

CITY OF GREENACRES

COMPREHENSIVE ANNUAL BUDGET
October 1, 2022 - September 30, 2023

Fiscal Year
2023



City of Greenacres



Comprehensive Annual Budget

Fiscal Year 2023

October 1, 2022 – September 30, 2023

Mayor & City Council

Joel Flores, Mayor

John Tharp, Deputy Mayor, Councilmember, District I

Peter A. Noble, Councilmember, District II

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, 2021

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, 2021**.

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 29th 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 Budget Analyst at (561) 642-2012.

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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Andrea McCue
City Manager

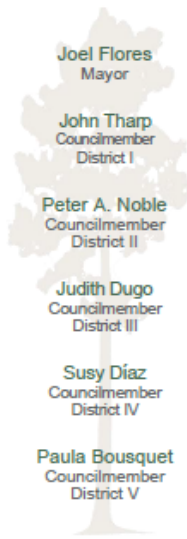
October 1, 2022

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 2023, covering the period from October 1, 2022, to September 30, 2023.

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 2023 (FY2023) 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 FY2023 budget includes allocations for public safety programs and activities to provide for the physical safety and property protection in the City. The budget includes continued renovations to Fire Rescue Stations 94 and 95, and engineering and design for an Emergency Operations Center and a new Fire Rescue Station 96.

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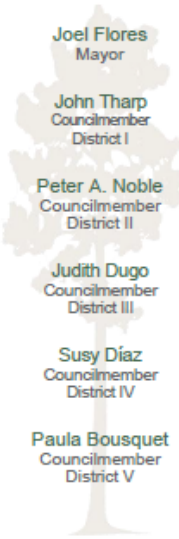
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City Manager

This allocation also includes the City’s contractual agreement with the Palm Beach Sheriff’s Office (PBSO) for law enforcement services which for FY2023 adds a second community policing officer and two (2) additional crossing guards, and funding for the ongoing maintenance and addition of cameras to City parks and buildings to provide for added security and monitoring by PBSO.

- **Well-Planned Attractive Community:** The FY2023 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 right of ways.
- **Efficient and Effective Government:** The FY2023 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 FY2023 budget includes allocations for community and recreation programs including events, recreational athletic leagues, senior activities and funding for the City’s award winning, licensed afterschool and camp programs. Included in the total allocation are funds for the City’s annual Daddy/Daughter Dance, Egg’stravaganza, Ignite the Night-July 4th Celebration, Back to School Party, Holiday in the Park, Fiesta de Pueblo, ArtZy Evening at City Hall and Rock and Roll Sunday. The budget also includes construction for a new Youth Programs Building.



Operating Environment

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

City Administration 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 increase in operating costs for FY2023 is expected to be 7%, and revenues are expected to outpace expenditures over the next three years. The City is continuously looking for opportunities to increase revenues through the rebidding and pricing of goods and services, opportunities for development and redevelopment and annexation into the City.

Certified property values as of January 1, 2022, show an increase of 12.61% 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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City Manager

generated over \$13.5 million in revenue since its approval and has provided for various quality of life improvement projects for our residents.

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

- Statutory caps on increases in property values, which are limited to 3% on homestead, and 10% on non-homestead properties.
- Limits on future growth as the City is 99% 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.



Financial Plan

The FY2023 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, revenues will outpace expenditures and it is important to maintain a long-term view to ensure and maintain the financial sustainability of the City. Additionally, it is important to continue to ensure that resources are directed toward essential priority areas for the most important City services to provide the highest levels of outcomes, while minimizing costs.

General Fund

The general fund is used to account for all expenditures of traditional government services such as Public Safety, Parks and Recreation, Public Works, Finance, 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 FY2023 are projected to be \$36,537,289 which represents an increase of 8.71% over the budgeted FY2022 revenues.

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City Manager

General Fund expenditures for FY2023 are projected to be \$39,553,173, which is 18.81% higher than the expenditures budgeted in FY2022. The increase is primarily as a result of increased personnel services costs including staffing for the new Fire Rescue station and salary increases related to the implementation of recommendations from a compensation study performed during FY2022, 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 FY2026



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 \$840,247 .

Debt Service Fund

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

Capital Improvement Program

The FY2023 budget allocates a total of \$22,216,335 for the Capital Improvement Programs which consist of five (5) funds: New Growth, Parks and Recreation, Reconstruction and Maintenance, Surtax Infrastructure Fund, and the American Rescue Plan.

The **New Growth Fund** has three (3) projects budgeted totaling \$3,138,597. 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.
- Planning, design & land acquisition for an Emergency Operations Center.

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Andrea McCue
City Manager

The **Parks and Recreation Fund** contains projects totaling \$635,000. 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 banquet hall flooring replacement.

The **Reconstruction and Maintenance Fund** contains projects totaling \$884,873. 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.
- Renovations to flooring and replacement of roll up bay doors at Fire Rescue Stations.
- Replace and/or enhance landscaping on public right of ways

The **Surtax Infrastructure Fund** contains projects totaling \$9,057,865. Revenue for this fund is derived from the County voter approved one-cent sales surtax, and is allocated to fund the following projects:

- Carryover of City park improvements and enhancement of services.
- First phase of the lift station project for the Original Section of the City.
- Engineering plans and design for construction of a sewer system in the City's Original Section.
- Carryover of bank stabilization at Gladiator Lake.
- HVAC replacement.
- Municipal Building roof replacement
- City entryway monument upgrades.
- Purchase a bus for youth programs, a claw truck for public works, and a pumper and a freightliner for the new fire rescue station
- Chickasaw Road improvements.
- Municipal Complex lake enhancements.



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Andrea McCue
City Manager

The **American Rescue Plan** contains \$8,500,000 in recognized revenue from the Federal Government for the following projects in FY2023 :

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

The total budget for FY2023 is \$73,013,015, which is \$23,451,262 more than the FY2022 budget. It reflects the City's efforts in allocating funding for programs to maintain and improve levels of service and for investing in upgrading facilities and infrastructure. The budget also reflects efforts to provide the best services at the most efficient cost. The City continues to maintain the lowest per capita ad valorem impact on its residents among the ten largest cities in Palm Beach County.

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

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

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City Profile

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

With a land area of approximately 6.11 square miles and a population of 44,549, The City of Greenacres is the eighth largest of the 39 incorporated municipalities in Palm Beach County. The City’s over 17,691 dwelling units (as of 9/2021) provide diversity in type (single family, condominiums, villas, townhomes and apartments) and price range. The City is home to five (5) elementary schools, three (3) middle schools and a high school, as well as numerous houses of worship, a library, and a post office.

The City of Greenacres has been named a “Tree City USA” for 30 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 14 parks with a combined area of over 95 acres providing a variety of recreational opportunities for day and night time play for residents of all ages. Adjacent to the City is Okeehetee Park, a regional county park providing over 1,700 acres of recreation.

The City’s Community Center is host to a variety of youth, adult, and senior classes and activities.

Greenacres has operated a licensed, nationally accredited K through High School youth program since 1995. The current program serves approximately 150 students with a wide variety of out-of-school time programming.



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	44,549	
Gender (Census 2020)		
Male	20,827	46.8%
Female	23,722	53.2%
Age Range (Census 2020)		
Under 5 Years	2,163	5.3%
5 - 19 Years	8,078	19.9%
20 - 64 Years	23,745	58.6%
65 and Over	6,543	16.1%
Median Age (Years)	38.4	
Race (ACS 2021)		
Hispanic or Latino	16,407	36.8%
White	14,095	31.6%
Black or African American	9,284	20.8%
Asian	1,760	4.0%
Other	3,003	6.7%
Housing (2021)		
Total Housing Units	17,691	
Single Family	4,883	27.6%
Multi Family	12,486	70.6%
Owner Occupied Housing Units	11,134	62.9%
Renter Occupied Housing Units	6,557	37.1%
Average Home Value (2021)		
Single Family Homes	\$ 345,000	
Condominiums	\$ 131,000	
Town Homes	\$ 225,000	
Median Household Income (2020)	47,840	

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 22,600 and 11,484 employees, respectively.

The Bureau of Economic Analysis (BEA) lists the top three (3) Industries in Palm Beach County as:

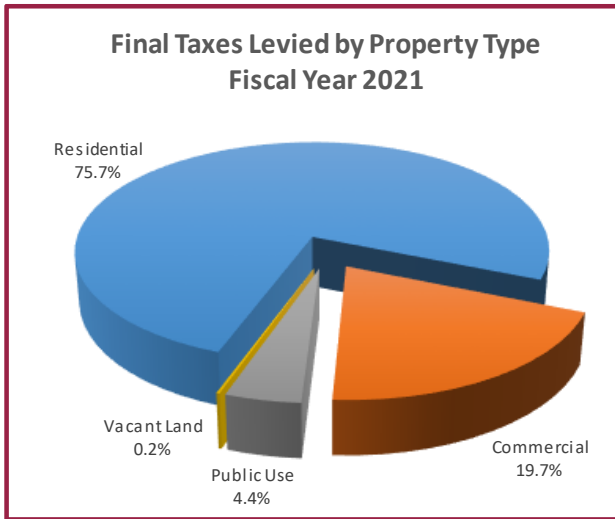
- 1) Professional, scientific and technical, administrative support, and waste management services, the largest sector at more than 114,000 employees.
- 2) Educational services, health care and social assistance at over 109,000.
- 3) Retail trade at over 87,000.

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

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

The City is a residentially oriented suburb with supporting commercial establishments to serve its diverse population. Residential households account for over 75.7% of the taxes levied by the City, while commercial uses account for 19.7%, public uses (institutional, agricultural) account for 4.4%. 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

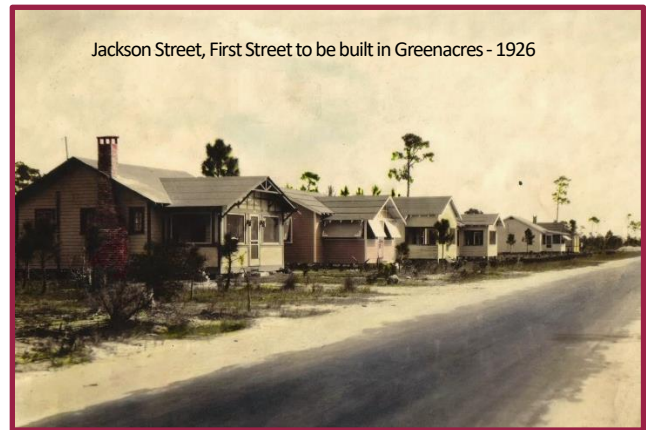
The City is an active member of the Central Palm Beach County Chamber of Commerce, the Hispanic Chamber of Commerce of Palm Beach County, the Palm Beach County League of Cities, the Florida League of Cities, the National League of Cities and the Western Communities Council. These organizations promote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

History

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, 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 2021, the City’s population grew over 14% from 39,066 to 44,549. 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. The City is currently in the process of updating the City’s Comprehensive Plan to provide opportunities for development and redevelopments, new and improved amenities, affordable housing, openspace, and quality education opportunities. 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 – 23,325 registered voters

Area: 6.11 square miles

Miles of Streets: Approximately 23.37 Center Lane Miles

Dwelling Units 17,691 units (as of 9/2021)

Employees: Full time – 156, Part time – 32

Population: 44,549 (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

Historical Museum 1 – built in 2014



After School Programs

(City-Run)

C.A.R.E.S. Elementary School age

Cool Zone Middle School age

Hot Spot High School age

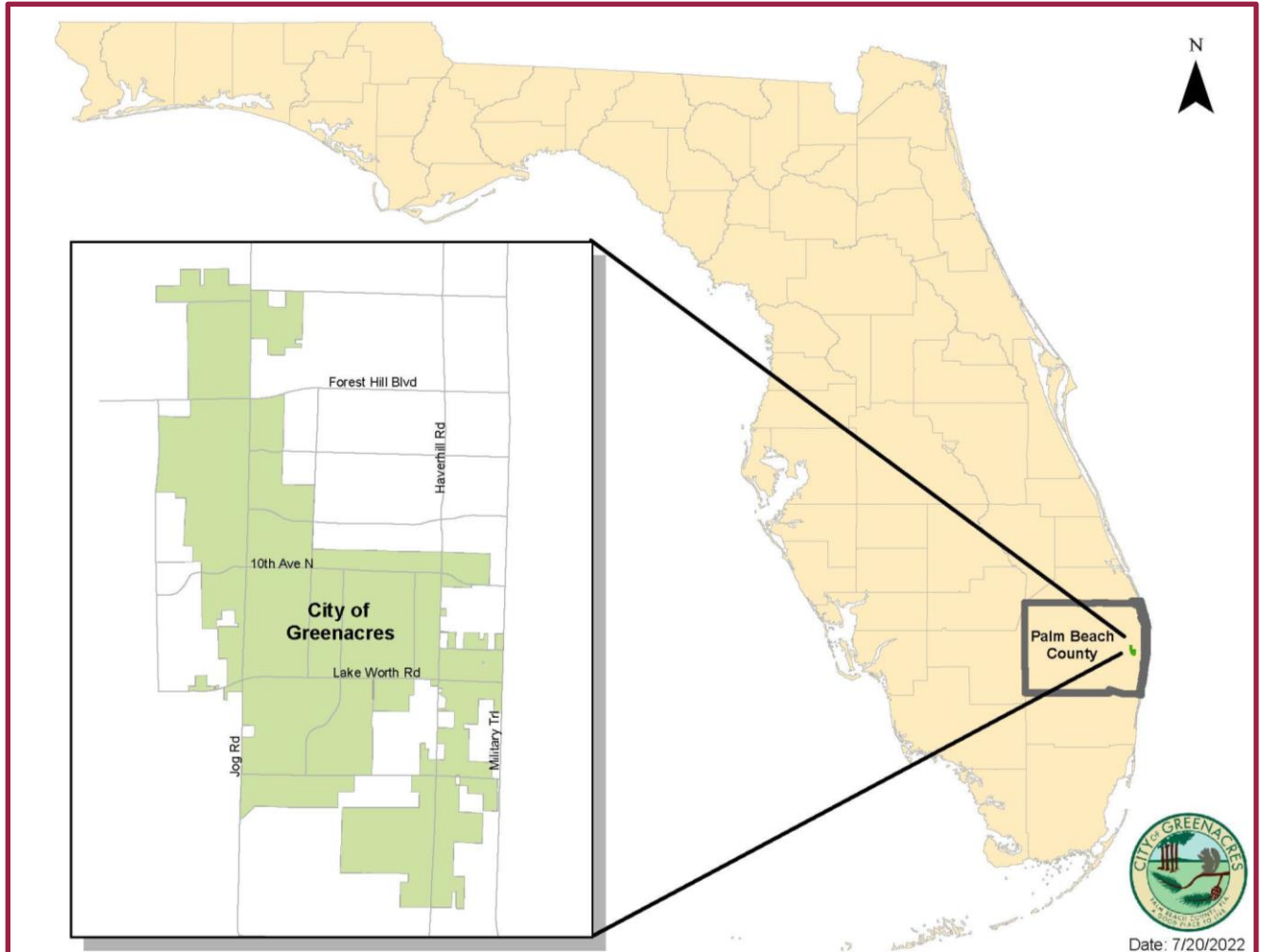
Education (Public Schools)

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 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 one 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

During 2018-2019, the City engaged in the development of a Market and Situational Analysis and Vision and Strategic Action Plan to guide the City in its development of strategies to position Greenacres to compete for investment and increase its tax base, while maintaining and strengthening its community character and brand.

The City utilized visioning processes as a tool to aid in this long-range planning. The process included engagement with City residents through open houses to solicit feedback on strengths, weaknesses, quality of life, areas of interest and issues affecting the City, and stakeholder meetings with City businesses to discuss opportunities for development and redevelopment in support of the City's commitment to economic growth.

The Strategic Action Plan presented five (5) strategy areas defined to support economic growth in Greenacres:

- Identity and Market Positioning
- Economic Development Prosperity
- Sustainability and Mobility
- Community Connections-Neighborhood Pride
- Housing and Economic Redevelopment Support

In addition, the City's Comprehensive Plan, required by the Florida Growth Management Act, reflects the City's vision and establishes the foundation for meeting the needs of existing and future residents, visitors, and businesses. The 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 September 2023 to reflect changes in local conditions as well as state, federal and county laws and regulations. The City is currently in the process of canvassing our residents with questionnaires, engaging our residents at community functions, city meetings, and contacting our residents via social media to provide valuable input to this process <https://greenacresfl.gov/development/page/comprehensive-plan-amendment-update>

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

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

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. 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.

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.

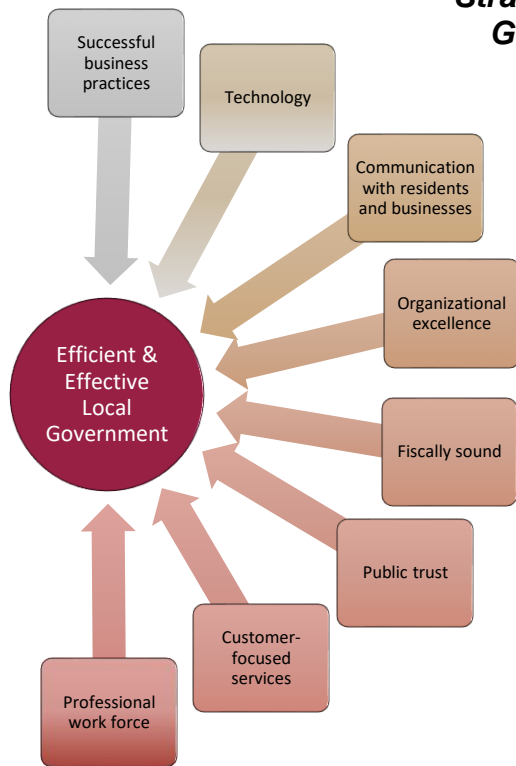
Strategic Goal: Well Planned Attractive Community

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 right-of-ways.



Strategic Goal: Efficient & Effective Local Government



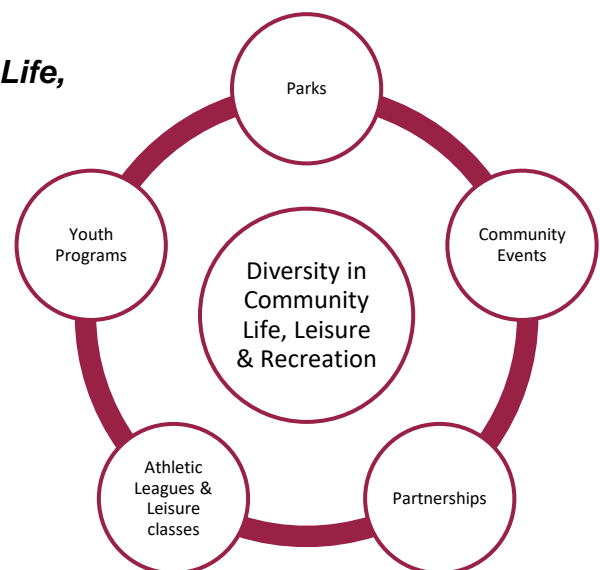
Short Term Goals:

- Maintain implementation of successful business management practices and the use of performance measurement and benchmarking.
- Increase efficiency of service delivery through the incorporation of technology.
- Maintain communication with residents and businesses by publishing an annual report, city newsletters, and maintaining a current website.
- Maintain recognition of organizational excellence by Government Finance Officers Association (Budget, 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>

<i>Strategic Goals</i>	<i>Program/Activity</i>	<i>Intended Outcomes</i>
<p>Diversity in Community Life, Leisure & Recreation</p> 	<p>Community Events</p> <p>Youth Programs</p> <p>Community Recreation Classes and Activities</p> <p>Parks/Recreation</p>	<p>Increase opportunities for community interaction.</p> <p>Positive youth development and leadership skills; success through improvement of school grades and community involvement.</p> <p>Increase opportunities for educational and leisure activities; increase social interaction and community building.</p> <p>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
Department				
Building	√	√		
City Clerk			√	
City Manager	√	√	√	√
Code Enforcement	√	√		
Community & Recreation		√		√
Community & Rec Director		√		
Development & Neighborhood Services	√	√		
Finance Director			√	
Finance Operations			√	
Fire Rescue	√			
Human Resources	√		√	
Information Technology	√		√	
Legal Counsel	√		√	
Mayor & City Council	√	√	√	√
Parks & Grounds		√		√
Planning, Engineering & GIS		√		
Public Works Building Services		√		
Public Works Director	√	√		√
Purchasing			√	
Road & Drainage	√	√		
Vehicle Maintenance	√			
Youth Program				√

FINANCIAL POLICIES

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

Operating Budget Policies

(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. 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:

- The Florida Local Government Surplus Funds Trust Fund (Florida Prime State Board of Administration or SBA), or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act (Florida Statute Section 163.01).
- Negotiable direct obligations of, or obligations of the principal and interest of which are unconditionally guaranteed by the United States Government at the prevailing market price for such securities (U.S. "Treasuries" and "Agencies").
- U.S. Government Agency Securities and Instrumentalities of Government Sponsored Enterprises carrying the implied faith and credit of the U.S. Government; Interest-bearing time deposits or savings accounts in qualified public depositories as prescribed by the Florida Security for Public Deposits Act, Chapter 280.02, Florida Statutes.
- Certificates of deposit and other evidences of deposit at qualified depositories, bankers' acceptances, and commercial paper, rated in the highest tier by a nationally recognized rating agency.

- Shares of any money market mutual fund that is registered with a Securities and Exchange Commission, has the highest credit quality rating from a nationally recognized statistical rating organization, and has a portfolio, which is limited to direct obligations of the United States Government or any agency instrumentally thereof.

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

Debt 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 an amount of \$2,000,000.
3. Assigned Fund Balance:
Compensated Absences reserve in an amount up to 50% of the difference between the total compensated absences and the amount due

within one year as determined in the most recent financial statements.

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

Capital Assets Policies

(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 2023

The FY 2023 annual budget for the City of Greenacres covers the period from October 1, 2022 to September 30, 2023, 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.

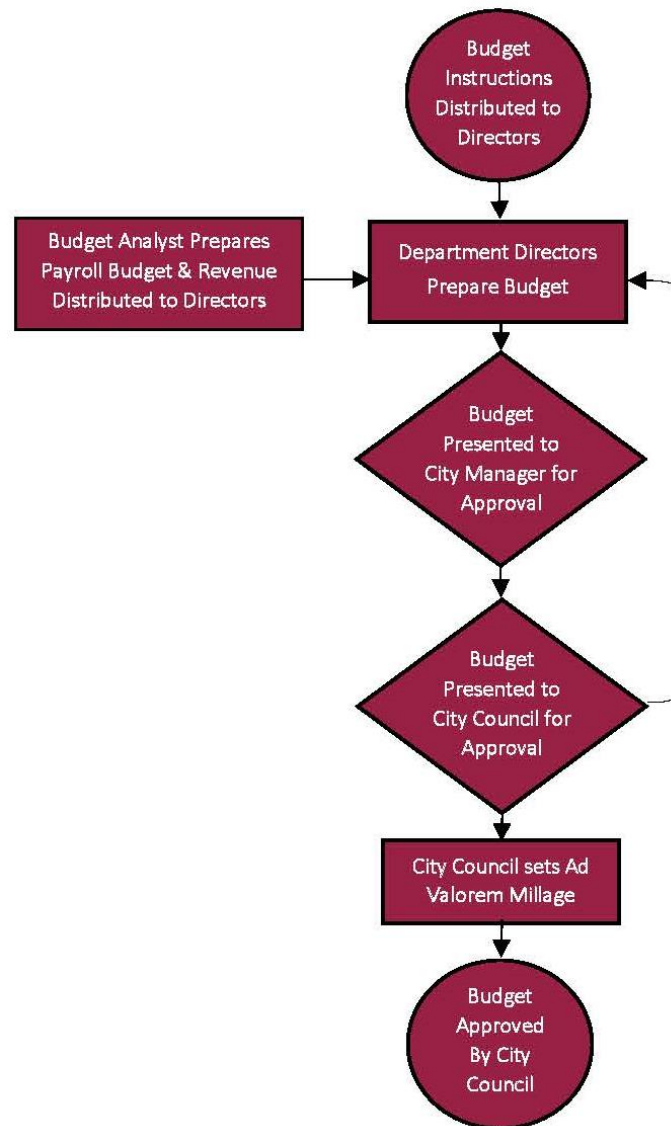
The proposed City Manager's budget is assembled and presented to the City Council.

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 for approval by majority vote based on the recommendation and justification of the affected Department Director(s), Director of Finance, and City Manager.

BUDGET PROCESS



Budget Calendar

FY 2023

March 2022

Budget Analyst Prepares Budget Module, Budget Request Packages and Guidance Materials	Mar 1
Distribution of Budget Instructions	Mar 22

April 2022

Departments Prepare Budget Requests and Update Goals and Objectives, Primary Function, Accomplishments, Performance Measures and Organizational Charts	Mar 23 - Apr 29
Departments prepare Budget Requests for Capital Improvement Funds CIP Projects	Mar 23 - Apr 29
Departmental CIP Budget Meetings with the City Manager and Finance	Apr 14
Vehicle CIP Meetings with City Manager and Finance	Apr 22
Follow-up CIP Budget Reviews with City Manager and Finance	Apr 29
Departmental Budget Requests Submitted to City Manager	Apr 29

May 2022

Departmental Budget Meetings with the City Manager and Finance, including CIP revisions	May 4 - May 5
Finalize CIP and Surtax Projects and Corresponding Items to Budget	May 10
Departmental Revenues and Expenditures locked	May 10

June 2022

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 6

July 2022

Property Appraiser Provides Certification of Taxable Values	Jul 1
City Manager Detailed Budget Overview provided to City Council	Jul 18
City Council Adopts Proposed Millage Rate and Sets Time and Date for Public Hearings	Jul 18
Department of Finance Provides Proposed Ad Valorem Rates to Property Appraiser	Jul 31

August 2022

City Council Preliminary Budget Review	Aug 15
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September 2022

First Public Hearing on Proposed Budget	Sept 14
*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 24
Second Public Hearing to Adopt Final Millage Rate and Budget and Approval of Budget Resolution	Sept 28
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 30

October 2022

Start new budget year	Oct 1
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GOVERNMENTAL FUNDS

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

The City of Greenacres uses the following governmental fund types:

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

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

- Forfeitures Fund (#102) - This fund (established in FY 1989) accounts for funds generated from law enforcement confiscations. These funds are legally restricted as to usage per Chapter 932, Florida Statutes. Chapter 932, Florida Statutes, prohibits adoption of a revenue budget on this fund. Fund expenditures need City Council approval.
- Arboreous Fund (#103) - This fund was established in FY 1991 to account for funds designated for tree planting and maintenance activities. Revenue is generated from commercial development.
- Fire Rescue Donation Fund (#104) - This fund was established in FY 1996 to account for contributions designated for fire rescue activities.
- Greenacres Youth Programs Fund (#105) - This fund was established in FY 1997 to account for funds reserved and designated for youth after school programs and camps.

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

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

Capital Projects Funds - The City operates five (5) capital projects funds and are all major funds. All funds are supported by various sources including the receipt of grants, inter-fund transfers from the General Fund, impact fees and bond proceeds. The five continuing funds are:

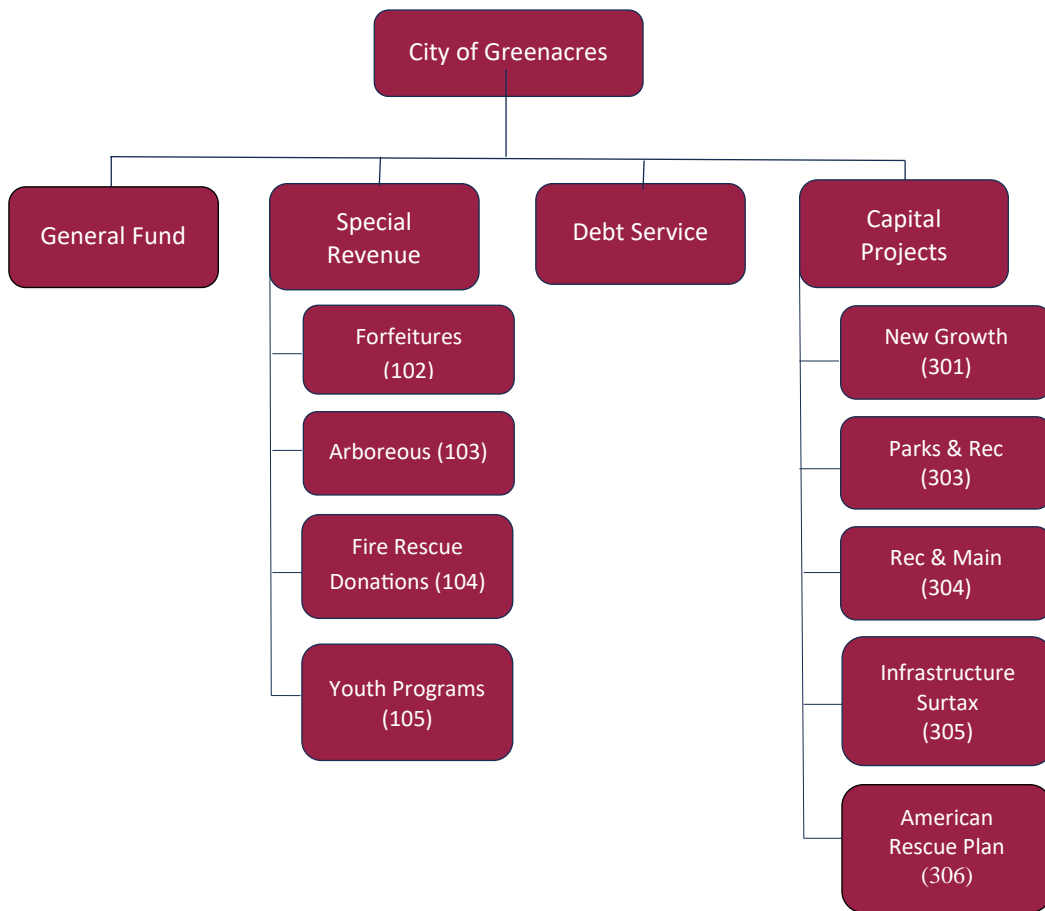
- New Growth Fund (#301) – This fund provides for the acquisition of new and expanded public infrastructure for all purposes resulting from the growth of the City, such as a new City computer system and land acquisition.
- Parks and Recreation Fund (#303) – This fund provides for the construction and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

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

The City of Greenacres 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 29 years (as of FY 2020), and the Distinguished Budget Presentation award for the past 29 years (as of FY 2022).



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.

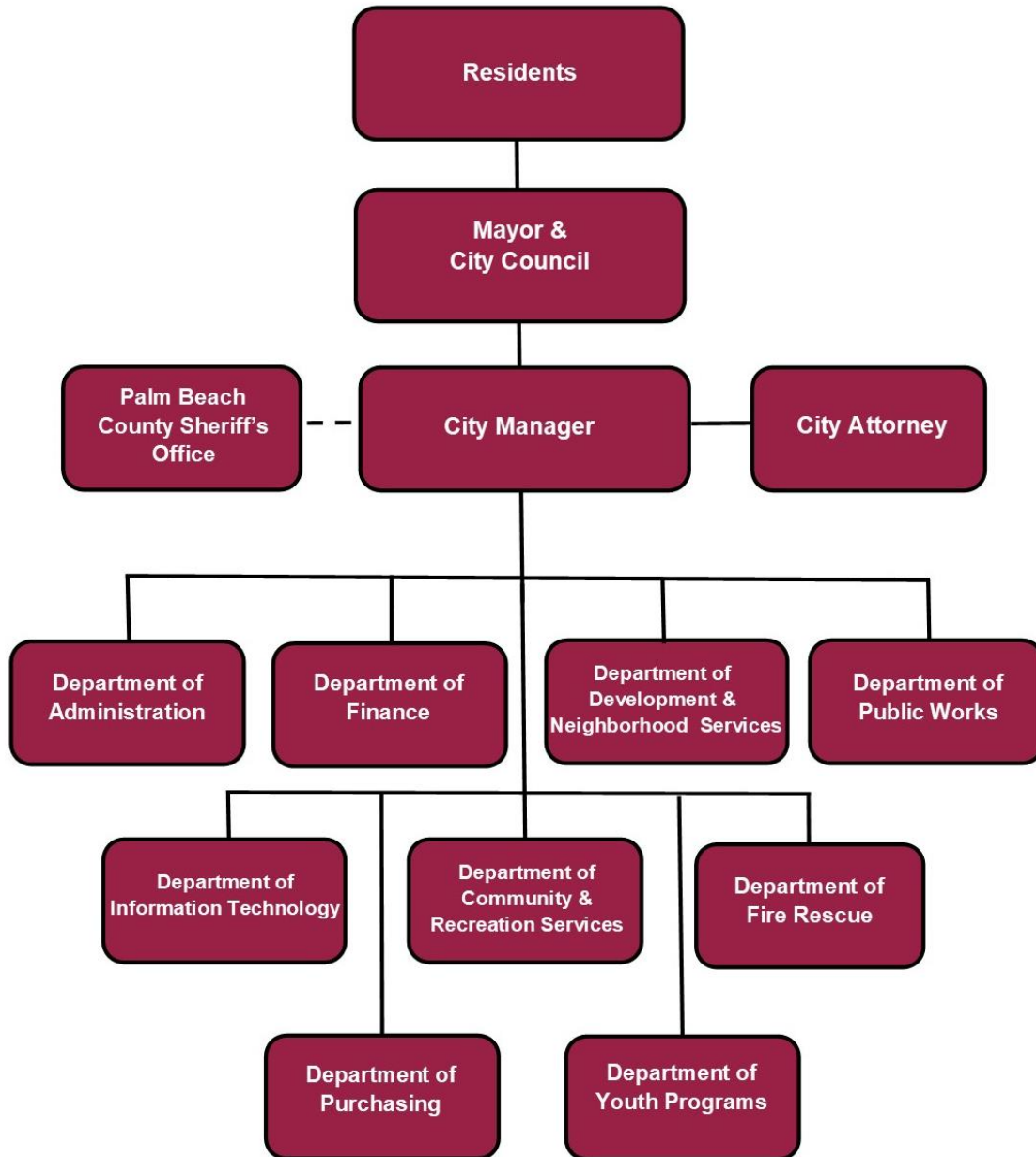
The City does not have enterprise or proprietary funds and does not budget fiduciary funds.

