241,889	\$277,873	\$339,508	\$524,247
Operating	5,320	8,469	17,927	22,482
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$247,209	\$286,342	\$357,435	\$552,729

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Director	1	1	1	1
Administrative Asst.	1	1	1	1
Events Coordinator ¹	0	0	1	1
Events Assistant ²	0	0	0	1
Community Services Coordinator ³	0	0	0	1
Total Number of Staff	2	2	3	5

¹ Events Coordinator position reclassified from 60-65 in FY 2023

² Events Assistant position added in FY 2024

³ Community Services Coordinator position added in FY 2024

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 and services, facility rentals, Little Free Library Program, "Let's Talk" – A monthly Community Conversation, Educational Scholarship Program, and the City's annual Photo Contest.

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
No. of Contracts Executed	4	2	3	3
No. of Collaborative Partnerships	20	26	25	27
No. of Vendor/Independent Contractor Agreements	30	36	29	30
No. of Educational Scholarship Applications	16	19	22	20
No. of Community Events Coordinated	8	7	9	10
No. of Event Participants	23,000	29,131	33,768	36,900
No. of Chartered Little Free Libraries	26	32	30	32
No. of Business Sponsorships	36	30	20	22
No. of CROS Food Pantries	23	23	22	23

EFFICIENCY MEASURES

Avg. Cost per Contract Coordination	\$2,540	2,815	\$2,577	\$3,050
Total Amount of Sponsorships Received	\$28,232	\$24,050	\$22,990	\$27,500
Avg. Cost of Events ¹	\$7,842	\$10,372	\$8,515	\$9,300
Total Served at CROS Food Pantries	2,330	2,016	1,810	1,900
Total Served at COVID Testing ²	1,877	6,064	N/A	N/A

EFFECTIVENESS MEASURES

% of Event Expenses Offset by Revenue	54%	54%	57%	50%
% of Customers Satisfied with Service	96%	97%	96%	97%

¹ Includes in-direct expenses

² COVID testing ended 6/30/22

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

GOALS & OBJECTIVES

Goal: To provide guidance to the Department on the implementation of the CRS mission and goals, annual 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.

Goal: To provide sustainable community-based, socially relevant educational and recreational programs, and events through enhanced marketing strategies, business sponsors, and to generate revenue sources for increased self-sufficiency.

Objective:

- Generate revenues that are equal to specific, direct event and athletic expenses.
- Increase business sponsorship and involvement from 2 to 3 per year to enhance, enrich and subsidize community events and programs.
- Continue to investigate additional sources of funding and grants to subsidize the departments 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 to support and engage members of the community.

Objective:

- Plan, execute, and assist with ten (10) community events: six (6) City sponsored & four (4) Co-sponsored).
- Increase the number of programs operated from ten (10) to thirteen (13) offered throughout seven (7) City actively programmed facilities.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 177,010	\$ 207,278	\$ 256,005	\$ 371,296
14-1	Overtime	238	860	577	2,168
15-1	Special Pay	4,320	4,653	6,320	6,320
21-1	FICA Taxes	13,182	16,429	18,922	25,607
22-2	FLC Gen Retirement	8,854	9,346	12,829	18,672
22-3	FLC Gen Retirement Match	4,427	4,673	6,415	9,336
23-1	Life & Health Ins - Employee	22,015	21,440	23,280	46,318
23-2	Dependent Insurance	11,269	13,018	14,576	43,784
24-1	Worker's Compensation	350	0	269	290
25-1	Unemployment Compensation	224	176	315	456
TOTAL PERSONNEL SERVICES		241,889	277,873	339,508	524,247
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,619	2,195	3,000	4,600
40-5	Business Exp & Mileage	0	0	101	148
41-1	Telephone	486	0	0	0
45-2	Notary Fees	0	114	0	0
48-1	City Publicity	627	1,156	1,000	2,400
49-9	Classified Ads	42	350	900	2,000
51-2	Office Supplies	1,881	3,326	2,660	2,450
51-5	Minor Office Equip & Furn	0	823	400	400
51-7	Commemoratives	0	0	0	300
52-8	Uniforms & Clothing	0	0	56	229
54-4	Memberships & Dues	665	505	810	955
83-1	Other Grants & Aids	0	0	9,000	9,000
TOTAL OPERATING EXPENSES		5,320	8,469	17,927	22,482
CAPITAL OUTLAY					
64-5	Office Furniture	0	0	0	6,000
TOTAL CAPITAL OUTLAY		0	0	0	6,000
DIVISION TOTAL		\$ 247,209	\$ 286,342	\$ 357,435	\$ 552,729

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, classroom, 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. The Division coordinates marketing for the CRS Department and City through the monthly Constant Contact Newsletter, press releases, website, City Link publications, and City marquees.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Personnel Services	\$536,756	\$647,338	\$810,994	\$890,381
Operating	128,273	182,255	214,979	381,875
Capital	4,184	0	0	11,206
Other	0	0	0	0
General Fund Totals	\$669,213	\$829,593	\$1,025,973	\$1,283,462

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Recreation Manager ¹	0	0	1	1
Custodian (PT) ¹	0	0	0	1
Custodian ²	2	3	3	3
Custodian II	0	1	1	1
Customer Service Specialist ³	0	1	2	2
Facility Rental Coordinator ⁴	1	1	1	1
Parks Attendant	0	1	2	2
Parks Attendant (PT)	2	1	0	1
Recreation Aide II (PT)	6	4	4	4
Recreation Supervisor ¹	3	3	1	1
Total Number of Staff	5 FT/ 10 PT	6 FT/ 8 PT	11 FT / 4 PT	11 FT / 6 PT

¹ Reclassed 1 Rec Supervisor to Events Coordinator (60-61) & 1 Rec Supervisor to Recreation Manager in FY 2023

² Reclassed PT Custodian to FT Custodian in FY 2021

³ Added 1 additional FT Customer Service Spec in FY 2023

⁴ Reclassed Rec. Aide II to Rec Assistant, FT in FY 2020, Renamed Rec Assistant to Facility Rental Coordinator in FY 2023

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

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

PERFORMANCE MEASURES	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 ADOPTED
OUTPUT MEASURES				
No. of Athletic Leagues/Programs Organized	4	8	4	6
No. of Youth & Adult Athletic Participants	550	501	860	1,500
No. of Athletic Scholarships	28	0	10	20
No. of Paid Center Rentals	720	588	800	900
No. of Pavilion Rentals	339	320	400	500
No. of Field Rentals	675	702	875	900
EFFICIENCY MEASURES				
Avg. Cost of Youth Athletic Leagues	\$91	\$92	\$100	\$92
Avg. Cost per Athletic Scholarship	\$60	\$0	\$65	\$69
Avg. Cost per Paid Center Rental	\$77	\$89	\$80	\$88
Avg. Cost per Pavilion Rental	\$72	\$69	\$84	\$72
Avg. Cost per Field Rental	\$74	\$51	\$51	\$61
EFFECTIVENESS MEASURES				
% of Center Expenses Offset by Paid Rentals	67%	94%	82%	75%
% of Resident Athletic Participants	49%	49%	50%	51%

GOALS & OBJECTIVES

- Goal: **To increase participation in the Greenacres youth athletic programs in order to reduce childhood obesity and juvenile crime.**
- Objective:
- Increase the number of Youth Athletic Scholarships from six (6) to twenty (20).
 - Continue to maintain the Center's "Open Gym" schedule for community youth at 6 hours weekly, in attempt to reduce juvenile-related crime.
 - Provide the Center's "Open Field" schedule for community youth at 3 hours weekly, in attempt to reduce juvenile-related crime.
 - Continue to provide a year-round Co-ed Basketball Skill Development Training Program and a 1-week Co-ed Youth Summer Basketball Skills Camp.

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

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 one (1) annually.
 - Continue to host intergenerational activities within older adult activities and Center sponsored ballroom dances.
 - Increase the number of senior special events from four (4) to six (6).
 - Provide space for the CROS Ministries bi-monthly Food Pantry and coordinated senior meals 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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 309,192	\$ 388,991	\$ 482,665	\$ 526,289
12-2	Vac/Sick Payout	0	4,348	0	0
13-1	Other Salaries & Wages	72,115	57,350	58,979	109,516
14-1	Overtime	10,119	15,767	16,098	15,998
15-1	Special Pay	567	500	1,200	3,600
21-1	FICA Taxes	29,068	35,052	39,280	48,207
22-2	FLC Gen Retirement	13,934	16,929	24,966	27,117
22-3	FLC Gen Retirement Match	6,034	8,318	12,483	13,556
23-1	Life & Health Ins - Employee	76,630	98,066	122,667	113,978
23-2	Dependent Insurance	11,532	14,294	45,220	24,987
23-3	Short Term Disability Pay	0	850	0	0
24-1	Worker's Compensation	7,475	6,709	6,765	6,347
24-2	City Shared Worker's Comp	0	164	0	0
25-1	Unemployment Compensation	90	0	671	786
TOTAL PERSONNEL SERVICES		536,756	647,338	810,994	890,381
OPERATING EXPENSES					
31-4	Other Professional Svc	15,470	2,923	3,092	3,724
31-5	Physical Exams	0	0	332	332
34-4	Other Contractual Service	289	36,131	40,088	123,841
40-1	Senior Trips	0	0	0	0
40-4	Ed Train Sem & Assc Exp	1,880	1,580	2,130	3,855
40-5	Business Exp & Mileage	0	0	261	261
41-1	Telephone	79	0	0	0
42-1	Postage & Freight Charges	0	44	75	75
46-3	R & M - Office Equipment	2,228	2,652	5,081	6,335
46-4	R & M - Communication Equip	0	0	500	500
46-5	R & M - Other Equipment	1,678	2,838	6,900	5,255
47-1	Printing & Binding	10,434	808	12,480	0
48-17	City Events	19,684	21,493	33,350	150,274
48-3	Daddy Daughter Event	1,223	3,339	3,875	0
48-34	Egg Hunt	2,352	11,252	11,229	0
48-4	July 4th Event	35,149	45,300	41,780	0
48-71	CRS Sponsoring Exp	5,722	7,323	7,500	0
48-91	Youth Athletics	4,334	10,448	14,149	21,790
49-7	Computer Software & Prog.	237	0	0	0
51-2	Office Supplies	247	0	0	0
51-4	Copy Paper/Printer Supplies	0	0	0	1,000
51-5	Minor Office Equip & Furn	1,514	3,467	2,010	10,210
52-3	Custodial, Lab & Chem Supplies	21,366	23,685	21,380	34,400
52-5	Consumables & Small Tool	30	275	400	575
52-6	Recreation Supplies	1,771	7,953	3,850	13,922

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

COST CENTER EXPENDITURE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
OPERATING EXPENSES CONT.					
52-7	Medical Supplies	0	87	200	200
52-8	Uniforms & Clothing	2,266	550	3,480	4,588
54-4	Memberships & Dues	320	107	837	738
TOTAL OPERATING EXPENSES		128,273	182,255	214,979	381,875
CAPITAL OUTLAY					
64-8	Other Equipment	4,184	0	0	11,206
TOTAL CAPITAL OUTLAY		4,184	0	0	11,206
DIVISION TOTAL		\$ 669,213	\$ 829,593	\$ 1,025,973	\$ 1,283,462



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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.

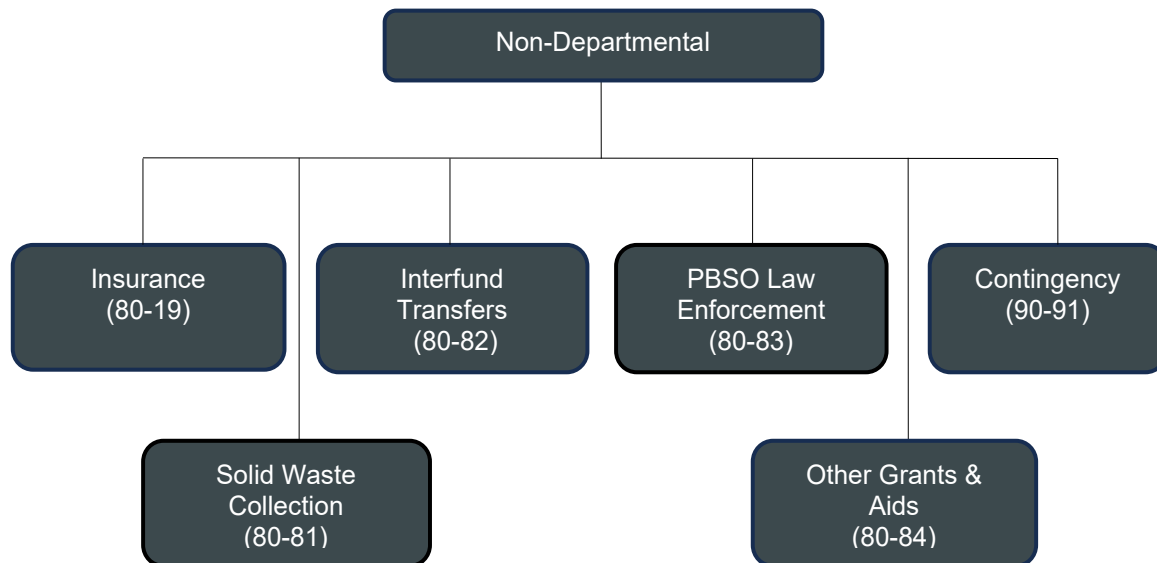
The **Solid Waste Collection** Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste, and bulk pickup. Residential customers are billed directly on their property tax. The current 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 Youth Programs Fund (105), 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 Grants & 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, youth camps, and educational scholarships.

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Property, Liab & Fleet Insurance	\$354,414	\$293,525	\$328,925	\$394,708
Insurance Claim Repairs	54,308	31,599	15,400	15,400
Misc Expense	0	0	0	0
General Fund Totals	\$408,722	\$325,124	\$344,325	\$410,108

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
OPERATING EXPENSES					
45-1	Property, Liab & Fleet Insurance	\$ 354,414	\$ 293,525	\$ 328,925	\$ 394,708
49-6	Misc Expense	0	0	0	0
81-20	Insurance Claims Repairs	54,308	31,599	15,400	15,400
TOTAL OPERATING EXPENSES		408,722	325,124	344,325	410,108
DIVISION TOTAL		\$ 408,722	\$ 325,124	\$ 344,325	\$ 410,108

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Solid Waste Coll & Disp	\$2,172,901	\$2,252,187	\$2,376,634	\$2,466,648
General Fund Totals	\$2,172,901	\$2,252,187	\$2,376,634	\$2,466,648

ACTIVITY/PERFORMANCE MEASURES

17,446 residential units served as of August 2023.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
OPERATING EXPENSES					
34-3	Solid Waste Coll & Disp	\$ 2,172,901	\$ 2,252,187	\$ 2,376,634	\$ 2,466,648
TOTAL OPERATING EXPENSES		2,172,901	2,252,187	2,376,634	2,466,648
DIVISION TOTAL		\$ 2,172,901	\$ 2,252,187	\$ 2,376,634	\$ 2,466,648

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Fund 105-Youth Program	\$165,000	\$187,500	\$135,000	\$135,000
Fund 211-Mun Complex	300,000	350,000	370,000	380,000
Fund 301-New Growth	0	0	9,695,676	0
Fund 303-Park and Recreation	0	0	0	0
Fund 304-Reconstruction & Maintenance	150,000	150,000	300,000	725,000
Fund 306 - American Rescue Pla	0	0	3,804,324	0
General Fund Totals	\$615,000	\$687,500	\$14,305,000	\$1,240,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
OPERATING EXPENSES				
91-5 Interfund Transfer-New Growth	0	0	9,695,676	0
91-22 Interfund Transfer-C.A.R.E.S.	165,000	187,500	135,000	135,000
91-8 Interfund Transfer-Rec & Maint	150,000	150,000	300,000	725,000
91-95 Interfund Transfer-Debt	300,000	350,000	370,000	380,000
91-6 Interfund Transfer-ARP	0	0	3,804,324	0
TOTAL OPERATING EXPENSES	615,000	687,500	14,305,000	1,240,000
DIVISION TOTAL	\$ 615,000	\$ 687,500	\$ 14,305,000	\$ 1,240,000

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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
PBSO Contract	\$10,242,829	\$10,380,464	\$10,778,423	\$11,064,893
175/185 Insurance Trust	\$607,229	\$591,242	\$478,504	\$608,204
General Fund Totals	\$10,850,058	\$10,971,706	\$11,256,927	\$11,673,097

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
OPERATING EXPENSES				
22-4 FLC P/S FF Retirement	\$388,196	\$388,196	\$388,196	\$429,400
34-42 Other Contractual Service	10,236,351	10,372,836	10,771,463	11,057,893
46-5 R & M - Other Equipment	0	0	0	0
46-7 R & M - Computer Equip	0	0	0	0
81-1 Ed Train Sem & Assc Exp	6,478	7,628	6,960	7,000
99-4 175/185 Benefits Trust	219,033	203,046	90,308	178,804
TOTAL OPERATING EXPENSES	10,850,058	10,971,706	11,256,927	11,673,097
DIVISION TOTAL	\$10,850,058	\$10,971,706	\$11,256,927	\$11,673,097

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

PRIMARY FUNCTION NARRATIVE

The Other Grants & 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, youth camps, and educational scholarships.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Other Grants & Aids	\$3,250	\$7,032	\$20,000	\$20,000
General Fund Totals	\$3,250	\$7,032	\$20,000	\$20,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
OPERATING EXPENSES				
49-6 Misc Expense	\$ 0	\$ 0	\$ 0	\$ 0
83-1 Other Grants & Aids	\$ 3,250	\$ 7,032	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENSES	3,250	7,032	20,000	20,000
DIVISION TOTAL	\$ 3,250	\$ 7,032	\$ 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 2021 this fund was used for COVID 19 related expenses.