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

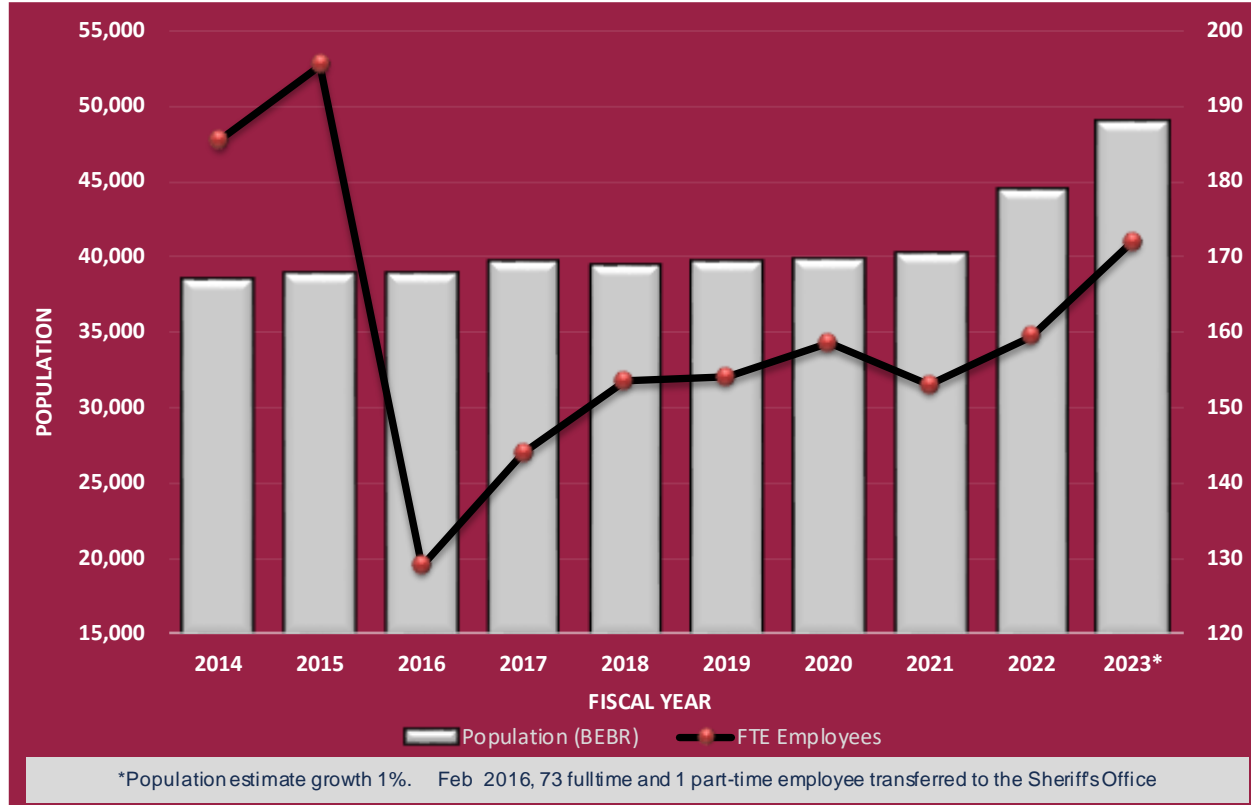


Mission Statement

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 detailed organizational chart.

Full Time: 156
Part Time: 32

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 2014 to 2023.

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

Personnel Summary					
FY 2021 - 2023					
Department	FY 2021 Service Levels	Adopted Additions / Reductions	FY 2022 Service Levels	Adopted Additions / Reductions	FY 2023 Service Levels
Administration	8 FT / 8 PT	+2 FT	10 FT / 8 PT	+2 FT ¹	12 FT / 8 PT
Finance	8 FT	0	8 FT	0	8 FT
Purchasing	2 FT	0	2 FT	+1 FT	3 FT
Information Technology	3 FT	+1 FT	4 FT	0	4 FT
Development & Neighbor Svcs	6 FT	+16 FT	22 FT	-2 FT	20 FT
Public Works	22 FT	0	22 FT	+1 FT	23 FT
Fire Rescue	57 FT	+1 FT	58 FT	+9 FT ¹	67 FT
Community & Recreation Svcs	10 FT / 8 PT	+2 FT / -3 PT	12 FT / 5 PT	+2 FT / -1 PT	14 FT / 4 PT
Youth Programs	5 FT / 20 PT	0	5 FT / 20 PT	0	5 FT / 20 PT
Building	14 FT	-14 FT	0	0	0
TOTALS	135 FT / 36 PT	+8 FT / -3 PT	143 FT / 33 PT	+13 FT / -1 PT	156 FT / 32 PT

FT – Full Time; PT – Part Time

¹ One FT Hired in FY 2022

The preceding chart shows actual changes between the FY 2021 and FY 2022 service levels, and the proposed changes for budget year FY 2023. A brief explanation of the current changes is provided below.

Administration Passport Services Coordinator full time position budgeted in FY 2023, added in FY 2022 due to increased volume in new passports. Economic Development Director added in Budget Year 2023 per City Council.

Finance No staffing changes are proposed in FY 2023.

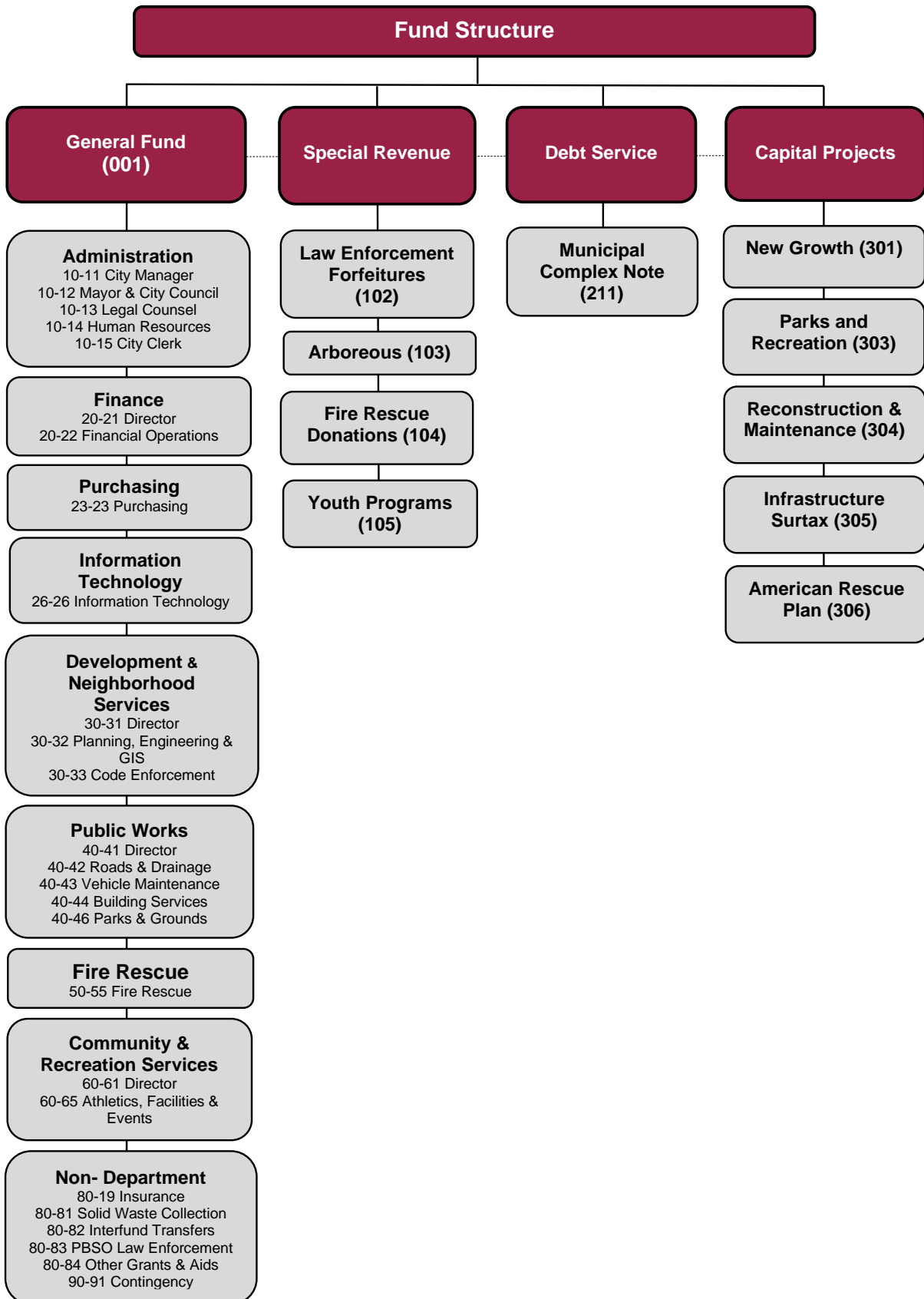
Purchasing Purchasing Assistant full time position added in FY 2023 due to a projected increase in purchasing contracts in the building and expansion of the City.

Information Technology No staffing changes are proposed in FY 2023.

Development & Neighbor Svcs Capital Projects Coordinator moved to Public Works in FY 2023 to better serve the community and a Code Enforcement position was eliminated due to a reorganization in the division.

Public Works Added the Capital Projects Coordinator position and retitled the position as a Construction Project Manager in FY 2023.

Fire Rescue	Added 9 Fire Rescue/Paramedics in FY 2023 (one added in FY 2022) for staffing of new fire rescue station.
Community & Recreation Svcs	Added a full time Customer Service Specialist to better service the community center hours in FY23 and changing 1 Park Attendant from part time to full time due to an increase in park use and facility rentals.
Youth Programs	No staffing changes are proposed in FY 2023
Building	Consolidated Building Dept and Planning & Engineering in FY2022. Created the Development & Neighborhood Services Department.



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 \$2,928,413 and the General Fund budgeted expenditures have increased by \$16,262,169 compared to FY 2022 budgeted numbers. The following discussion highlights the significant factors that affected the adopted FY 2023 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 **42.1%** of the budget, reflects an increase of approximately \$1,475,842 from last year's budget. This is a result of a 12.61% increase in certified assessed property values from FY 2022 to FY 2032. 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 **8.6%** of the budget, FY 2023 revenues show a projected increase from last year's budget by \$94,000. Electric utility taxes are trending 2.1% higher and water utility service taxes are projected to be 6.7% greater than FY 2022.

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 **8.1%** of the budget, the FY 2023 revenue reflects an increase of \$260,860 primarily due to a projected increase of 3.5% 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:

Salaries and Benefits represent approximately **34.7%** of the expenditures in the general fund. For FY 2023, personnel costs will be approximately \$1,393,813 more than the FY 2022 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.

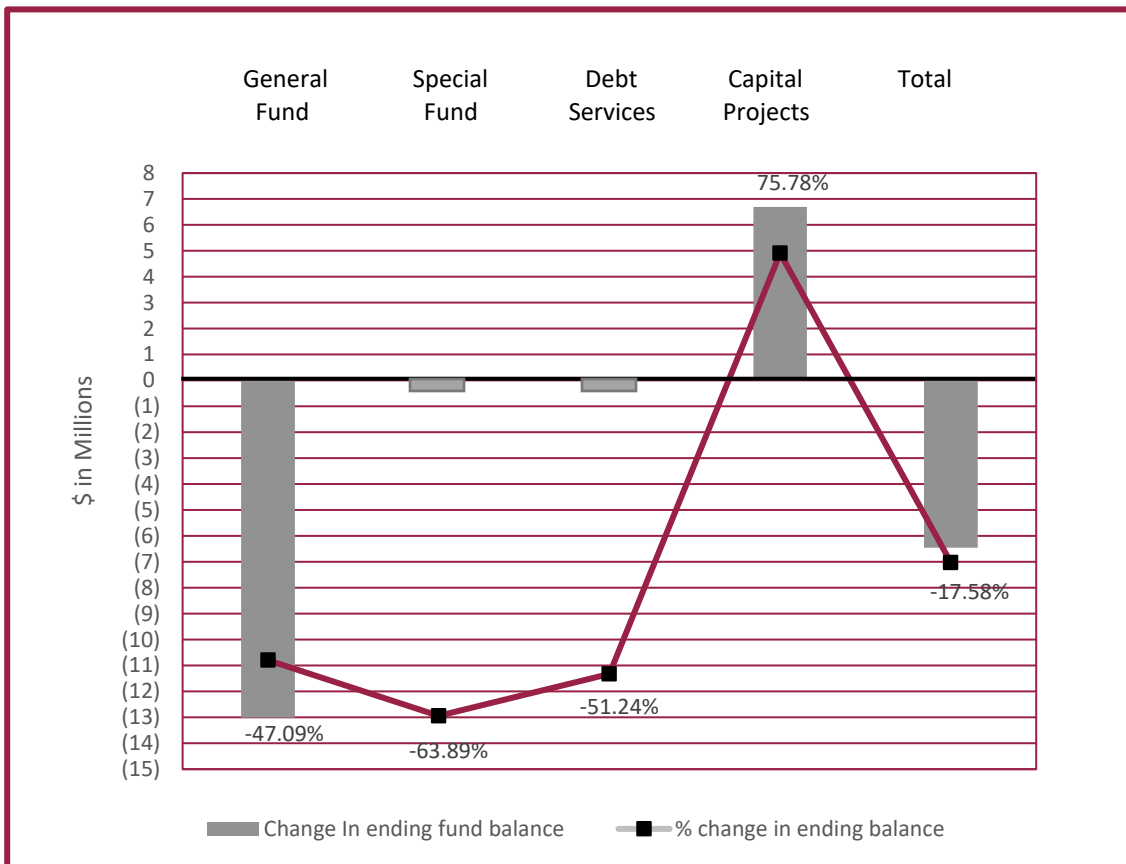
Operating Expenditures include general operating expenditures along with the law enforcement services contract with the Palm Beach County Sheriff's Office (PBSO). Operating expenditures are **30.2%** of the budget and \$750,565 greater in FY 2023 compared to the FY 2022 budget. This increase in cost is due to an increase in the general operating expense such as other contractual and computer software.

Interfund Transfers at **28.9%** of the budget, increased by \$13,670,000 compared to the previous year's budget. This increase is due a higher amount transferred to the Capital Improvement Projects (CIP) Funds (301 and 306) and the Debt Service Fund (211). The CIP increased cost is due to new building projects and the probable cost increases due to supply and demand.

BUDGET FUND HIGHLIGHTS

The City uses fund accounting to ensure and demonstration 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 FY22 and project ending fund balance as of FY23.



The General Fund reflects a 47.09% reduction due to the transfer of fund balance to the Capital Projects fund for future construction of a Youth Building and an Emergency Operations Center.

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 experienced a 75.78% increase due to the transfer of fund balance from the General Fund to the New Growth and American Rescue Plan funds for future construction needs for a Youth Building and an Emergency Operations Center.

BUDGET SUMMARY ALL FUNDS

		GENERAL FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL
ESTIMATED REVENUES:						
Taxes:	Millage Per \$1,000					
Ad Valorem Taxes	6.3000	15,367,846				15,367,846
Utility Service Tax		3,126,000				3,126,000
Other Taxes		2,422,688			136,996	2,559,684
Permits & Fees		2,951,658			164,297	3,115,955
Intergovernmental Revenues		6,042,540	416,796		14,457,693	20,917,029
Charges for Services		5,948,270	185,419			6,133,689
Fines & Forfeitures		96,886				96,886
Miscellaneous Revenues						
Contributions		28,550				28,550
Interest Earned		78,994	704	891	41,424	122,013
Rent and Royalties		382,928			311,959	694,887
Other Miscellaneous Revenues		90,929	1,335			92,264
Total Revenues		\$36,537,289	\$604,254	\$891	\$15,112,369	\$52,254,803
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN			135,000	370,000	13,800,000	14,305,000
Appropriated use of Fund Balance (increase)		13,015,884	100,993	32,369	(6,696,034)	6,453,212
Total Estimated Revenues and Financing Sources		\$49,553,173	\$840,247	\$403,260	\$22,216,335	\$73,013,015
EXPENDITURES, USES AND RESERVES:						
General Government		7,552,478			2,446,540	9,999,018
Public Safety		21,575,416	93,091		4,348,670	26,017,177
Transportation		1,529,928			2,473,536	4,003,464
Culture / Recreation		2,213,717	740,156		8,555,000	11,508,873
Physical Environment		2,376,634	7,000		4,392,589	6,776,223
Debt Service				403,260		403,260
Total Expenditures		\$35,248,173	\$840,247	\$403,260	\$22,216,335	\$58,708,015
Other Financing Uses						
Interfund Transfers - OUT		14,305,000				14,305,000
Total Appropriated Expenditures and other Uses		\$49,553,173	\$840,247	\$403,260	\$22,216,335	\$73,013,015

* 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	\$36,537,289	\$604,254	\$891	\$15,112,369	\$52,254,803
Other Financing Sources					
Interfund Transfers - IN		135,000	370,000	13,800,000	14,305,000
Appropriated use of Fund Balance	<u>13,015,884</u>	<u>100,993</u>	<u>32,369</u>	<u>(6,696,034)</u>	<u>6,453,212</u>
Total Estimated Revenues & Financing Sources	<u>\$49,553,173</u>	<u>\$840,247</u>	<u>\$403,260</u>	<u>\$22,216,335</u>	<u>\$73,013,015</u>
<u>EXPENDITURES, USES AND RESERVES:</u>					
Total Expenditures	\$35,248,173	\$840,247	\$403,260	\$22,216,335	\$58,708,015
Other Financing Uses					
Interfund Transfers - OUT	<u>14,305,000</u>				<u>14,305,000</u>
Total Appropriated Expenditures and other Uses	<u>\$49,553,173</u>	<u>\$840,247</u>	<u>\$403,260</u>	<u>\$22,216,335</u>	<u>\$73,013,015</u>
<u>BREAKDOWN OF ENDING FUND BALANCES BY TYPES</u>					
Fund Balances					
Nonspendable	248,380				248,380
Restricted for:					
Arboreous Activities		28,803			28,803
Public Safety Donations		92			92
Youth Programs		28,192			28,192
Debt service			30,800		30,800
New Growth				8,405,324	8,405,324
Parks & Rec				1,272,402	1,272,402
Reconstruction & Maint				748,540	748,540
Sur tax				3,459,770	3,459,770
American Rescue Plan				1,646,388	1,646,388
Committed to:					
Emergency & disaster reserve	2,000,000				2,000,000
Pension plan reserve					
Budget stabilization reserve					
Assigned for:					
Compensated absences reserve	334,707				334,707
Capital Projects					
Unassigned:	12,041,841				12,041,841
Projected Ending Fund Balance	14,624,928	57,087	30,800	15,532,424	30,245,239
Projected Beginning Fund Balance - 10/1/22	27,640,812	158,080	63,169	8,836,390	36,698,451
Revenues & Financing Sources	36,537,289	739,254	370,891	28,912,369	66,559,803
Expenditures and other Uses	(49,553,173)	(840,247)	(403,260)	(22,216,335)	(73,013,015)
Projected Ending Fund Balance - 9/30/23	14,624,928	57,087	30,800	15,532,424	30,245,239
% Change in Fund Balance	-47.09%	-63.89%	-51.24%	75.78%	-17.58%

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

Millage Per \$1,000 6.4000 6.4000 6.3000

	GENERAL FUND			SPECIAL REVENUE FUNDS *		
	Actual (FY 2021)	Adopted Budget (FY 2022)	Budget (FY 2023)	Actual (FY 2021)	Adopted Budget (FY 2022)	Budget (FY 2023)
FUND BALANCES BROUGHT FORWARD:	\$12,447,550	\$14,431,953	\$27,640,812	\$155,936	\$158,080	\$158,080
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes	13,208,395	13,892,004	15,367,846			
Utility Service Tax	3,228,154	3,032,000	3,126,000			
Other Taxes	2,594,913	2,321,710	2,422,688			
Permits & Fees	2,909,318	2,690,798	2,951,658			
Intergovernmental Revenues	5,684,127	4,918,502	6,042,540	178,003	417,604	416,796
Charges for Services	5,270,922	5,956,687	5,948,270	72,547	187,481	185,419
Fines & Forfeitures	106,334	85,569	96,886			
Miscellaneous Revenues						
Contributions	43,499	29,550	28,550			
Interest Earned	56,145	15,837	78,994	262	509	704
Rent & Royalties	353,984	323,271	382,928			
Other Miscellaneous Revenues	199,482	115,092	90,929	1,704	960	1,335
Total Revenues	\$33,655,273	\$33,381,020	36,537,289	\$252,516	\$606,554	\$604,254
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	0	227,856	0	165,000	170,594	135,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$46,102,823	\$48,040,829	\$64,178,101	\$573,452	\$935,228	\$897,334
EXPENDITURES, USES AND RESERVES:						
General Government	5,058,292	6,462,293	7,552,478			
Public Safety	20,092,944	20,526,627	21,575,416	967	93,091	93,091
Transportation	1,300,081	1,475,402	1,529,928			
Culture / Recreation	1,477,893	1,940,073	2,213,717	548,607	776,098	740,156
Physical Environment	2,172,901	2,251,609	2,376,634		7,000	7,000
Debt Service						
Total Expenditures	30,102,111	\$32,656,004	35,248,173	\$549,574	\$876,189	\$840,247
Other Financing Uses						
Interfund Transfers - OUT	615,000	635,000	14,305,000			
Total Appropriated Expenditures & Other Uses	30,717,111	\$33,291,004	\$49,553,173	\$549,574	\$876,189	\$840,247
Reserves	15,385,712	14,749,825	14,624,928	23,878	59,039	57,087
Total Appropriated Expenditures And Reserves	\$46,102,823	\$48,040,829	\$64,178,101	\$573,452	\$935,228	\$897,334

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

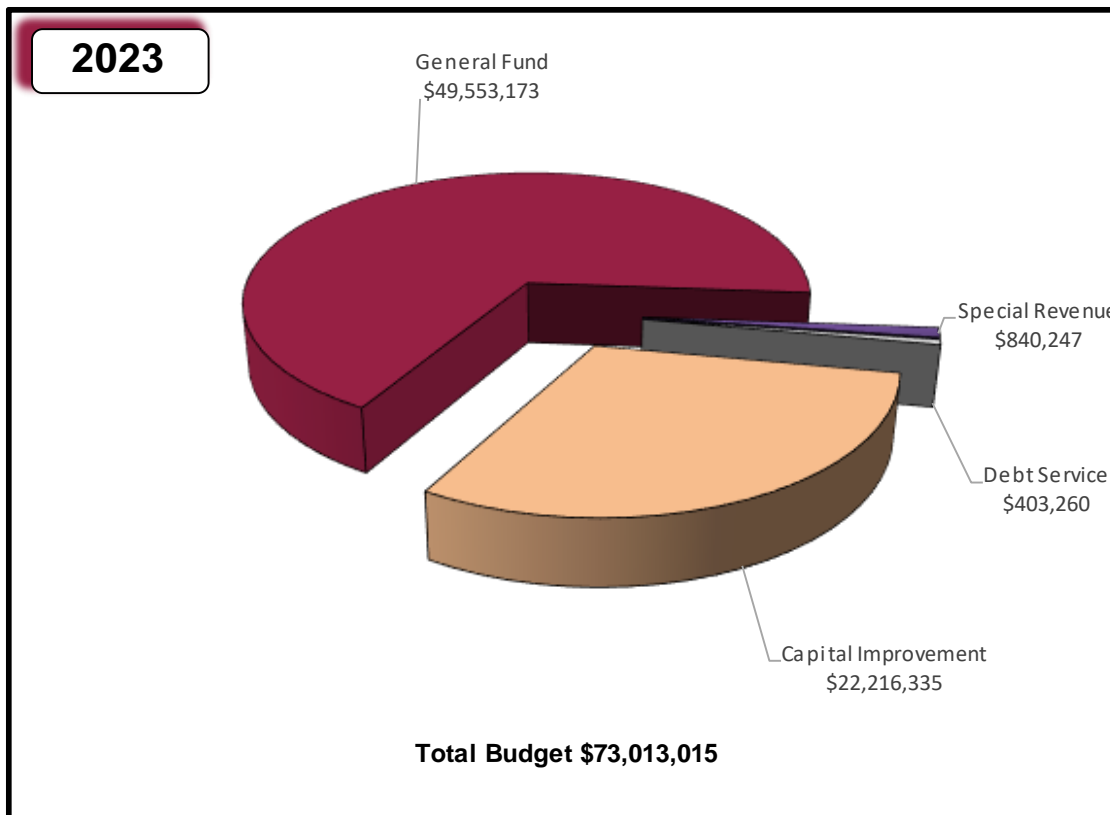
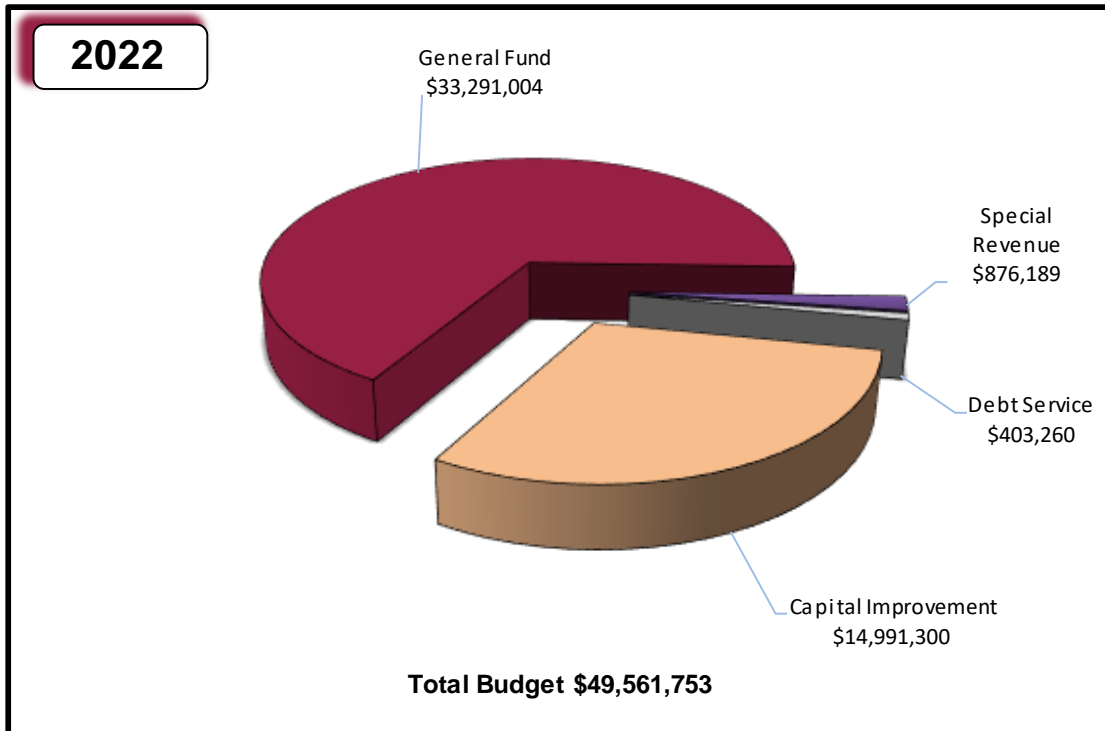
CITY OF GREENACRES
THREE YEAR SUMMARY OF REVENUES AND EXPENDITURES
 (continued)

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Actual (FY 2021)	Adopted Budget (FY 2022)	Budget (FY 2023)	Actual (FY 2021)	Adopted Budget (FY 2022)	Budget (FY 2023)
FUND BALANCES BROUGHT FORWARD:	\$198,476	\$95,538	\$63,169	\$9,316,689	\$10,455,953	\$8,836,390
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes						
Utility Service Tax						
Other Taxes				128,421	130,000	136,996
Permits & Fees				325,646	902,280	164,297
Intergovernmental Revenues				3,491,427	10,498,956	14,457,693
Charges for Services						
Fines & Forfeitures						
Miscellaneous Revenues						
Contributions						
Interest Earned	491	387	891	(7,018)	23,819	41,424
Rent & Royalties				311,842	309,842	311,959
Other Miscellaneous Revenues						
Total Revenues	\$491	\$387	\$891	\$4,250,318	\$11,864,897	\$15,112,369
Other Financing Sources						
Debt Proceeds						
Interfund Transfers - IN	300,000	350,000	370,000	150,000	150,000	13,800,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	\$498,967	\$445,925	\$434,060	\$13,717,007	\$22,470,850	\$37,748,759
EXPENDITURES, USES AND RESERVES:						
General Government				584,645	1,784,850	2,446,540
Public Safety				273,671	1,347,387	4,348,670
Transportation				1,511,386	5,068,416	2,473,536
Culture / Recreation				489,245	962,000	8,555,000
Physical Environment				402,111	5,565,197	4,392,589
Debt Service	403,127	403,260	403,260			
Total Expenditures	\$403,127	\$403,260	\$403,260	\$3,261,058	\$14,727,850	\$22,216,335
Other Financing Uses						
Interfund Transfers - OUT					263,450	
Total Appropriated Expenditures & Other Uses	\$403,127	\$403,260	\$403,260	\$3,261,058	\$14,991,300	\$22,216,335
Reserves	95,840	42,665	30,800	10,455,949	7,479,550	15,532,424
Total Appropriated Expenditures And Reserves	\$498,967	\$445,925	\$434,060	\$13,717,007	\$22,470,850	\$37,748,759

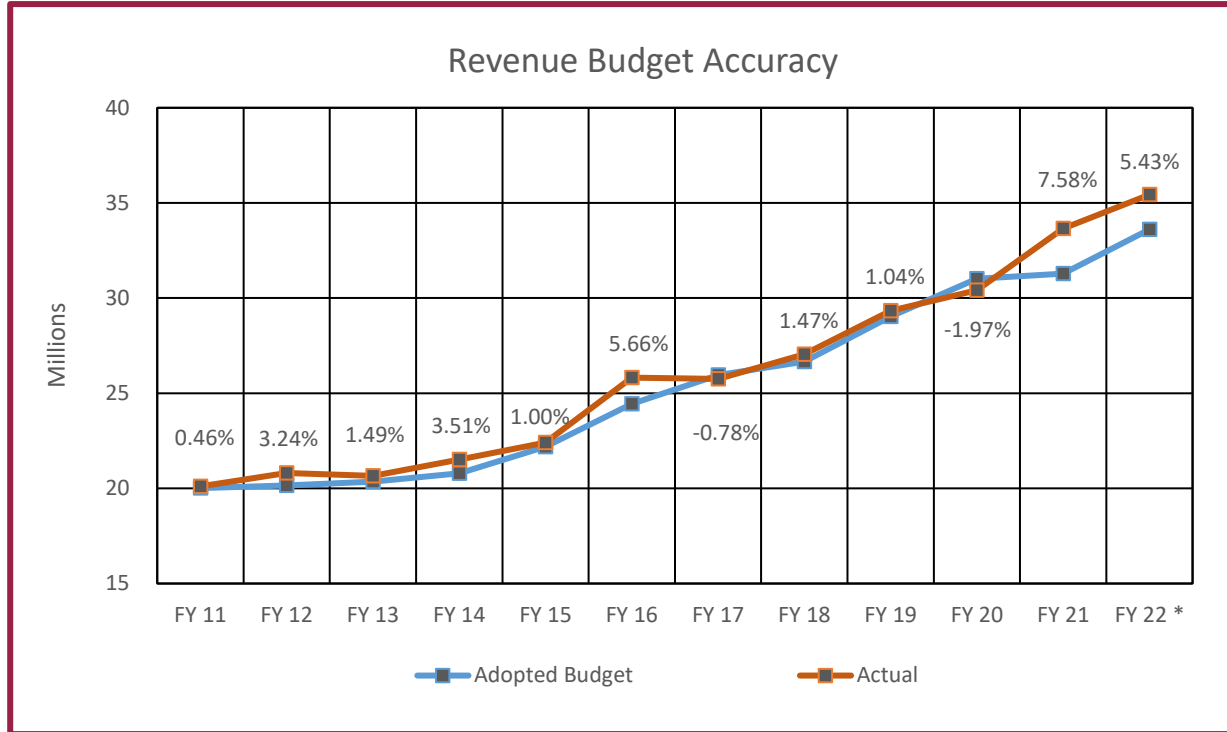
CITY OF GREENACRES
THREE YEAR SUMMARY OF REVENUES AND EXPENDITURES
 (continued)

	TOTALS		
	Actual (FY 2021)	Adopted Budget (FY 2022)	Budget (FY 2023)
<u>FUND BALANCES BROUGHT FORWARD:</u>	22,118,651	25,141,524	36,698,451
<u>ESTIMATED REVENUES:</u>			
Taxes:			
Ad Valorem Taxes	13,208,395	13,892,004	15,367,846
Utility Service Tax	3,228,154	3,032,000	3,126,000
Other Taxes	2,723,334	2,451,710	2,559,684
Permits & Fees	3,234,964	3,593,078	3,115,955
Intergovernmental Revenues	9,353,557	15,835,062	20,917,029
Charges for Services	5,343,469	6,144,168	6,133,689
Fines & Forfeitures	106,334	85,569	96,886
Miscellaneous Revenues			
Contributions			
Interest Earned	49,880	40,552	122,013
Rent & Royalties	665,826	633,113	694,887
Other Miscellaneous Revenues	201,186	116,052	92,264
Total Revenues	38,158,598	45,852,858	52,254,803
Other Financing Sources			
Debt Proceeds			
Interfund Transfers - IN	615,000	898,450	14,305,000
Total Estimated Revenues, Other Financing Sources, And Balances Forward	60,892,249	71,892,832	103,258,254
<u>EXPENDITURES, USES AND RESERVES:</u>			
General Government	5,642,937	8,247,143	9,999,018
Public Safety	20,367,582	21,967,105	26,017,177
Transportation	2,811,467	6,543,818	4,003,464
Culture / Recreation	2,515,745	3,678,171	11,508,873
Physical Environment	2,575,012	7,823,806	6,776,223
Debt Service	403,127	403,260	403,260
Total Expenditures	34,315,870	48,663,303	\$58,708,015
Other Financing Uses			
Interfund Transfers - OUT	615,000	898,450	14,305,000
Total Appropriated Expenditures & Other Uses	34,930,870	49,561,753	73,013,015
Reserves	25,961,379	22,331,079	30,245,239
Total Appropriated Expenditures And Reserves	60,892,249	71,892,832	\$103,258,254

TOTAL BUDGET BY FUND TYPE



HISTORICAL BUDGET REVENUE ACCURACY

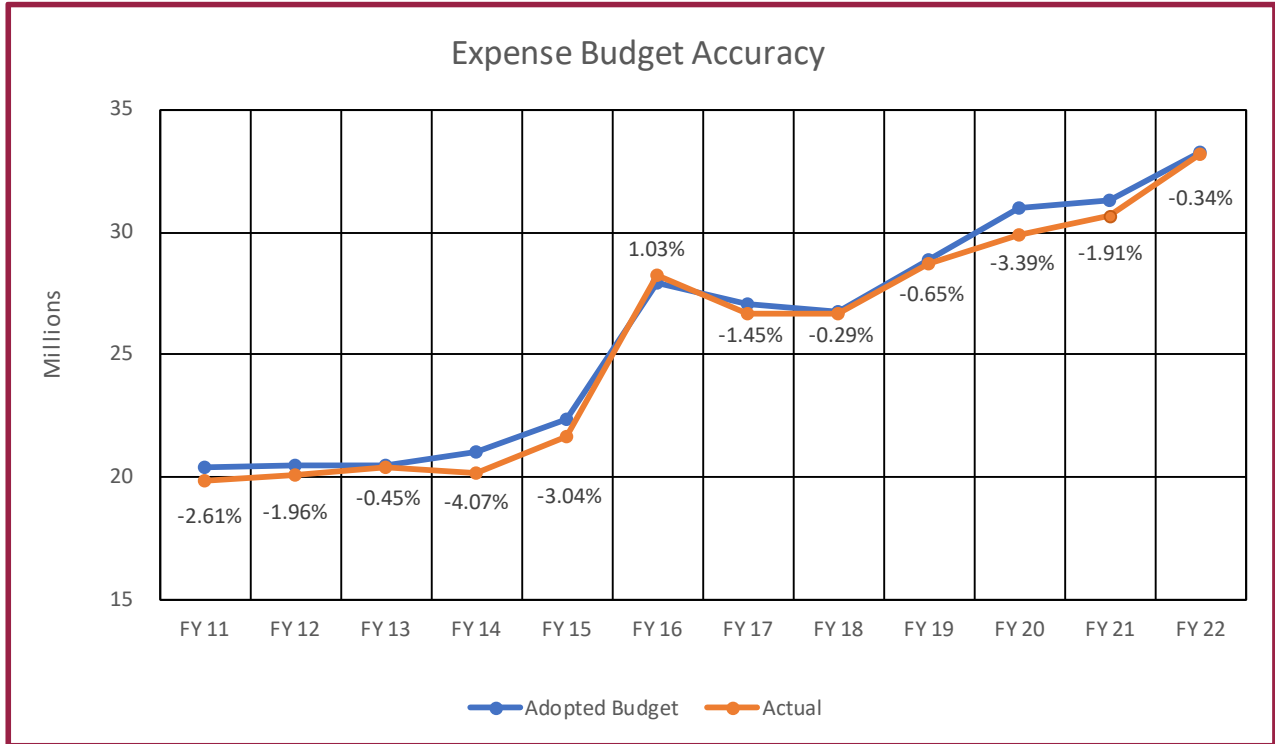


FY22 * Actual excludes Interfund Transfer from Capital Project Fund

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 was greater than 7.5%. This was due to the unexpected increase in government revenue during the COVID-19 pandemic.
- The two adopted budget years FY17 and FY20 show a revenue less than adopted budget variance of less than 2%.