EXPENDITURES

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
Contingency (Hurricane)	\$107,684	\$49,954	\$0	\$0
Contingency (Council)	0	0	50,000	50,000
General Fund Totals	\$107,684	\$49,954	\$50,000	\$50,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
OPERATING EXPENSES				
99-1 Council Hurricane	107,684	49,954	0	0
99-2 Council Contingency	0	0	50,000	50,000
TOTAL OPERATING EXPENSES	107,684	49,954	50,000	50,000
DIVISION TOTAL	\$ 107,684	\$ 49,954	\$ 50,000	\$ 50,000

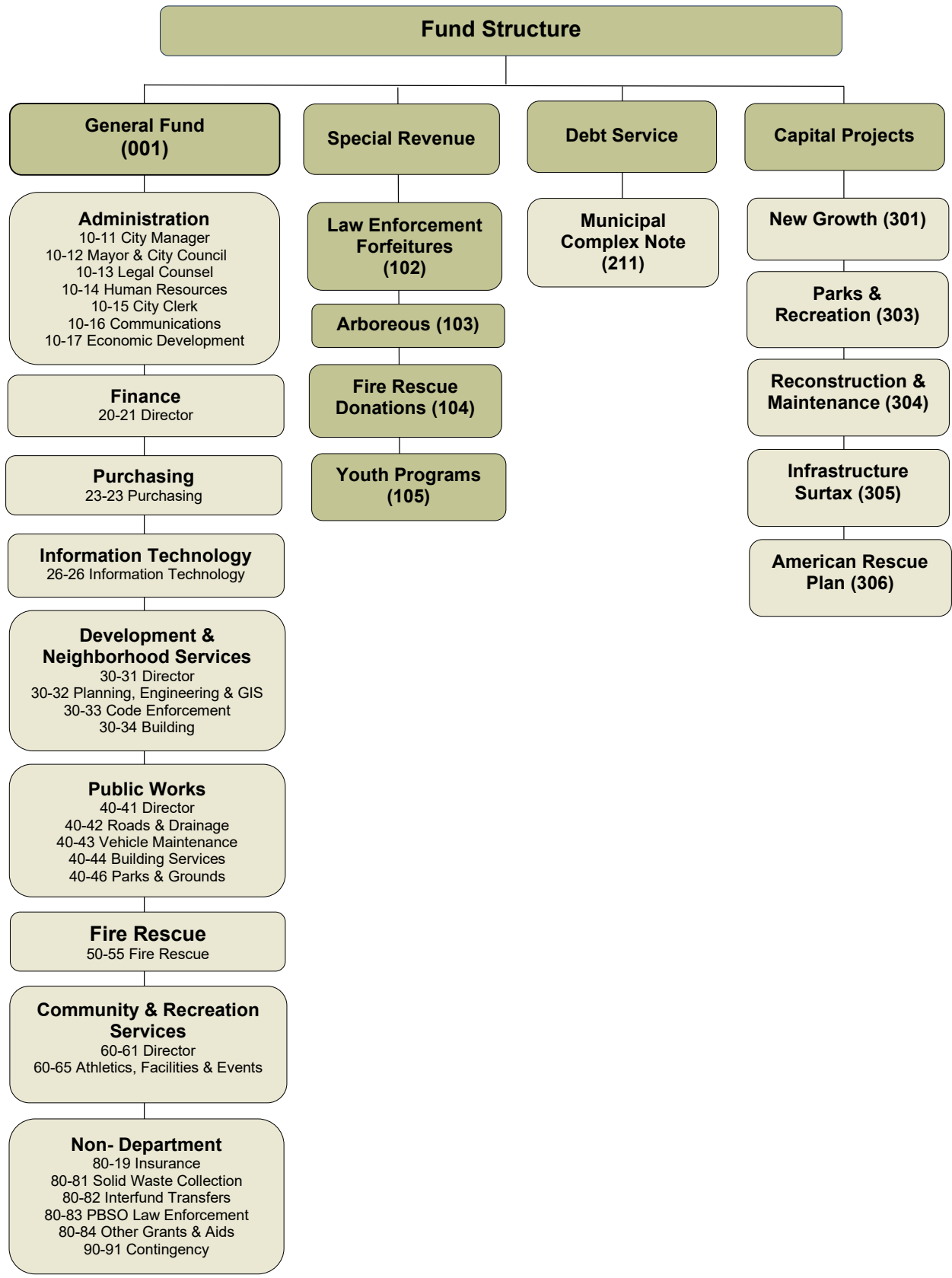
Special Revenue

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 Florida State Statute §932.7055(9)(c), 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) Florida State Statute.

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 according to City Code, Section 16-1293. 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 program. 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 a 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 Statue 932.7055(9)(c) prohibits the budgeting of anticipated revenue in this fund. The Sheriff, with approval from the City Council, may expend these funds.

DESCRIPTION*	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUE				
351-200 Forfeitures	N/A	N/A	N/A	N/A
361-120 SBA Interest	N/A	N/A	N/A	N/A
361-150 Bank Investment	N/A	N/A	N/A	N/A
364-410 Surplus Sales	N/A	N/A	N/A	N/A
TOTAL REVENUES	N/A	N/A	N/A	N/A

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
EXPENSES				
48-2 Crime and Fire Prevention	\$ 0	\$ 0	\$ 0	\$ 0
64-8 Other Equipment	0	0	90,789	94,718
TOTAL EXPENSES	\$ 0	\$ 0	\$ 90,789	\$ 94,718

* Florida State Statute 932.7055 (9) prohibits budgeting anticipated future forfeitures or proceeds

FUND BALANCE:

Projected Beginning Fund Balance	\$	94,718
Net Change		(94,718)
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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 52	\$ 286	\$ 98	\$ 975
361-150 Bank Investment	0	0	0	0
324-220 Impact Fee	675	400	2,475	0
TOTAL REVENUES	\$ 727	\$ 686	\$ 2,573	\$ 975

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
EXPENSES				
63-4 Landscaping	\$ 0	\$ 0	\$ 7,000	\$ 7,000
TOTAL EXPENSES	\$ 0	\$ 0	\$ 7,000	\$ 7,000

FUND BALANCE:

Projected Beginning Fund Balance \$ 35,093
 Net Change (6,025)
 Projected Ending Fund Balance \$ 29,068



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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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 4	\$ 20	\$ 6	\$ 80
361-150 Bank Investment	0	0	0	0
366-903 EMS Donations	\$ 50	\$ 325	\$ 100	\$ 100
TOTAL REVENUES	\$ 54	\$ 345	\$ 106	\$ 180

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 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	967	149	2,302	2,394
TOTAL EXPENSES	\$ 967	\$ 149	\$ 2,302	\$ 2,394

FUND BALANCE:

Projected Beginning Fund Balance	\$ 8,402
Net Change	(2,214)
Projected Ending Fund Balance	\$ 6,188



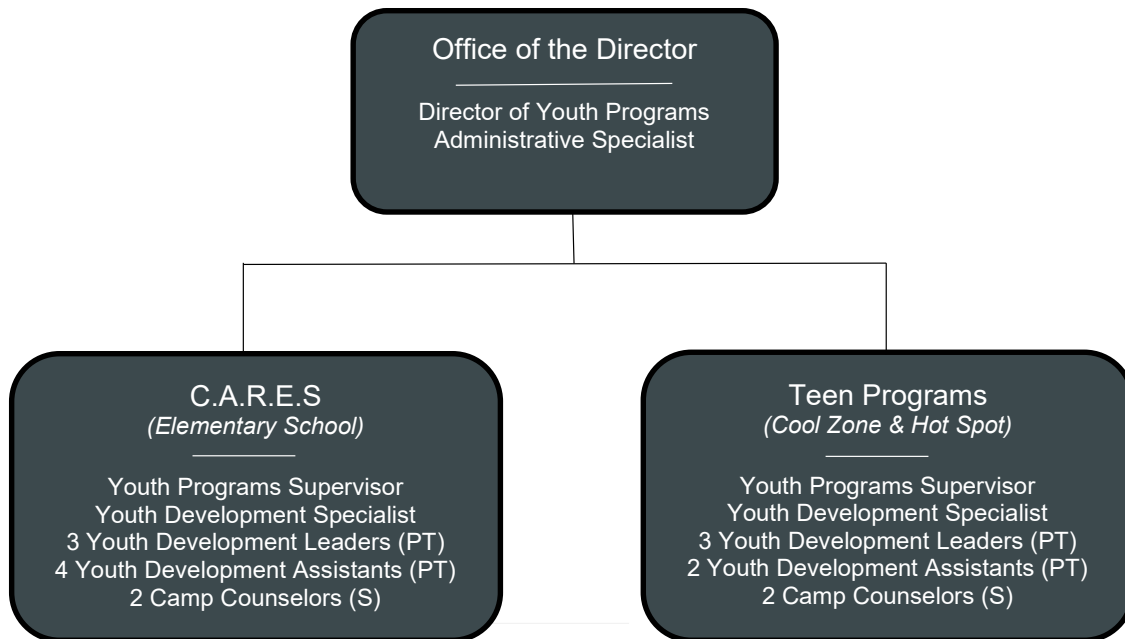
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DEPARTMENT	Youth Programs
COST CENTER	Youth Programs
COST CENTER NO.	105-60-64

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:	6
Part Time:	12
Seasonal:	4

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

PERSONNEL STAFFING

POSITION TITLE	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 PROPOSED
Director of Youth Programs	1	1	1	1
Youth Programs Supervisor	2	2	2	2
Youth Programs Admin Specialist	1	1	1	1
Youth Development Specialist ¹	1	1	1	2
Youth Development Leader (PT)	6	6	6	6
Youth Development Assistant (PT)	6	6	6	6
Camp Counselor (PT) ¹	8	8	8	4
Total Number of Staff	4.50 FT/21 PT	5 FT/20 PT	5 FT/20 PT	6 FT/16 PT

¹ In FY23, eliminated 4 Camp Counselor positions and added 1 Youth Development Specialist

PERFORMANCE MEASURES

WORKLOAD	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 PROPOSED
No. of Participants (CARES/CZ/HS)	150	193	150	150
No. of Participants in Sierra Club ICO	25	24	25	25
No. of Licenses Coordinated	1	1	1	1
No. of MOU'S Coordinated	6	4	0	0
No. of Part. In Youth Advisory Council (YAC)	7	0	0	0
No. of Part. In Teen Advisory Council (TAC) ¹	0	5	7	7
No. of Presidential Volunteer Service Hrs	6,204	9,494	8,000	9,000

¹ Replaced Youth Advisory Council with Teen Advisory Council in FY22

EFFICIENCY MEASURES

Avg. Cost per CARES/CZ/HS Participant	\$3,107	\$6,743	\$4,925	\$5,854
Staff to Student Ratio (CARES/CZ/HS)	1:15	1:15	1:15	1:15
% of Daily Attendance	80%	71%	80%	80%
% of Youth with 25 Community Service Hours	100%	100%	0%	0%
% of Youth enrolled in Youth Advisory Council	50%	0%	0%	0%
# of City Council Meetings TAC attends	n/a	n/a	5	4
% of CZ & HS Youth with a minimum conduct	94%	93%	0	0
PBC-PQA (QIS) Score	4.91	4.65	4.25	4.00
% of Youth involved in community w/ leadership roles ¹			75%	75%
% of teens with increased engagement in OST ²			75%	75%

¹ Replaced % of Youth with 25 Community Service Hours in FY23

² Replaced % of CZ & HS Youth with a minimum conduct score in FY23

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

GOALS & OBJECTIVES

Goal To educate children on healthy lifestyle behaviors and career exploration by providing S.T.E.A.M and environmental education through hands on activities and partnerships.

- Objective
- Provide weekly Jr. Garden Club meetings during the fall.
 - Facilitate quarterly Sierra Club Inspiring Outdoor Connections (ICO) trips.
 - Provide 3 Extended Learning Opportunities.
 - Participate in the annual Program Quality Assessment (PBC-PQA).

Goal To provide out-of-school time support, community service projects and volunteer opportunities to develop future leaders, improve high school graduation rates and increase civic involvement.

- Objective
- Provide youth with opportunities to get involved in their community and assume leadership roles.
 - Increase youth engagement in out-of-school time activities.
 - Provide youth with six (6) community service project opportunities.

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

REVENUE AND EXPENDITURE DETAIL

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUE				
331-501 House Community Project	\$ 0	\$ 0	\$ 0	\$ 200,000
331-716 USDA Snack Program	760	0	0	0
331-717 Emergency Reimbursement Program	3,108	0	0	0
337-710 Youth Program Grant	176,568	173,017	316,816	324,232
337-711 Youth Program PBC	50,770	48,043	97,505	97,858
337-712 PBC Camp	14,430	0	0	0
337-713 iMotivate	3,562	0	0	0
347-313 Children's Camps Fees	19,362	19,194	52,770	53,340
347-315 Greenacres Cares Fees	53,185	65,509	132,649	148,229
361-120 SBA Interest	63	105	90	90
361-150 Bank Investment	0	0	510	1,050
366-100 Private Donations/Grants	27,000	37,321	0	0
366-900 Contributions	1,500	1,050	760	760
369-915 Community Rec & Svc Fundraiser	0	0	475	475
369-999 Miscellaneous Revenue	154	37	0	0
381-000 Interfund Transfer	165,000	203,061	135,000	135,000
TOTAL REVENUES	\$ 515,462	\$ 547,337	\$ 736,575	\$ 961,034

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
EXPENSES				
11-1 Executive Salaries	\$ 94,354	\$ 103,400	\$ 106,596	\$ 122,810
12-1 Regular Salaries & Wages	177,562	187,275	157,637	257,291
13-1 Other Salaries & Wages	108,830	89,721	238,698	245,458
14-1 Overtime	0	118	187	1,018
15-1 Special Pay	6,320	6,153	4,320	4,320
21-1 FICA Taxes	28,694	29,389	37,988	45,662
22-2 FLC Gen Retir. Contrib.	12,627	12,829	15,024	19,056
22-3 FLC Gen Retir Match	6,314	6,381	7,512	9,527
23-1 Life & Health Ins - Employee	43,599	42,451	44,998	57,583
23-2 Dependent Insurance	13,756	9,016	10,149	33,297
24-1 Worker's Compensation	3,823	3,315	3,094	2,865

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

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
31-4 Other Professional Svc	1,333	950	20,451	7,765
31-5 Physical Exams	1,564	880	1,727	1,219
34-4 Other Contractual Service	0	0	2,500	0
34-7 Sponsored Events	10,296	29,026	39,300	58,050
40-4 Ed train Sem & Assc Exp	2,280	5,251	7,740	9,856
40-5 Business Exp & Mileage	0	0	646	645
41-1 Telephone	1,895	0	0	0
46-2 R & M - Vehicles	0	0	400	0
46-3 R & M - Office Equipment	3,586	4,235	1,680	1,680
46-4 R & M - Communication Equip	415	582	1,000	1,000
48-1 City Publicity	0	209	1,000	1,000
48-6 Other Promo Activities	0	356	500	1,500
48-71 iMotive Project	2,547	4,105	0	0
51-2 Office Supplies	1,610	684	1,500	3,000
51-5 Minor Office Equip & Furn	520	0	0	0
52-0 Food Supplies	5,415	8,116	15,000	15,000
52-3 Custodial, Lab & Chem Supplies	341	0	500	0
52-5 Small Tools & Minor Equip	4,903	0	0	0
52-6 Recreation Supplies	11,910	19,673	13,905	16,430
52-7 Medical Supplies	376	117	750	500
52-8 Uniforms & Clothing	203	0	650	1,800
54-3 Books, Subsc, Prof Supplies	230	249	480	600
54-4 Memberships & Dues	110	167	615	615
64-8 Office Equipment	2,601	0	3,000	3,000
TOTAL EXPENSES	\$ 548,331	\$ 564,648	\$ 740,156	\$ 923,304

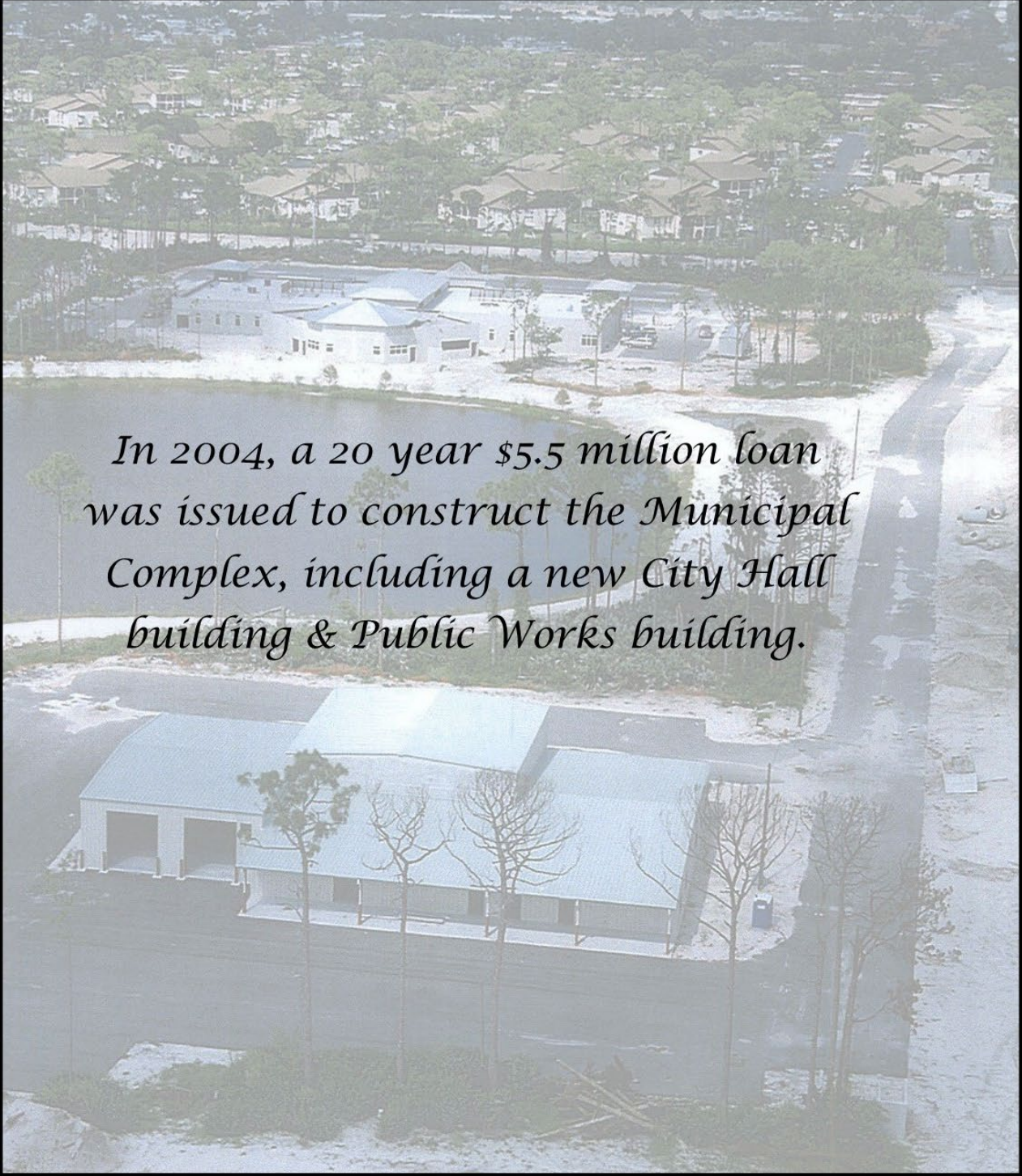
FUND BALANCE:

Projected Beginning Fund Balance	\$	(4,043)
Net Change		37,730
Project Ending Fund Balance	\$	33,687

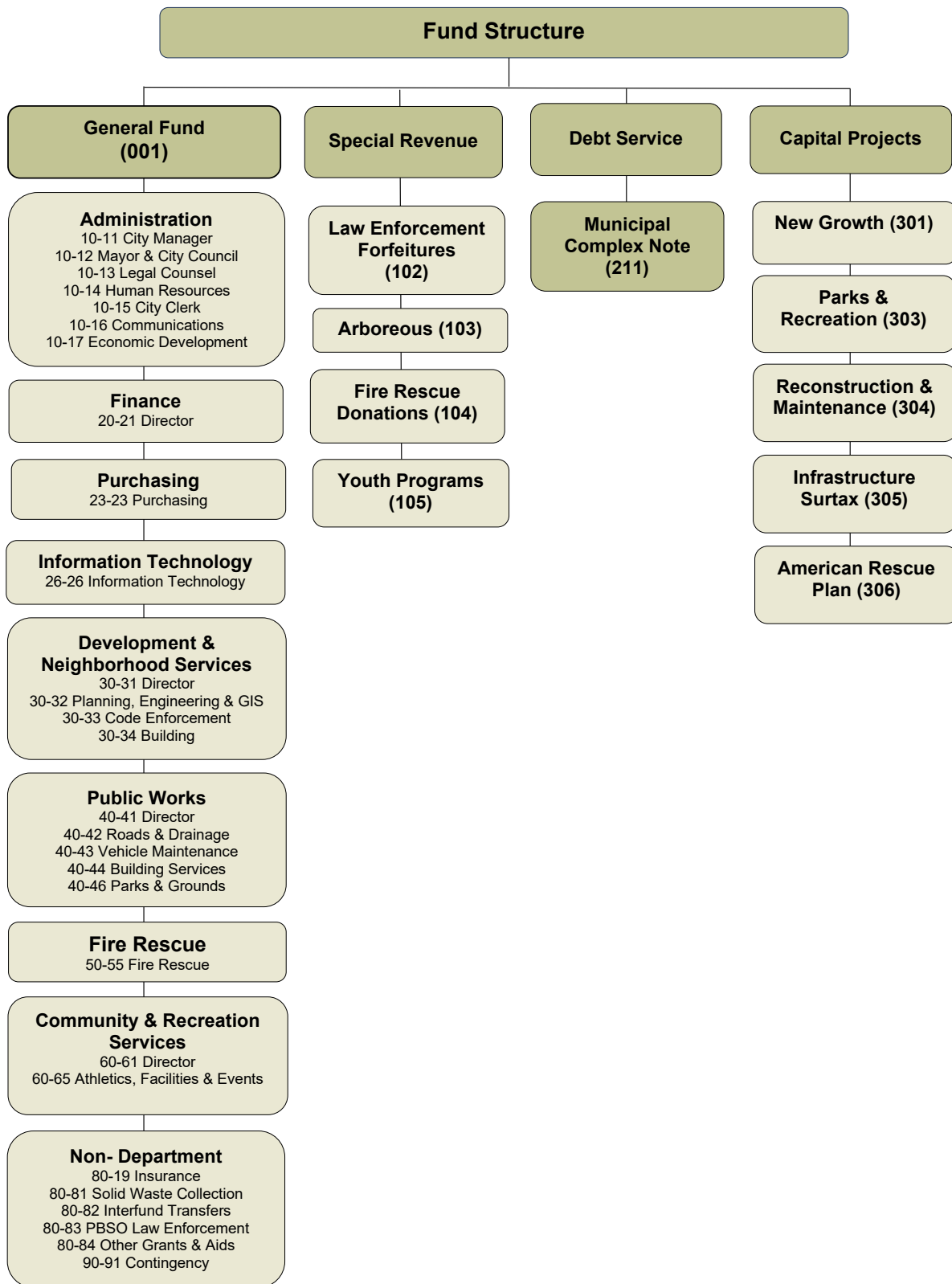


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Debt Service



In 2004, a 20 year \$5.5 million loan was issued to construct the Municipal Complex, including a new City Hall building & Public Works building.



DEBT SERVICE FUND

Background

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 guided by the City of Greenacres Charter Article IX – Finance and Taxation, Section 1 through Section 8, Ord No. 83-10, 3/7/83.

Bank Note

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 \$391,384 principal outstanding at the close of FY 2023 and the debt will be retired in FY 2024.

- The principal and interest payment for the 2004A note during FY 2024 is \$403,260. At the end of fiscal year 2022, the City's ratio of debt service (principal and interest) as a percentage of non-capital expenditures was 1.30%.
- The City's debt policy limits maximum total debt service to no more than fifteen percent (15%) of total general fund revenues; in FY 2022 it was 1.08% and is expected to be around 1.05% in FY 2023.
- 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 2022 and 2023 it was under 0.05%.

The City currently has no capital lease obligations. The City's bank note debt is currently NR (not rated).

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.



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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 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 491	\$ 1,694	\$ 891	\$ 9,950
361-150 Bank Investment	0	0	0	0
381-000 Interfund Trans	300,000	350,000	370,000	380,000
TOTAL REVENUES	\$ 300,491	\$ 351,694	\$ 370,891	\$ 389,950

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
EXPENSES				
71-1 Principal	\$ 347,206	\$ 361,348	\$ 376,066	\$ 391,384
72-1 Interest	55,921	41,713	27,194	11,875
TOTAL EXPENSES	\$ 403,127	\$ 403,061	\$ 403,260	\$ 403,259

FUND BALANCE:

Projected Beginning Fund Balance	\$	16,958
Net Change		(13,309)
Projected Ending Fund Balance	\$	3,649

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

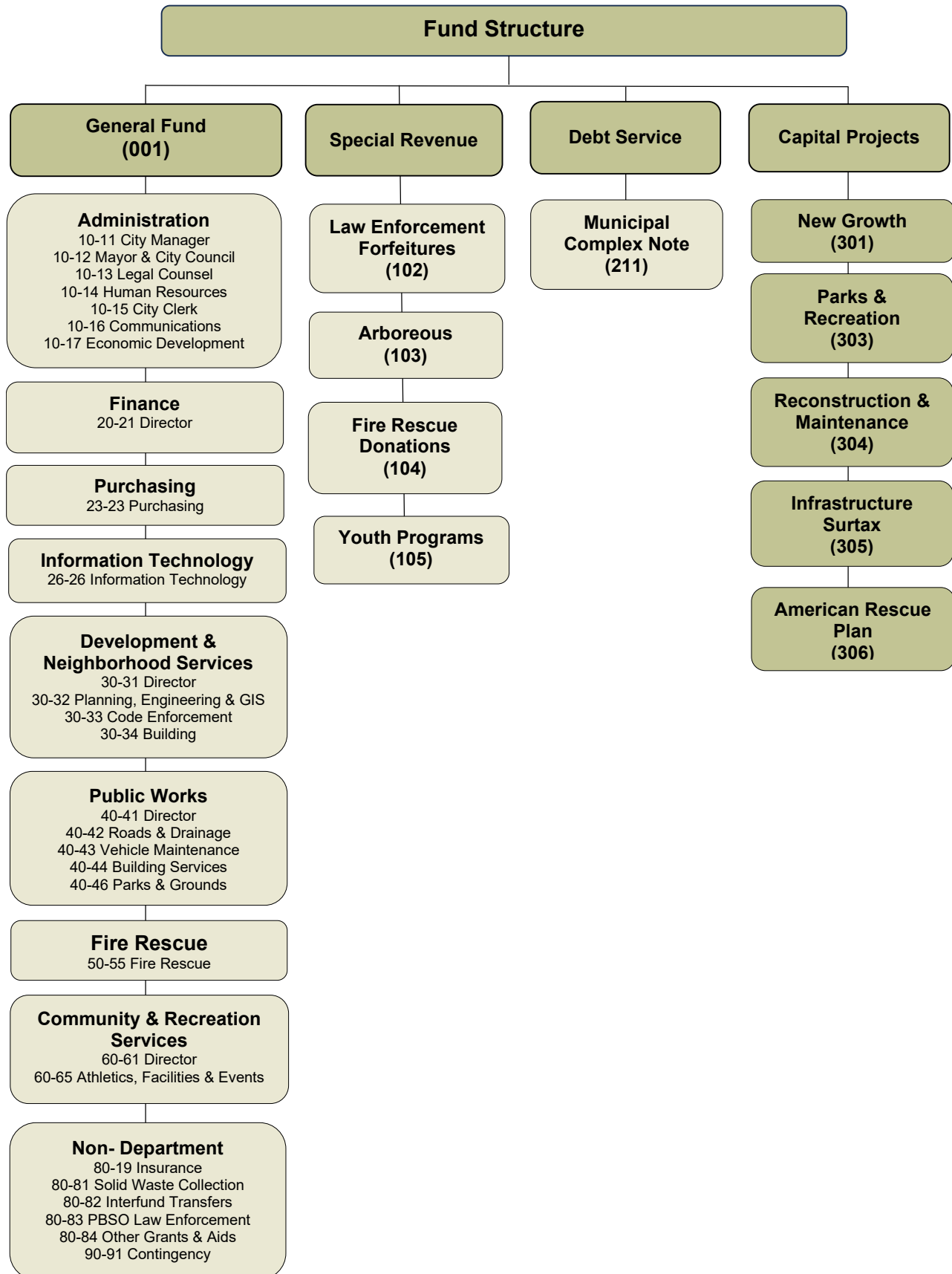
AMOUNT OF DEBT	\$5,500,000	ANNUAL INTEREST RATE	4.03%
START DATE	9/1/2004	LENGTH OF DEBT, YEAR	20
DEBT RATING	NR	PAYMENT PER YEAR	2

PYMT	START OF PERIOD	ANNUAL INTEREST RATE	DEBT BALANCE	SCHEDULED PAYMENT	INTEREST PORTION	PRINCIPAL PORTION
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

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 fourteen active (14) 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 (4) 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. \$725,000 will be transferred in FY 2024 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 receive 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 received \$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 buildings by maintaining and improving the City's facilities.