HISTORICAL BUDGET EXPENSE ACCURACY



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 their 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

			PERCENT CHANGE FROM PRIOR YEAR
Dec. 31, 2017	Value Adjustment Board and Other Changes	-2,961,977	
July 1, 2018	Prior Year Gross Taxable Value	\$1,680,577,032	
July 1, 2018	Plus Increase in Value Current Property	<u>122,536,606</u>	
July 1, 2018	Current Year Adjusted Taxable Value	\$1,803,113,638	
July 1, 2018	Plus New Construction Taxable Value	<u>35,148,341</u>	
	July 1, 2018 Gross Taxable Value	<u><u>\$1,838,261,979</u></u>	9.383%
Dec. 31, 2018	Value Adjustment Board and Other Changes	-7,932,357	
July 1, 2019	Prior Year Gross Taxable Value	\$1,830,329,622	
July 1, 2019	Plus Increase in Value Current Property	<u>129,124,368</u>	
July 1, 2019	Current Year Adjusted Taxable Value	\$1,959,453,990	
July 1, 2019	Plus New Construction Taxable Value	<u>12,800,922</u>	
	July 1, 2019 Gross Taxable Value	<u><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%

DISCUSSION OF AD VALOREM REVENUE

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

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

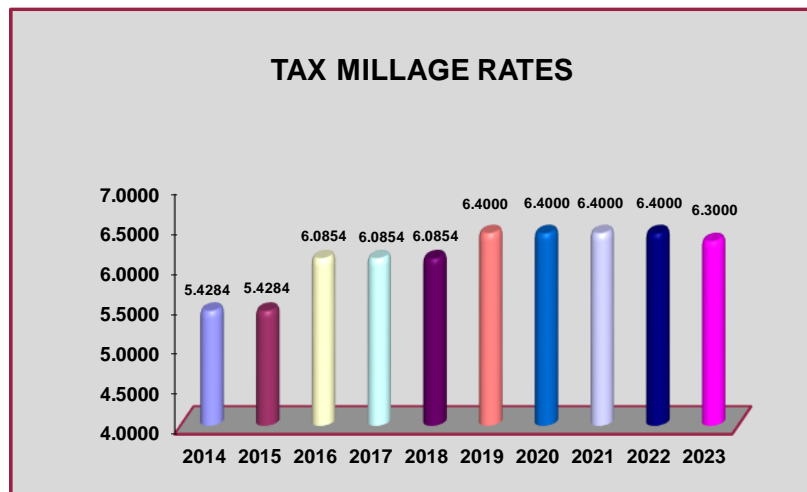
The Property Appraiser adjusts market value appraisals of certain properties based on constitutional and statutory guidance. A \$25,000 homestead exemption is provided to all taxpayers who own a house as a primary residence and are domiciled in Florida. Widows, disabled persons, senior citizens, and veterans can receive additional exemptions in property value depending on qualifications. On January 28, 2008, voters passed Amendment 1, which added a second \$25,000 homestead exemption, added Save Our Homes portability, added a \$25,000 tangible personal property exemption, and limited the assessment increases to non-homesteaded property to 10% per year. Since 1993, the Save Our Homes constitutional amendment has limited increases to assessed values of homesteaded properties to the lesser of 3% or the Consumer Price Index (CPI) change.

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

The July 1, 2022 certified taxable value for operating purposes provided by the Property Appraiser’s office was \$2,540,979,752. This represents a 12.61% increase or \$279,911,413 over last year’s certified taxable value of \$2,261,068,339. This increase reflects some stabilization in property values coupled with new housing starts. Pursuant to F.S. 200.065, the calculated rolled-back millage rate (Ad Valorem rate that generates the same amount of property tax revenue as last year on existing properties) is 5.6986 mills, which will generate \$13,863,784 (prior to discounting) in property tax revenue.

For the FY 2023 budget, the overall adopted millage rate is 6.300 mills. The projected tax revenue for FY 2023 is \$15,367,846 (after discounting) or \$1,475,842 more than FY 2022 budget ad valorem revenue.

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



**AD VALOREM TAX DATA
FISCAL YEAR 2022 AND 2023**

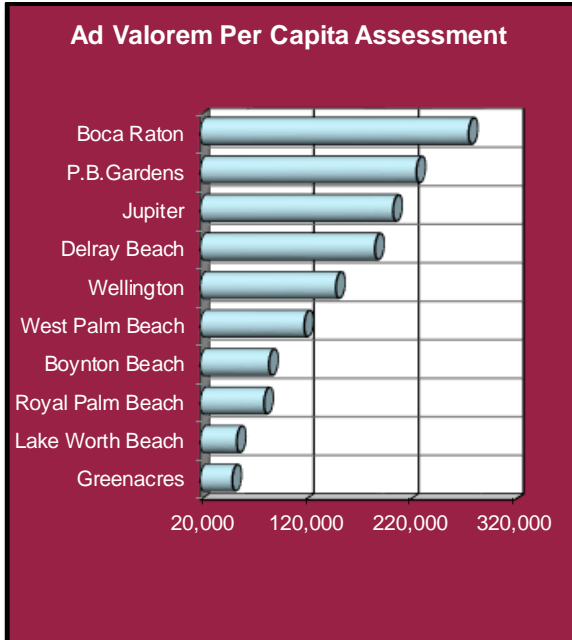
FISCAL YEAR 2022

2021 Gross Taxable Value (July 1, 2021) including New Construction	\$ 2,261,068,339
General Operating Funds (FY 2022) Millage Rate	<u>6.4000</u>
FY 2022 Estimated Ad Valorem Revenue including New Construction	\$ 14,470,837
FY 2022 Ad Valorem Revenue for Budget Purposes at 96%	\$ 13,892,004

FISCAL YEAR 2023

2022 Gross Taxable Value (June 1, 2022) including New Construction	\$ 2,540,979,752
FY 2023 Rolled-Back Rate (RBR)	<u>5.6986</u>
FY 2023 Estimated Ad Valorem Revenue Based on RBR Less Value Adj Board	\$ 14,480,027
Proposed 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

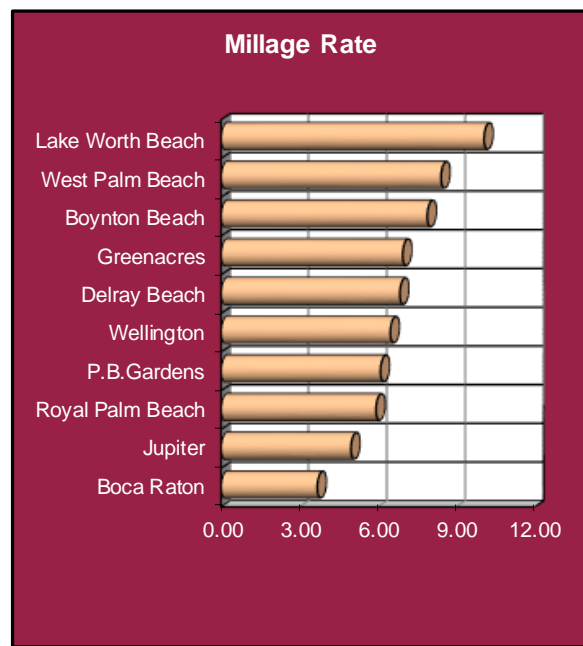
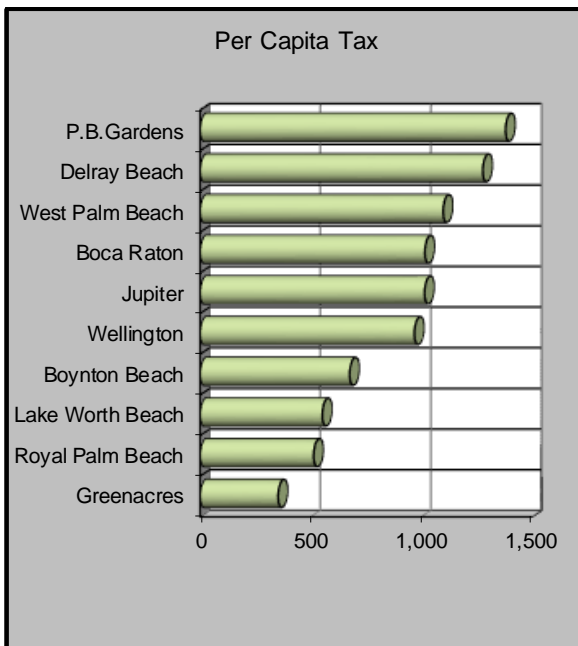
**COMPARISON WITH TEN LARGEST CITIES
2021 AD VALOREM TAXES**



Ad Valorem Per Capita Assessment: The average per capita assessment of Greenacres is also the lowest among the ten largest cities at \$50,652.

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 2021 millage rate of 6.9491 (including the library district millage of 0.5491 mills) is the fourth highest among these cities. These two factors combine to provide Greenacres' residents the lowest per capita ad valorem tax burden (\$351.98) of the ten largest cities in Palm Beach County.



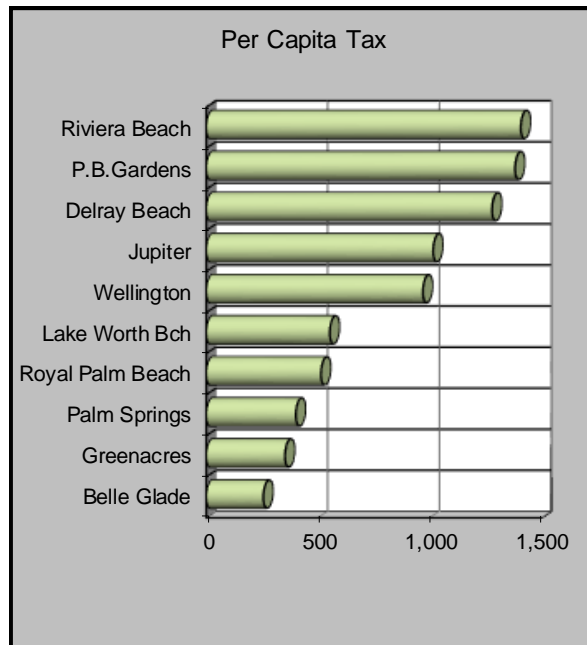
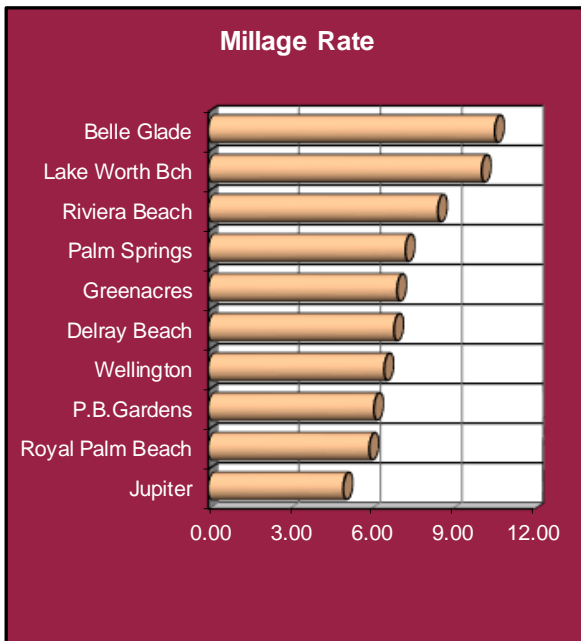
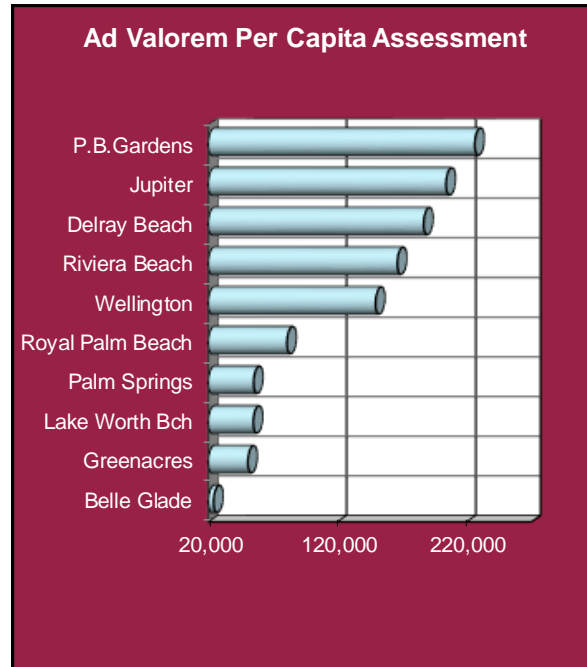
These charts include the impact of the County Fire MSTU and library taxes where applicable to achieve direct comparability.

COMPARISON WITH COMPARABLY SIZED CITIES 2021 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 \$50,652.

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 2021 total millage rate of 6.9491 (including the library district millage of 0.5491 mills) is the fifth highest of these cities. These two factors combine to provide Greenacres residents the second lowest per capita ad valorem tax burden (\$351.98) 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
2021 Ad Valorem Taxes**
(includes impact of Fire MSTU and Library Operating Taxes)

City Name	Total 2021 Taxable Value	2021 Population ^	Per Capita Assessment	2021 Total Millage	Per Capita Tax
Manalapan	1,493,266,374	419	3,563,882	0.0031695	11,295.72
Palm Beach	21,655,226,677	9,253	2,340,347	0.0028966	6,779.05
Jupiter Inlet Beach +	419,894,915	403	1,041,923	0.0061091	6,365.21
Golf, Village of	205,509,892	257	799,649	0.0065452	5,233.87
Gulf Stream	1,258,974,039	949	1,326,632	0.0036724	4,871.92
Ocean Ridge +	1,148,866,300	1,828	628,483	0.0060491	3,801.75
Palm Beach Shores +	635,253,673	1,330	477,634	0.0073281	3,500.15
Juno Beach *+	1,739,813,748	3,862	450,496	0.0059308	2,671.80
South Palm Beach *+	458,527,570	1,472	311,500	0.0075072	2,338.49
Highland Beach	2,749,928,821	4,300	639,518	0.0036224	2,316.59
Atlantis +	603,304,478	2,145	281,261	0.0080791	2,272.33
Westlake	350,649,108	1,757	199,573	0.0091322	1,822.54
Tequesta +	1,292,533,015	6,152	210,100	0.0071781	1,508.12
Riviera Beach	6,341,405,184	38,125	166,332	0.0084520	1,405.84
North Palm Beach	2,623,444,861	13,167	199,244	0.0070500	1,404.67
Briny Breezes +	65,797,477	499	131,859	0.0105491	1,390.99
Palm Beach Gardens +	13,523,174,479	59,755	226,310	0.0060991	1,380.29
Delray Beach	12,501,909,398	66,948	186,741	0.0068403	1,277.36
Mangonia Park +	249,251,581	2,142	116,364	0.0104491	1,215.90
West Palm Beach	15,557,425,812	119,255	130,455	0.0084183	1,098.21
Boca Raton	27,069,459,926	98,046	276,089	0.0036785	1,015.59
Jupiter #+	12,473,066,062	61,121	204,072	0.0049697	1,014.18
Wellington *+	9,233,149,052	61,768	149,481	0.0064772	968.22
Lake Clark Shores *+	300,750,305	3,562	84,433	0.0102870	868.56
Loxahatchee Groves *+	386,834,400	3,379	114,482	0.0070072	802.20
Lake Park *	821,170,040	9,039	90,847	0.0088055	799.96
Lantana *	1,327,406,506	11,579	114,639	0.0069581	797.67
Boynton Beach	6,935,204,311	81,011	85,608	0.0078900	675.45
Hypoluxo +	404,530,587	2,686	150,607	0.0037491	564.64
Lake Worth Beach*	2,335,801,530	42,572	54,867	0.0100626	552.11
Royal Palm Beach *+	3,386,999,806	39,144	86,527	0.0059272	512.86
Haverhill *+	115,921,309	2,193	52,860	0.0085072	449.69
Palm Springs *	1,483,992,382	26,904	55,159	0.0072575	400.31
Glen Ridge *+	20,488,515	217	94,417	0.0040072	378.35
Greenacres, City of +	2,256,476,709	44,549	50,652	0.0069491	351.98
Belle Glade *+	408,661,865	16,893	24,191	0.0105491	255.20
Cloud Lake *+	8,264,227	136	60,766	0.0040072	243.50
Pahokee *+	99,043,368	5,580	17,750	0.0105491	187.24
South Bay *+	75,615,569	4,924	15,357	0.0103161	158.42

* Includes MSTU Fire - 3.4581 Mills

+ Includes County Library (Operating) - 0.5491 Mills

Includes MSTU Jupiter Fire - 1.7880 Mills

^ University of Florida BEBR 2021 Estimate

General Fund

The main operating fund of the City.

This section includes:

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

Revenue & Expenditure Summary

The FY 2023 budgeted net revenue for the city is (\$13,015,884). For 2023, the Millage Rate rate is reduced to 6.30 from the previous year's 6.40.

Major revenue sources are:

Ad Valorem Tax: This is the top revenue source for the City. This revenue source makes up approximately **42.1%** of the City's total revenue budget. Ad Valorem tax is assessed on the value of real property and tangible property with the City limits. Palm Beach County Property Appraiser's Office submits this tax revenue monthly. Due to the County offering a tiered discount on taxes for early pay, a majority of the tax revenue is received in November/December of each year.

Intergovernmental: This is the second largest revenue source for the City at around **16.5%**. 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 **16.3%**. 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 **8.6%**. The revenue is comprised of predominately of Electric Utility Taxes.

Major expenditures are:

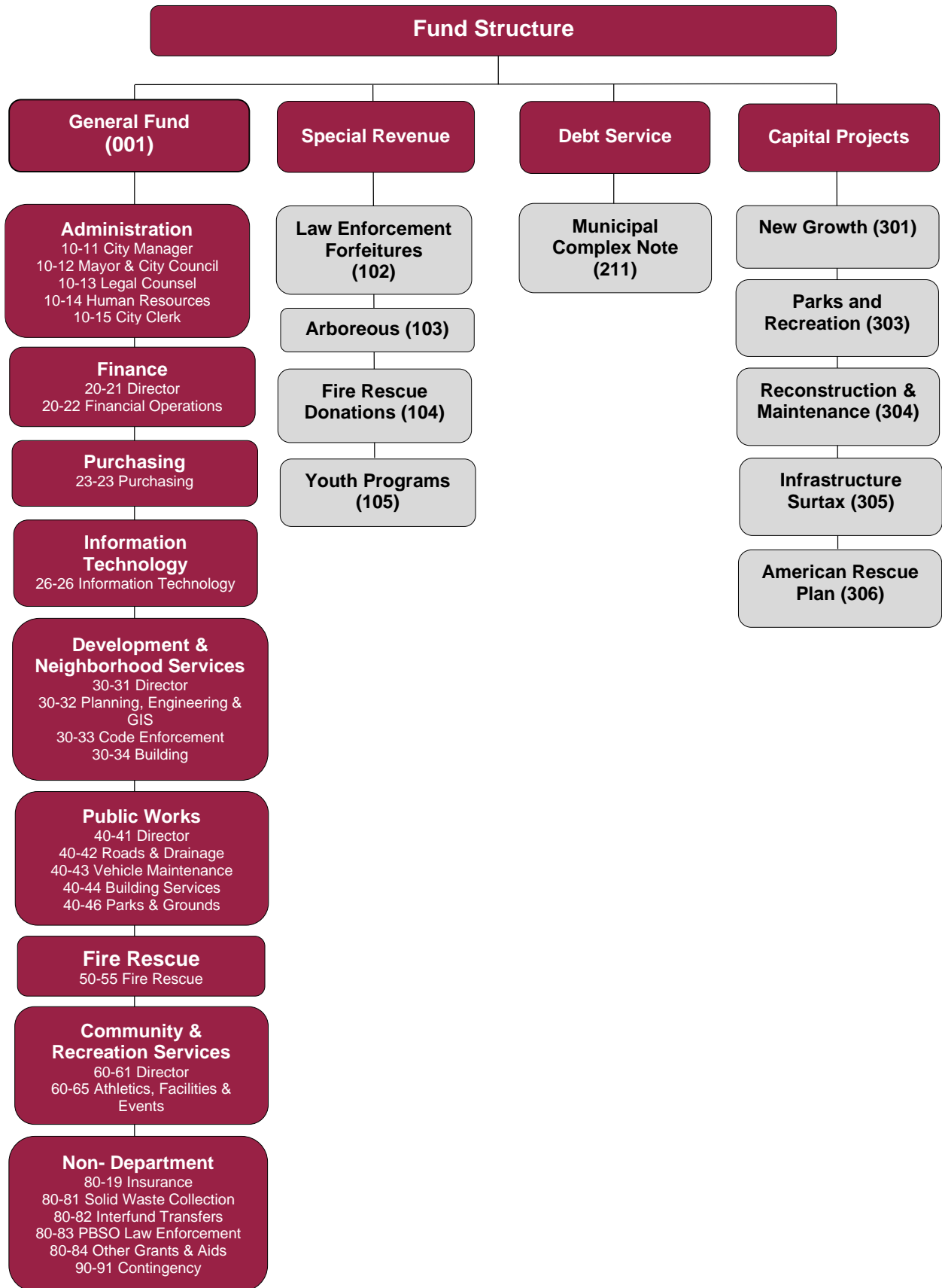
Personnel Services: Personnel expense comprises approximately **43.5%** of the total expense budget. This includes not only payroll but all expense associated to payroll such as healthcare, retirement, and workers compensation.

PBSO Contract: Contracted law enforcement services total **27.3%** 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 2023 is approximately \$10,771,463.

Interfund Transfers (out): Interfund transfers account for **28.9%** of the total expense budget. In FY 2023, the fund transfer increased by \$13,670,000 due to the increased building costs for the Capital Improvement Programs (CIP) and the probably cost increases due to supply and demand.

Fund Balance:

The reserve balance in the general fund is projected to be approximately \$27,640,812 for the beginning of budget year 2022. Less restricted funds of \$2,583,087, the reserve fund balance will be approximately \$14,624,928.



GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

CATEGORY	FY 2022 BUDGET	FY 2023 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 13,892,004	\$15,367,846	\$ 1,475,842	10.6%	42.1%
Utility Service Taxes	3,032,000	3,126,000	94,000	3.1%	8.6%
Other Taxes	2,321,710	2,422,688	100,978	4.3%	6.6%
Permits & Fees	2,690,798	2,951,658	260,860	9.7%	8.1%
Intergovernmental	4,918,502	6,042,540	1,124,038	22.9%	16.5%
Charges for Services	5,956,687	5,948,270	(8,417)	-0.1%	16.3%
Fines & Forfeitures	85,569	96,886	11,317	13.2%	0.3%
Interest Income	15,837	78,994	63,157	398.8%	0.2%
Contributions	29,550	28,550	(1,000)	-3.4%	0.1%
Rent and Royalties	323,271	382,928	59,657	18.5%	1.0%
Interfund Transfers (In)	227,856	0	(227,856)	-100.0%	0.0%
Miscellaneous Income	115,092	90,929	(24,163)	-21.0%	0.2%
TOTAL REVENUE	\$ 33,608,876	\$36,537,289	\$ 2,928,413	8.7%	100%
EXPENDITURES					
Personnel Services	\$ 15,794,278	\$17,216,993	\$ 1,422,715	9.0%	34.7%
Operating	3,456,785	4,207,350	750,565	21.7%	8.5%
PBSO Contract	10,372,836	10,771,463	398,627	3.8%	21.7%
Capital Outlay	147,120	62,100	(85,020)	-57.8%	0.1%
Grants & Aids	130,500	129,000	(1,500)	-1.1%	0.3%
Solid Waste Collection	2,251,609	2,376,634	125,025	5.6%	4.8%
Insurance	312,568	344,325	31,757	10.2%	0.7%
Interfund Transfers (Out)	635,000	14,305,000	13,670,000	2152.8%	28.9%
Contingency	100,000	50,000	(50,000)	-50.0%	0.1%
Other Obligations	90,308	90,308	0	0.0%	0.2%
TOTAL EXPENDITURE	\$ 33,291,004	\$49,553,173	\$ 16,262,169	48.8%	100%
Excess Revenue Over / (under) Expenditures	317,872	(13,015,884)			

USE OF GENERAL FUND BALANCE

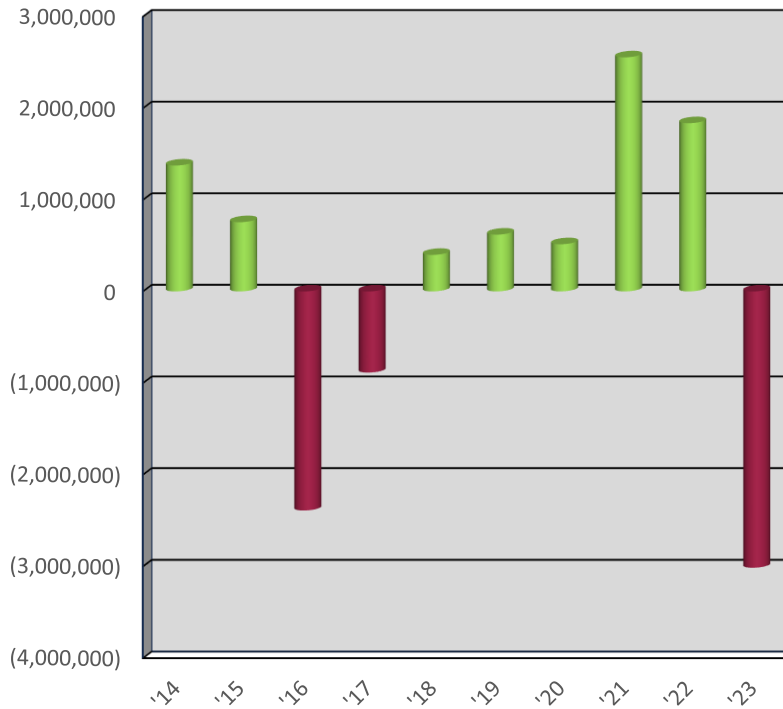
	Projected Ending 2022	Interfund Transfer	Use of Reserve	Projected Ending Balance
Emergency and Disaster Reserve	2,000,000	0	0	2,000,000
Assigned Reserve	583,087	0	0	583,087
Unassigned Reserve	25,057,725	0	-13,015,884	12,041,841
Total Reserve	27,640,812	0	-13,015,884	14,624,928
Unassigned Reserve as % of expenditures				34.16%

GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY
 2022 FORECAST TO 2023 PROPOSED

CATEGORY	FY 2022 FORECAST *	FY 2023 ADOPTED	CHANGE FROM PRIOR YR	% CHANGE	% OF TOTAL BUDGET
REVENUES					
Ad Valorem Taxes	\$ 13,902,937	\$ 15,367,846	\$ 1,464,909	10.5%	42.1%
Utility Service Taxes	3,164,780	3,126,000	(38,780)	-1.2%	8.6%
Other Taxes	2,571,698	2,422,688	(149,010)	-5.8%	6.6%
Permits & Fees	3,178,605	2,951,658	(226,947)	-7.1%	8.1%
Intergovernmental	6,097,066	6,042,540	(54,526)	-0.9%	16.5%
Charges for Services	5,548,593	5,948,270	399,677	7.2%	16.3%
Fines & Forfeitures	165,903	96,886	(69,017)	-41.6%	0.3%
Interest Income	46,083	78,994	32,911	71.4%	0.2%
Contributions	29,550	28,550	(1,000)	-3.4%	0.1%
Rent & Royalties	389,784	382,928	(6,856)	-1.8%	1.0%
Interfund Transfers (In)	10,185,492	0	(10,185,492)	-100.0%	0.0%
Miscellaneous Income	153,712	90,929	(62,783)	-40.8%	0.2%
TOTAL REVENUE	\$ 45,434,203	\$ 36,537,289	\$ (8,896,914)	-19.6%	100%
EXPENDITURES					
Personnel Services	\$ 15,516,000	\$ 17,216,993	\$ 1,700,993	11.0%	34.7%
Operating	3,630,479	4,207,350	576,871	15.9%	8.5%
PBSO Contract	10,389,897	10,771,463	381,566	3.7%	21.7%
Capital Outlay	58,883	62,100	3,217	5.5%	0.1%
Grants & Aids	128,923	129,000	77	0.1%	0.3%
Solid Waste Collection	2,251,835	2,376,634	124,799	5.5%	4.8%
Insurance	308,925	344,325	35,400	11.5%	0.7%
Interfund Transfers (Out)	635,000	14,305,000	13,670,000	2152.8%	28.9%
Contingency	168,854	50,000	(118,854)	-70.4%	0.1%
Other Obligations	90,308	90,308	0	0.0%	0.2%
TOTAL EXPENDITURE	\$ 33,179,104	\$ 49,553,173	\$ 16,374,069	49.4%	100%
Excess Revenue Over / (under) Expenditures	12,255,099	(13,015,884)			

* Forecast as of 7/31/2022

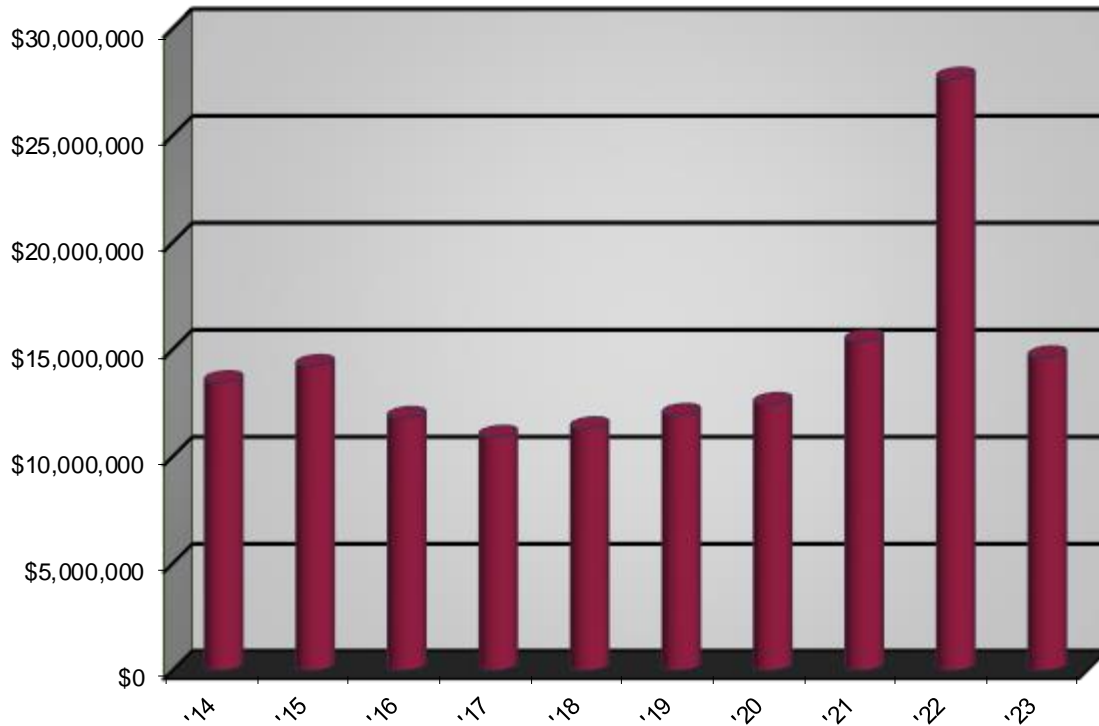
**EXCESS OF REVENUES AND OTHER SOURCES
OVER EXPENDITURES AND OTHER USES
(Excluding Fund Balance)**



Major factors effecting excess or deficit of Revenues over Expenditures

- FY 2014 – The Revenue exceeded expenditures by \$1,374,651 than was expected due to under budgeted utility and electric franchise fee.
- 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 is mainly due to lower than expected overtime expense in Fire Rescue due to COVID 19 shutdown.
- FY 2021 – The projected excess revenue is due to an increase in Intergovernmental revenue and higher utility taxes.
- FY 2022 – The budgeted revenue of \$317,872 is greater than budgeted expenditures due to higher projected Intergovernmental revenue and utilities taxes.
- FY 2023 – The deficit is due to the Interfund transfer to cover the Fire Rescue expansion and Emergency Operations Center.

TOTAL FUND BALANCE AT THE END OF THE YEAR



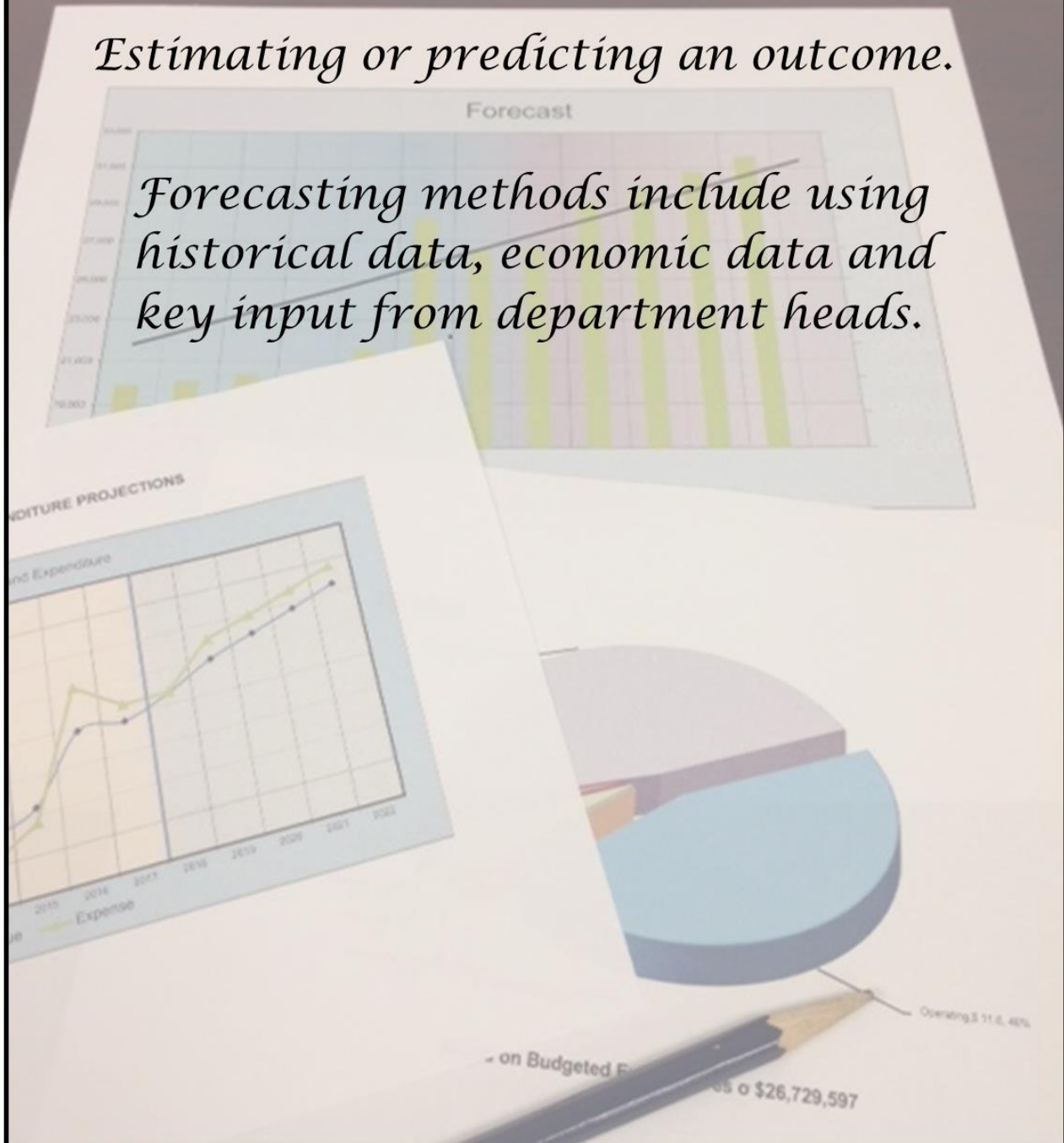
Ending Fund Balance Change Description by Year

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

Forecast

Estimating or predicting an outcome.

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



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 2023 in the five-year forecast are as follows:

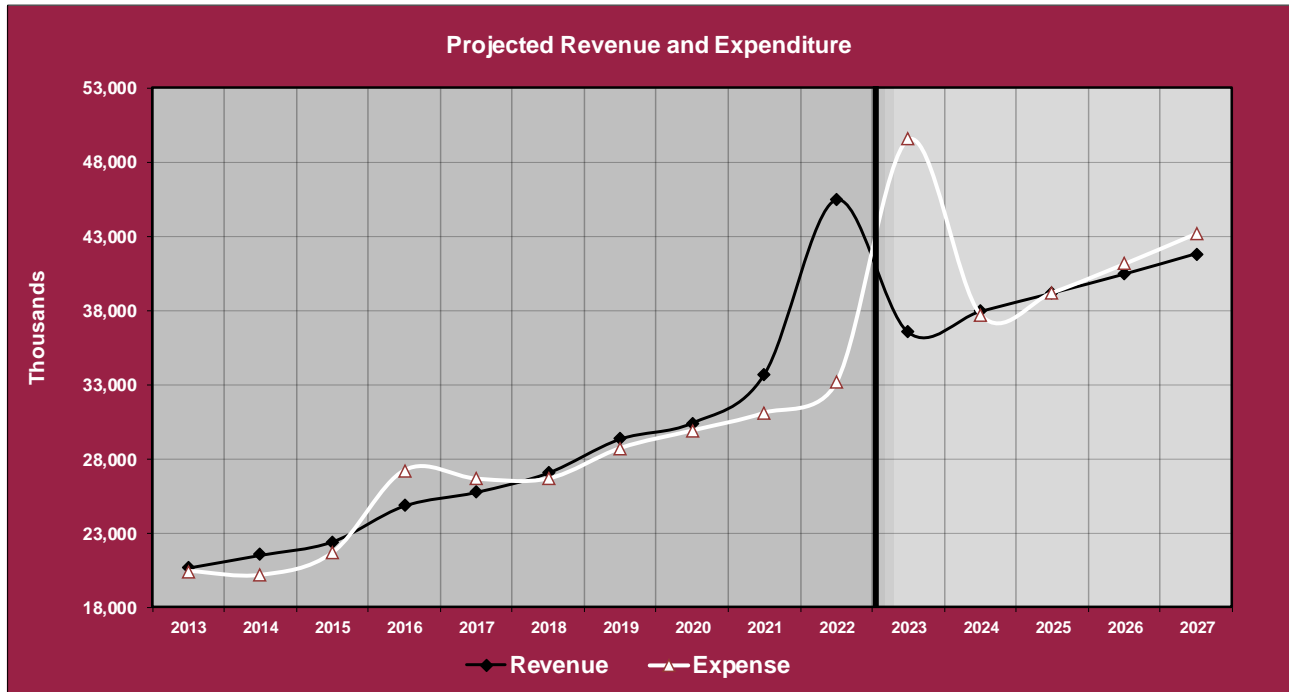
REVENUE ASSUMPTIONS:

- 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 FY24, a 6% increase in FY25 and 5% increase through 2027.
- 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 2023 through 2027 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.
- 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 2024 through 2027.
- PBSO Contract estimated at 2% 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



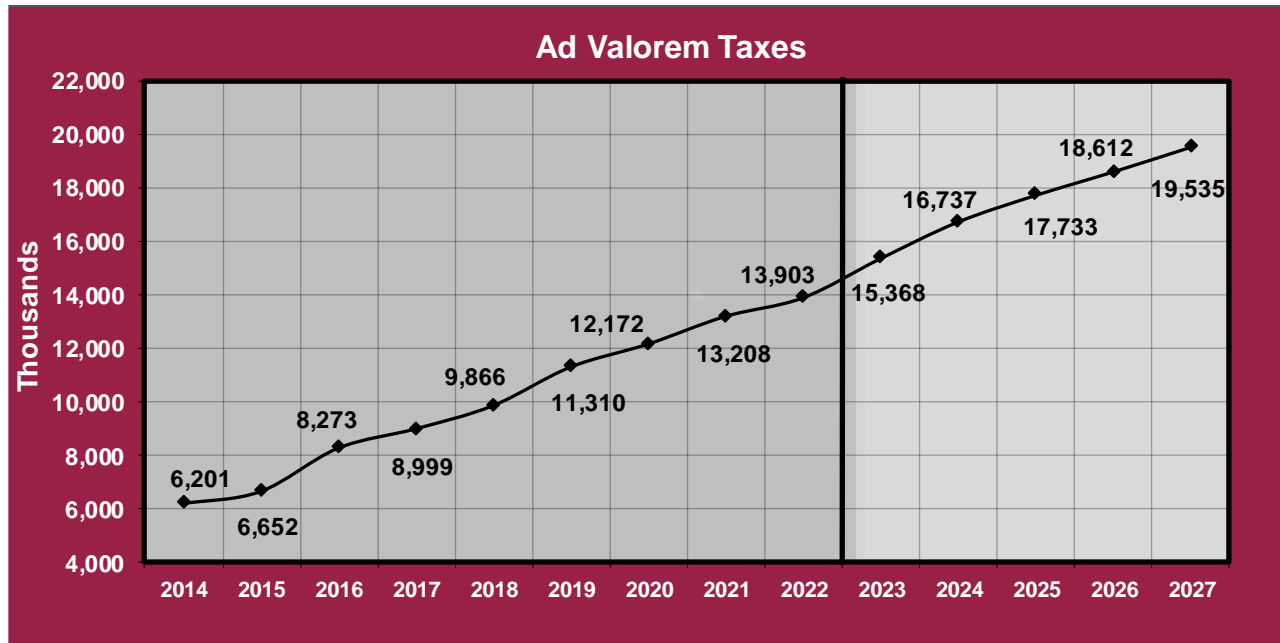
GENERAL FUND FIVE YEAR PROJECTION Based on Millage Rate of 6.300

CATEGORY	FY 2022 FORECAST *	FY 2023 PROPOSED	FY 2024 PROJECTED	FY 2025 PROJECTED	FY 2026 PROJECTED	FY 2027 PROJECTED
REVENUES						
Ad Valorem Taxes	\$ 13,902,937	\$ 15,367,846	\$ 16,737,452	\$ 17,732,699	\$ 18,611,834	\$ 19,534,926
Utility Service Taxes	3,164,780	3,126,000	3,187,660	3,251,100	3,308,581	3,367,708
Other Taxes	2,571,698	2,422,688	2,446,643	2,470,951	2,495,618	2,520,651
Permits and Fees	3,178,605	2,951,658	2,953,025	2,987,751	3,023,024	3,058,650
Intergovernmental	6,097,066	6,042,540	6,130,728	6,241,461	6,354,379	6,469,528
Charges for Services	5,548,593	5,948,270	5,825,044	5,831,384	5,988,441	6,194,673
Fines & Forfeitures	165,903	96,886	94,800	95,800	96,900	97,900
Interest Income	46,083	78,994	69,896	73,376	77,760	83,182
Contributions	29,550	28,550	28,550	28,550	28,550	28,550
Rent and Royalties	389,784	382,928	388,045	393,240	398,514	403,869
Interfund Transfers (In)	10,185,492	0	0	0	0	0
Miscellaneous Income	153,712	90,929	65,350	59,350	59,850	60,350
TOTAL REVENUE	\$ 45,434,203	\$ 36,537,289	\$ 37,927,193	\$ 39,165,662	\$ 40,443,451	\$ 41,819,987
EXPENDITURES						
Personnel Services	\$ 15,516,000	\$ 17,216,993	\$ 18,422,183	\$ 19,711,736	\$ 21,091,558	\$ 22,567,967
Operating	3,630,479	4,207,350	4,417,718	4,638,604	4,870,534	5,114,061
PBSO Contract	10,389,897	10,771,463	10,986,892	11,206,630	11,430,763	11,659,378
Capital Outlay/Grants	187,806	191,100	193,011	194,941	196,890	198,859
Solid Waste Collection	2,251,835	2,376,634	2,459,816	2,545,910	2,635,017	2,727,243
Insurance	308,925	344,325	347,768	351,246	354,758	358,306
Interfund Transfers (Out)	635,000	14,305,000	675,000	370,000	370,000	370,000
Contingency	168,854	50,000	100,000	100,000	100,000	100,000
Other Obligations	90,308	90,308	93,920	97,677	101,584	105,647
TOTAL EXPENDITURE	\$ 33,179,104	\$ 49,553,173	\$ 37,696,308	\$ 39,216,744	\$ 41,151,104	\$ 43,201,461

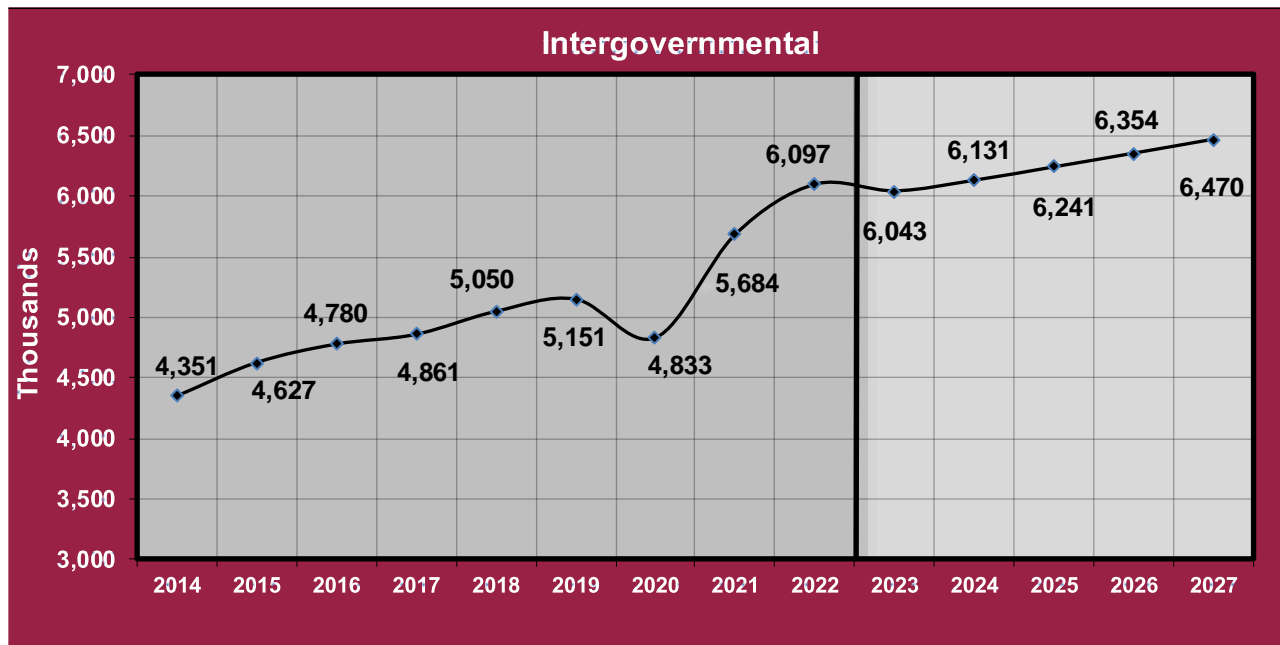
Net Change in Rev (Exp) \$ 12,255,099 \$ (13,015,884) \$ 230,885 \$ (51,082) \$ (707,653) \$ (1,381,474)

*Forecast as of 6/30/22

FIVE YEAR REVENUE PROJECTIONS

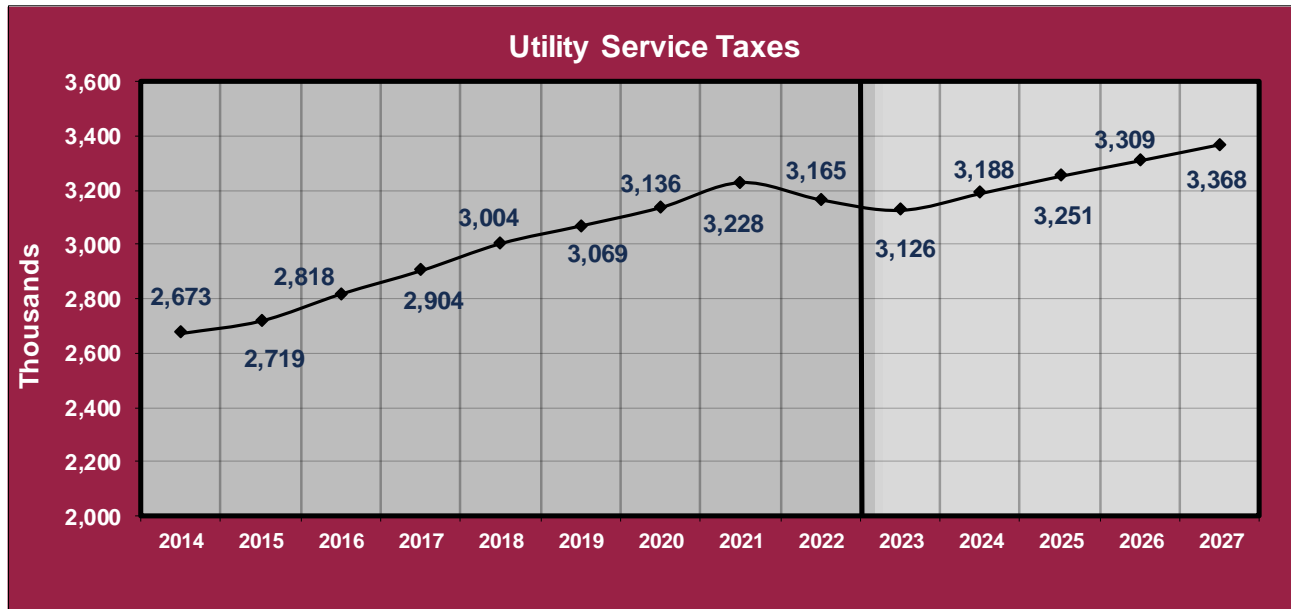


Ad Valorem Taxes: The FY 2023 taxes represent an increase in certified property values of 12.61% from the previous year. The millage rate for 2023 was reduced to 6.300.

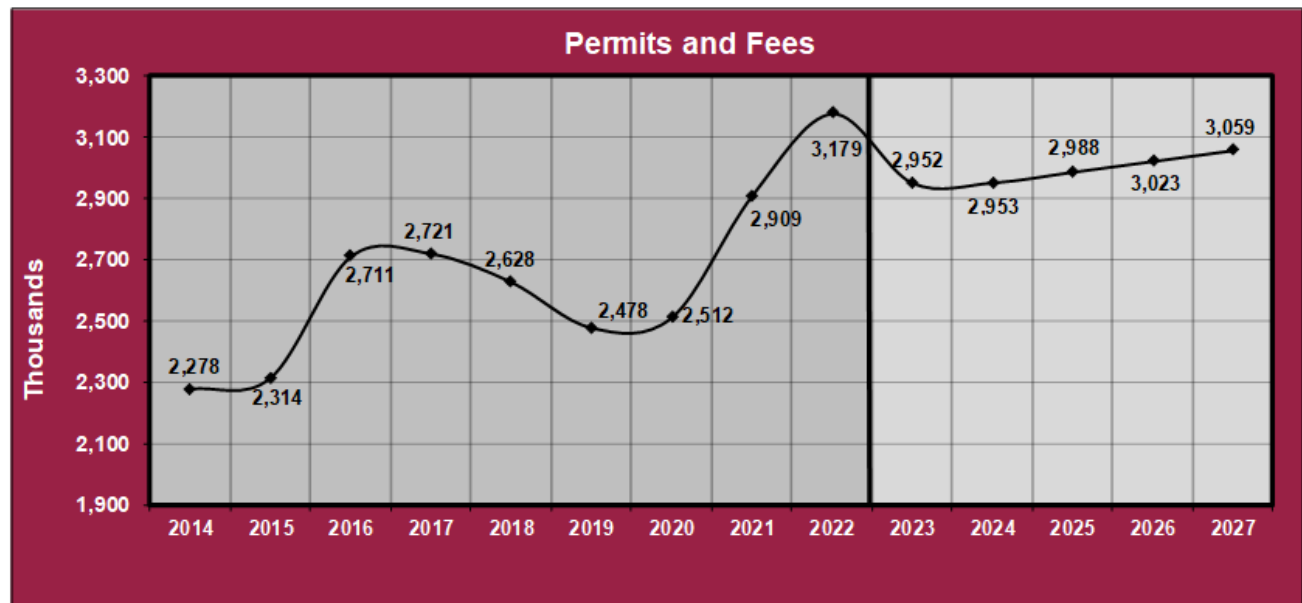


Intergovernmental Revenue: For FY 2023, revenues for the half-cent sales tax and the municipal revenue sharing show a return to pre-pandemic levels based on the State estimates.

FIVE YEAR REVENUE PROJECTIONS

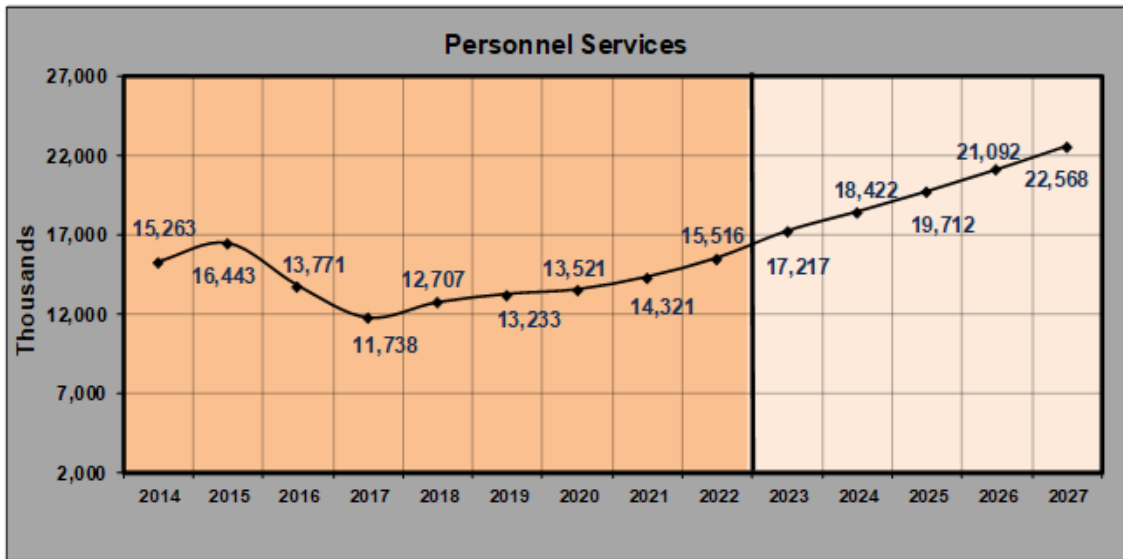


Utility Service Taxes: Electric Utility tax comprises of 78.6% of the Utility Service Tax revenue. Other utility taxes include Water, Gas and Propane. FY 2023 through FY 2027 projections are based on historical trending.

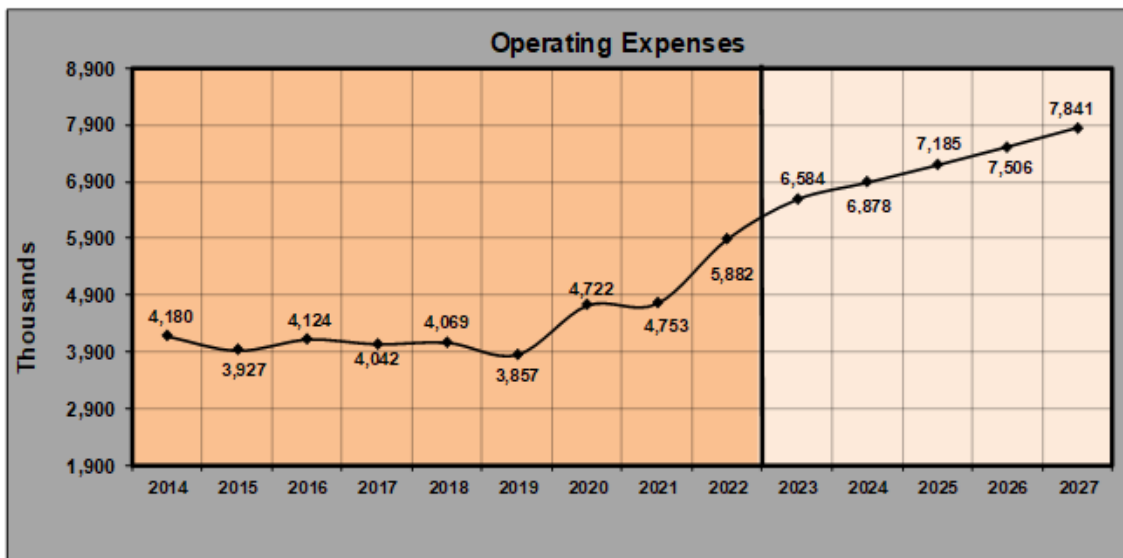


Permits and Fees: Franchise fees are charged on electricity, solid waste collection, and natural gas. Building permits issued in FY 2022 were above budget, along with an increase in the building permit fees. FY 2023 levels of services are estimated to remain constant.

FIVE YEAR EXPENSE PROJECTIONS

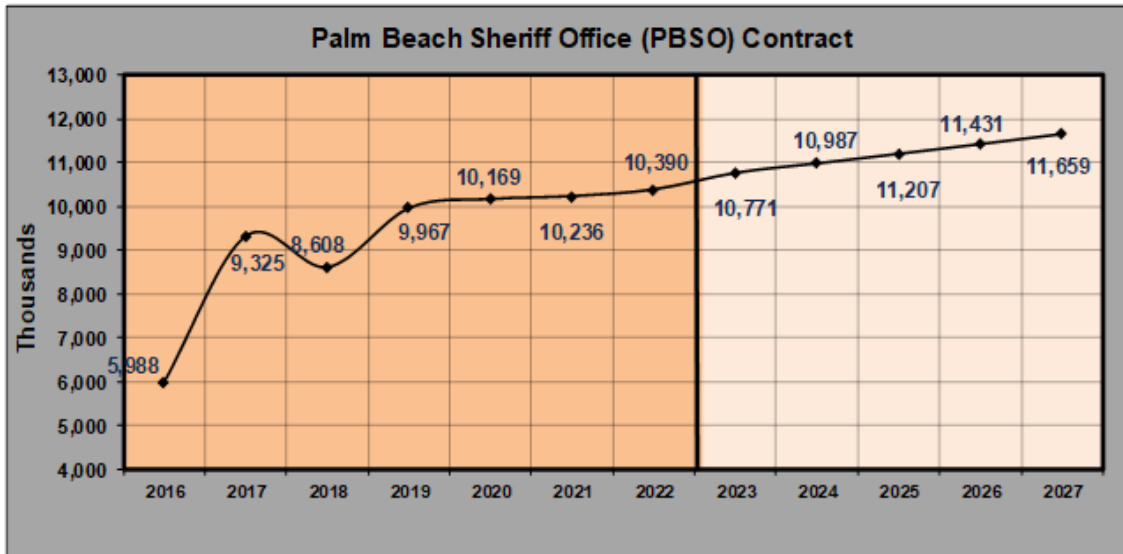


Personnel Services: Salaries comprise approximately 69.2% of Personnel Services expense. Other personnel expenses include healthcare, retirement, and workers compensation. In 2016 the City contracted with Palm Beach County Sheriff’s Office for Law Enforcement Services. FY 2024 through FY 2027 projections are based on 7.0% estimated increase which includes a 3.5% average increase in health insurance costs. No new personnel additions are assumed for FY2024 through FY 2027.

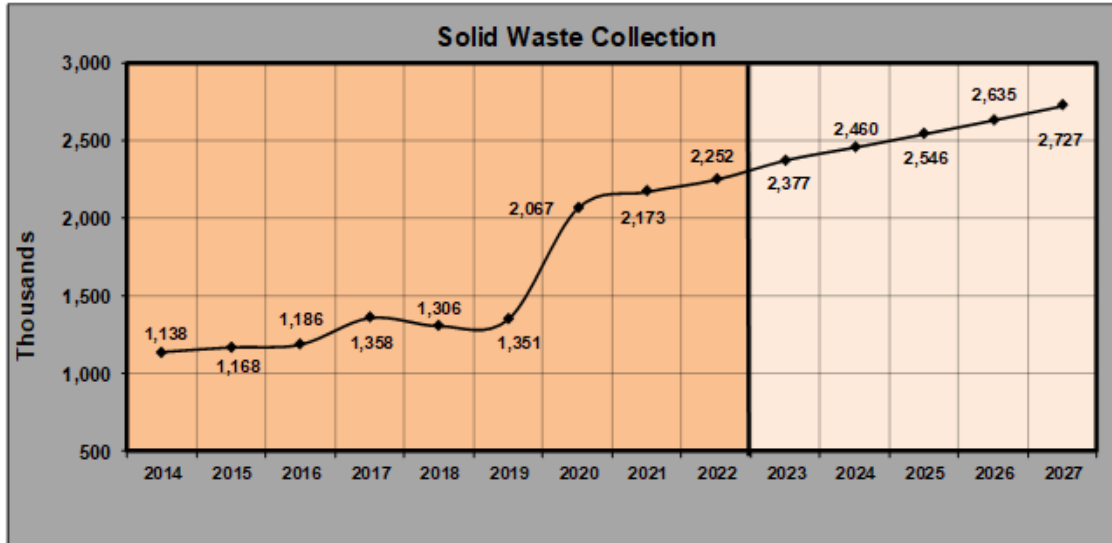


Operating Expenses: Operating expenses include electricity, maintenance, and office supplies. FY 2024 through FY2007 projections are based on an average 5.0% inflation rate.

FIVE YEAR EXPENSE PROJECTIONS

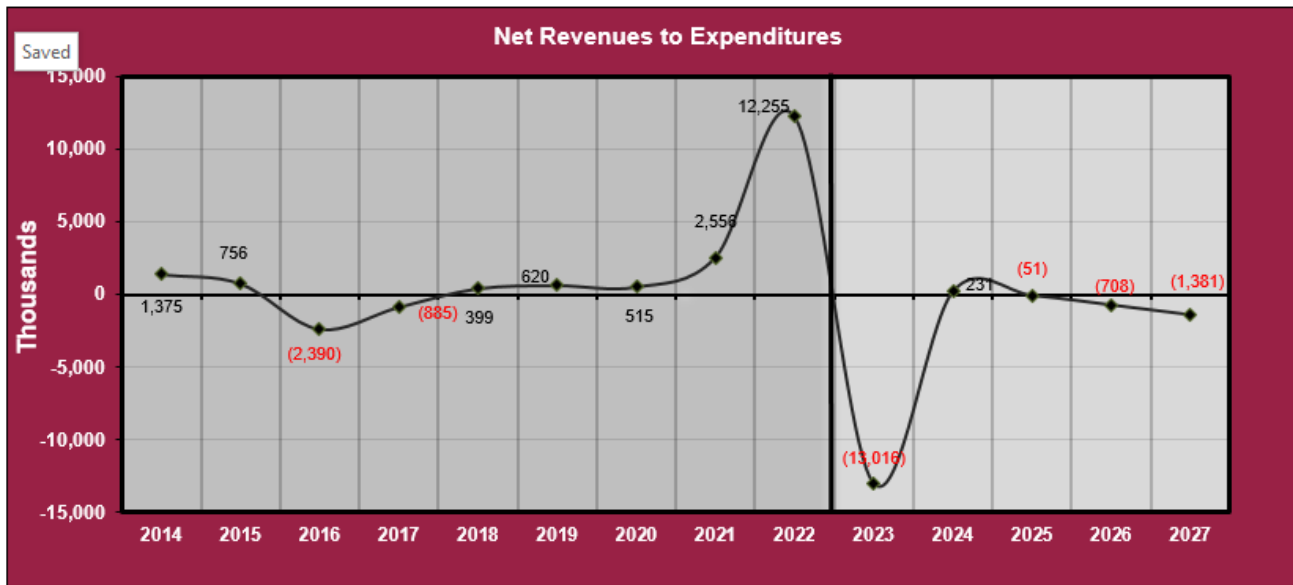


PBSO Contract: In February 2016, the City contracted Law Enforcement Services with the Palm Beach Sheriff’s Office (PBSO). The estimate for FY 2024 through FY 2027 includes a 2% increase in budgeted expense.



Solid Waste Collection: Solid waste collection is currently contracted through Waste Management, Inc of Florida. FY 2024 through FY2027 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 2014 through 2021. 2022 is projected to year-end. FY 2023 through 2027 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.

PROJECTED FUND BALANCE

CATEGORY	FY 2021 ACTUAL	FY 2022 FORECAST	FY 2023 ADOPTED	FY 2024 PROJECTED	FY 2025 PROJECTED	FY 2026 PROJECTED	FY 2027 PROJECTED
Beginning Fund Balance	\$ 12,447,550	\$ 15,385,713	\$ 27,640,812	\$ 14,624,928	\$ 14,855,813	\$ 14,804,731	\$ 14,097,078
Net Change in Reserve	\$ 2,938,163	12,255,099	(13,015,884)	230,885	(51,082)	(707,653)	(1,381,474)
Projected Ending Balance	\$ 15,385,713	\$ 27,640,812	\$ 14,624,928	\$ 14,855,813	\$ 14,804,731	\$ 14,097,078	\$ 12,715,604

FUND BALANCE BREAKDOWN

Emergency Reserve	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Non-Spendable	217,802	248,380	248,380	248,380	248,380	248,380	248,380
Compensated Absences	319,142	334,707	334,707	334,707	334,707	334,707	334,707
Unassigned	12,848,769	25,057,725	12,041,841	12,272,726	12,221,644	11,513,991	10,132,517
Fund Balance	\$ 15,385,713	\$ 27,640,812	\$ 14,624,928	\$ 14,855,813	\$ 14,804,731	\$ 14,097,078	\$ 12,715,604

Unassigned Reserve as

% of Expenditures	42.11%	77.00%	34.16%	33.15%	31.46%	28.23%	23.66%
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Note: Forecast indicates unassigned reserve will be above City Council Policy 18 of 25% of budgeted expenditures through through 2026

Revenue

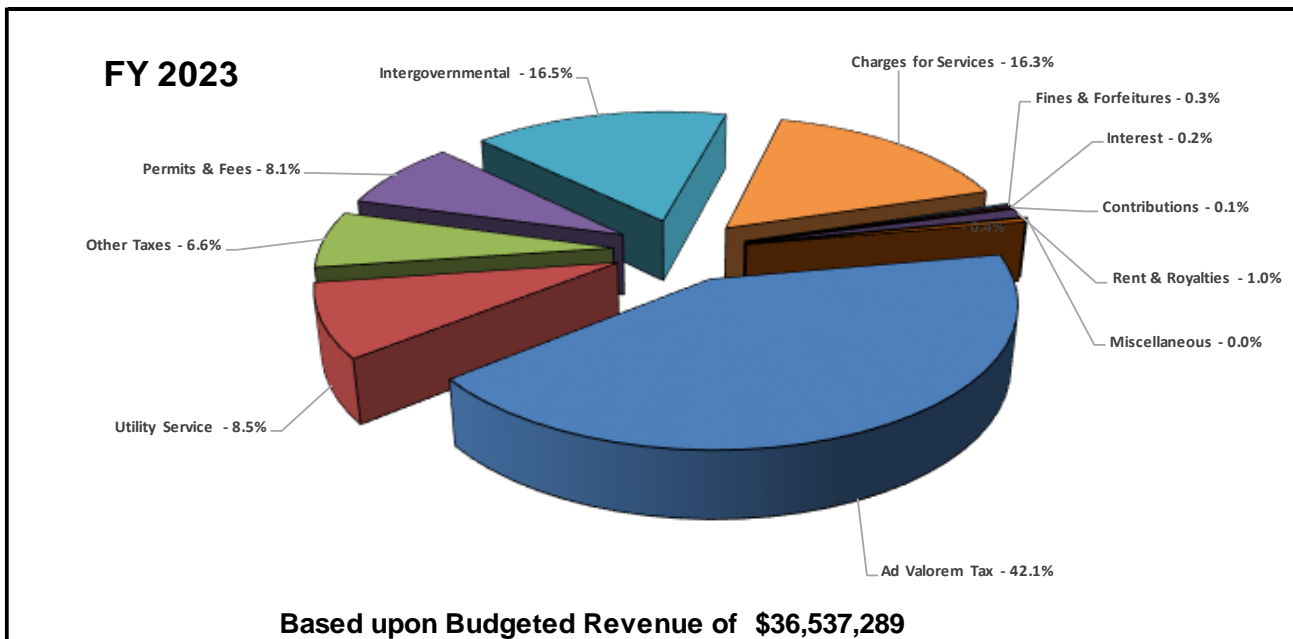
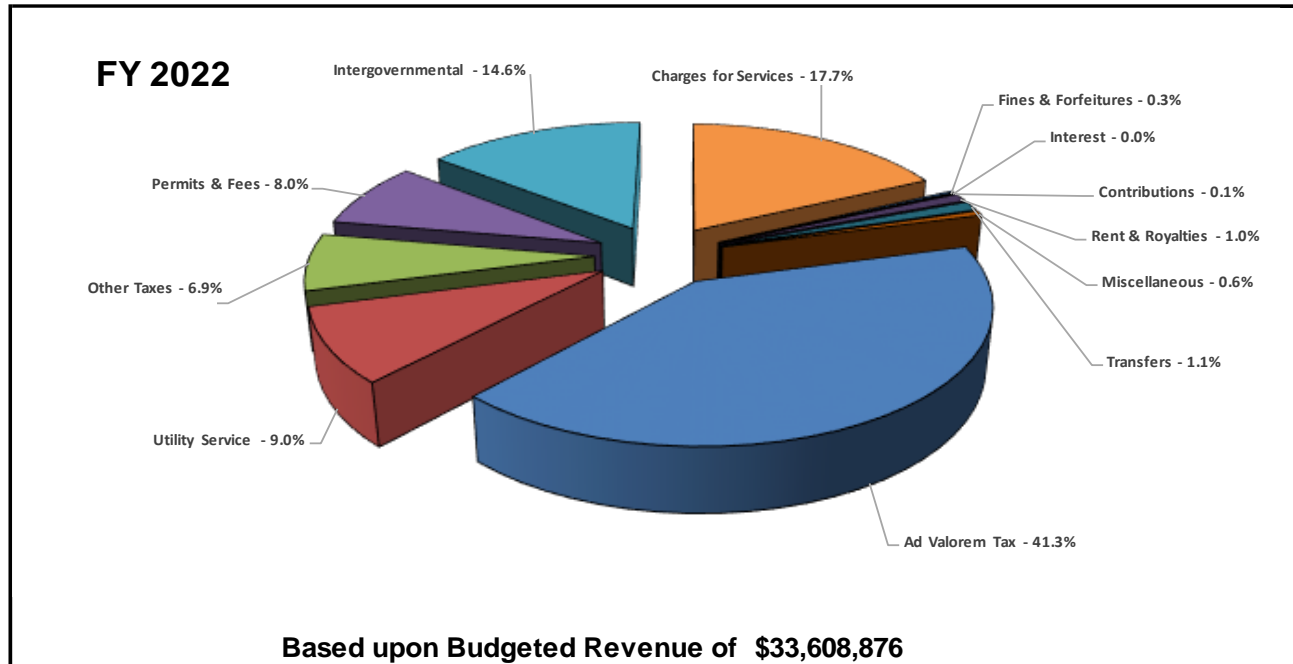


**GENERAL FUND
REVENUE CATEGORY SUMMARY**

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
REVENUES				
Ad Valorem*	\$ 12,171,507	\$ 13,208,395	\$ 13,892,004	\$ 15,367,846
Utility Service Taxes	3,136,329	3,228,154	3,032,000	3,126,000
Other Taxes	2,435,908	2,594,913	2,321,710	2,422,688
Permits & Fees	2,511,747	2,909,318	2,690,798	2,951,658
Intergovernmental	4,833,135	5,684,127	4,918,502	6,042,540
Charges For Services	4,644,391	5,270,922	5,956,687	5,948,270
Fines & Forfeitures	48,963	106,334	85,569	96,886
Interest Income	230,375	56,145	15,837	78,994
Contributions	13,777	43,499	29,550	28,550
Rent & Royalties	300,979	353,984	323,271	382,928
Miscellaneous Income	86,026	199,482	115,092	90,929
Interfund Transfers	0	0	227,856	0
TOTAL REVENUE	\$ 30,413,137	\$ 33,655,273	\$ 33,608,876	\$ 36,537,289

*Includes Delinquent Property Taxes

**REVENUE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET**



In FY 2023, Ad Valorem taxes remain the City’s largest revenue source at 42.1% of the total revenue. Charges for services is at 16.3%. Intergovernmental revenues from the federal, state, and county governments also accounts for 16.5% of the total revenue.