The CIP Budget Process

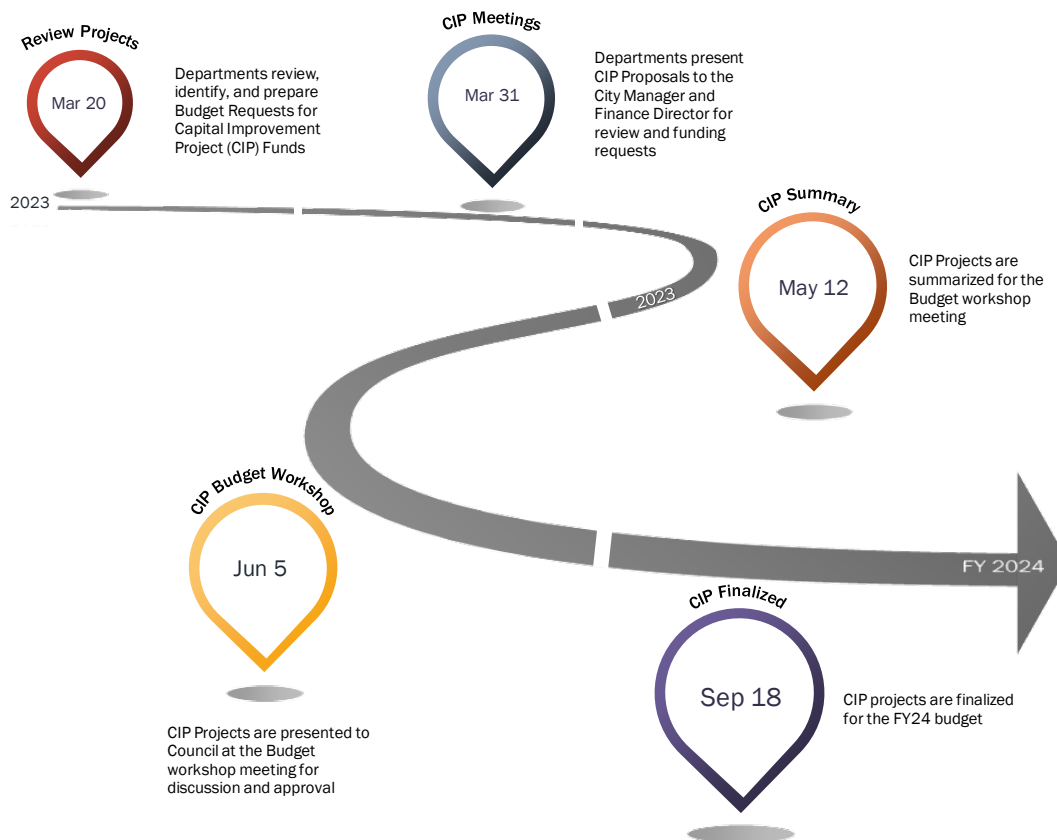
The CIP budget process begins with a review of all open CIP projects, determining their completion date and completion cost.

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. Since the City’s CIP plan is based upon the Comprehensive Plan, a project must meet one or more of the Strategic Goals established through the Comprehensive Plan. Based on this 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, final priority is determined based on cost and need. Then the Capital Improvement Program list is brought before City Council for approval. Once the City Council reviews and approves the projects, the CIP projects are finalized for inclusion in the FY24 budget.



**CAPITAL IMPROVEMENT PROGRAM
FY 2024-2029 COST BY FUND**

PRJ# DESCRIPTION	BUDGET	AMENDED	ADOPTED	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	FY 2023	BUDGET	FY 2024					
NEW GROWTH - FUND 301								
094 Tyler Energov	34,940	126,502	170,810	0	0	0	0	0
192 Bowman Street Improvement	0	28,088	0	0	0	0	0	0
212 Fire Rescue Equipment	83,657	83,658	20,000	0	0	0	0	0
235 Complete Street	0	0	0	1,950,000	2,000,000	0	0	0
238 Emergency Operations Center	3,020,000	3,074,980	750,000	0	0	0	0	0
239 Safe Streets for All	0	200,000	200,000	0	0	0	0	0
TOTAL NEW GROWTH	\$ 3,138,597	\$ 3,513,228	\$ 1,140,810	\$ 1,950,000	\$ 2,000,000	\$ 0	\$ 0	\$ 0
PARKS & RECREATION - FUND 303								
032 City Parks Improv	443,000	466,678	187,200	131,000	170,900	126,200	116,000	770,000
048 Parks Court Resurfacing	0	0	50,000	60,000	50,000	60,000	50,000	50,000
160 Parks/Building Parking Resurf	0	0	0	75,000	0	30,000	0	0
186 Public Grounds Rejuvenation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
190 Lighting Enhancements	125,000	125,000	150,000	0	0	0	0	0
198 Community Center Renovation	57,000	57,000	108,947	0	0	0	0	0
TOTAL PARKS & RECREATION	\$ 635,000	\$ 658,678	\$ 506,147	\$ 276,000	\$ 230,900	\$ 226,200	\$ 176,000	\$ 830,000
RECONSTRUCTION & MAINTENANCE - FUND 304								
049 Equipment Replacement	43,100	43,100	24,300	204,600	64,400	403,400	529,700	85,800
069 Copier Replacement	0	15,000	44,000	10,000	46,000	43,000	13,000	28,000
073 JAG Law Enf Eq	11,013	11,013	12,156	0	0	0	0	0
088 Vehicle Replacement	134,260	134,260	40,000	888,400	874,600	2,808,000	309,000	163,600
091 Computer Hardware Replacement	30,000	30,000	0	0	0	0	0	0
150 Roof Replacement	10,000	10,000	845,000	35,000	10,000	305,000	10,000	10,000
151 Exterior/Interior Painting	88,500	88,500	22,000	21,200	46,000	31,000	40,000	10,000
152 Stormwater Pipe	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
161 Road Resurfacing & Striping	270,000	274,900	145,000	270,000	100,000	100,000	100,000	0
161 HVAC Replacement Program	0	0	148,000	141,500	81,500	80,750	30,000	30,000
191 Fire Rescue Station Renovations	150,000	150,000	0	230,000	0	0	0	0
215 Fire Rescue / EMS Equipment	84,000	86,999	110,800	263,000	253,800	330,100	170,800	227,000
220 Public Right of Way Landscape	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000
229 Flooring Replacement	24,000	24,000	0	82,000	47,000	67,000	17,000	0
TOTAL RECONSTRUCTION & MAINTENANCE	\$ 884,873	\$ 907,772	\$ 1,421,256	\$ 2,185,700	\$ 1,563,300	\$ 4,208,250	\$ 1,259,500	\$ 594,400
INFRASTRUCTURE SURTAX - FUND 305								
032 City Parks Improv	420,000	435,946	216,500	0	0	0	0	0
088 Vehicle Replacement	1,552,000	1,552,000	2,300,000	0	0	0	0	0
106 City Sidewalks	0	508,233	0	0	0	0	0	0
150 Roof Replacement	400,000	400,000	0	0	0	0	0	0
163 AC Replacement	184,000	216,331	0	0	0	0	0	0
169 FR96 Standby Generator	0	0	175,000	0	0	0	0	0
191 Fire Rescue Station Renovations	0	39,376	0	0	0	0	0	0
193 Original Section Drainage Improv (CDBG)	1,000,000	1,001,393	1,120,000	1,075,000	0	0	0	0
210 Median Landscaping Rejuvenation	0	100,250	0	0	0	0	0	0
222 City Entryway Monuments	50,000	114,642	0	0	0	0	0	0
226 Gladiator Lake Enhancement	1,822,589	1,845,952	2,863,655	0	0	0	0	0
231 Septic to Sewer	1,540,000	1,951,416	1,890,000	1,590,000	1,590,000	0	0	0
232 Dillman Trail	0	787,990	0	0	0	0	0	0
233 Chickasaw Rd Improvements	2,059,276	2,077,323	0	0	0	0	0	0
234 Municipal Complex	30,000	36,507	0	0	0	0	0	0
TOTAL INFRASTRUCTURE SURTAX	\$ 9,057,865	\$ 11,067,359	\$ 8,565,155	\$ 2,665,000	\$ 1,590,000	\$ 0	\$ 0	\$ 0
AMERICAN RESCUE PLAN - FUND 306								
236 Youth Building	7,500,000	7,806,340	7,684,685	0	0	0	0	0
237 Fire Station	1,000,000	1,000,000	1,000,000	7,000,000	0	0	0	0
TOTAL AMERICAN RESCUE PLAN	\$ 8,500,000	\$ 8,806,340	\$ 8,684,685	\$ 7,000,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$ 22,216,335	\$ 24,953,377	\$ 20,318,053	\$ 14,076,700	\$ 5,384,200	\$ 4,434,450	\$ 1,435,500	\$ 1,424,400

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

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUE				
Interest	\$ (1,682)	\$ (25,886)	\$ 6,000	\$ 268,500
Grants				
Federal Grant (SS4A)	0	0	0	150,000
Federal Grant (FEMA)	0	0	57,870	0
Local/State Grant (EMS Non-Matching)	49,335	40,598	20,000	20,000
Residential Impact fees	94,410	0	40,069	302,923
Commercial Impact fees				
Kids College Preschool Jog LLC	7,084	0	0	0
Chick Fil-A	0	0	13,009	0
Mint Eco Car Wash	0	0	0	6,000
El Car Wash (fka) Pink Bird Car Wash	0	0	11,046	11,046
Interfund Transfer (General Fund)	0	0	3,500,000	0
Interfund Transfer (ARPA Fund)	0	0	6,195,676	0
TOTAL REVENUE	\$ 149,147	\$ 14,712	\$ 9,843,670	\$ 758,469
EXPENDITURE				
094 Tyler Energov	0	19,039	34,940	170,810
106 City Sidewalks	37,090	2,337	0	0
192 Bowman Street Improvement	0	125,944	0	0
212 Fire Rescue Equipment (Grant)	81,720	24,430	83,657	20,000
235 Complete Street	0	3,804	0	0
238 EOC	0	16,760	3,020,000	750,000
239 Safe Streets and Roads	0	0	0	200,000
TOTAL EXPENDITURE	\$ 118,810	\$ 192,314	\$ 3,138,597	\$ 1,140,810
FUND BALANCE				
Beginning Fund Balance*	\$ 1,686,903	\$ 1,717,240	\$ 1,539,638	\$ 8,035,743
Net Change	30,337	(177,602)	6,705,073	(382,341)
Prior Year Rollover	0	0	(374,631)	0
Realized Rev / Exp	0	0	165,663	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,717,240	\$ 1,539,638	\$ 8,035,743	\$ 7,653,402

* Based on Annual Comprehensive Financial Report

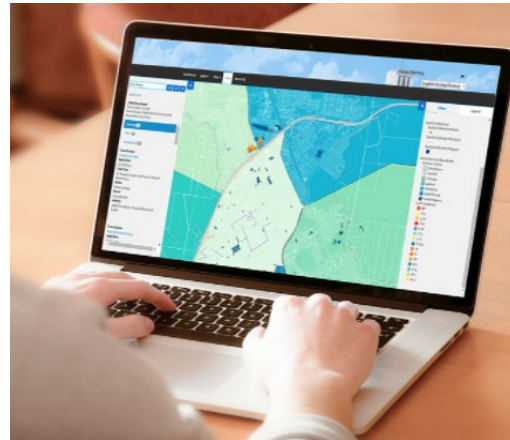
FUND CHANGE SUMMARY:

The beginning fund balance for FY 2024 is estimated at \$8,035,743. The current year projects include Software Migration, Emergency Operations Center planning & design, and a Federal Safe Streets for All Grant to develop a comprehensive action plan to promote street safety. Estimated ending fund balance is approximately \$7,653,402.

PROJECT NAME Tyler Energov Community Development
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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Equipment								\$0
Implementation	\$34,940	\$170,810	\$0	\$0	\$0	\$0	\$0	\$205,750
Estimated Total Cost	\$34,940	\$170,810	\$0	\$0	\$0	\$0	\$0	\$205,750

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$34,940	\$170,810	\$0	\$0	\$0	\$0	\$0	\$205,750
Private								\$0
County								\$0
State								\$0
Federal								\$0
Estimated Total Revenue	\$34,940	\$170,810	\$0	\$0	\$0	\$0	\$0	\$205,750

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

Project Description

This project provides for the funding and purchase of Fire Rescue Equipment and Services. One 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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Training	\$63,657							\$63,657
Materials and Labor	\$20,000	\$20,000						\$40,000
Estimated Total Cost	\$83,657	\$20,000	\$0	\$0	\$0	\$0	\$0	\$103,657

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$5,787							\$5,787
Private								\$0
County (grant)	\$20,000	\$20,000						\$40,000
State								\$0
Federal (grant)	\$57,870							\$57,870
Estimated Total Revenue	\$83,657	\$20,000	\$0	\$0	\$0	\$0	\$0	\$103,657

PROJECT NAME Emergency Operations Center
DEPARTMENT Public Safety
PROJECT NO. 301-238

Project Description

Design and construction of a new Emergency Operations Center. This will serve as a central command and control facility responsible for carrying out the principles of emergency management or disaster management functions.



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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Land Acquisition	\$3,020,000							\$3,020,000
Planning & Design		\$750,000						\$750,000
Construction								
Estimated Total Cost	\$3,020,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$3,770,000

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$3,020,000	\$750,000						\$3,770,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$3,020,000	\$750,000	\$0	\$0	\$0	\$0	\$0	\$3,770,000

PROJECT NAME Safe Streets and Roads for All
DEPARTMENT Public Safety
PROJECT NO. 301-239

Project Description							
<p>In February 2023, The Bipartisan Infrastructure Law (BIL) established the new Safe Streets and Roads for All (SS4A) discretionary program with \$5 billion in appropriated funds over the next 5 years. The SS4A program supports Secretary of Transportation Pete Buttigieg’s National Roadway Safety Strategy and Department’s goal of zero deaths and serious injuries on our nation’s roads. The City of Greenacres recognizes the need to develop a comprehensive action plan that promotes safety and prevent vehicle and pedestrian fatalities and serious injuries.</p>							
<p>Operating Impact Created by Project:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Projected Operating Expense:</td> <td style="padding: 2px; text-align: right;">\$0</td> </tr> <tr> <td style="padding: 2px;">Estimated Useful Life:</td> <td style="padding: 2px; text-align: right;">N/A</td> </tr> <tr> <td style="padding: 2px;">Description of Operating Impact:</td> <td style="padding: 2px; 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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design		\$200,000						\$200,000
Material & Labor								\$0
Estimated Total Cost	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City		\$50,000						\$50,000
Private								\$0
County								\$0
State								\$0
Federal		\$150,000						\$150,000
Estimated Total Revenue	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000



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

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUES				
Interest	\$ (849)	\$ (16,057)	\$ 902	\$ 24,750
Impact Fees - Residential	224,152	0	100,173	629,086
Grants				
Local Grant (SWA)	0	0	150,000	0
Federal Grant (Energy Efficient)	0	0	0	36,380
TOTAL REVENUE	\$ 223,303	\$ (16,057)	\$ 251,075	\$ 690,216
EXPENDITURES				
032 City Parks Improv	96,113	224,705	443,000	187,200
048 Parks Court Resurfacing	0	0	0	50,000
160 Parks/Building Parking Resurf	31,237	0	0	0
186 Public Grounds Rejuvenation	12,787	16,725	10,000	10,000
190 Park Lighting Enhancement	0	0	125,000	150,000
198 Community Center Renovation	14,800	43,982	57,000	108,947
TOTAL EXPENDITURE	\$ 154,937	\$ 285,412	\$ 635,000	\$ 506,147
FUND BALANCE				
Beginning Fund Balance*	\$ 1,278,364	\$ 1,346,730	\$ 1,045,261	\$ 387,485
Net Change	68,366	(301,469)	(383,925)	184,069
Prior Year Rollover	0	0	(23,678)	0
Realized Rev / Exp	0	0	(250,173)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,346,730	\$ 1,045,261	\$ 387,485	\$ 571,554

* Based on Annual Comprehensive Financial Report

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2024 will be approximately \$387,485. The budget for FY 2024 includes City park improvements as well as court resurfacing, public grounds, park lighting, and Community Center renovations. Ending fund balance is estimated to be approximately \$571,554.

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 2023, the replacement of the playstructure at Ramblewood Park, replacement of sports turf and the replacement of the north irrigation system at Freedom Park took place. In FY 2024, the irrigation system at the Municipal Complex and the Freedom Park south irrigation will be replaced.