GENERAL FUND - REVENUE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
AD VALOREM TAXES					
311-100	Real & Personal Prop. Tax	\$ 11,895,957	\$ 12,959,342	\$ 13,742,004	\$ 15,217,846
311-200	Del Real & Personal Prop.	275,550	249,053	150,000	150,000
TOTAL AD VALOREM TAXES		12,171,507	13,208,395	13,892,004	15,367,846
UTILITY SERVICE TAXES					
314-100	Electric Utility Taxes	2,452,219	2,496,320	2,350,000	2,400,000
314-300	Water Utility Service Tax	590,894	620,536	600,000	640,000
314-400	Gas Utility Taxes	62,136	70,688	51,000	55,000
314-800	Propane Gas Utility Taxes	31,080	40,610	31,000	31,000
TOTAL UTILITY SERVICE TAXES		3,136,329	3,228,154	3,032,000	3,126,000
OTHER TAXES					
312-410	1st Local Option Gas Tax	266,482	281,240	282,000	292,189
312-510	Ins Prem Tax-Firefighter	257,944	260,641	251,104	251,104
312-520	Ins Prem Tax-Police	345,688	346,587	227,400	227,400
315-200	Communication Service Tax	1,243,127	1,355,662	1,250,000	1,463,031
316-001	Business Tax Receipt	246,229	263,150	237,897	182,464
316-020	Transferred B-Tax Receipt	280	386	393	0
316-030	Rental Property BTR	76,158	87,247	72,916	6,500
TOTAL OTHER TAXES		2,435,908	2,594,913	2,321,710	2,422,688
PERMITS & FEES					
322-100	Building Permit	516,278	857,875	690,436	863,045
322-101	Building Permit-Non FBC	860	6,370	2,810	2,950
322-102	Building Plan Review Permit	3,753	6,130	4,220	4,642
322-200	Electrical Permit	0	0	1,456	1,602
322-901	Extension/Renewal of Permits	0	0	0	0
322-902	Transfer of Permits	0	0	0	0
323-100	Electric Franchise Fees	1,723,439	1,781,704	1,720,000	1,780,000
323-400	Gas Franchise Fees	24,490	8,100	24,000	24,000
323-700	Solid Waste Franch Fee/Comm	45,361	56,644	41,632	41,632
323-702	Solid Waste Franch Fee/Resident	116,004	116,779	112,842	118,368
325-200	Fire Assessment	0	0	0	0
323-900	Textile Recycling Rev	23,380	20,040	20,000	20,040
329-101	Miscellaneous Inspections	0	0	32	32
329-010	Const. Reinspection Fees	1,663	4,650	3,122	3,434
329-020	Inspections After Hours	0	0	48	200
329-050	Planning Filing Fees	32,424	21,422	30,122	59,477
329-055	Special Services Fees	0	0	0	0
329-060	Plat Review Fees	435	13,300	13,586	6,500

GENERAL FUND REVENUE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERMITS & FEES CONTINUED					
329-065	Petition Advertisements	2,444	2,459	2,583	15,900
329-501	Foreclosure Registration Fee	19,700	11,260	21,800	7,200
329-502	Permit Surcharge - DCA	666	1,134	945	1,181
329-503	Permit Surcharge - DBPR	850	1,451	1,164	1,455
TOTAL PERMITS & FEES		2,511,747	2,909,318	2,690,798	2,951,658
INTERGOVERNMENTAL					
331-240	Bullet Proof Vest Grant	0	0	0	0
331-501	FEMA-Hurricane Expense Reimb	168,592	195,753	60,000	0
334-491	FDOT Lighting Reimbursement	34,963	36,012	37,092	39,796
334-501	State Disaster Reimbursement	8,129	0	0	0
335-120	State Revenue Sharing	1,515,617	1,796,712	1,550,000	2,050,000
335-140	Mobile Home License Tax	8,945	10,491	11,000	11,500
335-150	Alcoholic Beverage Lic.	3,113	3,064	3,200	3,500
335-180	Half-Cent Sales Tax	2,979,528	3,522,673	3,140,000	3,779,398
335-210	Firefighter Supplemental	11,247	19,141	17,960	19,440
335-490	Motor Fuel Tax Rebate	5,109	6,097	7,000	7,000
337-201	PBC E911 Fund	0	0	0	0
337-700	Youth Grant	0	0	0	0
338-100	SW Recycling Revenue Sharing	0	6,275	0	40,000
338-200	B'nness Tax Receipt from County	97,892	87,909	92,250	91,906
TOTAL INTERGOVERNMENTAL		4,833,135	5,684,127	4,918,502	6,042,540
CHARGE FOR SERVICES					
341-301	County Impact Admin Fees	3,422	3,969	15,000	15,000
341-900	Elections - Filing Fees	583	0	564	0
341-901	Sales of Documents - Clerk	61,704	103,249	90,100	108,100
341-901	Sales of Documents - Financial	0	0	50	0
341-901	Sales of Documents - Planning	97	287	112	120
341-902	Sales of Documents - Permits	0	0	0	0
341-910	Supp. Pay Processing Fee	230	90	182	52
341-920	Passport Fee	86,910	252,614	172,900	255,900
342-100	Security - Special Detail	0	0	0	0
342-200	Atlantis Interlocal Agree	940,891	978,527	1,017,669	1,063,464
342-500	Atlantis Annual Fire Insp	2,733	1,576	6,850	6,850
342-501	GAC Annual Fire Insp Fee	21,224	16,205	111,950	111,950
342-510	Fire Re-Inspection Fees	850	1,150	900	12,060
342-511	Fire Hydrant Inspection Fee	0	0	0	0
342-520	Pre-Business Tx Rec Insp	3,726	7,098	5,964	0
342-521	Rental Property BTR Insp	7,458	3,027	6,312	0

GENERAL FUND REVENUE DETAIL CONTINUED

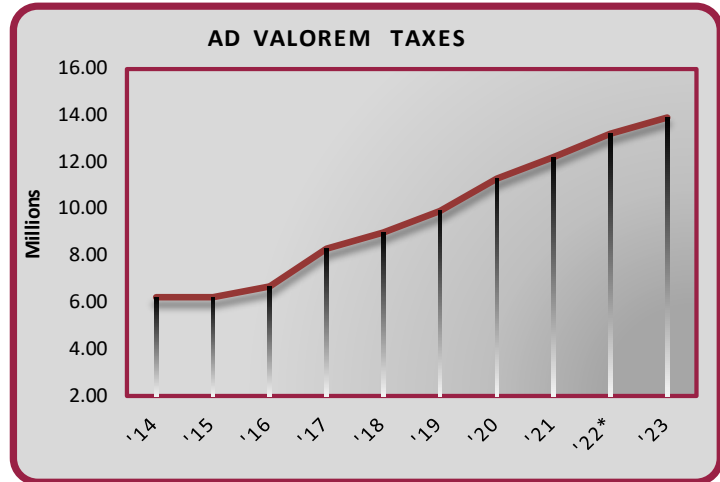
ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
CHARGE FOR SERVICES CONTINUED					
342-530	Atlantis Fire Plan Rev Fe	940	4,553	5,750	5,750
342-531	GAC Fire Plan Rev Fee	23,904	24,223	25,000	25,000
342-601	GAC-Ambulance Revenue	2,335,692	2,444,569	2,862,127	2,941,293
342-610	EMS W/O - Uncollectible	(791,840)	(625,598)	(500,000)	(629,800)
342-611	EMS W/O - Contractual	(547,475)	(572,172)	(540,000)	(750,000)
342-620	Collection Payments	28,232	20,239	15,000	15,000
342-621	Contractual Collection contract	(2,210)	(2,723)	(2,250)	(2,250)
342-900	False Fire Alarms Rev	12,400	7,500	10,000	10,000
342-901	Sales of P/S Documents	472	130	0	200
342-902	False Burglar Alarms Rev	32,606	44,494	42,000	42,000
343-400	SW Disposal Reimbursement	2,884	2,863	3,016	3,016
343-411	Solid Waste Fee	2,136,737	2,285,620	2,251,904	2,419,372
343-413	Solid Waste Recycling Fees	0	0	0	0
343-415	Solid Waste Misc	0	0	0	0
343-451	Solid Waste Admin Fees	206,668	217,326	225,195	193,891
343-452	Solid Waste Lien Fees	0	0	0	0
343-453	Solid Waste Penalties	15,565	0	0	0
347-211	Athletic Fees	28,700	20,915	54,750	59,980
347-212	Community & Rec Activities Fees	19,525	26,479	53,600	15,202
347-214	Discover Florida Trips	2,724	0	0	0
347-400	Special Events Commissions	9,039	4,712	22,042	26,120
349-000	Maintenance Reimbursement	0	0	0	0
TOTAL CHARGE FOR SERVICES		4,644,391	5,270,922	5,956,687	5,948,270
FINES & FORFEITURES					
351-500	Fines-Moving Violations	24,755	57,499	50,000	58,000
351-501	Law Enforcement Education	3,389	6,478	6,000	6,960
354-100	Code Enforcement Penalties	1,259	11,831	11,764	12,000
354-102	Permit Penalties	0	0	0	0
354-103	BTR Penalties	18,550	30,200	17,605	19,366
359-200	Non-Moving Violations	865	170	0	400
359-100	NSF Service Charges	145	156	100	160
359-130	Lost/Abandoned Property	0	0	100	0
TOTAL FINES & FORFEITURES		48,963	106,334	85,569	96,886
INTEREST					
361-100	Misc Interest On A/R	63	74	50	75
361-110	Tax Collector's Interest	2,960	953	500	12,000
361-120	SBA Interest	58,791	4,886	3,900	5,800
361-130	FMLVT Interest	59,520	(4,523)	3,000	2,000
361-150	Bank Investment Program	109,041	54,755	8,387	59,119

GENERAL FUND REVENUE DETAIL CONTINUED

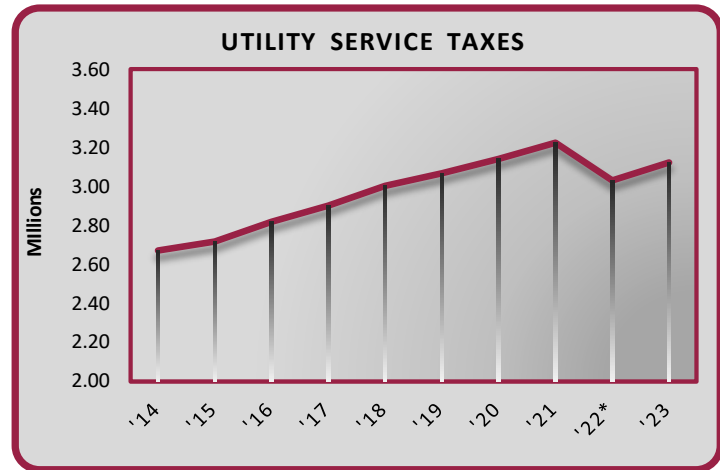
ACCT#	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	BUDGET FY 2022	ADOPTED FY 2023
INTEREST CONTINUED					
361-301	SBA Change Fair Value Invest	0	0	0	0
TOTAL INTEREST		230,375	56,145	15,837	78,994
CONTRIBUTIONS					
366-303	Egg Hunt Sponsorship	637	1,500	3,000	0
366-304	July 4th Sponsorship	0	1,850	7,000	0
366-900	Contributions	13,140	40,149	19,550	28,550
TOTAL CONTRIBUTIONS		13,777	43,499	29,550	28,550
RENTS AND ROYALTIES					
362-100	Rental Fees-Short Term	61,595	112,323	80,400	132,799
362-110	Rental Income-Long Term	236,900	239,614	242,871	246,129
362-600	Vending Machine Royalties	2,484	2,047	0	4,000
TOTAL RENT AND ROYALTIES		300,979	353,984	323,271	382,928
MISCELLANEOUS					
364-410	Surplus Sales-Furn, Equip	11,050	67,993	36,000	15,000
366-100	Private Donations/Grants	10,320	0	0	0
369-300	Insurance Proceeds	23,078	63,035	5,000	5,000
369-900	Refunds-Current Year	0	0	100	0
369-901	Refunds-Prior Year	10,692	376	25,000	15,000
369-903	Reimbursement From Employee	0	0	0	0
369-905	Witness & Jury Reimburse	0	0	50	0
369-906	Towing Contract Proceeds	0	42,746	39,396	39,900
369-910	Forfeit Non-Vested Retire	10,837	23,729	3,000	10,000
369-915	Leisure Svcs Fundraiser	0	0	0	1,000
369-999	Miscellaneous Revenues	20,049	1,603	6,546	5,029
TOTAL MISCELLANEOUS		86,026	199,482	115,092	90,929
INTERFUND TRANSFERS					
381-000	Fund Transfer	0	0	227,856	0
TOTAL INTERFUND TRANSFERS		0	0	227,856	0
GRAND TOTAL		\$ 30,413,137	\$ 33,655,273	\$ 33,608,876	\$ 36,537,289

REVENUE HISTORY BY CATEGORY

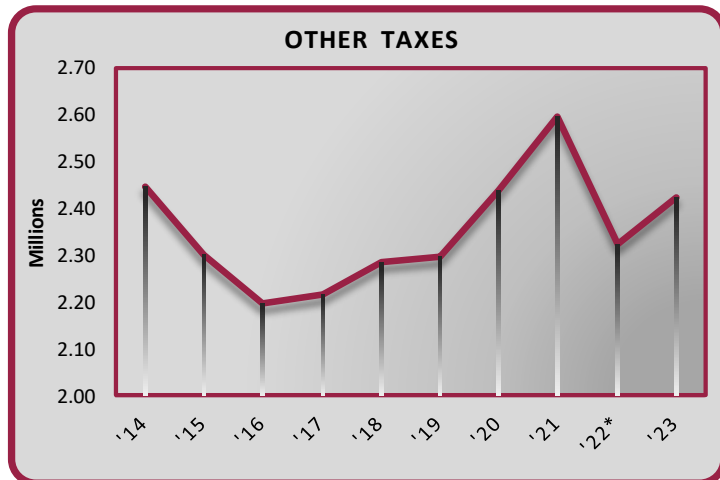
Ad Valorem Taxes: The City's FY 2023 certified assessed values including new construction increased by 12.61% from FY 2022. The increase is related to the increase in property values and new construction.



Utility Service Taxes: For FY 2023, \$3.126 million of utility service tax revenue is projected. This category of revenues is based on usage of applicable services such as electric and water.

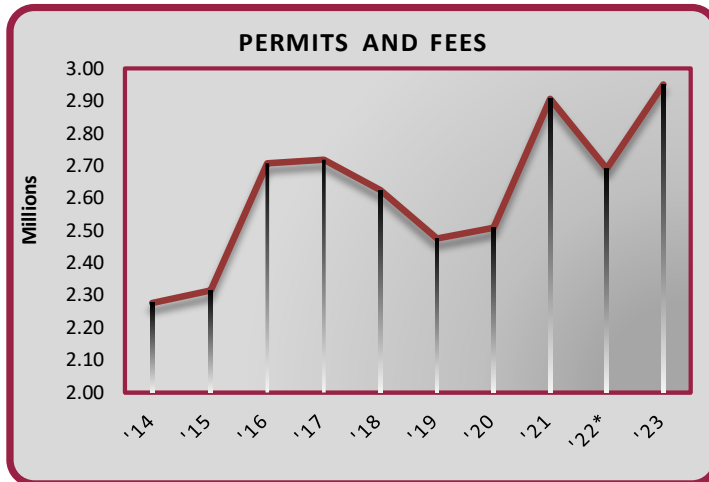


Other Taxes: The majority of revenue in this category is derived from Communication Service Tax (CST) and 1st Local Option Gas Tax. Budget for 2023 shows a slight decline from FY 2022.

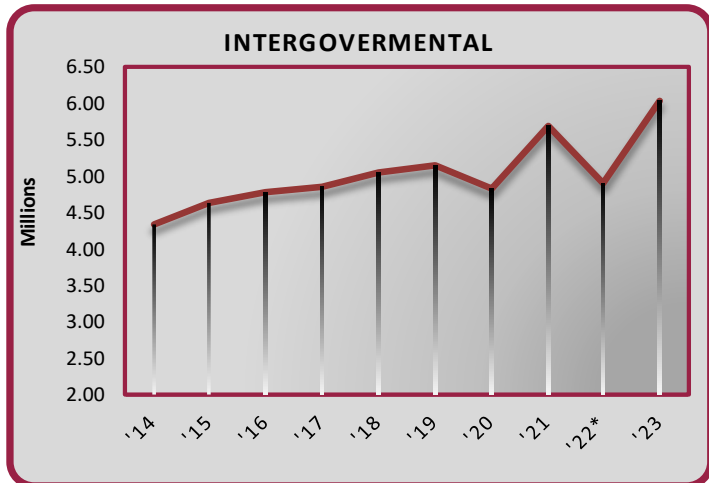


* Based on Budget

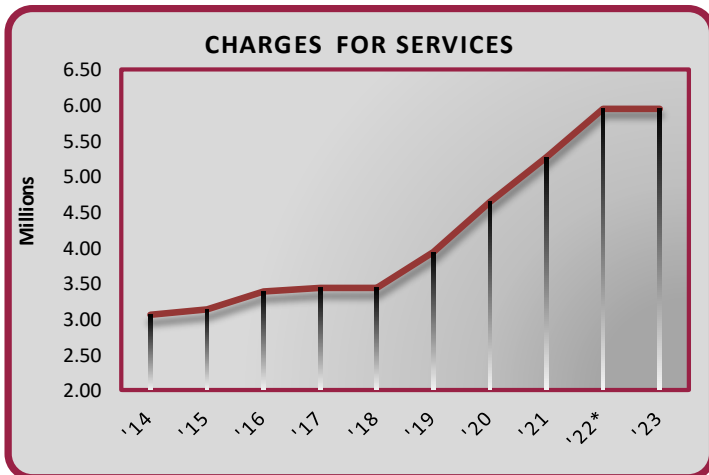
REVENUE HISTORY BY CATEGORY



Permits and Fees: For FY 2023, \$2.9 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 \$6.0 million projected for FY 2023. This predominantly includes the Half-Cent Sales Tax and the State Revenue Sharing

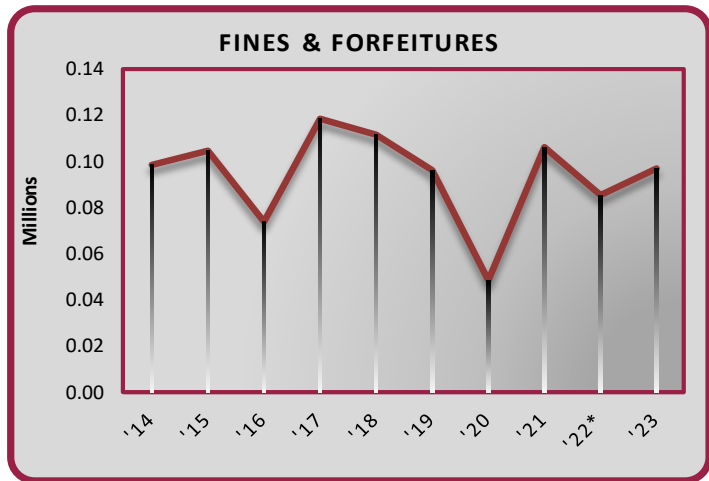


Charges for Services: Charges for services are the second largest source of general fund revenues, with over \$5.9 million projected for FY 2023. This revenue source includes a contract with the City of Atlantis to provide fire rescue service, solid waste fees, ambulatory service and the passport services.

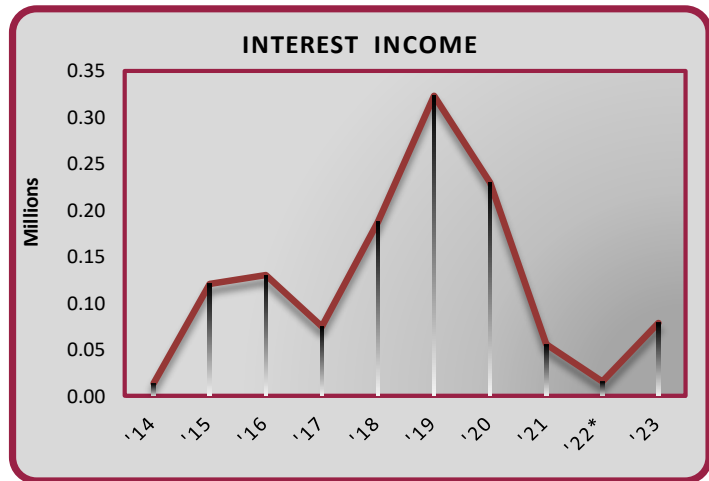
* Based on Budget

REVENUE HISTORY BY CATEGORY

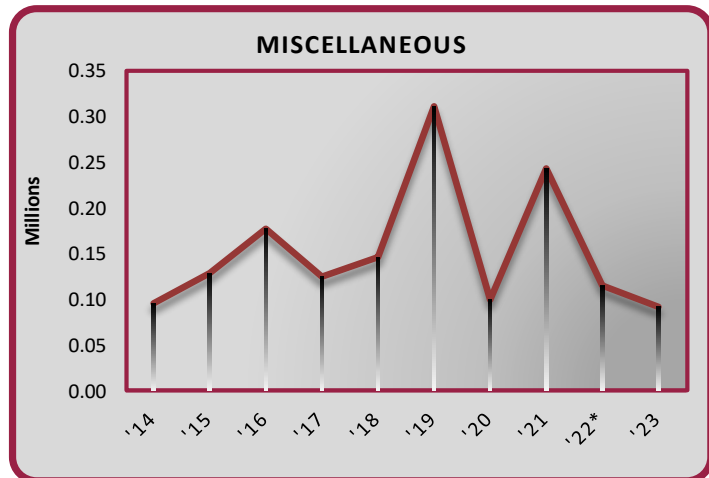
Fines & Forfeitures: This revenue includes: fines from moving violations, code enforcement penalties and permitting penalties.



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

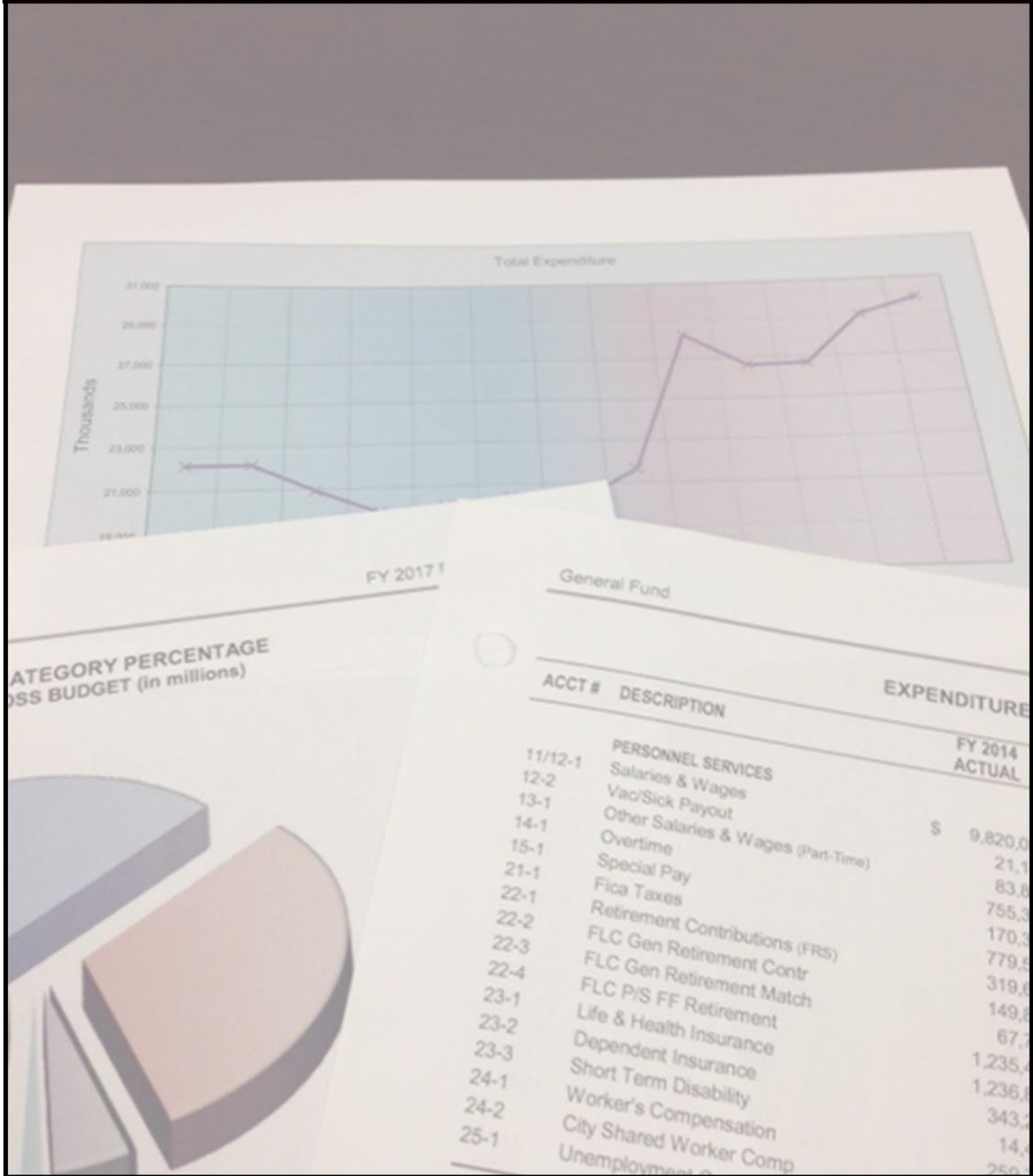


Miscellaneous: This category includes sale of surplus items, insurance proceeds, and contributions.



* Based on Budget

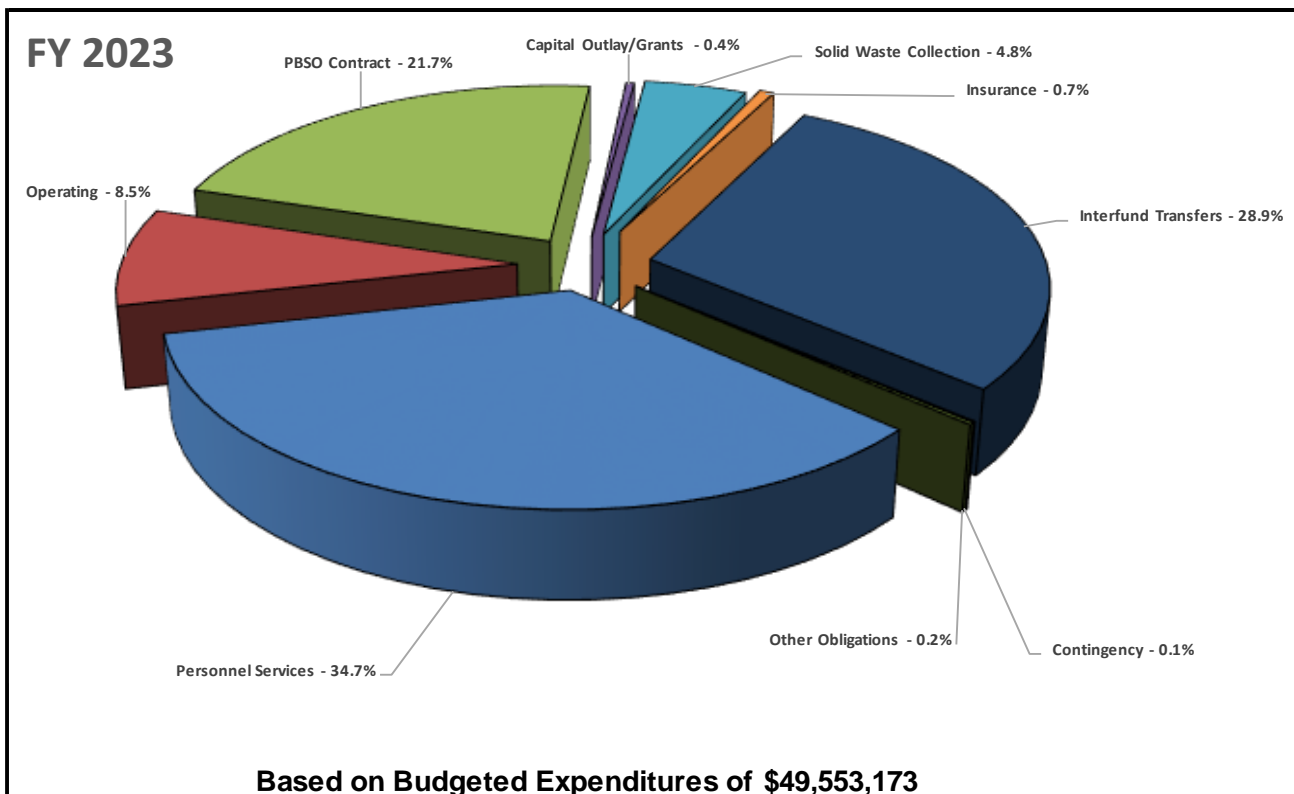
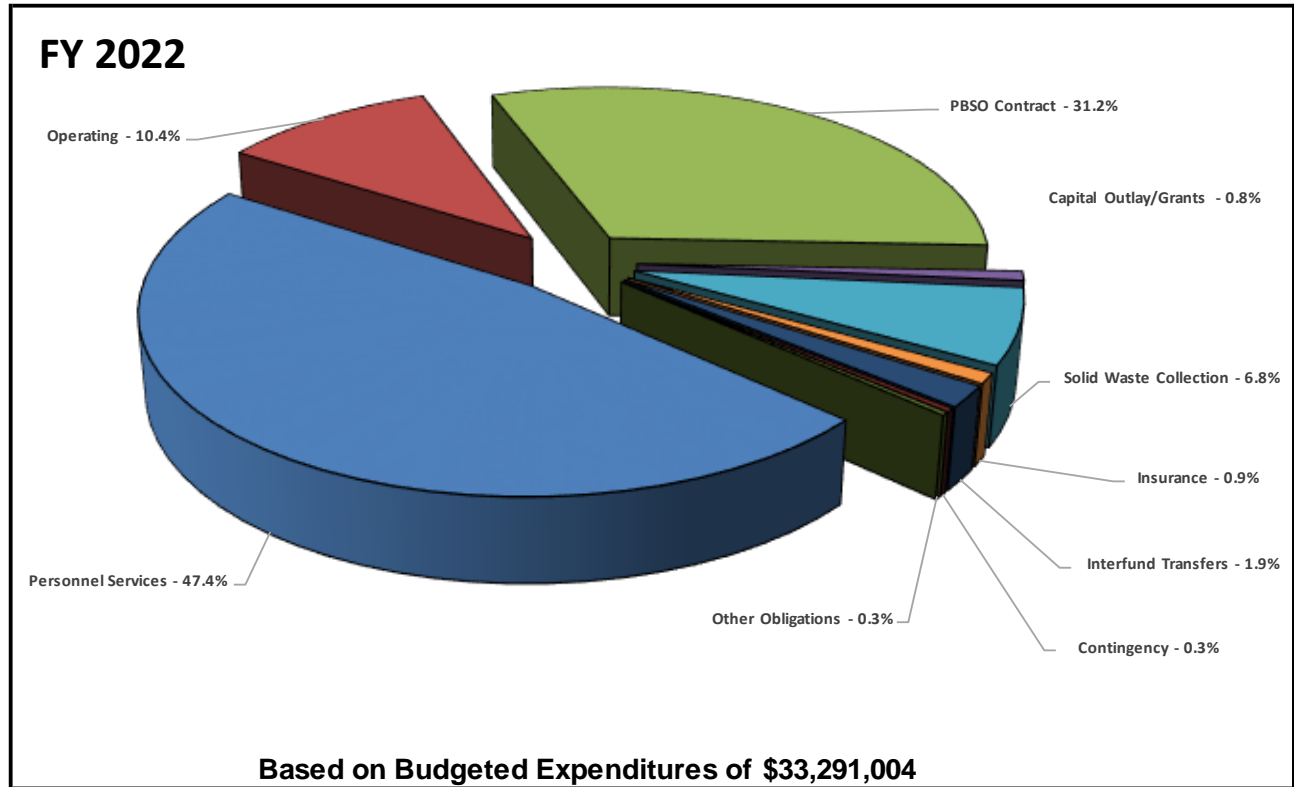
Expenditures



GENERAL FUND
EXPENDITURE SUMMARY BY CATEGORY

CATEGORY	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
EXPENDITURES				
Personnel Services	\$ 13,520,539	\$ 14,320,657	\$ 15,794,278	17,216,993
Operating Expenses	2,654,835	2,580,371	3,456,785	4,207,350
Palm Beach Sheriff's Office (PBSO)	10,169,447	10,236,351	10,372,836	10,771,463
Capital Outlay	34,790	32,833	147,120	62,100
Grants & Aids	44,459	23,559	130,500	129,000
Solid Waste Collection	2,066,772	2,172,901	2,251,609	2,376,634
Insurance	371,345	408,722	312,568	344,325
Interfund Transfers	710,000	615,000	635,000	14,305,000
Contingency	110,222	107,684	100,000	50,000
Other Obligations	215,436	219,033	90,308	90,308
TOTAL EXPENDITURES	\$ 29,897,845	\$ 30,717,111	\$ 33,291,004	\$ 49,553,173

**EXPENDITURE CATEGORY PERCENTAGE
BASED ON GROSS BUDGET**



GENERAL FUND - EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 8,432,038	\$ 8,608,147	\$ 10,136,716	\$ 11,103,092
12-2	Vac/Sick Payout	186,425	270,139	0	24,898
13-1	Other Salaries & Wages (Part-Time)	122,056	118,581	134,226	136,812
14-1	Overtime	406,554	597,697	473,366	516,221
15-1	Special Pay	121,641	116,876	118,440	139,670
21-1	FICA Taxes	662,883	694,758	682,571	756,521
22-1	Retirement Contributions (FRS)	138,940	93,056	76,777	76,097
22-2	FLC Gen Retirement Contr	181,948	208,100	261,452	301,326
22-3	FLC Gen Retirement Match	70,995	80,630	117,486	148,729
22-4	FLC P/S FF Retirement	1,418,118	1,519,138	1,416,163	1,268,791
23-1	Life & Health Insurance	1,173,391	1,269,150	1,459,569	1,606,126
23-2	Dependent Insurance	374,403	451,032	672,545	879,575
23-3	Short Term Disability	10,145	5,250	0	0
24-1	Worker's Compensation	210,411	277,357	232,335	244,989
24-2	City Shared Worker Comp	2,055	4,280	0	0
25-1	Unemployment Compensation	8,536	6,466	12,632	14,146
TOTAL PERSONNEL SERVICES		13,520,539	14,320,657	15,794,278	17,216,993
OPERATING EXPENSES					
31-2	Engineering & Architect	14,540	7,669	38,500	45,000
31-4	Other Professional	310,914	280,363	372,896	621,998
31-5	Physical Exams	6,831	12,966	14,259	28,261
32-1	Accounting & Audit	36,500	27,500	47,650	42,000
34-2	Aquatic Weed Control	5,762	5,762	6,056	6,962
34-4	Other Contractual	548,813	342,610	497,566	567,043
34-41	Doc Services	37,232	34,005	61,197	0
34-42	Contract with PBSO	10,169,447	10,236,351	10,372,836	10,771,463
40-1	Senior Trips	3,442	0	0	0
40-2	Tuition Reimbursement	1,993	9,852	14,000	14,000
40-3	Personnel Recruiting	0	0	520	920
40-4	Ed Train Sem & Assc Exp	56,222	58,351	136,747	189,476
40-5	Business Expense. & Mileage	1,022	1,047	4,094	3,957
41-1	Telephone, Teleg. & Mail	74,245	75,258	79,639	86,639
42-1	Postage, Frt. & Express	47,916	37,368	43,286	57,962
43-1	Electricity	173,516	200,470	202,200	235,200
43-2	Street Lights	196,922	210,525	210,792	243,120
43-4	Water & Sewer	48,672	54,559	50,480	63,800
43-5	Dumping Fees	44,708	41,552	35,571	40,941
44-1	Equipment Rental	3,300	40,094	6,999	72,599
44-2	Uniform Rental	2,851	2,745	2,939	3,468
44-4	Rental & Leases - Building	0	0	0	37,488
45-2	Notary Fees	650	854	1,545	600
46-1	R & M - Buildings	14,766	23,917	23,750	23,750

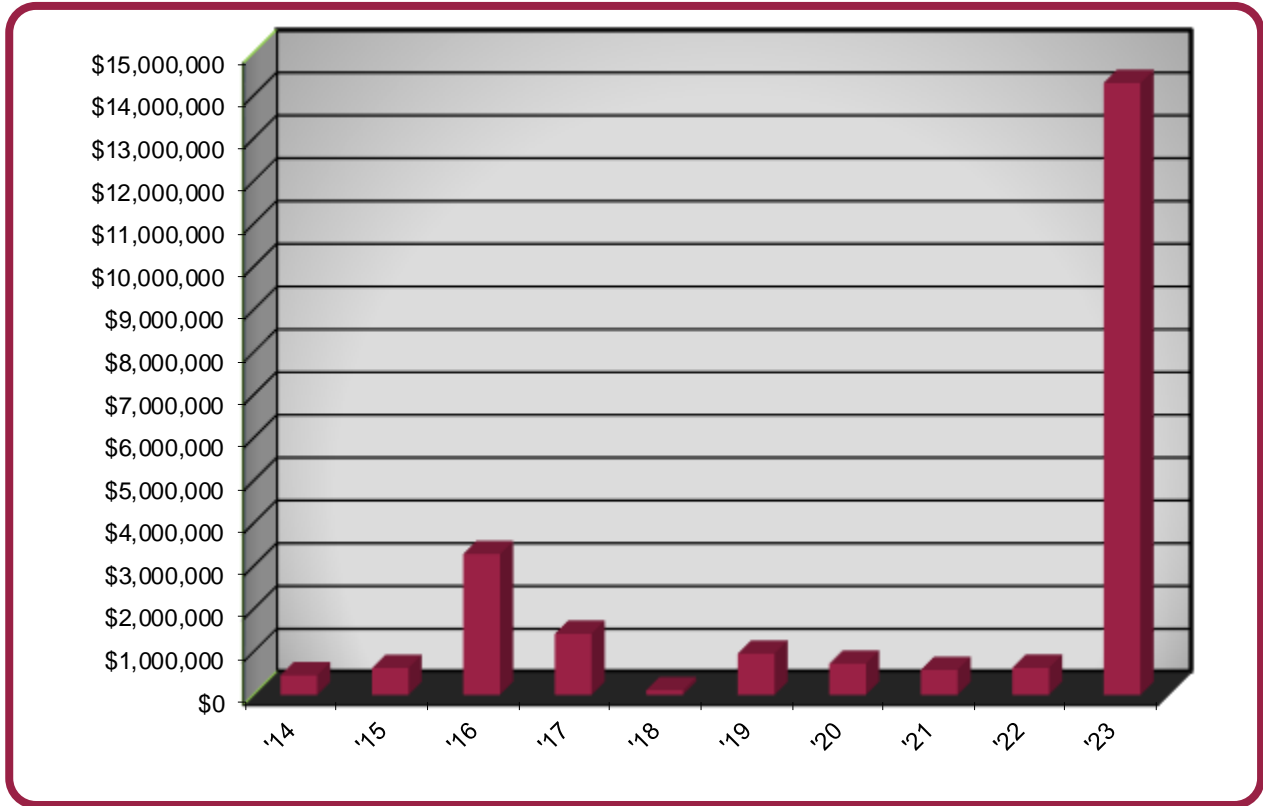
EXPENDITURE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
OPERATING EXPENSES CONT.					
46-2	R & M - Vehicles	45,706	52,203	60,288	62,500
46-21	R & M - Vehicles Other Cont	38,062	14,772	49,250	49,250
46-3	R & M - Office Equipment	11,221	11,716	18,717	20,728
46-4	R & M - Communications	1,618	82	1,200	1,200
46-5	R & M - Other Equipment	86,275	72,298	87,554	107,972
46-51	R & M - Other Equip Contractual	2,437	4,953	4,100	7,850
46-6	R & M - Parks & Athletics	6,822	9,752	10,000	11,500
46-61	R & M - Parks Other Contractual	7,551	19,950	13,000	13,000
46-7	R & M - Computer Equipment	7,623	6,160	50,300	53,700
47-1	Printing & Binding	34,656	24,683	39,932	38,972
48-1	City Publicity	1,118	1,784	6,346	4,698
48-17	City Events	16,882	19,684	28,421	33,350
48-3	Other Community Events	2,418	1,223	3,560	3,875
48-34	Egg Hunt	0	2,352	13,655	11,229
48-4	Fireworks	1,350	35,149	39,165	41,780
48-6	Other Promo. Activities	14,506	35,980	23,502	32,818
48-71	L/S Sponsorship offset	472	5,722	7,500	7,500
48-91	Youth Athletics	10,634	4,334	13,853	14,149
49-1	Legal Ads	17,983	12,775	26,276	34,499
49-2	Election Expenses	1,279	34	55,870	0
49-3	Titles, Tags & Taxes	1,453	1,201	1,675	1,675
49-6	Miscellaneous Expense	14,854	2,041	1,045	2,695
49-7	Computer Software	236,163	309,873	487,498	571,068
49-8	Recording Fees	349	1,400	3,000	3,000
49-9	Classified Ads	1,157	492	2,670	1,735
51-2	Office Supplies	24,354	21,327	28,795	31,465
51-4	Copy Paper & Supplies	4,667	2,606	6,632	8,410
51-5	Minor Office Equipment	10,753	20,031	15,558	15,360
51-7	Commemoratives	10,318	11,018	22,023	18,655
52-1	Fuel & Lubricants	87,080	100,694	102,580	171,250
52-2	Parks & Grounds Sup.	5,489	8,434	16,000	16,000
52-3	Cust. Lab. & Chem. Sup.	21,142	43,112	43,000	53,280
52-5	Small Tools & Apparatus	56,831	22,085	23,800	25,525
52-6	Recreation Supplies	4,705	1,771	8,000	3,850
52-7	Medical Supplies	60,990	51,374	71,760	71,700
52-8	Uniforms & Clothing	38,757	40,130	59,942	104,347
53-1	Road & Bridges	3,310	7,646	15,750	15,750
53-2	Traffic Control	18,613	18,234	11,950	11,950
53-3	Drainage	20,415	25,705	24,550	24,550
54-2	Code Supplement & Update	5,645	4,461	7,850	13,550
54-3	Books, Subsc., Prof. Sup.	6,923	5,847	9,772	10,522
54-4	Memberships & Dues	34,093	34,389	41,444	43,232
55-5	Erroneous Issues	0	51	50	50
TOTAL OPERATING EXPENSES		12,824,282	12,816,722	13,829,621	14,978,813

EXPENDITURE DETAIL CONTINUED

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
	CAPITAL OUTLAY				
64-5	Office Furniture	0	12,064	27,000	20,400
64-6	Office Equipment	2,534	0	0	0
64-8	Other Equipment	1,880	4,184	0	0
64-9	Computer Hardware/Software	30,376	4,871	120,120	22,000
	TOTAL CAPITAL OUTLAY	34,790	32,833	147,120	62,100
	GRANTS AND AIDS				
83-1	Grant/Aids	44,459	23,559	130,500	129,000
	TOTAL GRANTS AND AIDS	44,459	23,559	130,500	129,000
	SOLID WASTE				
34-3	Solid Waste Collection	2,066,772	2,172,901	2,251,609	2,376,634
	TOTAL SOLID WASTE	2,066,772	2,172,901	2,251,609	2,376,634
	INSURANCE				
45-1	Liability & Fleet	345,424	354,414	297,168	328,925
81-20	Claims Repairs	25,921	54,308	15,400	15,400
	TOTAL INSURANCE	371,345	408,722	312,568	344,325
	INTERFUND TRANSFERS				
91-8	Fund Transfer - Reconst & Maint	250,000	150,000	150,000	300,000
91-22	Fund Transfer - After School Program	50,000	165,000	135,000	135,000
91-95	Fund Transfer - Debt Service	410,000	300,000	350,000	370,000
91-95	Fund Transfer - ARP	0	0	0	3,804,324
	TOTAL INTERFUND TRANSFERS	710,000	615,000	635,000	14,305,000
	CONTINGENCY				
99-1	Contingency	110,222	107,684	0	0
99-2	Council Contingency	0	0	100,000	50,000
	TOTAL CONTINGENCY	110,222	107,684	100,000	50,000
	OTHER OBLIGATIONS				
99-4	175/185 Insurance Trust	215,436	219,033	90,308	90,308
	TOTAL OTHER OBLIGATIONS	215,436	219,033	90,308	90,308
	TOTAL GENERAL FUND	\$ 29,897,845	\$ 30,717,111	\$ 33,291,004	\$ 49,553,173

OPERATING TRANSFERS OUT



- FY 2014 - Transfers were limited to debt servicing of \$410,000 plus \$50,000 to the C.A.R.E.S youth program.
- FY 2015 - Transfers were limited to debt servicing of \$410,000 plus \$20,000 to the C.A.R.E.S youth program and \$200,000 to 304 Reconstruction and Maintenance, Capital Project Fund.
- FY 2016 - Transfers were limited to debt servicing of \$410,000, \$20,000 to the C.A.R.E.S youth program, \$2,863,381 to Capital Project Fund.
- FY 2017 – Transfers for debt servicing of \$410,000 plus \$20,000 to the C.A.R.E.S youth program and \$1,000,000 to Capital Project Fund – Reconstruction and Maintenance (304).
- FY 2018 – Transfers \$110,000 to the C.A.R.E.S youth program.
- FY 2019 – Transfers for debt servicing of \$410,000 plus \$500,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$55,000 to C.A.R.E.S youth program.
- FY 2020 – Transfers for debt servicing of \$410,000 plus \$250,000 to Capital Project Fund – Reconstruction and Maintenance (304) plus two new funds. \$50,000 to the Property Improvement Fund (106) and \$20,000 to Art in the Parks (107).
- FY 2021 – Transfers for debt servicing of \$300,000 plus \$150,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$135,000 to C.A.R.E.S youth program.
- FY 2022 – Transfers for debt servicing of \$350,000 plus \$150,000 to Capital Project Fund – Reconstruction and Maintenance (304) and \$135,000 to C.A.R.E.S youth program.
- 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).

**GENERAL FUND
DEPARTMENT EXPENDITURE SUMMARY**

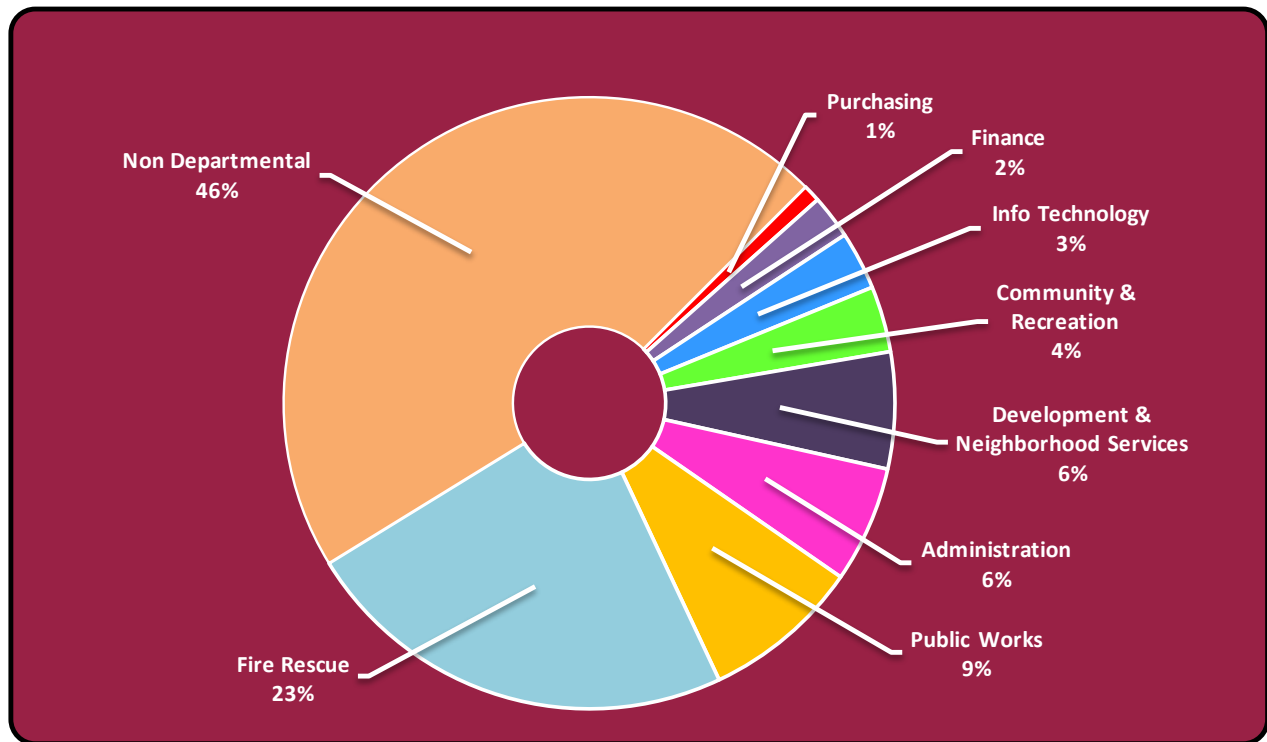
FY 2022			FY 2023		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
ADMINISTRATION					
3	\$ 554,690	10-11 City Manager	4	\$ 750,600	26.1%
6 PT	277,301	10-12 Mayor & City Council	6 PT	382,464	27.5%
0	233,571	10-13 Legal Counsel	0	250,200	6.6%
4	574,871	10-14 Human Resources	4	574,069	-0.1%
3FT 2PT	422,352	10-15 City Clerk	4FT 2PT	496,176	14.9%
10 FT / 8 PT	\$ 2,062,785	ADMINISTRATION TOTAL	12 FT / 8 PT	\$ 2,453,509	15.9%
FINANCE					
4	\$ 503,510	20-21 Office of the Director	4	\$ 494,383	-1.8%
4	398,543	20-22 Financial Operations	4	414,792	3.9%
8	\$ 902,053	FINANCE TOTAL	8	\$ 909,175	0.8%
PURCHASING¹					
2	\$ 272,746	23-23 Purchasing	3	\$ 366,279	25.5%
2	\$ 272,746	PURCHASING TOTAL	3	\$ 366,279	25.5%
INFORMATION TECHNOLOGY					
4	\$ 1,161,009	26-26 Information Technology	4	\$ 1,224,381	5.2%
4	\$ 1,161,009	INFORMATION TECHNOLOGY	4	\$ 1,224,381	5.2%
DEVELOPMENT & NEIGHBORHOOD SERVICES (fka PLANNING & ENGINEERING ¹)					
3	\$ 367,936	30-31 Office of the Director	2	\$ 320,167	-14.9%
5	531,490	30-32 Planning, Engineering & GIS	6	899,349	
6	497,337	30-33 Code Enforcement	5	\$498,156	
8	840,192	30-34 Building	7	\$736,024	
22	\$ 2,236,955	DEVELOPMENT & NEIGHBORHOOD SERV	20	\$2,453,696	8.8%
PUBLIC WORKS					
3	\$ 338,225	40-41 Office of the Director	4	\$ 519,231	34.9%
8	969,664	40-42 Roads & Drainage	7	945,647	-2.5%
3	505,738	40-43 Vehicle Maintenance	3	584,281	13.4%
2	393,481	40-44 Building Services	2	446,062	11.8%
6	742,644	40-46 Parks & Grounds	7	830,309	10.6%
22	\$ 2,949,752	PUBLIC WORKS TOTAL	23	\$ 3,325,530	11.3%
FIRE RESCUE					
58	\$ 8,330,558	50-55 Fire Rescue	67	\$ 9,084,309	8.3%
58	\$ 8,330,558	FIRE RESCUE TOTAL	67	\$ 9,084,309	8.3%
COMMUNITY & RECREATION SERVICES					
2	\$ 262,711	60-61 Office of the Director	3	\$ 357,435	26.5%
10 FT / 5 PT	934,718	60-65 Community Programs	11 FT / 4 PT	1,025,973	8.9%
12 FT / 5 PT	\$ 1,197,429	COMMUNITY & REC. SERV. TOTAL	14 FT / 4 PT	\$ 1,383,408	13.4%
BUILDING ¹					
0	\$ -	72-72 Office of the Director	0	\$ 0	0.0%
0	\$ -	BUILDING TOTAL	0	\$ 0	0.0%

DEPARTMENT EXPENDITURE SUMMARY CONTINUED

FY 2022			FY 2023		
NO. OF POSITIONS	BUDGET DOLLARS	COST CENTER NUMBER AND DESCRIPTION	NO. OF POSITIONS	BUDGET DOLLARS	% CHG
NON DEPARTMENTAL					
	\$312,568	80-19 Property Liability & Fleet		\$ 344,325	9.2%
	2,251,609	80-81 Solid Waste Collection		2,376,634	5.3%
	635,000	80-82 Interfund Transfer		14,305,000	95.6%
	10,858,540	80-83 PBSO Law Enforcement		11,256,927	3.5%
	20,000	80-84 Other Grants & Aids		20,000	0.0%
	100,000	90-91 Contingency		50,000	-100.0%
	\$14,177,717	NON DEPARTMENTAL TOTAL		\$ 28,352,886	50.0%
138 FT 13 PT	\$ 33,291,004	GENERAL FUND TOTAL	156 FT / 32 PT	\$ 49,553,173	32.8%

¹ Building merged with Planning and Engineering to form "Department of Development & Neighborhood Services"

PERCENTAGE OF GENERAL FUND EXPENDITURES



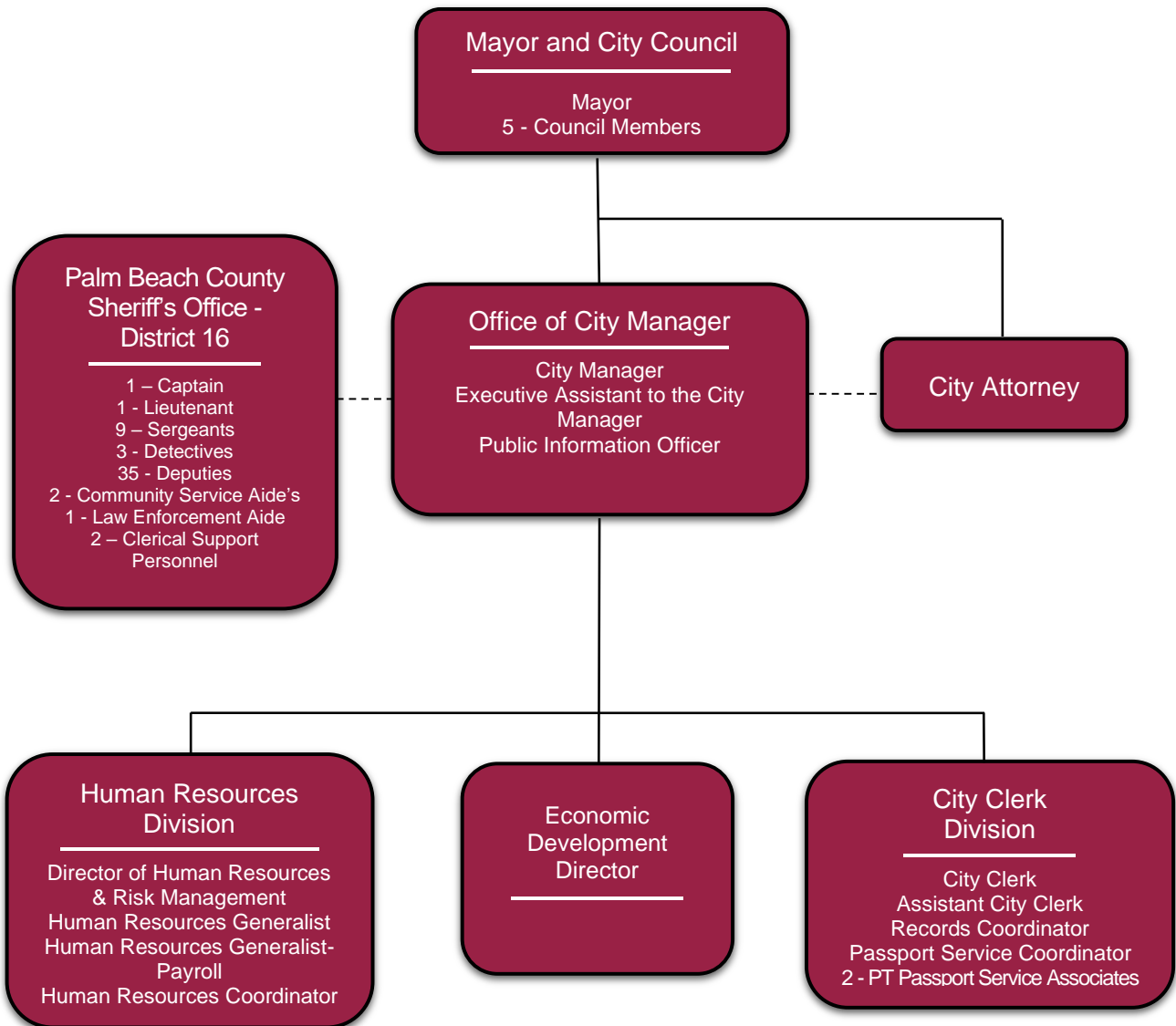
Department of Administration

Divisions include:

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



Department of Administration



Mission Statement

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

Elected:	6
Full Time:	12
Part Time:	2

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2022**

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 295 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 54 ordinances that promoted the general welfare of the City and protected the health and safety of City residents.
- Approved 53 resolutions that authorized contracts and agreements for the provision of services.
- Budget and awarded six (6) educational scholarships in the amount of \$1,500 each to students residing in the City of Greenacres.
- Sit as ex-officio members of the City's Civil Service Board.

Legal Counsel:

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

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2022**

Continued

Human Resources/Risk Management:

- Coordinated review of approximately 700 employment applications, approved twenty (20) position-descriptions, and facilitated thirty (30) pre-employment physical exams and pre-employment background checks.
- Coordinated a Risk Management Training for General and Supervisory employees.
- Coordinated nineteen (19) City-wide employee training programs including: New Supervisory Training, Diversity, First Aid/CPR, No Nonsense with Coach Lisa, Bentek/Open Enrollment, Executime, Active Shooter, Personnel Policy Manual and Generational Difference.
- Coordinated health, dental, vision, medical FSA, dependent care FSA, and life insurance benefits for 183 eligible participants.
- Coordinated a record number of seventy-eight (78) Wellness Screenings of employees that are currently on the City's health insurance.
- Updated and supplemented the Supervisors Training Manuals to become more comprehensive and robust with new policy and procedures.
- Implemented Summer Internship program with six (6) different intern positions.
- Attended an in-person career fair at Palm Beach Atlantic University, attended a virtual career fair with Florida Atlantic University and did a promotional tabling event with Palm Beach State College.
- Created new Sick Leave Donation Form and Hardship Vacation Buy Back forms to reflect the updated Personnel and Policy Handbook
- Updated the Personnel Policies Handbook and coordinated five (5) training sessions.
- Printed and distributed the updated Personnel and Policy Handbook to supply all employees with a physical copy.
- Provided three (3) food truck events for employees.
- Conducted a Compensation Study in order to analyze our current pay practices and determine if they are competitive for our industry and geographic location.
- Coordinated Wellness Coaching Sessions with Coach Paula from UHC.
- Coordinated the processing and distribution of Covid Relief checks for 148 employees.
- Coordinated and implemented the Temporary Cost of Living Relief Program (7.65%) for all active employees.
- Completed the roll out of Executime to all General employees to make payroll more efficient.
- Coordinated Executime trainings for General and Supervisory Employees.
- Implemented and completed the roll out of online open enrollment through Bentek.
- Coordinated three (3) Open Enrollment meetings for in-person and virtual participation.
- Continue with No-Nonsense Leadership training.
- Received the Preferred Safety and Risk Management Member Award.

**DEPARTMENT OF ADMINISTRATION
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2022**

Continued

City Clerk:

- Completed the full integration of the agenda review and submission process with Munciode Agenda software.
- Completed full integration of online lien searches with USAPay software.
- Performed 1,200 online lien searches.
- Completed 143 public records request.
- Completed a successful stand alone election for six (6) candidates.
- Implemented a meeting audio link to the City's website.
- Trained Staff to create meeting agendas on Munciode.
- Trained Staff to submit agenda items on Munciode.
- Processed 5,577 Passport applications.
- Created a crowd management systems for Passport Services.
- 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 a live streaming broadcast to create resident engagement.
- Re-organized and updated the City Clerk's office with furniture and storage.
- 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 over forty (40) agenda packages for Council Meetings.
- Created thirteen (13) proclamations for presentations.
- Revised the fillable Board Member Application.
- Planned the League of Cities and City Manager's Luncheon for 40-180 guests.

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$402,526	\$425,346	\$514,698	\$708,831
Operating	30,822	32,989	39,992	41,769
Capital	0	0	0	0
Grants and Aids	0	0	0	0
General Fund Totals	\$433,348	\$458,335	\$554,690	\$750,600

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
City Manager	1	1	1	1
Budget Administrator ¹	1	0	0	0
Asst. to the City Manager	1	1	1	1
Economic Development Director	0	0	0	1
Public Information Officer	0	1	1	1
Total Number of Staff	3	3	3	4

¹ Moved to Admin from Finance in 2019 back to Finance in 2021

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES

- Review and approve City Council agenda items.
- Provide budget reports, capital improvements program (CIP) reports, and FYI memos.
- Publish City Link, Annual Report, special publications, and annual City advertisements.
- 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 ten (10) departments.
- Work with Palm Beach Sheriff's Office - District 16 personnel to maintain the high level of police presence in the City.
- Establish operational policies for service delivery.
- Coordinate establishment of performance and productivity standards for service delivery.
- Administer the City's emergency management plan to mitigate the damage of potential events that may endanger the City's ability to function.
- Administer social media to provide information to the public.

GOALS & OBJECTIVES

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

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	303,243	304,817	364,230	497,233
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	0	997	1,075
15-1	Special Pay	4,800	800	0	8,640
21-1	FICA Taxes	19,945	20,339	25,449	31,427
22-1	Retirement Contributions (FRS)	6,319	6,776	7,523	9,002
22-2	FLC Gen Retirement	13,805	29,815	35,719	42,852
22-3	FLC Gen Retirement Match	3,164	5,911	17,860	21,426
23-1	Life & Health Ins - Employee	27,271	30,222	33,375	45,208
23-2	Dependent Insurance	23,475	26,355	28,688	50,841
24-1	Worker's Compensation	504	311	424	519
25-1	Unemployment Compensation	0	0	433	608
TOTAL PERSONNEL SERVICES		402,526	425,346	514,698	708,831
OPERATING EXPENSES					
31-4	Other Professional Service	445	445	350	2,000
40-4	Ed Train Sem & Assc Exp	1,343	2,059	4,250	4,650
40-5	Business Exp & Mileage	327	236	780	780
41-1	Telephone	877	1,120	0	0
42-1	Postage & Freight Charges	12	0	250	250
46-3	R & M - Office Equipment	2,741	3,401	4,116	4,116
47-1	Printing & Binding	14,116	8,745	13,290	14,400
48-1	City Publicity	631	1,157	5,496	3,698
48-6	Other Promo Activities	5,014	4,047	5,050	5,170
49-7	Computer Software & Prog	155	0	0	0
51-2	Office Supplies	3,143	3,500	3,200	3,500
51-4	Copy Paper & Supplies	465	264	1,000	250
51-5	Minor Office Equip & Furn	1,068	7,291	850	1,000
54-3	Books,Subsc,Prof Supplies	0	73	380	870
54-4	Memberships & Dues	485	651	980	1,085
TOTAL OPERATING EXPENSE		\$ 30,822	\$ 32,989	\$ 39,992	\$ 41,769
DIVISION TOTAL		\$ 433,348	\$ 458,335	\$ 554,690	\$ 750,600

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$186,348	\$193,095	\$204,426	\$213,176
Operating	25,539	45,520	62,375	69,288
Capital	0	0	0	0
Grants and Aids	7,500	8,899	10,500	100,000
General Fund Totals	\$219,387	\$247,514	\$277,301	\$382,464

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Mayor*	1	1	1	1
Council Members*	5	5	5	5
Total Number of Staff	6	6	6	6

* Elected Position: (PT)

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

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

OUTPUT MEASURES

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

GOALS & OBJECTIVES

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

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11-1	Salaries & Wages	\$ 84,114	\$ 85,055	\$ 94,498	\$ 90,268
15-1	Special Pay	42,000	42,000	42,000	42,000
21-1	FICA Taxes	8,383	8,633	9,018	7,696
22-2	FLC Gen Retirement	4,206	4,252	4,236	4,299
22-3	FLC Gen Retirement Match	1,679	1,785	1,777	2,149
23-1	Life & Health Ins - Employee	30,690	33,403	34,119	34,956
23-2	Dependent Insurance	15,124	17,797	18,619	31,673
24-1	Worker's Compensation	152	170	159	135
25-1	Unemployment Comp	0	0	0	0
TOTAL PERSONNEL SERVICES		186,348	193,095	204,426	213,176
OPERATING EXPENSES					
31-4	Other Professional Svc	0	20,000	20,000	25,500
40-4	Ed Train Sem & Asc Exp	1,706	1,630	19,350	19,350
40-5	Business Exp & Mileage	240	129	1,415	1,415
41-1	Telephone	2,998	2,913	0	0
47-1	Printing & Binding	50	100	200	336
52-8	Uniforms & Clothing	189	0	0	0
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memberships & Dues	20,356	20,748	21,310	22,587
TOTAL OPERATING EXPENSES		25,539	45,520	62,375	69,288
GRANTS & AIDS					
83-1	Other Grants and Aids	7,500	8,899	10,500	100,000
TOTAL GRANTS & AIDS		7,500	8,899	10,500	100,000
DIVISION TOTAL		\$ 219,387	\$ 247,514	\$ 277,301	\$ 382,464

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$0	\$0	\$0	\$0
Operating	206,956	142,597	233,571	250,200
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$206,956	\$142,597	\$233,571	\$250,200

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
City Attorney	1	0	0	0
Total Number of Staff	1	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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 0	\$ 0	\$ 0	\$ 0
12-2	Vac/Sick Payout	0	0	0	0
15-1	Special Pay	0	0	0	0
21-1	FICA Taxes	0	0	0	0
22-1	Retirement Contributions (FRS)	0	0	0	0
22-2	FLC Gen Retirement	0	0	0	0
22-3	FLC Gen Retirement Match	0	0	0	0
23-1	Life & Health Ins - Employee	0	0	0	0
23-2	Dependent Insurance	0	0	0	0
24-1	Worker's Compensation	0	0	0	0
25-1	Unemployment Compensation	0	0	0	0
TOTAL PERSONNEL SERVICES		0	0	0	0
OPERATING EXPENSES					
31-1	Legal Expenses	0	0	0	0
31-4	Other Professional Service	206,956	142,597	233,571	250,200
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		206,956	142,597	233,571	250,200
DIVISION TOTAL		\$ 206,956	\$ 142,597	\$ 233,571	\$ 250,200

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$262,977	\$298,856	\$416,973	\$433,831
Operating	\$52,067	\$78,795	\$157,898	\$140,238
Capital	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
General Fund Totals	\$315,044	\$377,651	\$574,871	\$574,069

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Director of Human Resources	1	1	1	1
Human Resources Generalist	1	1	1	1
Human Resources Generalist - Payroll ¹	0	0	0	1
Payroll/Benefits Specialist ²	1	1	1	0
Human Resources Coordinator	0	1	1	1
Total Number of Staff	3	4	4	4

¹ Position reclassified in FY 2022

² Position moved from Finance to HR in FY 2021

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

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED
No. of personnel files maintained	187	190	197	197
No. of applications submitted	1,763	1,275	1,000	1,000
No. of new hires processed	18	26	31	37
No. of position descriptions updated	38	28	20	20
No. of terminations/Resignations/Retirements	22	36	20	20
No. of backgrounds for coaches/volunteers processed	32	24	25	40
No. of requisitions managed through applicant tracking	31	33	40	40
No. of Personal Action Request (PAR's) processed	405	405	430	430
No. of eligible health insurance participants	175	150	150	150
No. of purged documents(boxes) for destruction	15	14	12	7
No. of In-house training sessions provided	9	20	19	19
No. of documents scanned	7,443	12,408	20,000	12,000
No. of employment verifications including public records requests	39	45	50	50
No. of newsletters published	5	5	6	6
No. of property claims processed	7	5	5	5
No. of new liability claims processed	0	1	2	2
No. of vehicle claims processed	7	14	5	5
No. of Workers Compensation claims processed	13	15	16	16
No. of Drug Free Workplace processed	21	27	26	26
No. of Payrolls completed (starting 5/1/21)	0	16	27	26

EFFICIENCY MEASURES

Avg. cost per hire processed	\$500	\$670	\$728	\$800
Avg. cost per employee – health/dental/vision insurance	\$9,942	\$10,762	\$10,762	\$10,762
Avg. cost per dependent – health/dental/vision insurance	\$10,486	\$10,486	\$19,581	\$19,581

EFFECTIVENESS MEASURES

Health insurance claims loss ratio	90%	130%	76%	75%
% Liability property loss ratio (premiums/losses)	12%	16%	9%	7%
% Workers Compensation loss ratio (premiums/losses)	122%	75%	39%	40%

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

GOALS & OBJECTIVES

Goal Provide a competitive compensation and benefits package in order to attract and retain an excellent work force.