Operating Impact Created by Project:

Projected Operating Expense: \$1,500

Estimated Useful Life: Playstructures 12-15 years, fencing 8-10 years, signage 5-7 yrs, and irrigation systems 10-12 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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Sport Turf	\$60,000	\$60,000	\$75,000	\$60,000	\$75,000	\$60,000	\$75,000	\$465,000
Sod	10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	10,000	70,000
Equipment	100,000	\$0	0	55,000	0	0	650,000	805,000
Fencing	30,000	\$30,000	30,000	30,000	30,000	30,000	30,000	210,000
Sign Refurbishment	8,000	\$6,200	5,000	6,400	5,000	5,000	0	35,600
Irrigation System Refurbishment	85,000	\$81,000	11,000	9,500	6,200	11,000	5,000	208,700
Blight / Vegetation Clean Up	150,000	\$0	0	0	0	0	0	150,000
Estimated Total Cost	\$443,000	\$187,200	\$131,000	\$170,900	\$126,200	\$116,000	\$770,000	\$1,944,300

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$293,000	\$187,200	\$131,000	\$170,900	\$126,200	\$116,000	\$770,000	\$1,794,300
Private (SWA grant)	150,000							150,000
County								
State								
Federal								
Estimated Total Revenue	\$443,000	\$187,200	\$131,000	\$170,900	\$126,200	\$116,000	\$770,000	\$1,944,300

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

City Parks Improvement Matrix
 FY 2023-2028 Capital Improvement Program

Project No.: 303-032

Location/Fixture	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Sports Turf						
Athletic fields at Freedom Park, Ira Van Bullock & Veteran's	\$60,000	\$75,000	\$60,000	\$75,000	\$60,000	\$75,000
Sod replacement						
Replacement/enhancements at various City Parks & Bldgs	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Play Structure						
Arbor Park (2022)						
Bowman Park (2018)						
Bowman Park Exercise Stations (2016)			\$55,000			
Burrowing Owl Park (2019)						
Community Hall/Perry Building Large Play Structure (2017)						\$350,000
Community Hall/Perry Building Basketball Structure (2014)						
SJF Community Park Large Play Structure (2018)						
SJF Community Park Small Play Structure (2023)						
SJF Community Park Exercise Stations (2023)						
Empire Park (2022)						
Freedom Park (2019)						
Gladiator Park (2013)						
Heather Estates Park (2023)						
Ira Van Bullock Park (2008)						
Ramblewood Park (2023)						
Rambo Park (2017)						\$300,000
Veterans' Memorial Park (2023)						
Total:	\$0	\$0	\$55,000	\$0	\$0	\$650,000
Fencing Replacement						
Arbor Park						
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	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Total:	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

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

City Parks Improvement Matrix
 FY 2023-2028 Capital Improvement Program

Project No.: 303-032

Location/Fixture	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Sign Refurbishments						
Arbor Park (2022)						
Bowman Park (2021)						
Burrowing Owl Park (2014)	\$1,200					
SJF Community Park (2016)			\$1,400			
Empire Park (2022)						
Freedom Park (2022)						
Gladiator Park (2021)						
Heather Estates Park (2023)						
Ira Van Bullock Park (2016)						
Oasis Park (2021)						
Ramblewood Park (2023)						
Rambo Park (2021)						
Veterans' Memorial Park (2023)						
Misc. Sign Refurbishment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total:	\$6,200	\$5,000	\$6,400	\$5,000	\$5,000	\$5,000
Irrigation System Refurbishments						
Arbor Park (N/A)						
Bowman Park		\$1,000				
Burrowing Owl Park						
Community Center Building		\$1,000				
Community Center Multi-Use Field				\$1,200		
SJF Community Park						
Empire Park						
FR94/PBSO District 16			\$2,000			
Friends Park					\$1,500	
Freedom Park	\$36,000					
Ira Van Bullock Park (North)		\$2,000				
Ira Van Bullock Park (Padget Field)					\$1,500	
Municipal Complex	\$40,000					
Oasis Park					\$1,500	
PBC Health Department					\$1,500	
Rambo Park			\$2,500			
Veterans' Memorial Park		\$2,000				
Misc. Major Repairs	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total:	\$81,000	\$11,000	\$9,500	\$6,200	\$11,000	\$5,000
Project Totals:	\$187,200	\$131,000	\$170,900	\$126,200	\$116,000	\$775,000

PROJECT NAME	Parks Court Resurfacing
DEPARTMENT	Public Works
PROJECT NO.	303-186

Project Description	
<p>This project provides for the resurfacing of 2 tennis courts and 12 basketball courts in Parks throughout the City. In FY 2024, the tennis/pickleball courts at Samuel J. Ferreri Community Park and the main basketball courts at Gladiator park will be refurbished. This project will provide an aesthetic enhancement and provide safer playing surfaces.</p>	
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Asphalt surfaces 8 to 10 years.</p> <p>Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design								
Material & Labor	\$0	\$50,000	\$60,000	\$50,000	\$60,000	\$50,000	\$50,000	\$320,000
Estimated Total Cost	\$0	\$50,000	\$60,000	\$50,000	\$60,000	\$50,000	\$50,000	\$320,000
Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$0	\$50,000	\$60,000	\$50,000	\$60,000	\$50,000	\$50,000	\$320,000
County								
State								
Federal								
Estimated Total Revenue	\$0	\$50,000	\$60,000	\$50,000	\$60,000	\$50,000	\$50,000	\$320,000

PROJECT NAME Parks Court Resurfacing
DEPARTMENT Public Works
PROJECT NO. 303-186

Parks Court Resurfacing
 FY 2024-2029 Capital Improvement Program

Project No.: 048

Park Court	Installation Date	Previous Overlay	Lifespan	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Bowman Park Basketball Court (2)	1999	2019	2027-2029				x		
Burrowing Owl Basketball Court (3)	1991	2018	2026-2028			x			
SJF Community Park Racquetball Court (4 concrete)	1990	2020	2028-2030					x	
SJF Community Park Tennis Court (2)	1990	2016	2024-2026	x					
Freedom Park Bankshot Basketball Court	2021	-	2029-2031						x
Freedom Park Pickleball Court	2021	-	2029-2031						x
Gladiator Basketball Court 1	1976	2016	2024-2026	x					
Gladiator Basketball Court 2 ¹	1976	2018	2026-2028			x		x	
Ira Van Bullock Basketball Court (2)	2016	-	2024-2026		x				
Rambo Park Basketball Court (2)	1996	2016	2024-2026		x				
Rambo Park Futsal Court	1980	2017	2025-2027		x				
Veterans Park Basketball Court	1985	2019	2027-2029				x		
Veterans Park Soccer Court	1985	2019	2027-2029				x		
Total:				\$50,000	\$60,000	\$50,000	\$60,000	\$50,000	\$50,000

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

Project Description

This project provides for the replacement and/or enhancement of landscaping at public buildings in order to maintain a high quality appearance and to account for the replacement of dead plant material.



Operating Impact Created by Project:
 Projected Operating Expense: \$0
 Estimated Useful Life: Varies
 Description of Operating Impact: Initial watering and fertilization of selected landscape material.

Project Budget

Cost by CIP Year	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design								
Material & Labor	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000
Estimated Total Cost	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$70,000

PROJECT NAME Park Lighting Enhancements
DEPARTMENT Public Works
PROJECT NO. 303-190

Project Description

This project provides for the upgrading of outdoor lighting fixtures to increase energy efficiency to create long term energy savings at City parks as well as to increase visibility and provide safer conditions for drivers and pedestrians. In Fiscal Year 2023, (8) LED lights at the volleyball courts at Freedom Park, (1) solar powered light at Rambo Park playstructure, (1) LED light at SJF Community Park playstructure and programable light controller at the Freedom Park pickleball courts were installed. In Fiscal Year 2024, three (3) solar powered LED lights will be installed at the pathway at Arbor Park and four (4) solar powered LED lights will be installed at the main basketball court at Gladiator Park .



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: 15-20 Years
 Description of Operating Impact: Electricity consumption is estimated to be reduced by up to 75% which will reduce operating costs.

Project Budget

Cost by CIP Year	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Permitting		\$3,500						\$3,500
Material & Labor	\$125,000	\$146,500	\$0	\$0	\$0	\$0	\$0	\$271,500
Estimated Total Cost	\$125,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$275,000

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$125,000	\$113,620	\$0	\$0	\$0	\$0	\$0	\$238,620
Private								
County								
State								
Federal		\$36,380						\$36,380
Estimated Total Revenue	\$125,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$275,000

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

Project Description

This project provides for the renovation of the infrastructure of original section of the Community Center. In FY 2023, the banquet hall was budgeted for remodeling. Due to supply chain issues, the banquet hall was not remodelled and the funds were carried over to FY 2024. In FY 2024, the six (6) manual basketball motorized backboards will be replaced and upgraded to electric motorized units for ease and use of staff.



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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Misc. Archtitectural Enhancements	\$50,000	\$47,447						\$97,447
Permitting		\$1,500						\$1,500
Interior Design Services	\$7,000							\$7,000
Replacement of (6) motorized backboard units	\$0	\$60,000						\$60,000
Estimated Total Cost	\$57,000	\$108,947	\$0	\$0	\$0	\$0	\$0	\$165,947

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$57,000	\$108,947						\$165,947
Private								
County								
State								
Federal								
Estimated Total Revenue	\$57,000	\$108,947	\$0	\$0	\$0	\$0	\$0	\$165,947



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

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUE				
Interest	\$ (2,231)	\$ (36,608)	\$ 2,082	\$ 30,000
2nd Local Option Gas Tax	128,421	133,592	136,996	143,000
Grants				
Private Grant (Safety Fire Res Eq)	0	5,000	5,000	5,000
Federal Grant (JAG)	13,868	22,292	11,013	12,156
Federal Grant (Energy Efficient)	0	0	0	40,000
Cell Tower Rental	311,842	293,592	311,959	332,939
Interfund Transfer	150,000	150,000	300,000	725,000
TOTAL REVENUE	\$ 601,900	\$ 567,868	\$ 767,050	\$ 1,288,095
EXPENDITURE				
Miscellaneous Expense	0	21,514	0	0
049 Equipment Replacement	72,996	132,439	43,100	24,300
069 Copier Replacement	37,002	38,354	0	44,000
073 JAG Law Enf Eq (Grant)	13,520	21,931	11,013	12,156
088 Vehicle Replacement (Energy Eff Grant)	58,635	155,253	134,260	40,000
091 Computer Terminal Hardware Repl	0	0	30,000	0
150 Roof Replacement	0	25,939	10,000	845,000
151 Exterior/Interior Painting	7,128	12,719	88,500	22,000
152 Storm Water Pipe	0	13,128	30,000	30,000
161 Road Resurfacing & Striping	111,914	266,934	270,000	145,000
163 AC replacement	0	0	0	148,000
191 Fire Rescue Station Reno (Bunk room)	178,431	62,206	150,000	0
215 Fire Rescue / EMS Equipment (Grant)	0	192,688	84,000	110,800
220 Public Right of Way Landscape	17,238	32,025	10,000	0
229 Flooring Building	0	0	24,000	0
TOTAL EXPENDITURE	\$ 496,864	\$ 975,130	\$ 884,873	\$ 1,421,256
Beginning Fund Balance*	\$ 1,154,770	\$ 1,259,806	\$ 852,544	\$ 738,895
Net Change	105,036	(407,262)	(117,823)	(133,161)
Prior Year Rollover	0	0	(22,899)	0
Realized Rev / Exp	0	0	27,073	0
Ending Fund Balance	\$ 1,259,806	\$ 852,544	\$ 738,895	<u>\$ 605,734</u>
Restricted 2nd Local Option Gas Tax				\$ 568,138
			Unrestricted Fund Balance	\$ 37,596

* Based on Annual Comprehensive Financial Report

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2024 will be approximately \$738,895. The budget for FY 2024 includes cell tower rental income of \$332,939, restricted 2nd Local Option Gas Tax, interest, and a transfer from the General Fund. Ending fund balance is estimated to be \$605,734. 2nd Local Option Gas tax restricts \$568,138 of the balance leaving an unrestricted fund balance of \$ 37,596.

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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design								
Equipment	\$43,100	\$24,300	\$204,600	\$64,400	\$403,400	\$529,700	\$85,800	\$1,355,300
Estimated Total Cost	\$43,100	\$24,300	\$204,600	\$64,400	\$403,400	\$529,700	\$85,800	\$1,355,300

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$43,100	\$24,300	\$204,600	\$64,400	\$403,400	\$529,700	\$85,800	\$1,355,300
Private								
County								
State								
Federal								
Estimated Total Revenue	\$43,100	\$24,300	\$204,600	\$64,400	\$403,400	\$529,700	\$85,800	\$1,355,300

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

Public Works Equipment Replacement Matrix
 FY 2024-2029 Capital Improvement Program

Project No.: 049

Equipment Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1986 BANDSAW (VM SHOP)						
1999 GREASE REEL & 50' HOSE WITH GUN	\$1,800					
2000 PRESSURE PRO WASHER 4000						
2002 PONY PUMP W/500 GALLON WATER TANK						\$2,500
2002 HONDA TPG5000H-DX PORTABLE GENERATOR	\$3,200					
2002 AERIFIER 4" PRONGS						
2002 EAGLE AIR COMPRESSOR FR 95			\$5,600			
2003 BROYHILL CHEMICAL SPRAY RIG						
2003 CUMMINS POWER GENERATOR STATION 95					\$400,000	
2003 JOHN DEERE TRACTOR W/BUSHOG						
2004 HYSTER FORKLIFT		\$30,000				
2005 BALDOR 175 KW #213 GENERATOR "FRANCES"				\$200,000		
2005 BALDOR 175 KW #216 GENERATOR "WILMA"				\$200,000		
2005 TORO SAND PRO						
2005 TORO UTILITY VEHICLE						
2006 SPORTS TURF SOD CUTTER	\$5,800					
2006 HYPER THERM PLASMA CUTTER		\$3,500				
2007 HONDA EB5000X GENERATOR				\$3,400		
2007 JOHN DEERE 655 TILLER					\$4,000	
2007 JOHN DEERE 790 TRACTOR					\$30,000	
2008 KOHLER 350 KW GENERATOR CITY HALL						
2008 STUMP GRINDER		\$13,500				
2010 BALDOR 200KW GENERATOR STATION 94						
2010 HONDA EM5000SX GENERATOR						\$4,000
2012 SNAPON SCANNER						
2013 AIR OPERATED GREASE GUN		\$2,200				
2013 MILLER MATIC 200 MIG WELDER (VM SHOP)	\$8,000					
2013 SIMPSON PRESSURE WASHER 3000	\$2,500					
2013 WISCONSIN ROBIN TAMPER	\$3,000					
2013 CONCRETE SURFACER		\$8,500				
2014 TRAILER MOUNTED 6" WATER PUMP "ISAAC"			\$52,000			
2014 GRAVELY MOWER 44"		\$7,500				
2014 SCAG MOWER (72")		\$19,000				
2015 CHAMPION AIR COMPRESSOR (VM SHOP)						\$6,000
2015 WATER TANKER PUMP						
2015 30 GALLON AIR COMPRESSOR (VM TRUCK)		\$4,400				
2016 AIR COMPRESSOR (PS 1 Bay)						\$6,000
2016 CEMENT MIXER (R&D)					\$6,700	
2016 TORO GROOM MASTER					\$34,000	
2016 ARROWBOARD			\$6,800			

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

Public Works Equipment Replacement Matrix
 FY 2024-2029 Capital Improvement Program

Project No.: 049

Equipment Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
2016 20 TON SERVICE JACK X2						
2017 JOHN DEERE GATOR						\$12,500
2017 VICON FERTILIZER SPREADER PTO						\$15,000
2017 TORO ROTARY MOWER						\$3,800
2018 TIRE PRESSURE SENSOR TOOL					\$55,000	
2018 TIRE CHANGER		\$16,000				
2018 TIRE BALANCER						\$15,100
2018 PORTABLE 10KW GENERATOR						\$7,700
2018 JOHN DEERE LOADER/BACKHOE						
2019 TORO FERTILIZER SPREADER (RIDE-ON)						
2019 GENI LIFT (TRADES SHOP)						
2019 BOBCAT SKID STEER						
2019 JOHN DEERE GATOR						\$10,000
2019 TEXAS TRAILER 6.5' x 16' OPEN TRAILER						
2019 FRIGIDAIRE STACK WASHER/DRYER (PW)						\$3,200
2020 HUSQVARNA 20" WALK BEHIND CONCRETE SAW						
2020 30 TON PNEUMATIC PRESS						
2020 DRILL PRESS						
2020 SCAG DIESEL (61" MOWER)						
2020 SCAG (61" MOWER)						
2020 DEWALT 4000 PSI PRESSURE WASHER						
2020 SCAG WINDSTORM RIDE-ON BLOWER						
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)						
2022 SPORTS FIELD SAND TOP DRESSER						
2022 JOHN DEERE 4X4 TRACTOR						
2022 SKID STEER TRAILER						
2022 SCAG MOWER (36")						
2022 VEHICLE LIFTS (10,000LB CAPACITY)						
2022 VEHICLE LIFTS (33,000LB CAPACITY)						
2023 6.5' X 16" UTILITY OPEN TRAILER (PARKS)						
2023 6.5' X 16" UTILITY OPEN TRAILER (R&D)						
2024 STORM SEWER CAMERA		\$100,000				
TOTALS:	\$24,300	\$204,600	\$64,400	\$403,400	\$529,700	\$85,800

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

Project Description

Provides for the orderly replacement of the eleven (11) copiers and three (3) plotters 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. Six (6) medium duty copiers with sorters are located in the Departments of Public Works, Fire Rescue, Community & Recreation Services, Development & Neighborhood Services and Youth Programs. One (1) light duty copier is located in the City Clerk/Passport office.