- Objective**
- 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.
 - 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 of streamlined process.
 - Maximize advertising within our budget to include: college recruiting, social media, job fairs, and print.
 - Continue the use of supplemental questions to enhance the application process for all positions.
 - Continue to utilize Social media to include the Human Resources LinkedIn page to reach more applicants.
 - Continue Internship program for college students for Administration, Public Works, DNS, Purchasing and Youth Programs.

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

- Objective**
- Review insurance coverage limits and property inventory.
 - Conduct quarterly Safety Committee Meetings.
 - Assure a Drug Free Workplace and Workers Compensation processes.
 - Manage Safety Data Sheets (SDS) by location.
 - 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.
 - 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.
 - Yearly Neogov destruction of requisitions, job postings and class specs.

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.
 - Invite and include employees' families in the City of Greenacres Annual Employee Picnic, to increase the "family-like culture" and strengthen working relationships.

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

- Continue to recognize employees for their milestone years of service with Employee awards and luncheon.
- Improving employee engagement and connection through cultural enhancements.

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

- Objective
- Continue to provide and manage the tuition reimbursement program.
 - 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.

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

- Objective
- Provide a timeline and schedule for records destruction.
 - Continue to update the Payroll/Benefit Specialist 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 PAR process to be paperless.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 209,065	\$ 236,762	\$ 336,340	\$ 307,490
12-2	Vac/Sick Payout	0	1,715	0	0
13-1	Other Salaries & Wages	0	0	0	21,000
14-1	Overtime	241	39	709	819
15-1	Special Pay	7,653	8,321	8,320	6,320
21-1	FICA Taxes	16,557	18,831	26,247	24,491
22-2	FLC Gen Retirement	10,465	10,718	14,068	15,415
22-3	FLC Gen Retirement Match	5,233	5,359	7,034	7,708
23-1	Life & Health Ins - Employee	13,080	16,421	23,023	34,360
23-2	Dependent Insurance	419	408	423	15,482
24-1	Worker's Compensation	264	282	401	343
25-1	Unemployment Compensation	0	0	408	403
TOTAL PERSONNEL SERVICES		262,977	298,856	416,973	433,831
OPERATING EXPENSES					
31-4	Other Professional Service	12,407	21,800	27,390	33,668
31-5	Physical Exams	6,452	12,966	13,584	27,929
34-4	Other Contractual Service	3,916	4,407	44,358	4,842
40-2	Tuition Reimbursement	1,993	9,852	14,000	14,000
40-3	Personnel Recruiting Exp	0	0	520	920
40-4	Ed Train Sem & Assc Exp	6,897	5,990	17,035	18,880
40-5	Business Exp & Mileage	0	0	50	50
41-1	Telephone	999	971	0	0
42-1	Postage & Freight Charges	0	53	100	100
45-2	Notary Fees	0	220	130	150
46-3	R & M - Office Equipment	0	0	60	60
47-1	Printing & Binding	1,443	0	3,035	2,035
48-6	Other Promo Activities	4,956	2,389	8,027	12,698
49-7	Computer Software & Prog	465	183	240	240
49-9	Classified Ads	749	450	1,670	835
51-2	Office Supplies	733	665	4,975	5,055
51-5	Minor Office Equip & Furn	0	6,351	100	100
51-7	Commemoratives	8,222	10,022	18,723	15,355
52-8	Uniforms & Clothing	423	186	1,046	716
54-3	Books,Subsc,Prof Supplies	1,493	1,213	1,540	1,250
54-4	Memberships & Dues	919	1,077	1,315	1,355
64-8	Other Equipment	0	0	0	0
TOTAL OPERATING EXPENSES		52,067	78,795	157,898	140,238
DIVISION TOTAL		\$ 315,044	\$ 377,651	\$ 574,871	\$ 574,069

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$280,523	\$276,941	\$313,342	\$420,189
Operating	23,851	19,425	109,010	75,987
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$304,374	\$296,366	\$422,352	\$496,176

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Director of Admin Services/ City Clerk	1	0	0	0
Assistant City Clerk	1	1	1	1
City Clerk	0	1	1	1
Passport Service Assoc (PT)	2	2	2	2
Passport Services Supervisor	1	0	0	0
Passport Service Coordinator ¹	0	0	0	1
Records Coordinator	0	1	1	1
Total Number of Staff	3FT 2PT	3FT 2PT	3FT 2PT	4FT 2PT

¹ position added in 2022

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

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

PERFORMANCE MEASURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED
OUTPUT MEASURES				
No. of ordinances	16	21	26	33
No. of resolutions	40	64	65	70
No of proclamations	26	25	20	15
No. of pages of minutes	237	237	215	200
No. of lien searches/letters processed	1,148	1,165	1,200	1,200
No. of public records requests processed	164	164	143	140
No. of City registered voters	21,138	22,138	22,334	22,400
Avg. cost of municipal election	\$0	\$0	\$55,870	\$0
No. of passport applications processed	1,938	5,539	11,349	10,300
No. of legal advertisements published	37	37	37	30
EFFICIENCY MEASURES				
Avg time to process a passport (in hours)	0.51	0.60	0.60	0.60
Avg time to complete meeting minutes (in hours)	2.01	2	2	2.5
Avg time to process lien search (in minutes)	15	10	10	8
EFFECTIVENESS MEASURES				
% of lien searches completed within 5 days	100.0%	100.0%	100%	100%
% of “RUSH” searches completed within 1 day	100.0%	100.0%	100%	N/A
% Registered voter participation in Municipal Election	5.00%	0%	5.00%	0%

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

GOALS & OBJECTIVES

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

- Goal: **Provide support to City Council and City Boards to meet Florida Statutes requirements.**
Objective:
 - Schedule, record, and transcribe minutes for 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: **Update City Hall’s storage unit for department use.**
Objective:
 - Perform annual records destruction.
 - Add shelf labels

- Goal: **Create a Laserfiche Helpful guide for department users.**
Objective:
 - Conduct records retention training
 - Create FAQ manual

- 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: **Assist with Council Chambers renovations.**
Objective:
 - Collaborate with City Manager and Staff to assess Chamber needs.
 - Research currently built Council Chambers for inspiration.
 - Create a modern, innovated Council Chambers.

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

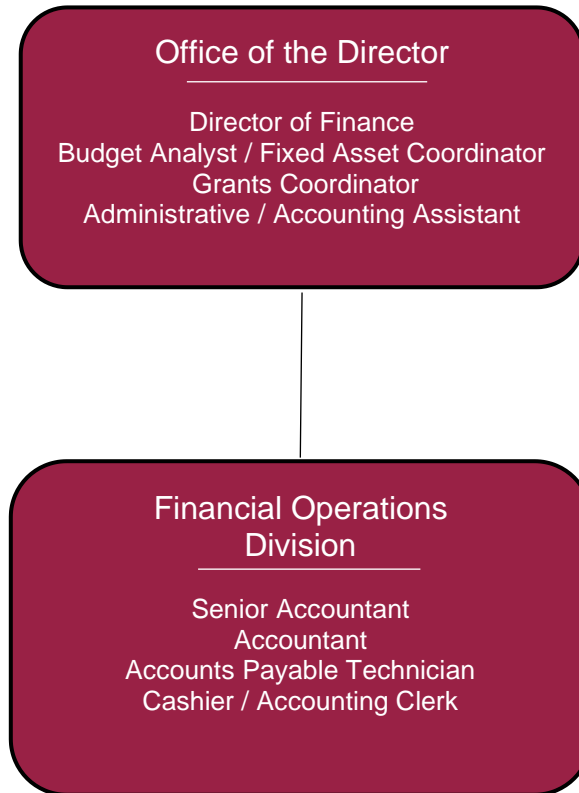
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 174,823	\$ 165,952	\$ 187,619	\$ 253,458
12-2	Vac/Sick Payout	3,742	2,055	0	0
13-1	Other Salaries & Wages	41,213	46,466	55,532	56,833
14-1	Overtime	0	0	2,163	2,989
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	FICA Taxes	17,443	16,740	19,097	23,181
22-1	Retirement Contributions (FRS)	1,004	0	0	0
22-2	FLC Gen Retirement	5,372	8,233	7,118	12,823
22-3	FLC Gen Retirement Match	1,230	2,952	3,560	6,411
23-1	Life & Health Ins - Employee	29,117	29,970	33,353	44,893
23-2	Dependent Insurance	0	0	0	14,576
23-3	Short Term Disability Pay	1,995	0	0	0
24-1	Worker's Compensation	264	253	289	324
25-1	Unemployment Compensation	0	0	291	381
TOTAL PERSONNEL SERVICES		280,523	276,941	313,342	420,189
OPERATING EXPENSES					
34-4	Other Contractual Service	620	364	700	800
40-4	Ed Train Sem & Assc Exp	45	1,463	3,880	4,105
41-1	Telephone	500	486	0	0
42-1	Postage & Freight Charges	0	0	8,290	21,952
45-2	Notary Fees	515	163	130	175
46-3	R & M Office Eq	69	0	0	0
46-5	R & M - Other Equipment	260	318	1,000	1,500
47-1	Printing & Binding	0	0	500	500
48-6	Other Promo Activities	2,597	1,789	5,075	9,100
49-1	Legal Ads	4,830	3,838	8,200	8,200
49-2	Election Expenses	1,279	34	55,870	0
49-3	Titles, Tags & Taxes	1,203	951	1,425	1,425
49-8	Recording Fees	349	1,400	3,000	3,000
51-2	Office Supplies	1,040	2,183	2,000	3,500
51-5	Minor Office Equip & Furn	1,683	278	1,000	1,000
51-7	Commemoratives	1,243	49	1,300	1,300
54-2	Code Supplements & Updates	5,645	4,461	7,850	13,550
54-3	Books,Subsc,Prof Supplies	665	868	1,000	1,050
54-4	Memberships & Dues	1,308	780	790	830
64-5	Office Furniture	0	0	7,000	4,000
TOTAL OPERATING EXPENSES		23,851	19,425	109,010	75,987
DIVISION TOTAL		\$ 304,374	\$ 296,366	\$ 422,352	\$ 496,176

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

**DEPARTMENT OF FINANCE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2022**

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 2020 and 2021.
- Received the Certificate of Achievement for Excellence in Financial Reporting Award for FY 2020.
- Reconciled the Fixed Assets Ledger for the year end audit.
- Participated in the C.H.A.S.E. Committee.
- Audited a utility service revenue account, verifying accuracy of billing address to Global Positioning System (GPS).
- Initiated grant module for grant tracking in accounting system.
- Attended 36th Annual Governors's Hurricane Conference.
- Participated in the Safety Committee.
- Received the Popular Achievement for Financial Reporting Award (PAFR) for FY 2020.
- 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.
- Initiated the capturing of project codes in the accounting system on purchases made on with the City's purchasing cards.
- Attended the Palm Beach Chapter of the Florida Government Finance Officers Association (GFOA) Annual Business Meeting in April 2022 and the Property Appraiser Update and Meeting in June 2022.
- Implemented Positive Pay check fraud prevention with the City's banking institution.
- Collected 335 property liens totaling \$87,798.15.
- Prepared quarterly decreased EMS writeoffs for Council approval.

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

PRIMARY FUNCTION NARRATIVE

The responsibility of the Office of the Director is to oversee and regulate the financial management of the City, including the financial operations division, investments, debt management, grant management, and budgeting. The City’s operating and capital improvement program budgets are prepared and presented, and the execution monitored by staff. The Office of the Director ensures 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.

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$263,273	\$286,390	\$401,482	\$402,808
Operating	51,450	34,300	94,028	89,775
Capital	0	0	8,000	1,800
Other	0	0	0	0
General Fund Totals	\$314,723	\$320,690	\$503,510	\$494,383

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Director of Finance	1	1	1	1
Budget Analyst/Grants Coordinator ¹	1	0	0	0
Budget Analyst/Fixed Assets Coordinator	0	1	1	1
Grants Coordinator	0	1	1	1
Administrative Asst.	1	0	0	0
Admin/Accounting Asst.	0	1	1	1
Total Number of Staff	3	4	4	4

¹ Position split in FY 2021 into two positions: Budget Analyst / Fixed Assets Coordinator and Grants Coordinator.

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

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

ACTIVITY/PERFORMANCE MEASURES

- Oversee preparation of the 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.
- Review monthly General Ledger reconciliations.
- Coordinate the review and update of financial policies and procedures as needed.
- Forecast the revenue and expenditures to determine financial status.
- Monitor and track Grants.

GOALS & OBJECTIVES

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

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

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

- Objective**
- 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 206,412	\$ 202,587	\$ 276,102	\$ 279,325
14-1	Overtime	173	1,031	1,666	1,843
15-1	Special Pay	1,980	4,320	4,320	4,320
21-1	FICA Taxes	13,282	15,236	18,892	19,318
22-2	FLC Gen Retirement	6,816	10,173	13,604	14,059
22-3	FLC Gen Retirement Match	3,408	5,087	6,802	7,029
23-1	Life & Health Ins - Employee	21,115	32,705	44,309	44,893
23-2	Dependent Insurance	9,821	14,998	35,128	31,386
24-1	Worker's Compensation	220	253	327	292
24-2	City Shared Worker's Comp	46	0	0	0
25-1	Unemployment Compensation	0	0	332	343
TOTAL PERSONNEL SERVICES		263,273	286,390	401,482	402,808
OPERATING EXPENSES					
31-4	Other Professional Service	12,706	4,060	1,435	1,435
32-1	Accounting & Auditing	36,500	27,500	47,650	42,000
34-4	Other Contractual Service	0	0	40,000	40,000
40-4	Ed Train Sem & Assc Exp	115	945	3,135	3,670
41-1	Telephone	527	486	0	0
42-1	Postage & Freight Charges	0	6	50	50
45-2	Notary Fees	0	0	0	125
46-3	R & M - Office Equipment	0	0	200	200
47-1	Printing & Binding	1,155	630	623	760
51-5	Minor Office Equip & Furn	0	0	0	550
52-8	Uniforms & Clothing	0	36	140	180
54-3	Books,Subsc,Prof Supplies	292	307	410	410
54-4	Memberships & Dues	155	330	385	395
TOTAL OPERATING EXPENSES		51,450	34,300	94,028	89,775
CAPITAL OUTLAY					
64-5	Office Furniture	0	0	8,000	1,800
TOTAL CAPITAL OUTLAY		0	0	8,000	1,800
DIVISION TOTAL		\$ 314,723	\$ 320,690	\$ 503,510	\$ 494,383

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

PRIMARY FUNCTION NARRATIVE

The Financial Operations Division provides detailed financial services that include accounting, cash management, accounts payable, and accounts receivable. Personnel in this cost center maintain the City's general ledger and financial accounting system, produce monthly revenue and expenditures statements, reconcile the City's bank accounts, receive, and properly record all the annual revenues, and disburse funds for City purchases. Other services include managing of the City's cash, monitoring the City's internal controls, coordinating with auditors on the audit and reporting standards, and filing the required external financial tax reports.

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$345,868	\$308,203	\$325,352	\$326,472
Operating	93,345	94,110	73,191	88,320
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$439,213	\$402,313	\$398,543	\$414,792

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Accountant	1	1	1	1
Accountant/Payroll Technician*	1	1	0	0
Acct. Payable Tech.	1	1	1	1
Acct. Receivable Tech.	1	0	0	0
Cashier/Accounting Clerk	1	1	1	1
Senior Accountant	1	1	1	1
Total Number of Staff	6	5	4	4

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

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED
Solid Waste Bills Issued (new CO'ed)	16	10	20	10
Accounts Payable Vendors on ACH	12	40	50	60
Accounts Payable Vendor Checks	1,991	1,628	1,608	1,590
Fixed Assets Maintained	791	850	900	925

EFFICIENCY MEASURES

Process time for accounts payable (checks)	6.4 min	3 min	3 min	3 min
Process time accounts payable (ACH) ¹	n/a	n/a	3 min	3 min

¹New metric beginning in 2021

EFFECTIVENESS MEASURES

# of financial audit findings	0	0	0	0
% of EMS Bills Collected ¹	31%	42%	43%	43%

¹Contracted service in 2020

GOALS & OBJECTIVES

- Goal** **Assist in the implementation of EnerGov.**

Objective

 - Work with IT on coding for the EnerGov transition.
 - Move toward system entered credit card receivable.

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

Objective

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

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

Objective

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

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

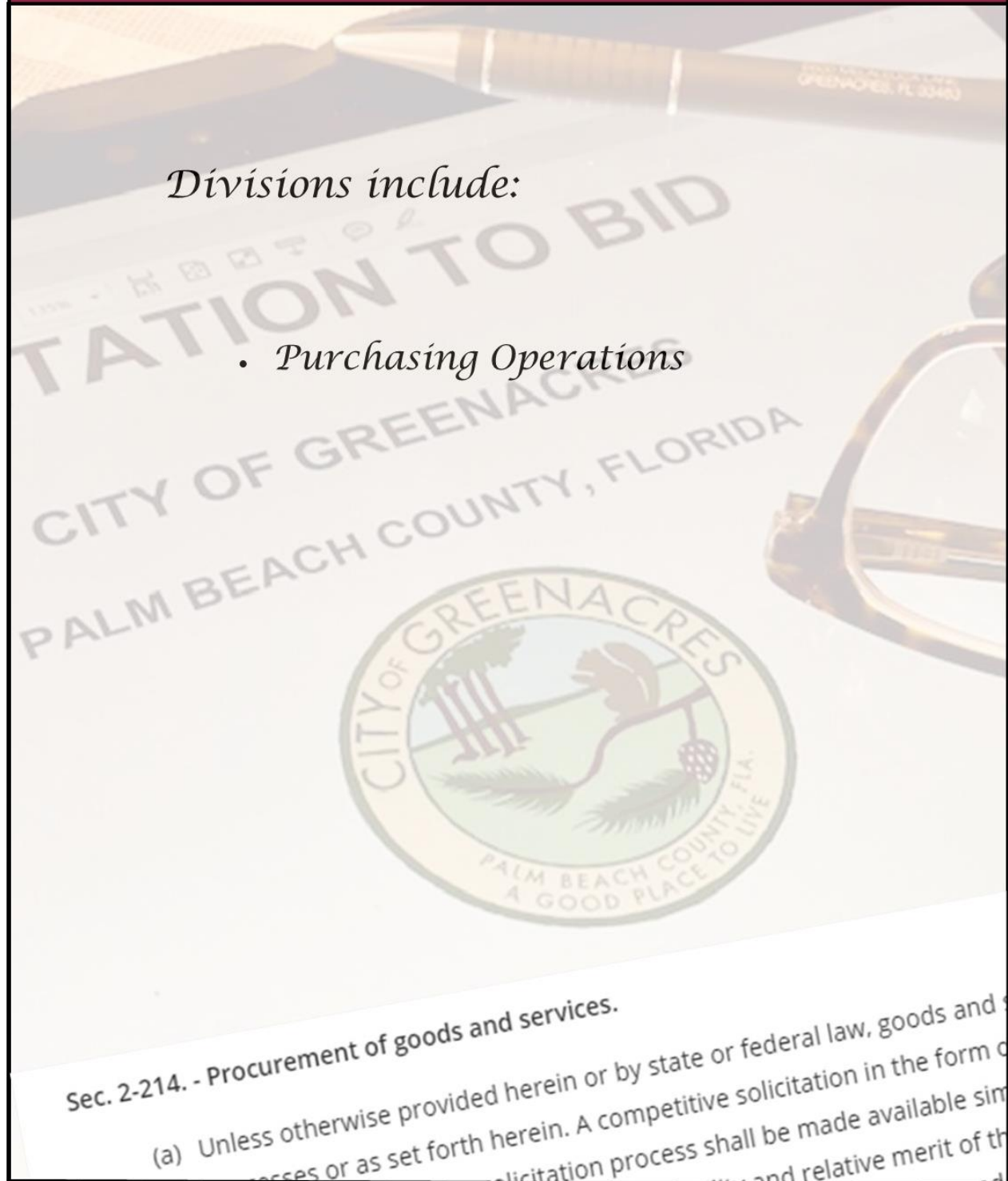
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 258,208	\$ 218,946	\$ 229,046	\$ 236,763
12-2	Vac/Sick Payout	1,389	3,971	0	0
14-1	Overtime	387	1,210	1,463	1,591
15-1	Special Pay	3,852	2,000	0	0
21-1	FICA Taxes	19,721	16,443	16,261	17,633
22-2	FLC Gen Retirement	9,666	9,795	11,241	11,918
22-3	FLC Gen Retirement Match	3,845	4,898	5,621	5,959
23-1	Life & Health Ins - Employee	41,759	35,085	43,815	44,578
23-2	Dependent Insurance	4,787	12,655	17,368	7,500
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	393	337	267	244
25-1	Unemployment Compensation	1,861	2,863	270	286
TOTAL PERSONNEL SERVICES		345,868	308,203	325,352	326,472
OPERATING EXPENSES					
34-4	Other Contractual Service	36,897	52,682	22,585	37,280
40-4	Ed Train Sem & Assc Exp	507	0	2,675	2,675
40-5	Business Exp & Mileage	0	0	100	100
42-1	Postage,Frt & Exp Charges	47,576	37,021	33,206	34,345
46-3	R & M - Office Equipment	2,085	2,190	2,590	4,840
47-1	Printing & Binding	4,088	858	4,260	1,910
49-6	Misc Expense	121	0	520	120
49-7	Computer Software & Prog.	0	0	500	500
51-2	Office Supplies	0	837	2,200	2,200
51-4	Copy Paper & Supplies	0	422	1,590	2,000
51-5	Minor Office Equip & Furn	896	0	2,000	1,600
52-8	Uniforms & Clothing	0	100	140	180
54-3	Books,Subsc,Prof Supplies	970	0	200	200
54-4	Memberships & Dues	205	0	625	370
TOTAL OPERATING EXPENSES		93,345	94,110	73,191	88,320
CAPITAL OUTLAY					
64-6	Office Equipment	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0
DIVISION TOTAL		\$ 439,213	\$ 402,313	\$ 398,543	\$ 414,792

Purchasing

Divisions include:

- *Purchasing Operations*



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

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

Department of Purchasing

Office of the Director

Director of Purchasing
Senior Buyer
Purchasing Assistant

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 2022**

PURCHASING:

- Coordinated twenty nine (29) solicitations. The highlights include Compensation Study, Original Section Drainage Improvements Phase 8, Financial Audit Services, Pressure Cleaning Services, Professional Planning Consultant Services and Gladiator Lake Drainage Enhancements.
- Provided updates to departments regarding procurement policies and procedures through live training sessions and handouts.
- Maintained sixty (60) current City purchasing contracts

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$186,189	\$217,770	\$228,545	\$317,248
Operating	25,315	9,382	44,201	49,031
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$211,504	\$227,152	\$272,746	\$366,279

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Buyer	1	0	0	0
Director of Purchasing	0	1	1	1
Purchasing Administrator	1	0	0	0
Purchasing Assistant ¹	0	0	0	1
Senior Buyer	0	1	1	1
Total Number of Staff	2	2	2	3

¹ Position added in FY23

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

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

PERFORMANCE MEASURES

WORKLOAD/ACTIVITIES

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

GOALS & OBJECTIVES

- Goal: **To enhance efficiency of the procurement process for City Departments.**
Objective:
 - 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. 20-23

COST CENTER EXPENDITURE DETAIL

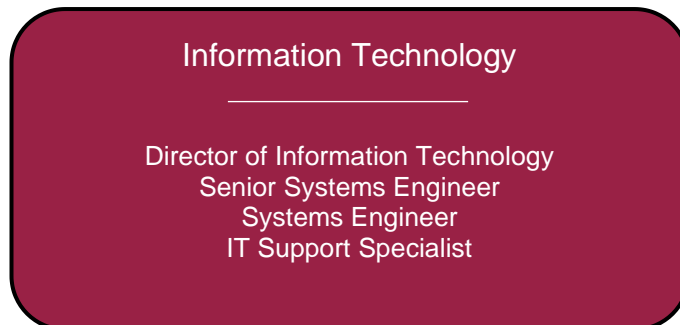
ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11-1/12-1	Salaries & Wages	\$ 133,891	\$ 156,885	\$ 165,575	\$ 223,631
14-1	Overtime	34	0	0	0
15-1	Special Pay	2,880	4,320	4,320	4,320
21-1	FICA Taxes	9,810	11,620	12,116	15,713
22-2	FLC Gen Retirement	6,739	7,839	8,137	11,181
22-3	FLC Gen Retirement Match	3,370	3,920	4,068	5,591
23-1	Life & Health Ins - Employee	19,974	21,961	22,408	33,748
23-2	Dependent Insurance	8,484	11,029	11,523	22,557
23-3	Short Term Disability Pay	875	0	0	0
24-1	Worker's Compensation	132	196	198	233
25-1	Unemployment Compensation	0	0	200	274
TOTAL PERSONNEL SERVICES		186,189	217,770	228,545	317,248
OPERATING EXPENSES					
34-4	Other Contractual Service	7,698	0	0	0
40-4	Ed Train Sem & Asc Exp	1,594	3,152	5,630	6,500
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephones	525	639	29,131	29,131
42-1	Postage & Freight Charges	100	24	150	150
45-2	Notary Fees	0	0	220	0
47-1	Printing & Binding	557	0	350	350
49-1	Legal Ads	2,093	1,655	3,500	3,500
51-2	Office Supplies	5,498	1,560	920	1,200
51-4	Copy Paper & Supplies	2,765	910	1,500	3,500
51-5	Minor Office Equip & Furn	795	599	800	2,300
52-8	Uniforms & Clothing	0	0	60	90
54-3	Books,Subsc,Prof Supplies	736	92	1,090	1,090
54-4	Memberships & Dues	420	700	700	1,070
55-5	Erroneous Issues	0	51	50	50
64-6	Office Equipment	2,534	0	0	0
TOTAL OPERATING EXPENSES		25,315	9,382	44,201	49,031
DIVISION TOTAL		\$ 211,504	\$ 227,152	\$ 272,746	\$ 366,279

Information Technology

Divisions Include:

- *Information Technology*

Department of Information Technology



Mission Statement

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

Full Time: 4

DEPARTMENT	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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$260,223	\$255,993	\$434,873	\$429,995
Operating	466,135	475,768	606,016	770,386
Capital	30,376	12,721	120,120	24,000
Other	0	0	0	0
General Fund Totals	\$756,734	\$744,482	\$1,161,009	\$1,224,381

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Information Tech. Director	0	1	1	1
Information Tech. Analyst II	2	0	0	0
Information Tech. Manager	1	0	0	0
IT Support Specialist	0	1	1	1
Systems Engineer	0	1	1	1
Applications Analyst	0	0	1	1
Total Number of Staff	3	3	4	4

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES WORKLOAD	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 PROPOSED
# of Servers on the Network	17	20	20	15
# of Workstations on the Network	112	115	115	120
# of User Accounts Supported	155	165	175	175
# of Email Accounts Supported	155	165	175	175
# of Access Points and Network Switches	15/21	15/21	18/23	20/25
# of Technical Requests	346	350	500	500
# of Security Cameras Supported	162	170	180	180

EFFICIENCY MEASURES

# of Web based applications acquired	4	8	4	2
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EFFECTIVENESS

Development of an IT Service Catalog, with requests managed by a dedicated IT Support Specialist, to enhance the department's service to its internal customers; Implementation of cloud-based applications allowing for easy access, cost saving, customization, enhanced security, and reliability.

GOALS & OBJECTIVES

- Goal** **To provide availability of and access to network resources for City employees 24 hours per day, 7 days per week.**

Objective • Monitor and ensure network availability at 99.7% of the time or greater throughout the fiscal year. Identify potential issues and resolve them proactively before they become problems.
- Goal** **To improve integration between City applications and enhance citizen engagement.**

Objective • Acquire and implement state-of-the-art, cloud-based Community Development and Document Management Software systems
- Goal** **To ensure safety of the public in the City's parks and to protect the City's properties against theft and vandalism.**

Objective • Install and manage a network-based security camera system.

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 assure 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

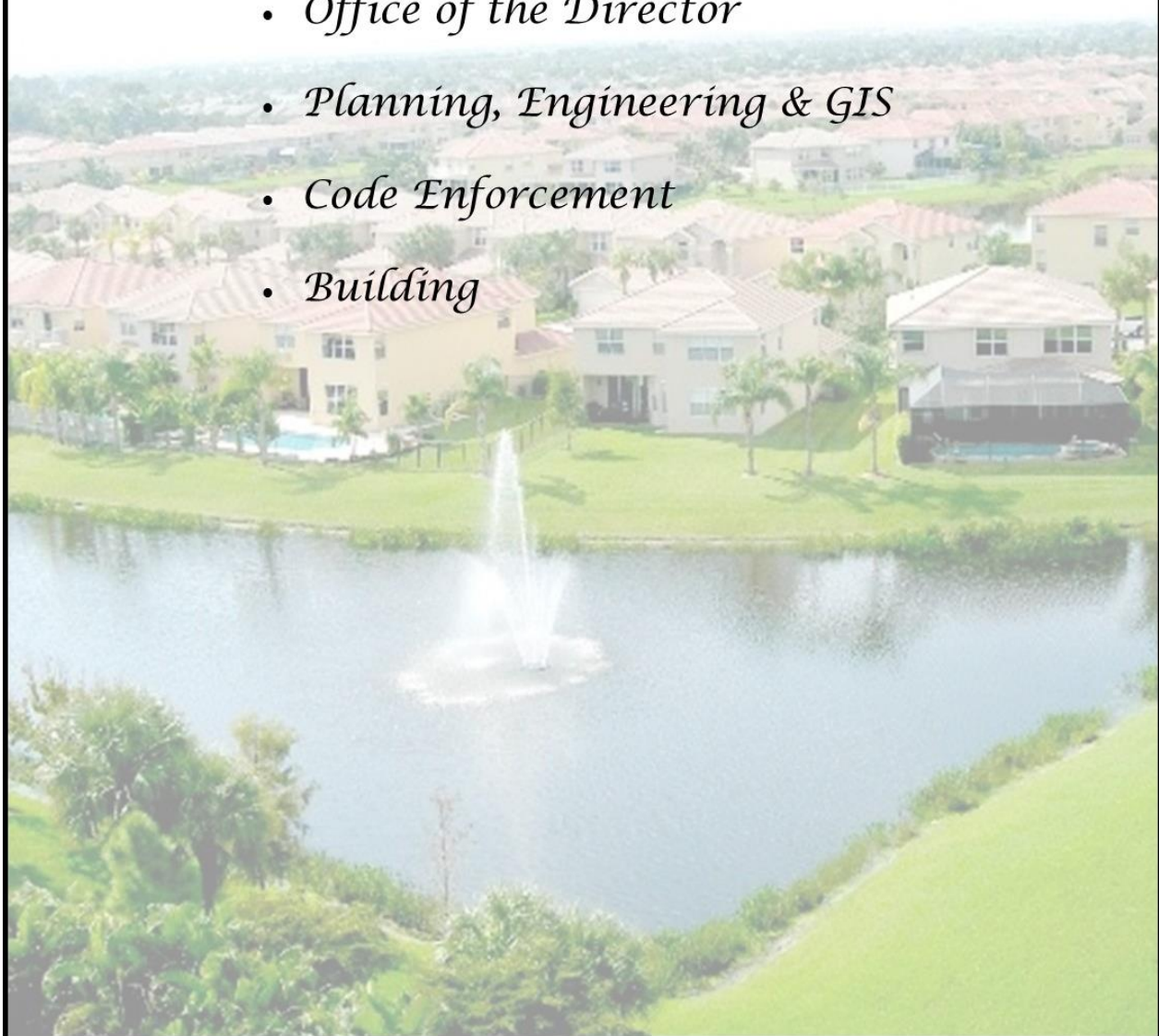
COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11-1/12-1	Salaries & Wages	\$ 214,076	\$ 202,141	\$ 324,815	\$ 342,288
14-1	Overtime	0	81	1,912	799
15-1	Special Pay	7,759	6,320	6,320	8,320
21-1	FICA Taxes	16,643	15,618	24,021	26,623
22-2	FLC Gen Retirement	5,617	7,964	16,122	17,155
22-3	FLC Gen Retirement Match	2,808	3,982	8,062	8,577
23-1	Life & Health Ins - Employee	7,167	16,263	33,790	23,956
23-2	Dependent Insurance	2,416	2,116	19,049	1,495
24-1	Worker's Compensation	437	282	387	360
25-1	Unemployment Compensation	3,300	1,226	395	422
TOTAL PERSONNEL SERVICES		260,223	255,993	434,873	429,995
OPERATING EXPENSES					
31-4	Other Professional Svc	29,855	247	3,600	10,000
34-4	Other Contractual Service	145,656	75,831	1,300	1,300
40-4	Ed Train Sem & Assc Exp	6,119	3,057	16,000	13,400
40-5	Business Exp & Mileage	0	0	100	100
41-1	Telephone	59,273	58,493	50,508	57,508
42-1	Postage & Freight Charges	8	33	50	50
44-1	Equipment Rental	0	37,339	0	65,000
46-7	R & M - Computer Equip	5,633	6,160	50,300	53,700
49-7	Computer Software & Program	216,241	291,115	478,908	564,078
51-2	Office Supplies	50	614	1,000	1,000
51-5	Minor Office Equip & Furn	1,971	1,851	2,000	2,000
52-5	Consumables & Small Tools	1,129	828	1,500	1,500
52-8	Uniforms & Clothing	0	0	500	500
54-4	Memberships & Dues	200	200	250	250
TOTAL OPERATING EXPENSES		466,135	475,768	606,016	770,386
CAPITAL OUTLAY					
64-5	Office Furniture	0	7,850	0	2,000
64-9	Comp Hardware/Software	30,376	4,871	120,120	22,000
TOTAL CAPITAL OUTLAY		30,376	12,721	120,120	24,000
DIVISION TOTAL		\$ 756,734	\$ 744,482	\$ 1,161,009	\$ 1,224,381

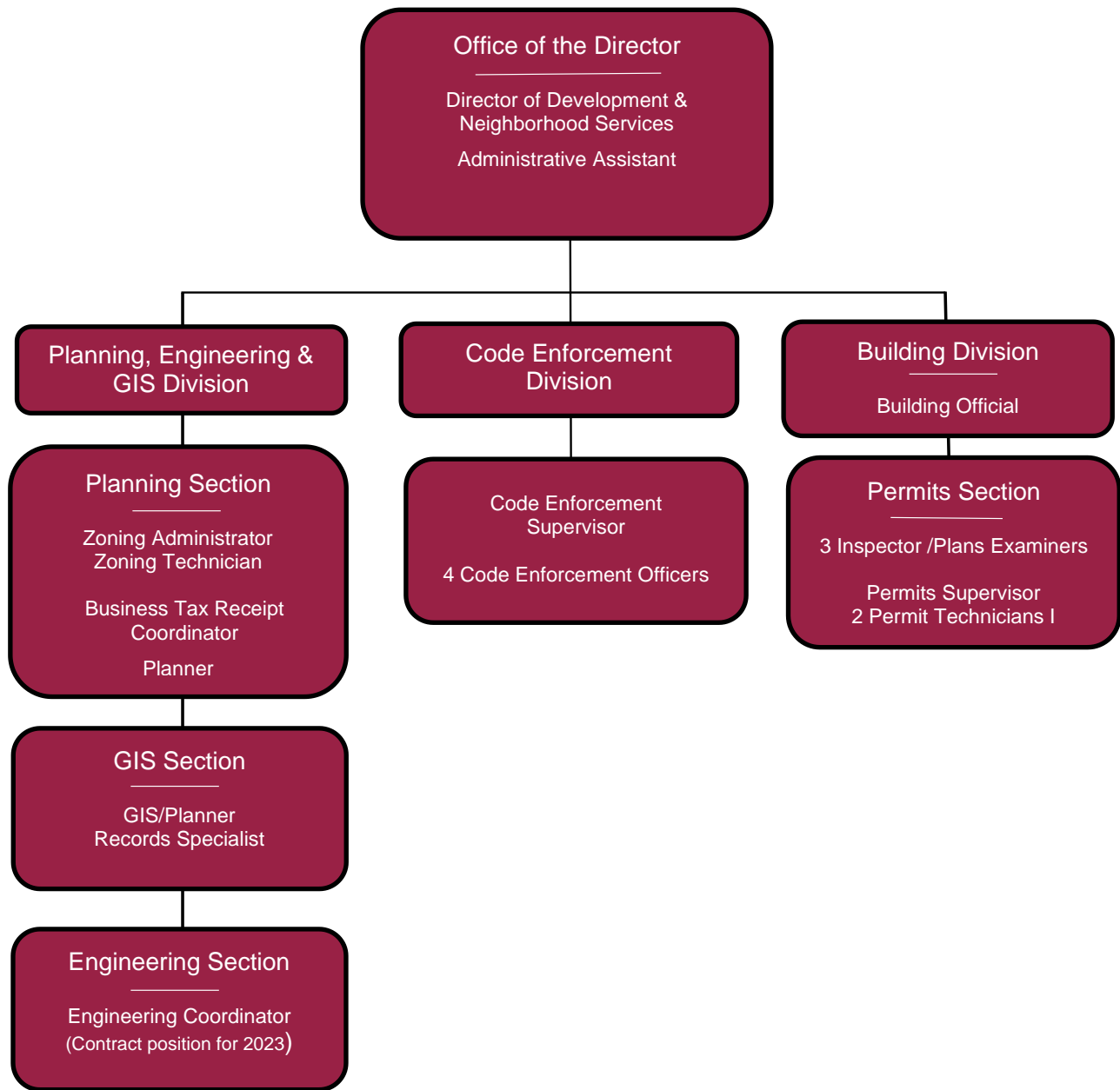
Development & Neighborhood Services

Divisions Include:

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



Department of Development & Neighborhood Services



Mission Statement

To ensure the health and safety of the public through the effective, efficient, and fair enforcement of the City's laws and ordinances relating to the construction of buildings and the maintenance of property, as well as to further the stability and vitality of the City's economy through comprehensive planning, zoning code administration, and capital improvement projects.