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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design								
Furniture, Equipment & Software	\$0	\$44,000	\$10,000	\$46,000	\$43,000	\$13,000	\$28,000	\$184,000
Estimated Total Cost	\$0	\$44,000	\$10,000	\$46,000	\$43,000	\$13,000	\$28,000	\$184,000

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$0	\$44,000	\$10,000	\$46,000	\$43,000	\$13,000	\$28,000	\$184,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$0	\$44,000	\$10,000	\$46,000	\$43,000	\$13,000	\$28,000	\$184,000

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

Copier Replacement Matrix
 FY 2024-2029 Capital Improvement Program

Project No.: 069

Fixed Asset #	Purchase Date	Department	Size/Type	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
8990	12/16/2021	Administration / Finance	Heavy Duty Color Canon iR ADV C7770i				18,000		
8991	2/17/2022	City Clerk	Light Duty Canon iR ADV DX717iF				5,000		
7283	10/22/2020	Development & Neighborhood Services	Heavy Duty Color Canon ImagePRESS C165			18,000			
8112	12/23/2019	Development & Neighborhood Services	Canon Image PROGRAF TX-3000 MFP						
8413	10/10/2018	Development & Neighborhood Services	Medium Duty Canon iR ADV 4535i	10,000					10,000
9999	2023	Public Works	Medium Duty Canon DX C5840i					13,000	
9999	2024	Public Works	Canon TX3100 MFP- Z36 with Stacker	12,000					
10300	10/22/2020	Fire Rescue Station 94	Heavy Duty Color Canon ImagePRESS C165			18,000			
10418	2/14/2022	Fire Rescue Station 95	Medium Duty Canon iR ADV 4735i				10,000		
10367	10/1/2019	Fire Rescue 301 Swain	Medium Duty Canon iR ADV 4535i		10,000				
10231	10/10/2018	Community & Recreation Services	Heavy Duty Color Canon iR ADV C7565i	18,000					18,000
10240	10/22/2020	Community & Recreation Services	Medium Duty Canon iR ADV DX 4535i			10,000			
9999	2024	Community & Recreation Services	Canon Image PROGRAF GP-2000	4,000					
10395	10/1/2021	Youth Programs	Medium Duty Color Canon iR ADV C5840i				10,000		

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 2024, the funds will be used for enhancing camera security systems.



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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Equipment	\$11,013	\$12,156	\$0	\$0	\$0	\$0	\$0	\$23,169
Estimated Total Cost	\$11,013	\$12,156	\$0	\$0	\$0	\$0	\$0	\$23,169

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City								
Private								
County								
State								
Federal(JAG)	\$11,013	\$12,156	\$0	\$0	\$0	\$0	\$0	\$23,169
Estimated Total Revenue	\$11,013	\$12,156	\$0	\$0	\$0	\$0	\$0	\$23,169

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 2024-2029 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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Vehicles	\$ 134,260	\$ 40,000	\$ 888,400	\$ 874,600	\$ 2,808,000	\$ 309,000	\$ 163,600	\$5,217,860
Estimated Total Cost	\$134,260	\$40,000	\$888,400	\$874,600	\$2,808,000	\$309,000	\$163,600	\$5,217,860

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$ 134,260	\$0	\$ 888,400	\$ 874,600	\$ 2,808,000	\$ 309,000	\$ 163,600	\$5,177,860
Private								
County								
State								
Federal (e-vehicle)		\$40,000						\$40,000
Estimated Total Revenue	\$134,260	\$40,000	\$888,400	\$874,600	\$2,808,000	\$309,000	\$163,600	\$5,217,860

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

VEHICLE REPLACEMENT SCHEDULE

DEPARTMENT	MODEL YR	ASSET#	VIN#	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
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ADMINISTRATION (2)

2014 Ford Escape		8394	8425			\$32,000			
2021 Chevrolet Traverse (City Manager)		10363	0700			\$40,000			

DEVELOPMENT & NEIGHBORHOOD SERVICES (9)

2013 Ford Escape (to F-150)		8409	4795		\$42,000				
2013 Ford Escape (to F-150)		8407	4797		\$42,000				
2013 Ford Escape (to F-150)		8408	4796		\$42,000				
2017 Ford F-150		8412	2584				\$48,000		
2019 Ford F-150		10119	0082						\$52,800
2019 Ford F-150		10120	0083						\$52,800
2020 Ford Escape		10277	3747						
2021 Ford F-150		10371	9194						
2022 Ford F-150		10376	4602						

INFORMATION TECHNOLOGY (1)

2020 Dodge Caravan		10269	4944						
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YOUTH PROGRAMS (4)

1995 3800/Bus 60 Pass. 48 passenger	7062	5863							
2018 Blue Bird 30 Pass.	10230	8280							
2022 Blue Bird 66 Pass.	10386	1737							
2013 E350 15 Pass.	8610	4500							\$58,000

COMMUNITY & RECREATION SERVICES (6)

2002 Ford F-250 / 8' Bed / Lift Gate (Custodial)	6512	9073			\$44,100				
2013 Dodge Caravan (Custodial)	8608	4355			\$42,500				
2020 Ford Ranger (Parks Attn)	10278	0543							
2020 Ford T-350 15 Passenger	10282	7520							
2023 Ford F-250 / 8' Bed / Lift Gate	9999	9999							
2024 Toyota Rav 4 (e-vehicle)	9999	9999		\$40,000					

PUBLIC WORKS (8)

1993 4700LP Flat Bed 1.1/2 (refurb)	6460	0877		\$10,000					
2001 4700 Dump	7020	5454							
2008 4300 claw truck (surtax)	8373	1272							
2013 Ford F-250 Super Duty Crew Cab	8658	4518		\$58,000					
2013 Ford F-250 Super Duty Ext. Cab	8659	9679		\$55,000					
2015 Ford F-350 Crew VM Service Truck	0037	9465		\$80,000					
2016 Ford F-150 Extended Cab	10038	6650			\$54,000				
2016 Ford F-150 Extended Cab	10087	6812			\$54,000				

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

VEHICLE REPLACEMENT SCHEDULE - CONTINUED

DEPARTMENT	MODEL YR	ASSET#	VIN#	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
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PUBLIC WORKS (15)

2017 Ford F-250 Crew Cab	10096	0946					\$60,000		
2019 Ford F-450 Dump truck Crew Cab	10115	2320							
2018 Ford F-150 Extended Cab	10103	8502						\$60,000	
2018 Ford F150 Extended Cab	10104	8501						\$60,000	
2018 Ford F-150 Extended Cab	10109	7631						\$60,000	
2018 Ford T-250 With Utility Body	10117	8371						\$75,000	
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							
2022 Ford F-150 Crew Cab	10377	4617							
2022 E350 Transit Van	10383	5976							

FIRE RESCUE (21)

2005 Ford Explorer EMS	8049	3262							
2001 Am LaFr Pink Engine	7227	7080							
2009 Pierce Pumper 95	8557	196							
2011 HHR (Fire Marshall)	8735	1762							
2012 Pierce Saber Pumper	8847	2805							
2014 M-2 Freightliner Medical Truck	8960	3796			\$500,000				
2016 Ford Explorer (Asst Fire Chief)	0078	8202				\$54,000			
2016 Ford Explorer (Div Chief)	0077	8201				\$54,000			
2018 Ford Explorer (Fire Chief)	10190	9428						\$54,000	
2019 Freightliner Medical Truck	10114	2199				\$500,000			
2018 Pierce 75' Ladder	10110	9227					\$1,700,000		
2020 M-2 Freightliner Medical Truck	10263	8418					\$500,000		
2019 Pierce Engine Pumper	10256	0248							
2020 Chevy Tahoe (Bat Chief)	10268	9421							
2020 M-2 Freightliner Medical Truck	10362	4552					\$500,000		
2022 Ford F-150 (Assistant Fire Marshall)	10381	4619							
2022 Pierce Saber Pumper	10390	4705							
2023 International C550 Medical Truck	9999	9999							
2024 Ford Explorer (Training Chief)	9999	9999			\$59,400				
2024 Pierce 75' (107') Ladder	9999	9999			\$1,500,000				
2024 M-2 Freightliner Medical Truck	9999	9999			\$500,000				

SURTAX FUNDED		\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL 66	\$40,000	\$888,400	\$874,600	\$2,808,000	\$309,000	\$163,600	

Bold = Surtax funded

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

Project Description

This project provides for the orderly replacement of roofing systems on public buildings and park structures. Age, maintenance, and repairs, and functionality are taken into account as part of the analysis to determine when each facility will have the roofing system replaced. A matrix showing the schedule of the roof replacement from FY 2024 through FY 2029 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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design								
Permitting		\$13,600						\$13,600
Materials and Labor	\$10,000	\$831,400	\$35,000	\$10,000	\$305,000	\$10,000	\$10,000	\$1,211,400
Estimated Total Cost	\$10,000	\$845,000	\$35,000	\$10,000	\$305,000	\$10,000	\$10,000	\$1,225,000

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$10,000	\$845,000	\$35,000	\$10,000	\$305,000	\$10,000	\$10,000	\$1,225,000
County								
State								
Federal								
Estimated Total Revenue	\$10,000	\$845,000	\$35,000	\$10,000	\$305,000	\$10,000	\$10,000	\$1,225,000

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

**Public Buildings Roof Replacement Matrix
FY 2024-2029 Capital Improvement Program**

BUILDING	Roof Type	Installation Date	Lifespan	2024	2025	2026	2027	2028	2029
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		\$25,000				
Bowman Park Gazebo	Metal	February-22	2040-2045						
Burrowing Owl Park Gazebo	Metal	June-17	2042-2047						
Former City Hall (PBC Health Dept.)	Asphalt Shingles (20/40 year)	April-19	2034-2039				\$45,000		
Community Center	Metal	September-99	2019-2024	\$600,000					
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	January-19	2039-2044						
Community Park West Gazebo	Metal	May-18	2038-2043						
Community Park Main Pavilion	Metal	June-13	2038-2043						
Empire Park Gazebo ¹	Metal	January-00	2020-2025						
Freedom Park Main Pavilion	Metal	January-02	2022-2027	\$65,000					
Freedom Park Small Pavilion	Metal	January-02	2022-2027	\$40,000					
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						
Ira Van Bullock Padgett Field Dugouts & Press boxes	Metal	January-00	2020-2025						
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 wing2	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 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	2027-2032						
Municipal Complex- City Hall East and West wings (flat deck)*	Built Up Roof	May-23	2043-2048						
Municipal Complex- City Hall Center (flat deck)*	Built Up Roof	July-07	2027-2032	\$130,000					
Municipal Complex- Public Works	Metal	July-07	2027-2032				\$250,000		
Misc. Major Repairs (non Capital)				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL:				\$845,000	\$35,000	\$10,000	\$305,000	\$10,000	\$10,000

¹ Demolished in FY23

² Restoration/repairs

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 2024 through FY 2029 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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design								
Materials & Labor	\$88,500	\$22,000	\$21,200	\$46,000	\$31,000	\$40,000	\$10,000	\$258,700
Estimated Total Cost	\$88,500	\$22,000	\$21,200	\$46,000	\$31,000	\$40,000	\$10,000	\$258,700

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$88,500	\$22,000	\$21,200	\$46,000	\$31,000	\$40,000	\$10,000	\$258,700
Private								
County								
State								
Federal								
Estimated Total Revenue	\$88,500	\$22,000	\$21,200	\$46,000	\$31,000	\$40,000	\$10,000	\$258,700

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

Public Buildings Exterior/Interior Painting

FY 2024-2029 Capital Improvement Program


Project No.: 151

Building	Date Painted	Scheduled Year	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
301 Swain Blvd. (exterior)	June-12	2022						
301 Swain Blvd. (interior)	June-12	2022						
500 Perry Ave. (exterior)	June-14	2023						
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						
City Hall (exterior)	March-16	2030						
City Hall (interior)	May-16	2027					\$30,000	
City Hall Diesel Fuel Tank	March-16	2025		\$1,200				
Community Center (exterior)	March-16	2026						
Community Center (int-common wall,banq hall, several offices)	February-19	2025			\$10,000			
Community Hall (exterior)	June-14	2023						
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						
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						
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	\$12,000					
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-16	2023						
Public Works (interior)	March-16	2027						
PW Shed at Martin Ave.	March-14	2023						
Veterans 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:	\$22,000	\$21,200	\$46,000	\$31,000	\$40,000	\$10,000

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 2024, video inspections and minor repairs are planned. Additional video inspections and minor repairs to the storm sewer system are also planned from FY 2024 through FY 2029.




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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design								
Materials & Labor	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$210,000
Estimated Total Cost	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$210,000

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$210,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$210,000

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

Project Description	
<p>This project provides for the refurbishing of the asphalt markings and stripes along with the resurfacing of roadways throughout the City. A matrix showing the schedule of roadway rehabilitation from FY 2024 through FY 2029 is attached.</p>	
<p>Operating Impact Created by Project: Projected Operating Expense: \$0 Estimated Useful Life: 15-20 Years Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design								
Materials & Labor	\$270,000	\$145,000	\$270,000	\$100,000	\$100,000	\$100,000	\$0	\$985,000
Estimated Total Cost	\$270,000	\$145,000	\$270,000	\$100,000	\$100,000	\$100,000	\$0	\$985,000
Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$270,000	\$145,000	\$270,000	\$100,000	\$100,000	\$100,000	\$0	\$985,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$270,000	\$145,000	\$270,000	\$100,000	\$100,000	\$100,000	\$0	\$985,000

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

Roadway Striping, Marking, and Resurfacing Matrix

FY 2024-2029 Capital Improvement Program

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Appian Way	Asphalt	2021	2041-2046						
Biscayne Blvd.	Asphalt	1995	2015-2020				x		
Biscayne Dr. (Sherwood Forest Blvd to South 57th Ave.)	Asphalt	2016	2036-2041						
Biscayne Dr. (Flemming Ave to South 57th Ave.)	Asphalt	1995	2015-2020		x				
Biscayne Dr. (Flemming Ave to Haverhill Rd.)	Asphalt	2019	2039-2044						
Bowman St.	Asphalt	2022	2042-2047						
Broward Ave. (north of 10th Ave)	Asphalt	2007 (10th Ave. Intersection)	2026-2031				x		
Broward Ave. (south of 10th Ave)	Asphalt	2017	2036-2041						
Cambridge St.	Asphalt	2019	2039-2044						
Carver St.	Asphalt	2019	2039-2044						
Caesar Cir.	Asphalt	2020	2035-2040						
Centurian Cir.	Asphalt	2020	2040-2045						
Centurian Way	Asphalt	2022	2042-2047						
Chariot Cir.	Asphalt	2022	2042-2047						
Chickasaw Cir.	Asphalt	2022	2042-2047						
Cindi Ln.	Asphalt	2021	2041-2046						
Clinton St.	Asphalt	2019	2039-2044						
Constantine Cir.	Asphalt	2021	2041-2046						
Constitution Way	Asphalt	1999	2019-2024	x					
Dahl Drive	Asphalt	2023	2043-2048						
Dillman Rd.	Asphalt	2004	2024-2029					x	
Dodd Rd.	Asphalt	2018	2038-2043						
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	2014	2034-2039						
Foxtail Dr. (south of Purdy Lane)	Asphalt	2014	2034-2039						
Gladiator Cir.	Asphalt	2023	2043-2048						
Harwich Ct.	Asphalt	2022	2042-2047						
Heather Dr. East	Asphalt	2022	2042-2047						
Heather Dr. West	Asphalt	2022	2042-2047						
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						

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

Roadway Striping, Marking, and Resurfacing Matrix Continued
 FY 2024-2029 Capital Improvement Program

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Martin Ave. (north of 10th Ave.)	Asphalt	2016	2036-2041						
Martin Ave. (south of 10th Ave.)	Asphalt	2015	2035-2040						
Nautica Isles Blvd.	Asphalt	2002	2022-2027	x					
Nicia Way	Asphalt	2021	2041-2046						
Park Pointe Drive	Asphalt	2023	2043-2048						
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			x			
Piney Ct.	Asphalt	1998	2018-2023	x					
Ramblewood Cir.	Asphalt	2022	2042-2047						
Ramblewood Ct.	Asphalt	2022	2042-2047						
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	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	2034-2039						
S 57th Ave. (Lake Worth Rd. to L-13 Canal)	Asphalt	2013	2033-2038						
Sandi Ln.	Asphalt	2022	2042-2047						
Second St.	Asphalt	2019	2039-2044						
Seven Springs Blvd.	Asphalt	1997	2017-2022			x			
Sherwood Forest Blvd.	Asphalt	1998	2018-2023					x	
Swain Blvd. (north of 10th Ave)	Asphalt	2004	2024-2029				x		
Swain Blvd. (south of 10th Ave)	Asphalt	2017	2037-2042						
Toqa Way	Asphalt	2023	2043-2048						
Walker Ave. (north of 10th Ave.)	Asphalt	2010	2026-2031				x		
Walker Ave. (south of 10th Ave.)	Asphalt	2017	2037-2042						
Woodlake Blvd.	Asphalt	2023	2043-2048						
Woodwind Ct.	Asphalt	1991	2011-2026	x					
Wry Rd. N	Asphalt	2022	2042-2047						
Wry Rd.	Asphalt	2022	2042-2047						

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

Project Description

This project provides for the orderly replacement of air conditioning systems at public buildings throughout the City. Funds are budgeted to replace those units 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 for FY 2024 to FY 2029 is attached.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design								
Materials & Labor	\$0	\$148,000	\$141,500	\$81,500	\$80,750	\$30,000	\$30,000	\$511,750
Estimated Total Cost	\$0	\$148,000	\$141,500	\$81,500	\$80,750	\$30,000	\$30,000	\$511,750

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$0	\$148,000	\$141,500	\$81,500	\$80,750	\$30,000	\$30,000	\$511,750
Private								
County								
State								
Federal								
Estimated Total Revenue	\$0	\$148,000	\$141,500	\$81,500	\$80,750	\$30,000	\$30,000	\$511,750

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

HVAC Replacement Program Matrix
 FY 2024-2029 Capital Improvement Program

Project No.: 163

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2024	2025	2026	2027	2028	2029
500 Perry West	May-17	COND	SW Classroom	4						
500 Perry West	May-17	A/H	SW Classroom	4				\$32,000		
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		\$37,500				
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			\$37,500			
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	\$37,500					
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	\$25,000					
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						
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	\$18,000					
PBSO District 16 Range	Mar-11	A/H	Interior Rooms	4	\$10,000					
PBSO District 16 Range	Mar-11	COND	Interior Rooms	4						
PBSO District 16 Range Shed	Oct-20	WINDOW	Shed	5,000 BTU						
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Laundry,T.V.,Tool,Radio	2	\$5,000					
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	\$5,000					
Fire Rescue 94/PBSO Distr 16	Jul-07	COND	Former Computer Room	2						
Fire Rescue 94/PBSO Distr 16	May-23	A/H	Former Dispatch,Kitchen,Bunk	7.5						
Fire Rescue 94/PBSO Distr 16	May-23	COND	Former Dispatch,Kitchen,Bunk	7.5						

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

HVAC Replacement Program Matrix continued
 FY 2024-2029 Capital Improvement Program

Project No.: 163

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2024	2025	2026	2027	2028	2029
Fire Rescue 94/PBSO Distr 16	Nov-17	A/H	Admin,Lobby,Reception	7.5				\$18,750		
Fire Rescue 94/PBSO Distr 16	Nov-17	COND	Admin,Lobby,Reception	7.5						
Fire Rescue 94/PBSO Distr 16	Jul-20	COND	Phase 2	15						
Fire Rescue 94/PBSO Distr 16	Jul-20	A/H	Phase 2	15						
Fire Rescue Station 95	Jan-21	A/H	Main Building	7.5						
Fire Rescue Station 95	Jan-21	COND	Main Building	7.5						
Fire Rescue Station 95	Jan-21	Mini-Split	Main Building	0.5						
Fire Rescue Station 95	Jan-21	Mini-Split	Main Building	0.5						
Fire Rescue Station 95	Apr-21	Mini-Split	Bunker Gear Room	0.5						
Fire Rescue Station 95	Apr-21	Mini-Split	Bunker Gear Room	0.5						
301 Swain	Apr-12	A/H	Fire Rescue Station 96	3.5	\$8,750					
301 Swain	Apr-12	COND	Fire Rescue Station 96	3.5						
301 Swain	Apr-12	A/H	Fire Rescue Station 96	3.5	\$8,750					
301 Swain	Apr-12	COND	Fire Rescue Station 96	3.5						
Community Hall	Sep-22	A/H	South Side	10						
Community Hall	Sep-22	COND	South Side	5						
Community Hall	Sep-22	COND	South Side	5						
Community Hall	Feb-21	A/H	North Side	10						
Community Hall	Feb-21	COND	North Side	5						
Community Hall	Feb-21	COND	North Side	5						
Freedom Park	Sep-22	WALL	Press box	1						
Ira Van Bullock	Oct-15	WINDOW	Concession Area	1						
Public Works	Feb-21	A/H	Entire Building	15						
Public Works	Feb-21	COND	Entire Building	15						
City Hall	Apr-20	PACKAGE	East Wing	25						
City Hall	Apr-20	PACKAGE	West Wing	25						
City Hall	Feb-21	A/H	Council Chambers	20						
City Hall	Feb-21	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	\$30,000
Total:					\$148,000	\$141,500	\$81,500	\$80,750	\$30,000	\$30,000

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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 2024 through FY 2029 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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design								
Equipment & Design	\$84,000	\$110,800	\$263,000	\$253,800	\$330,100	\$170,800	\$227,000	\$1,439,500
Estimated Total Cost	\$84,000	\$110,800	\$263,000	\$253,800	\$330,100	\$170,800	\$227,000	\$1,439,500

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$84,000	\$105,800	\$263,000	\$253,800	\$330,100	\$170,800	\$227,000	\$1,434,500
Private		\$5,000						\$5,000
County								
State								
Federal								
Estimated Total Revenue	\$84,000	\$110,800	\$263,000	\$253,800	\$330,100	\$170,800	\$227,000	\$1,439,500

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

Fire Rescue Equipment Replacement Matrix

EQUIPMENT TYPE	# of Items	Purch. year	Life Exp.	2024	2025	2026	2027	2028	2029
FIRE RESCUE									
S.C.B.A. Air Pack	45 Items	2024*	10 years	\$4,000	\$0	\$75,000	\$75,000	\$0	\$0
S.C.B.A. Air Bottle	70 Items	2024*	15 years	\$2,000	\$0	\$0	\$0	\$0	\$0
S.C.B.A. Fill Station	2 Items	2025	15 years	\$0	\$45,000	\$0	\$0	\$0	\$0
Structural Firefighting Bunker Gear	75 Items	23/26	10 years	\$68,000	\$70,000	\$50,000	\$0	\$0	\$74,000
EMS Cardiac Monitor (Zoll)	6 Items	2024*	5 years	\$50,000	\$50,000	\$51,000	\$51,000	\$52,000	\$52,000
EMS Power Pro Cot Stretchers (Stryker)	4 Items	2024*	6 years	\$42,000	\$42,000	\$44,000	\$44,000	\$46,000	\$46,000
EMS Lucas 3 CPR Device	4 Items	2024	5 years	\$20,000	\$21,000	\$22,000	\$23,000	\$24,000	\$24,000
EMS Automatic Airway Ventilators	4 Items	2022#	10 years	\$0	\$0	\$0	\$0	\$0	\$0
Extrication Equipment	3 items	2024*	12 years	\$55,000	\$0	\$0	\$60,000	\$0	\$0
Structural Fire Helmet Replacement	75 Items	2024	10 years	\$16,000	\$0	\$0	\$5,000	\$5,000	\$5,000
Fire Hose 5" - 3500 ft	35 Items	2024*	10 years	\$6,500	\$0	\$0	\$3,000	\$0	\$0
Fire Hose 2.5" - 6250 ft	125 items	2024*	10 years	\$6,800	\$0	\$0	\$3,200	\$0	\$0
Fire Hose 1.75" - 4000 ft	80 items	2024*	10 years	\$6,000	\$0	\$0	\$5,000	\$0	\$0
Fire Nozzles - 1.5"	30 items	2024*	12 years	\$8,000	\$0	\$0	\$3,500	\$0	\$0
Fire Nozzles - 2.5"	20 items	2024*	12 years	\$8,400	\$0	\$0	\$3,500	\$0	\$0
Fire Rescue Stabilization Jacks	6 items	2024*	12 years	\$5,700	\$0	\$0	\$2,500	\$0	\$0
Fire Rescue Air Bag System	3 items	2024*	12 years	\$15,000	\$0	\$0	\$8,000	\$0	\$0
Fire Ventilation Fans	5 items	2024*	12 years	\$9,800	\$0	\$0	\$4,000	\$0	\$0
Ventilation Saws - Chainsaws	5 items	2024*	12 years	\$2,300	\$0	\$0	\$1,900	\$0	\$0
Ventilation Saws - K12	5 items	2024*	12 years	\$3,500	\$0	\$0	\$2,000	\$0	\$0
Ventilation Saws - K9/Saws-all	5 items	2024*	12 years	\$10,000	\$0	\$0	\$2,000	\$2,000	\$2,000
Generator - Honda	5 items	2024*	12 years	\$4,000	\$0	\$0	\$4,000	\$4,000	\$4,000
Thermal Imaging Cameras	7 items	2024*	10 years	\$40,000	\$0	\$0	\$8,000	\$0	\$0
Valve - 6" Intake to 5" Storz	5 items	2024*	12 years	\$2,000	\$0	\$0	\$1,900	\$0	\$0
Valve - 6" Intake to 2 - 2.5"FNH	5 items	2024*	12 years	\$1,900	\$0	\$0	\$1,800	\$0	\$0
Roll n Rack - 5" Hose Roller	2 items	2022	12 years	\$0	\$0	\$0	\$0	\$0	\$0
Multi-gas Detectors	4 items	2024*	4 years	\$4,000	\$0	\$1,800	\$1,800	\$1,800	\$0
Station Mattresses	17 Items	2021	6 years	\$0	\$0	\$0	\$6,000	\$8,000	\$0
Station Recliners	14 items	2022/23	6 years	\$0	\$10,000	\$0	\$0	\$8,000	\$0
Station Extractor - Gear Washer	3 Items	2019	8 years	\$0	\$10,000	\$0	\$0	\$10,000	\$10,000
Station Gym Equipment - Treadmill	2 items	2024	3 years	\$1,800	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Station Gym Equipment - Stairclimber	2 items	2024	3 years	\$5,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
Station Gym Equipment - Smith Machine	2 items	2025	10 years	\$0	\$5,000	\$0	\$0	\$0	\$0
* Equipment on Pumper/Rescue purchased in Fund 305				\$286,900					
# Equipment purchased with Cares 4 in 2022									
TOTAL				\$110,800	\$263,000	\$253,800	\$330,100	\$170,800	\$227,000



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


DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUE				
Interest	\$ (2,516)	\$ (39,639)	\$ 9,940	\$ 174,000
Grants				
Federal Grant (CDBG)	208,875	184,369	198,947	549,481
Federal Grant Other (Gladiator Lake)	0	0	1,300,053	2,128,991
Federal Grant Sewer (Septic)	0	0	1,540,000	0
State Appropriation (Sewer)	0	0	0	600,000
Local Grant (Dillman)	0	303	533,697	0
Local Grant (SWA)	0	13,650	0	0
PBC Interlocal Agreement (Chickasaw)	0	0	350,000	0
Infrastructure Surtax	3,219,349	3,906,024	3,980,409	3,720,589
TOTAL REVENUE	\$ 3,423,192	\$ 4,025,068	\$ 7,922,986	\$ 7,173,061
EXPENDITURE				
032 City Parks Improv	334,308	275,065	420,000	216,500
082 Upgrade Hardware & Software	27,818	0	0	0
088 Vehicle Replacement	271,588	334,097	1,552,000	2,300,000
106 City Sidewalks	1,084,406	338,143	0	0
150 Roof Replacement	0	0	400,000	0
152 Storm Sewer Pipe & Basin Replacement	48,604	15,120	0	0
163 AC Replacement	140,122	35,484	184,000	0
169 FR96 Standby Generator	0	0	0	175,000
191 Fire Rescue Station Renov (Baydoors)	0	168,524	0	0
193 Septic to Sewer North (CDBG)	247,282	432,920	1,000,000	1,120,000
210 Median Landscaping Rejuvenation	70,718	146,103	0	0
222 City Entryway Monuments	27,991	50,211	50,000	0
226 Gladiator Lake (Grant)	0	4,418	1,822,589	2,863,655
231 Septic to Sewer South (Grant)	106,225	93,476	1,540,000	1,890,000
232 Dillman Trail (Grant)	94,485	233,386	0	0
233 Chickasaw Road Improv (Grant)	36,900	8,943	2,059,276	0
234 Municipal Grounds & Lake Rejuvenation	0	356,463	30,000	0
TOTAL EXPENDITURE	\$ 2,490,447	\$ 2,492,353	\$ 9,057,865	\$ 8,565,155
Beginning Fund Balance*	\$ 5,196,652	\$ 6,129,397	\$ 7,662,112	\$ 5,668,959
Net Change	932,745	1,532,715	(1,134,879)	(1,392,094)
Prior Year Rollover	0	0	(2,009,494)	0
Un-realized Rev / Exp	0	0	1,151,220	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 6,129,397	\$ 7,662,112	\$ 5,668,959	\$ 4,276,865

* Based on Annual Comprehensive Financial Report

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2024 will be approximately \$5,668,959. The budget income for FY 2024 includes interest, grant fund, and infrastructure monies. The carryover projects from FY 2023 are the Gladiator Lake project, and the Septic to Sewer project. The expenses include City parks improvements, vehicle replacement, standby generator purchase, Gladiator Lake project, and Septic to Sewer projects. Ending fund balance is estimated to be \$4,276,865.

PROJECT NAME City Park Improvements
DEPARTMENT Public Works
PROJECT NO. 305-032

Project Description								
<p>This project provides for ongoing repairs and upkeep of the City's Public Parks. General wear and tear, age, past repair history, and cost are taken into account in the planned replacement of each item. In FY 2023, the City will converted the multi-purpose field at Veterans' Park into a soccer field and installed a play structure with shade. Also in FY 2023, the joint field at SJF Community Park was refurbished. In FY 2024, the play structure at Gladiator Park will be replaced and rubber safety surfacing will be installed. A pickleball court will also be added. City Staff will also review several park enhancement options for all park facilities.</p>								
Operating Impact Created by Project:								
Projected Operating Expense:			\$1,500					
Estimated Useful Life:			Play structures 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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Field renovation	125,000							\$125,000
Park Fixtures	8,500	5,000						13,500
Equipment	175,000	176,000						351,000
Pickleball Crt	0	30,000						30,000
Fencing	110,000							110,000
Signage	1,500	1,500						3,000
Permitting	0	4,000						4,000
Estimated Total Cost	\$420,000	\$216,500	\$0	\$0	\$0	\$0	\$0	\$636,500
Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$420,000	\$216,500	\$0	\$0	\$0	\$0	\$0	\$636,500
Private								
County								
State								
Federal								
Estimated Total Revenue	\$420,000	\$216,500	\$0	\$0	\$0	\$0	\$0	\$636,500

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

Project Description

A 107" Ladder Truck and a Medical Fire Rescue truck will be purchased in FY 2024. 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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Vehicles	\$1,552,000	\$2,300,000						\$3,852,000
Estimated Total Cost	\$1,552,000	\$2,300,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$3,852,000

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$1,552,000	\$2,300,000						\$3,852,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$1,552,000	\$2,300,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$3,852,000

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

Vehicle Replacement Matrix

305-088

DEPART.	MODEL YR	ASSET#	VIN#	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
FIRE RESCUE (2)									
	2024 Pierce 107' Ladder	9999	9999	\$1,800,000					
	2024 M-2 Freightliner Medical Truck	9999	9999	\$500,000					
GRAND TOTAL 2				\$2,300,000	\$0	\$0	\$0	\$0	\$0

PROJECT NAME Fire Rescue Station 96 Standby Generator
DEPARTMENT Fire Rescue
PROJECT NO. 305-169

Project Description

This project entails the purchase of a trailer mounted generator for the temporary Fire Rescue Station 96 at 301 Swain Blvd. The trailer mounted unit provides versatility, functionality, and cost efficiency that is required to maintain the City's temporary Fire Station 96. Currently, four (4) City facilities rely on prioritizing the use of two (2) trailer mounted generators to provide electricity during power outages. This new generator will allow for automatic power connection from electrical outages following storms and other unforeseen power loss events.



Operating Impact Created by Project:

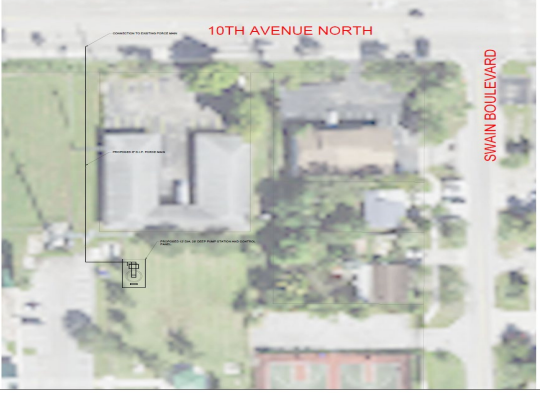
Projected Operating Expense: Included in Public Works Department maintenance budget
 Estimated Useful Life: 15-20 years
 Description of Operating Impact: Diesel fuel costs, preventive maintenance of electrical and engine components and annual load testing.

Project Budget

Cost by CIP Year	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Equipment	\$0	\$175,000						\$175,000
Planning & Design								\$0
Estimated Total Cost	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$0	\$175,000						\$175,000
Private								\$0
County								\$0
State								\$0
Federal								\$0
Estimated Total Revenue	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000

PROJECT NAME	Septic to Sewer North (CDBG)
DEPARTMENT	Public Works
PROJECT NO.	305-193

Project Description	
<p>The activity consists of providing improvement in the form of sanitary sewer infrastructure for the Original Section which currently has septic systems serving each of the 1170 residential units. The city has budgeted to provide the first phases of construction which includes a north and south section of gravity sewer pipes for the project and multiple lift stations that will eventually serve the entire original section. The project has been designed and staff is in the process of requesting permits through outside agencies. The first phase will include the construction of the north area lift station that will serve the gravity sewer line between 10th Avenue North and Biscayne Boulevard, and eventually the gravity sewer pipes in the northern half of the Original Section. The project will improve water quality in the area after the property owners hook up to the sewer system and sunset their septic systems and drainfields.</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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design		\$50,000	\$50,000					\$100,000
Construction Management	\$0	\$25,000	\$25,000					\$50,000
Gravity Sewer	\$1,000,000	\$1,000,000	\$0					\$2,000,000
Lift Station/Piping	\$0	\$0	\$1,000,000					\$1,000,000
Land Acquisition		\$45,000	\$0					\$45,000
Estimated Total Cost	\$1,000,000	\$1,120,000	\$1,075,000	\$0	\$0	\$0	\$0	\$3,195,000
Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$801,053	\$570,519	\$890,000					\$2,261,572
County								\$0
State								\$0
Federal (CDBG)	\$198,947	\$549,481	\$185,000					\$933,428
Estimated Total Revenue	\$1,000,000	\$1,120,000	\$1,075,000	\$0	\$0	\$0	\$0	\$3,195,000

PROJECT NAME Gladiator Lake Enhancement
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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Engineering Services	\$0	\$25,000						\$25,000
Construction	\$1,822,589	\$2,838,655						\$4,661,244
Estimated Total Cost	\$1,822,589	\$2,863,655	\$0	\$0	\$0	\$0	\$0	\$4,686,244

Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City	\$522,536	\$734,664						\$1,257,200
Private								
County								
State								
Federal (HMPG)	\$1,300,053	\$2,128,991						\$3,429,044
Estimated Total Revenue	\$1,822,589	\$2,863,655	\$0	\$0	\$0	\$0	\$0	\$4,686,244

PROJECT NAME	Septic to Sewer South
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. The City engaged 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. During FY 2023, the section North of the canal will be completed, FY 2024 the section South of the canal will be completed</p>	
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0</p> <p>Estimated Useful Life: Average 40 years, depending on use</p> <p>Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Planning & Design		\$60,000	\$60,000	\$60,000				\$180,000
Construction Management		\$30,000	\$30,000	\$30,000				\$90,000
Construction	\$1,540,000	\$1,800,000	\$1,500,000	\$1,500,000				\$6,340,000
Estimated Total Cost	\$1,540,000	\$1,890,000	\$1,590,000	\$1,590,000	\$0	\$0	\$0	\$6,610,000
Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City		\$1,290,000	\$1,590,000	\$1,590,000				\$4,470,000
Private								
County								
State		\$600,000						\$600,000
Federal	\$1,540,000							\$1,540,000
Estimated Total Revenue	\$1,540,000	\$1,890,000	\$1,590,000	\$1,590,000	\$0	\$0	\$0	\$6,610,000

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

DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 BUDGET	FY 2024 ADOPTED
REVENUE				
Interest	\$ 260	\$ 39,362	\$ 22,500	\$ 628,000
Grants				
ARP (Federal)	0	10,673,111	4,310,704	4,856,748
Community Project Funding (youth)	0	0	2,000,000	800,000
State Appropriation	0	0	0	950,000
Interfund Transfer	0	0	3,804,324	0
TOTAL REVENUE	\$ 260	\$ 10,712,473	\$ 10,137,528	\$ 7,234,748
EXPENDITURE				
Interfund Transfer	0	10,201,053	0	0
235 Complete Street	0	0	0	0
236 Youth Building	0	28,860	7,500,000	7,684,685
237 Fire Station	0	443,198	1,000,000	1,000,000
TOTAL EXPENDITURE	\$ 0	\$ 10,673,111	\$ 8,500,000	\$ 8,684,685
Beginning Fund Balance*	\$ 0	\$ 260	\$ 39,622	\$ 9,168,995
Net Change	260	39,362	1,637,528	(1,449,937)
Prior Year Rollover	0	0	(306,340)	0
Un-realized Rev / Exp	0	0	7,798,185	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 260	\$ 39,622	\$ 9,168,995	\$ 7,719,058

* Based on Annual Comprehensive Financial Report

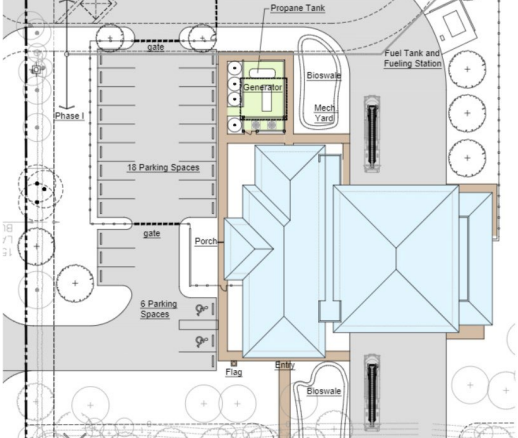
FUND CHANGE SUMMARY:

The beginning fund balance for FY 2024 is approximately \$ 9,168,995. The estimated income for FY 2024 will be approximately \$7,234,748. The budget income comes from the grant fund and interest. The expenses include a Youth Program Building and a Fire Station project. Ending fund balance is estimated to be \$7,719,058.

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

Project Description								
<p>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 2024, engineering and design for the new building will be completed.</p>								
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 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Design		\$380,000						\$380,000
Permits		\$96,000						\$96,000
Material, Labor and Construction	\$7,500,000	\$7,208,685						\$14,708,685
								\$0
Estimated Total Cost	\$7,500,000	\$7,684,685	\$0	\$0	\$0	\$0	\$0	\$15,184,685
Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City		\$1,877,937						\$1,877,937
Private								\$0
State		\$950,000						\$950,000
House Community Project	\$2,000,000	\$1,000,000						\$3,000,000
Federal (ARP)	\$5,500,000	\$3,856,748						\$9,356,748
Estimated Total Revenue	\$7,500,000	\$7,684,685	\$0	\$0	\$0	\$0	\$0	\$15,184,685

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

Project Description							
<p>Design and construction of a new Fire Station 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 2023, a site analysis and program verification of various sites was undertaken. In FY 2024, further site acquisition (as needed) will be undertaken, land acquisition and the schematic design, design development, construction documents and bidding/permitting assistance will be undertaken</p>							
<p>Operating Impact Created by Project:</p> <table style="width: 100%;"> <tr> <td>Projected Operating Expense:</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Estimated Useful Life:</td> <td style="text-align: right;">N/A</td> </tr> <tr> <td>Description of Operating Impact:</td> <td style="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						

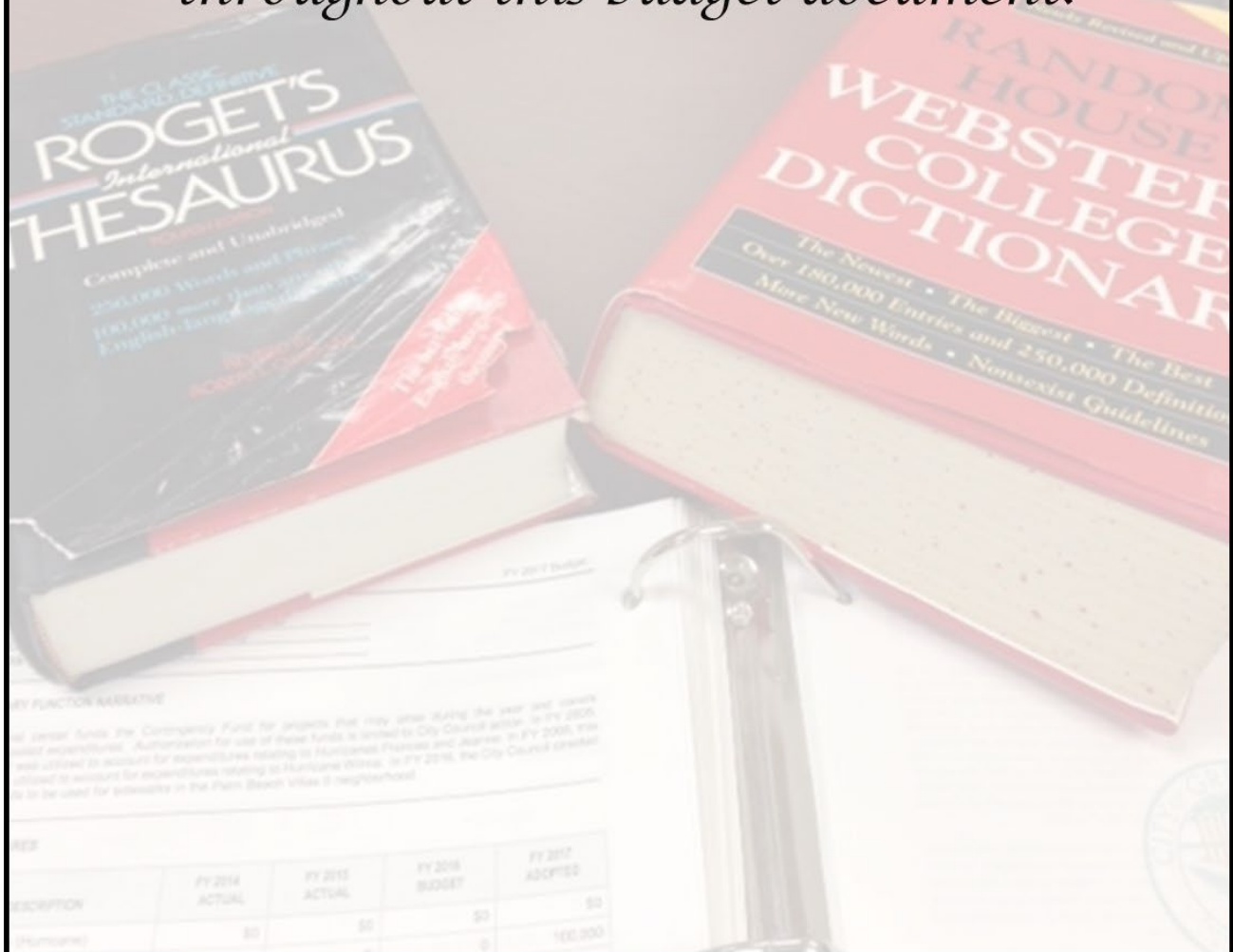
Project Budget								
Cost by CIP Year	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
Land Acquisition	\$500,000	\$500,000						\$1,000,000
Planning & Design	\$500,000	\$500,000						\$1,000,000
Construction			\$7,000,000					\$7,000,000
								\$0
Estimated Total Cost	\$1,000,000	\$1,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$9,000,000
Funding Source	Budget 2023	Budget Year 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
City			\$2,306,206					\$2,306,206
Private								\$0
County								\$0
State								\$0
Federal (ARP)	\$1,000,000	\$1,000,000	\$4,693,794					\$6,693,794
Estimated Total Revenue	\$1,000,000	\$1,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$9,000,000



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Glossary

This section covers the acronyms & definitions of terms used throughout this budget document.



GLOSSARY OF TERMS

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

ALS	-	Advanced Life Support	GAAP	-	Generally Accepted Accounting Principles
ACFR	-	Annual Comprehensive Financial Report	GASB	-	Governmental Accounting Standards Board
ARPA	-	American Rescue Plan Act	GFOA	-	Government Finance Officers Association
BCC	-	Board of County Commissioners	GIS	-	Geographic Information System
BEA	-	U.S. Bureau of Economic Analysis	GPRS	-	General Packet Radio System
BEBR	-	Bureau of Economic and Business Research	GPS	-	Global Positioning System
C.A.R.E.S.	-	Children Are Really Extra Special	HOA	-	Homeowners' Association
CDBG	-	Community Development Block Grant	ICMA	-	International City/County Management Association
CDPD	-	Cellular Digital Packet Data	ICO	-	Inspiring Connections Outdoors
C.H.A.S.E.	-	Continuously. Honoring. Achievements. (and) Striving. (for) Excellence.	MDT	-	Mobile Data Terminals
CIP	-	Capital Improvement Program	MPSCC	-	Municipal Public Safety Communications Consortium
COLA	-	Cost-of-Living Adjustment	MSTU	-	Municipal Services Taxing Unit
EKG	-	Electrocardiogram	ODP	-	Office of Domestic Preparedness
EMS	-	Emergency Medical Services	OST	-	Out of School Time Programs
FY	-	Fiscal Year	PAFR	-	Popular Annual Financial Report
FMIvT	-	Florida Municipal Investment Trust	PBSO	-	Palm Beach County Sheriff's Office
FTE	-	Full Time Equivalent	PC	-	Personal Computer
			TRIM	-	Truth In Millage

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 incorporate operating transfers and approved budget amendments (changes in the budget total that are approved after initial adoption).

AMERICAN RESCUE PLAN ACT of 2021 (ARPA): Federal law approved on March 10, 2021, to provide funds to local governments to facilitate the ongoing recovery from the COVID-19 pandemic.

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.

ASSET: Resources with present service capacity that government presently controls.

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 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 trips, 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 trips, 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 workweek 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: Funds received from other organizations (Federal, State, County, Private, Local) 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) and supports substantial operation of the City.

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.

INTERNATIONALCITY/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 to produce 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.

LIABILITY: 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.

MAJOR FUND: A major fund is a fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds, and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MEMORANDUM OF UNDERSTANDING (MOU): A written agreement between parties that expresses their aligned will. A MOU indicates that the parties have reached an understanding and are ready to move forward.

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 FOR DOMESTIC PREPAREDNESS

(ODP): The office created through Homeland Security, which funds 90% (10% City matching) of certain special and approved projects through CDP 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, employee 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.

PROPRIETARY FUND: A proprietary fund is typically financed based on cost or through user charges. Proprietary funds resemble private sector business activities.

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.