Full Time: 20

**DEPARTMENT OF DEVELOPMENT & NEIGHBORHOOD SERVICES
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021-22**

OFFICE OF THE DIRECTOR:

- Completed the construction of Capital Improvement Project: Original Section Drainage Improvements Phase 8.
- Obtained grant funds through the Community Development Block Grant (CDBG) program.
- Completed FDOT LAP certification for project specific certification, which provides proof that the City is able to comply with federal requirements in the Dillman Trail Capital Improvement project.
- Initiated a voluntary annexation for adjacent areas to the City to expand the City's boundaries.
- Served as Chair for the Technical Advisory Committee (TAC) to the Executive Committee for the Palm Beach County Transportation Planning Agency.
- Initiated an Interlocal Service Boundary Agreement with Palm Beach County to provide for a voluntary annexation to expand city boundaries.

PLANNING, ENGINEERING & GIS DIVISION:

- Maintained the Comprehensive Plan and Zoning Code in compliance with Florida Statutes and the City's vision.
- Maintained the current turnaround time for review of development applications.
- Maintained the current turnaround time for review of engineering plans and plats.
- Maintained four (4) Geographic Information System (GIS) maps on the City's website (Future Land Use Map, Zoning District Map, City Boundary Map, and Council District Map) and further implemented link between Laser Fiche documents and the GIS map.
- Initiated and processed eleven (11) zoning code amendments to update administrative processes in the city and code regulations that are out of date.
- Consolidated and reorganized the City's Board of Zoning Adjustments and Appeals and the Planning Commission into one board, the Planning and Zoning Board of Appeals to improve efficiency and effectiveness of meetings.
- Redesigned City Website to add more information for residents to access remotely.
- Initiated the process for the upcoming Evaluation and Appraisal Report for the city's Comprehensive Plan to determine the planning and growth for the City's next 25 years.
- Updated fee schedule for all planning and zoning applications and provided for cost recovery of funds spent on consulting engineers for development review.

CODE ENFORCEMENT DIVISION:

- Revised and adopted the Code Enforcement Compliance process into Chapter 2 of the City's code of ordinances to address current regulations, citations, and repeat offenders.
- Hosted the Florida Atlantic University Institute of Government (FAU IOG) training workshop for the Florida Association of Code Enforcement (FACE) and received FACE I certification for new employees.
- Implementation of a process for bringing into compliance delinquent Business Tax Receipts, which increased revenue.
- Updated Special Magistrate Agenda process into the Municode system in coordination with the City Clerk's Office.

**DEPARTMENT OF DEVELOPMENT & NEIGHBORHOOD SERVICES
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2021-22**

BUILDING SERVICES DIVISION:

- Participated in Flood Awareness Week proclaiming March 7-13th as Flood Awareness Week and providing information to be shared on City's social media page to raise awareness for the public.
- Submitted Community Rating System (CRS) annual recertification, along with preparing documents for the next cycle visit to improve the City's Class rating, currently projecting being able to improve by two Classes and give our residents a 15% reduction of flood insurance premiums.
- Participated in the international campaign for Building Safety Month to raise awareness about building safety. A Proclamation was issued, and a social media campaign was launched using #BuildingSafety365. 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.
- Utilized the RFP process to competitively bid contracts for private third party agencies maintaining cost effective outsourced plan reviews and inspections.
- The Palm Beach County Chapter of the Building Officials Association of Florida named Greenacres Permitting Services Supervisor as their Permit Technician of the Year.
- Electrical Inspector and Plans Examiner has successfully obtained his Standard Inspector license, and is preparing to test for his Plans Examiner license. He has also successfully passed the exam to become a Certified Stormwater Inspector.
- Building Official is 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	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>30-31</u>

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$518,670	\$518,007	\$314,202	\$257,462
Operating	58,362	78,985	53,734	62,705
Capital	0	0	0	0
General Fund Totals	\$577,032	\$596,992	\$367,936	\$320,167

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Planning & Eng Director	1	1	1	1
Administrative Asst.	1	1	1	1
Associate Planner	1	0	0	0
Capital Project Coordinator ¹	0	0	1	0
GIS Analyst/Planner	1	1	0	0
Planner	0	1	0	0
Records Specialist	1	1	0	0
Senior Planner	1	1	0	0
Total Number of Staff	6	6	3	2

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

¹ FY 2023 Capital Project Coordinator moved to 40-41

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 PROPOSED
No. of grant applications monitored	N/A	2	2	2
No. of Capital Improvement Projects coordinated	N/A	3	2	2
Long Range Planning Updates required by Statute	N/A	3	2	3

EFFICIENCY MEASURES

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

EFFECTIVENESS MEASURES

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

GOALS & OBJECTIVES

Goal	To provide planning and engineering services that improve the health and safety of the built environment and the aesthetics of the City.
Objectives	<ul style="list-style-type: none"> • Increase the area of the Original Section served by an effective stormwater drainage system.
Goal	To promote the growth of the City and its economic base by encouraging annexation.
Objectives	<ul style="list-style-type: none"> • Increase non-residential annexation by prioritizing commercial pockets and contacting property owners to determine if a majority are interested in annexation. • Coordinate with the County staff to initiate annexation for enclaves 110 acres or less via Interlocal Agreements based on recent changes to Florida Statutes.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 395,500	\$ 394,770	\$ 244,281	\$ 181,789
12-2	Vac/Sick Payout	0	2,806	0	0
14-1	Overtime	9	27	413	434
15-1	Special Pay	6,320	6,320	6,320	4,320
21-1	FICA Taxes	29,858	30,295	18,170	12,488
22-2	FLC Gen Retirement	19,683	18,446	10,697	9,111
22-3	FLC Gen Retirement Match	6,765	6,070	3,871	3,003
23-1	Life & Health Ins - Employee	49,822	48,078	17,126	22,604
23-2	Dependent Insurance	10,276	10,689	12,734	23,298
24-1	Worker's Compensation	437	506	292	191
25-1	Unemployment Compensation	0	0	298	224
TOTAL PERSONNEL SERVICES		518,670	518,007	314,202	257,462
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	14,540	7,669	20,000	20,000
31-4	Other Professional Service	19,194	51,804	5,000	11,000
40-4	Ed Train Sem & Assc Exp	2,840	1,676	1,300	6,500
40-5	Business Exp & Mileage	181	0	50	50
41-1	Telephone	500	486	0	0
42-1	Postage & Freight Charges	12	7	100	100
46-3	R & M - Office Equipment	1,963	2,074	2,565	2,666
47-1	Printing & Binding	50	423	794	794
49-1	Legal Ads	11,060	7,282	0	0
49-7	Computer Software & Program	0	0	0	0
51-2	Office Supplies	1,277	771	5,340	1,900
51-4	Copy Paper & Supplies	789	594	1,742	1,810
51-5	Minor Office Equip & Furniture	0	0	1,400	1,400
52-8	Uniforms and Clothing	299	190	200	280
54-3	Books,Subsc,Prof Supplies	564	636	1,857	2,357
54-4	Memberships & Dues	5,093	5,373	5,386	5,848
64-5	Office Furniture	0	0	8,000	8,000
TOTAL OPERATING EXPENSES		58,362	78,985	53,734	62,705
DIVISION TOTAL		\$ 577,032	\$ 596,992	\$ 367,936	\$ 320,167

* Division re-organization in 2022

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

PRIMARY FUNCTION NARRATIVE

The Department is responsible for current and comprehensive urban planning, growth management implementation and maintenance of the Comprehensive Plan, zoning administration, land development regulation, review, approval and inspection of engineering improvements and plans for private development and for providing staff support to the Planning Commission and Zoning Board of Adjustment and Appeals. This Department is also responsible for conducting planning studies, 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$0	\$0	\$444,010	\$575,169
Operating	0	0	87,480	324,180
Capital	0	0	0	0
General Fund Totals	\$0	\$0	\$531,490	\$899,349

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Zoning Administrator	0	0	1	1
GIS Analyst/Planner	0	0	1	1
Zoning Technician ¹	0	0	1	1
Planner ²	0	0	1	1
Business Tax Receipt Coordinator ³	0	0	0	1
Records Specialist	0	0	1	1
Total Number of Staff	0	0	5	6

FY21 and prior data in 30-31 Planning & Engineering

¹ Position Title changed to Zoning Technician in FY 2023

² Position Title changed to Planner in FY 2023

³ 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 Planning & Engineering Division interprets and enforces the City’s Land Development Regulations, which provide the aesthetic regulations for the development of the City. The Division also evaluates existing development for continued compliance and coordinates with the Code Enforcement Division for enforcement. The 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 PROPOSED
OUTPUT MEASURES				
Annexations	1	2	2	2
Comprehensive Plan Amendments	2	5	3	5
Zoning Changes	2	3	3	3
Special Exceptions	4	4	6	5
Site Plans	4	5	4	5
Site Plan Amendments	11	16	10	14
Variances	1	4	4	4
Zoning Text Amendments	5	4	3	5
Temporary Use Permits	16	12	20	21
Building Permit Review for Zoning	290	565	668	482
Engineering Permits, Plats & TCJA's ¹	82	82	10	65
Landscape Inspections	27	41	50	131
Zoning Inspections	42	43	32	121
Engineering Inspections	82	77	121	100
EFFICIENCY MEASURES				
Case Reviews per Planner (2)	20	21	21	20
Annexed Acres per Case Processed	1.41	10.58	7.0	7
Landscape Inspections per Inspector (1)	45	41	65	130
Percentage of Zoning Verification letters issued within 5 days	86%	100%	100%	100%
Percentage of certified projects processed to public hearing/approval within 30 days	100%	100%	100%	100%
EFFECTIVENESS MEASURES				
Number of permits given zoning approval in a week	N/A	N/A	78	75
% of Inspections completed within 48 hours	N/A	N/A	75%	100%

¹ TCJA - Traffic Control Jurisdiction Agreement

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

GOALS & OBJECTIVES

Goal **To provide planning and engineering services that improve the health and safety of the built environment and the aesthetics of the City.**

- Objectives
 - Increase the area of the Original Section served by an effective stormwater drainage system through the septic to sewer phased project.

Goal **To provide a fair and consistent regulatory environment for residents and businesses in order to promote excellent customer service.**

- Objectives
 - Meet the current turn-around time for review of development applications as set forth in Florida Statutes.
 - Increase the use of the City's Geographic Information System and linked scanned records.

Goal **To achieve sustainable economic development through a balanced and diversified economy which is compatible with the City's quality built environment and protects the existing character of the built community.**

- Objectives
 - Implement an expedited permitting program for companies that are expanding operations or moving into the City so that value-added employment may be created at a faster pace.
 - Evaluate City development Codes in areas where re-development is desired.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 0	\$ 330,539	\$ 409,063
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	0	856	1,808
15-1	Special Pay	0	0	0	0
21-1	FICA Taxes	0	0	23,995	28,562
22-1	Retirement Contributions	0	0	0	7,534
22-2	FLC Gen Retirement	0	0	11,781	17,381
22-3	FLC Gen Retirement Match	0	0	4,106	6,776
23-1	Life & Health Ins - Employee	0	0	54,769	66,867
23-2	Dependent Insurance	0	0	17,188	36,265
24-1	Worker's Compensation	0	0	385	420
25-1	Unemployment Compensation	0	0	391	493
TOTAL PERSONNEL SERVICES		0	0	444,010	575,169
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	0	18,500	25,000
31-4	Other Professional Service	0	0	44,134	259,134
40-4	Ed Train Sem & Assc Exp	0	0	6,954	12,510
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	70	1,577
49-1	Legal Ads	0	0	14,576	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	0
54-3	Books,Subsc,Prof Supplies	0	0	0	0
54-4	Memberships & Dues	0	0	2,996	2,910
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		0	0	87,480	324,180
DIVISION TOTAL		\$ 0	\$ 0	\$ 531,490	\$ 899,349

* Division re-organization in 2022

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$0	\$0	\$474,048	\$473,486
Operating	0	0	23,289	24,670
Capital	0	0	0	0
General Fund Totals	\$0	\$0	\$497,337	\$498,156

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Code Enforcement Supervisor ¹	0	0	1	1
Code Enforcement Officer ²	0	0	5	4
Total Number of Staff	0	0	6	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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 PROPOSED
Code Enforcement Inspections	1,096	2,265	2,274	1,800
Code Enforcement Violations	1,554	1,554	1,750	2,000
Code Enforcement Cases	336	676	776	520
Code Enforcement Citations/ Warnings	56	522	1,724	120

EFFICIENCY MEASURES

Avg. Code cases per officer per year	149	169	120	130
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EFFECTIVENESS MEASURES

% of Code Enforcement cases brought into voluntary compliance	90%	75%	90%	90%
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GOALS & OBJECTIVES

Goal: **To provide efficient Code Enforcement to maintain a safe and attractive community.**

- Objective:
- Improve citation system.
 - Improve the Special Magistrate process.
 - Implement a standard Code Enforcement fee schedule.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 0	\$ 311,523	\$ 314,929
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	0	0	1,361	1,426
15-1	Special Pay	0	0	600	1,200
21-1	FICA Taxes	0	0	20,442	21,267
22-2	FLC Gen Retirement	0	0	15,218	15,818
22-3	FLC Gen Retirement Match	0	0	7,608	7,909
23-1	Life & Health Ins - Employee	0	0	65,723	66,867
23-2	Dependent Insurance	0	0	46,273	38,393
24-1	Worker's Compensation	0	0	4,934	5,296
25-1	Unemployment Compensation	0	0	366	381
TOTAL PERSONNEL SERVICES		0	0	474,048	473,486
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	0	0	0
31-4	Other Professional Service	0	0	0	0
34-4	Other Professional Service	0	0	9,400	9,500
40-4	Ed Train Sem & Assc Exp	0	0	6,675	7,075
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	400	0
46-2	R & M - Vehicles	0	0	144	0
46-3	R & M - Office Equipment	0	0	475	0
47-1	Printing & Binding	0	0	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	0	1,900
51-4	Copy Paper & Supplies	0	0	0	0
51-5	Minor Office Equip & Fur	0	0	1,150	1,150
52-5	Small Tools & Minor Equip	0	0	700	700
52-8	Uniforms and Clothing	0	0	900	900
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memberships & Dues	0	0	945	945
64-5	Office Furniture	0	0	0	0
TOTAL OPERATING EXPENSES		0	0	23,289	24,670
DIVISION TOTAL		\$ 0	\$ 0	\$ 497,337	\$ 498,156

* Division re-organization in 2022

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

PRIMARY FUNCTION NARRATIVE

The Building Division is responsible for the administration and enforcement of State, County, and City codes and laws that relate to building construction and floodplain management. The Building Department reviews building plans, issues permits, performs field inspections, grants Occupancy Certificates, manages property records, and issues contractor registrations.

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$0	\$0	\$705,563	\$690,884
Operating	0	0	134,629	45,140
Capital	0	0	0	0
General Fund Totals	\$0	\$0	\$840,192	\$736,024

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Building Official	0	0	1	1
Inspector/Plans Examiner ¹	0	0	2	2
Permit Technician I	0	0	2	2
Business Tax Receipt Coordinator ²	0	0	1	0
Permitting Services Supervisor ³	0	0	1	1
Electrical Inspector Plan Review	0	0	1	1
Total Number of Staff	0	0	8	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	<u>Development & Neighborhood Services</u>
COST CENTER	<u>Building</u>
COST CENTER NO.	<u>30-34</u>

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED
Permits Issued	2,814	3,851	3,712	3,459
Inspections	8,746	8,546	7,584	8,292
Illicit Discharge Inspections	102	126	135	121

EFFICIENCY MEASURES

Avg. Building inspections per day per inspector	11	13	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%	99%	99%	99%
Insurance Services Organization BCEGS (residential)	3	3	3	3
Insurance Services Organization BCEGS (commercial)	3	2	2	2

GOALS & OBJECTIVES

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

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 0	\$ 0	\$ 490,613	\$ 455,795
12-2	Vac/Sick Payout	0	0	0	24,898
14-1	Overtime	0	0	2,765	2,038
15-1	Special Pay	0	0	500	800
21-1	FICA Taxes	0	0	33,976	32,765
22-1	Retirement Contributions	0	0	6,277	0
22-2	FLC Gen Retirement	0	0	21,214	24,137
22-3	FLC Gen Retirement Match	0	0	10,607	12,068
23-1	Life & Health Ins - Employee	0	0	87,631	78,011
23-2	Dependent Insurance	0	0	47,456	54,126
24-1	Worker's Compensation	0	0	3,943	5,666
25-1	Unemployment Compensation	0	0	581	580
TOTAL PERSONNEL SERVICES		0	0	705,563	690,884
OPERATING EXPENSES					
31-4	Other Professional Service	0	0	0	0
34-4	Other Contractual Service	0	0	20,000	29,000
40-4	Ed Train Sem & Assc Exp	0	0	7,300	8,100
40-5	Business Exp & Mileage	0	0	150	100
41-1	Telephone	0	0	0	0
42-1	Postage & Freight Charges	0	0	0	0
45-2	Notary Fees	0	0	400	150
46-2	R & M - Vehicles	0	0	144	0
46-3	R & M - Office Equipment	0	0	0	0
47-1	Printing & Binding	0	0	1,950	950
49-1	Legal Ads	0	0	0	0
51-2	Office Supplies	0	0	0	1,900
51-4	Copy Paper & Supplies	0	0	0	0
51-5	Minor Office Equip & Fur	0	0	700	1,000
52-5	Small Tools & Minor Equip	0	0	700	700
52-8	Uniforms and Clothing	0	0	675	675
54-3	Books,Subsc,Prof Supplies	0	0	900	900
54-4	Memberships & Dues	0	0	1,710	1,665
64-5	Office Furniture	0	0	0	0
83-1	Other Grants & Aids	0	0	100,000	0
TOTAL OPERATING EXPENSES		0	0	134,629	45,140
DIVISION TOTAL		\$ 0	\$ 0	\$ 840,192	\$ 736,024

* Division re-organization in 2022

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.

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$1,001,509	\$958,734	\$0	\$0
Operating	62,287	46,078	0	0
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$1,093,275	\$1,016,222	\$0	\$0

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Dir. Of Building/Chief Building Official	1	0	0	0
Asst Floodplain/Prj Coor	1	1	0	0
Building Official / Plan Examiner	0	1	0	0
Business Tax Receipt Coor ¹	1	1	0	0
Code Enforcement Officer	5	5	0	0
Code Enfor. Tech/Officer	1	0	0	0
Inspectors	3	3	0	0
Permits Supervisor	1	1	0	0
Permit/Licensing Tech.	1	1	0	0
Plans Examiner	1	0	0	0
Senior Code Enfor. Officer	0	1	0	0
Total Number of Staff	15	14	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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 687,999	\$ 644,215	\$ 0	\$ 0
12-2	Vac/Sick Payout	45,798	32,866	0	0
14-1	Overtime	4,014	4,783	0	0
15-1	Special Pay	4,760	1,400	0	0
21-1	FICA Taxes	53,848	49,095	0	0
22-1	Retirement Contributions (FRS)	5,019	5,668	0	0
22-2	FLC Gen Retirement	28,574	27,059	0	0
22-3	FLC Gen Retirement Match	13,558	13,486	0	0
23-1	Life & Health Ins - Employee	112,913	122,479	0	0
23-2	Dependent Insurance	38,019	46,582	0	0
24-1	Worker's Compensation	6,307	9,976	0	0
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	0	0
TOTAL PERSONNEL SERVICES		1,001,509	958,734	0	0
OPERATING EXPENSES					
34-4	Other Contractual Service	40,139	19,810	0	0
40-4	Ed Train Sem & Assc Exp	7,576	8,475	0	0
40-5	Business Exp & Mileage	60	0	0	0
41-1	Telephone	3,039	4,665	0	0
42-1	Postage, Frt & Exp Charges	58	0	0	0
45-2	Notary Fees	135	358	0	0
46-2	R & M - Vehicles	98	0	0	0
46-3	R & M - Office Equipment	413	239	0	0
47-1	Printing & Binding	1,719	3,026	0	0
51-2	Office Supplies	3,585	3,797	0	0
51-4	Copy Paper & Supplies	0	20	0	0
51-5	Minor Office Equip & Furn	350	1,225	0	0
52-5	Consumables & Small Tools	1,487	819	0	0
52-8	Uniforms & Clothing	1,171	990	0	0
54-3	Books,Subsc,Prof Supplies	842	449	0	0
54-4	Memberships & Dues	1,615	2,205	0	0
TOTAL OPERATING EXPENSES		62,287	46,078	0	0
GRANTS AND AIDS					
83-1	Other Grants & Aids	29,479	11,410	0	0
GRANTS AND AIDS		29,479	11,410	0	0
DIVISION TOTAL		\$ 1,093,275	\$ 1,016,222	\$ 0	\$ 0

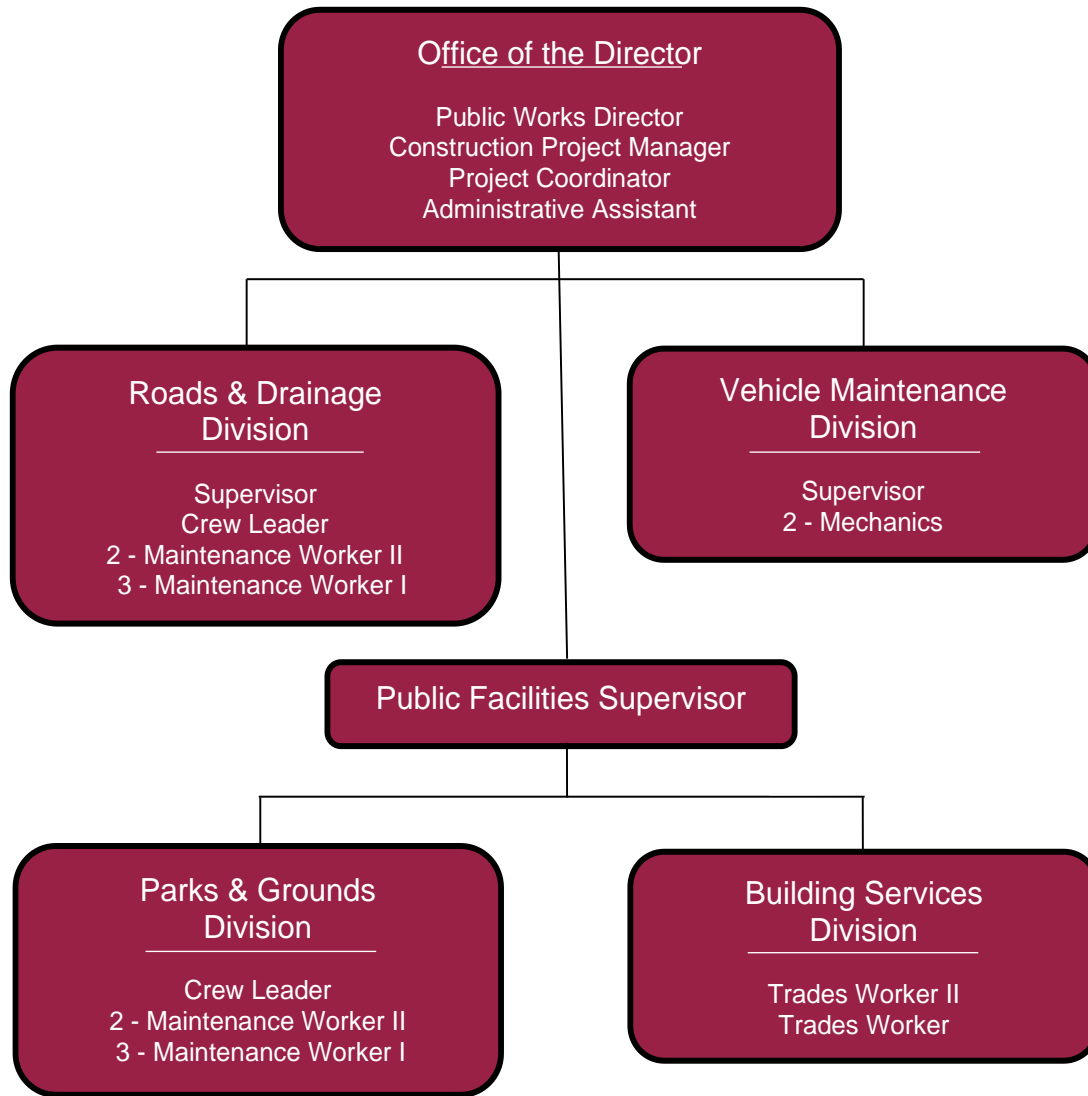
* Division re-organization in 2022

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: 23

**DEPARTMENT OF PUBLIC WORKS
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2022**

OFFICE OF THE DIRECTOR:

- Completed the construction of four (4) volleyball courts at Freedom Park.
- Coordinated the aesthetic enhancements of the Municipal Complex which included exterior painting, landscape enhancements and installation of decorative shutter and stone façade installation, brick paver walking path, solar powered LED lake path lights and a water fountain feature on the lake.
- Coordinated the landscape enhancements of Forest Hill Boulevard medians.
- Coordinated the installation of new play structure at Arbor Park.
- Coordinated the replacement of play structure and installation of solar powered LED lighting at Empire Park.
- Developed, organized, and initiated an interior design strategy for the renovation of the Banquet Hall, City Hall interior space needs analysis and the engineering and design of the new Youth Programs Building.
- Coordinated 4 out of 5 phases of the City-wide Sidewalk Enhancement Project.
- Obtained 30th Year Tree City USA Certification.
- Finalized design of eight (8) City entryway monuments.

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, various storm sewer pipe cleanings and video inspections.
- Assisted with NPDES Annual Permit submittal and audit.
- Coordinated roadway resurfacing and markings of Chickasaw Circle, Harwich Court, Sandi Lane, Wry Road, Chariot Circle, Heather Drive East/West, Ramblewood Circle/Court and Bowman Street.

VEHICLE MAINTENANCE DIVISION:

- Performed 889 scheduled preventive maintenance services and repairs to building generators, administrative and work vehicles, Fire Rescue/Emergency Medical Service vehicles and approximately 218 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 (6) major pieces of Public Works equipment.
- Assisted Fire Rescue Staff in the design, specification and procurement of a replacement Fire Truck.
- Coordinated the auction sale of one (1) bus, three (3) vehicles and seven (7) pieces of surplus equipment.

BUILDING SERVICES DIVISION:

- Replaced nine (9) roll up apparatus bay doors Fire Rescue Stations 94 and 95.
- Coordinated the replacement of flooring at the Banquet Hall.
- Coordinated the replacement of HVAC units at Fire Rescue Station 95 and at 501 Martin Avenue.
- Coordinated the completion of approximately 700 public facility repair and maintenance work orders.
- Coordinated replacement of the rood on the gazebo at Bowman Park.
- Coordinated and assisted with the renovation of Fire Rescue 94/PBSO District 16 and Fire Rescue 95 restroom facilities.
- Coordinated the installation of a new transfer switch for the back up power generator at Fire Rescue Station 95.
- Coordinated exterior painting of the press box/restroom on the north end of Freedom Park.

PARKS & GROUNDS DIVISION:

- Donated labor hours and materials for the refurbishment of the John I Leonard High School Baseball Field.
- Assisted with three (3) City and community partner sponsored events.
- Coordinated pressure cleaning of various City facilities.
- Assisted with the demolition of the Empire Park gazebo, replacement of play structure equipment and installation of safety surfacing.
- Assisted with the installation of new fixtures (benches, trash cans, and signage) at City Hall and 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 including, aquatic weed control, fuel supply management, fire/burglar alarms, and pest control at public buildings. The Division also handles the submittal of environmental licenses, certifications and reports including Storage Tank Regulation Report, Hazardous Waste Generator Permit, Wellfield Operating Permit, National Pollution Discharge Elimination System Annual Report, SARA Title III Hazardous Materials Report, Tree City USA re-certification, and the City's Debris Management Plan.

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$294,223	\$304,915	\$325,162	\$504,866
Operating	10,797	36,863	13,063	14,365
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$305,020	\$341,778	\$338,225	\$519,231

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Public Works Director	1	1	1	1
Construction Project Manager ¹	0	0	0	1
Project Coordinator	1	1	1	1
Administrative Asst.	1	1	1	1
Total Number of Staff	3	3	3	4

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

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED
No. of service contracts coordinated	6	6	6	7
No. of annual licenses & reports submitted	7	7	7	7
No. of citizen requests processed	1,432	1,300	1,000	1,300
No. of community events coordinated	0	1	1	2
No. of Capital Improvement Projects coordinated	22	17	26	27

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.

GOALS & OBJECTIVES

Goal: **Provide leadership, direction, and fiscal responsibility in order to ensure Department meets the City’s mission.**

- Objective:
- Ensure employee professional growth and development through training and networking opportunities.
 - Ensure daily Supervisor interactions and quarterly Departmental meetings to ensure effective implementation of Departmental Policies, Administrative Directives, Annual Work Plans, Division work assignments, emergency management plans, and other operational functions.

Goal: **Provide excellent customer service to internal and external customers.**

- Objective:
- Ensure Departmental webpage provides current information related to resident’s needs.
 - Ensure 24-hour response to solid waste, streetlight outages, website tickets, vehicle repair orders, internal work orders, and other customer requests.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 222,719	\$ 228,696	\$ 241,157	\$ 369,559
14-1	Overtime	114	0	1,227	1,306
15-1	Special Pay	4,320	4,320	4,320	4,320
21-1	FICA Taxes	16,923	17,720	17,854	26,429
22-2	FLC Gen Retirement	11,142	11,435	11,906	18,543
22-3	FLC Gen Retirement Match	2,758	2,853	2,897	9,272
23-1	Life & Health Ins - Employee	30,019	32,752	33,374	44,893
23-2	Dependent Insurance	5,964	6,857	11,850	29,710
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	264	282	286	384
25-1	Unemployment Compensation	0	0	291	450
TOTAL PERSONNEL SERVICES		294,223	304,915	325,162	504,866
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,432	2,842	3,000	3,390
40-5	Business Exp & Mileage	213	682	500	500
41-1	Telephone	1,001	971	0	0
42-1	Postage & Freight Charges	0	0	50	50
45-2	Notary Fees	0	0	130	0
46-3	R & M - Office Equipment	296	309	360	420
46-4	R & M-Communication Equip	1,618	82	700	700
47-1	Printing & Binding	646	0	230	230
48-6	Other Promo Activities	1,286	27,742	4,350	4,350
51-2	Office Supplies	1,648	1,741	2,000	2,000
51-4	Copy Paper & Supplies	318	396	300	350
51-5	Minor Office Equip & Furn	1,237	922	358	850
52-8	Uniforms & Clothing	516	444	360	360
54-3	Books,Subsc,Prof Supplies	0	267	250	150
54-4	Memberships & Dues	586	465	475	415
64-5	Office Furniture	0	0	0	600
TOTAL OPERATING EXPENSES		10,797	36,863	13,063	14,365
DIVISION TOTAL		\$ 305,020	\$ 341,778	\$ 338,225	\$ 519,231

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, right-of-ways, 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$480,743	\$491,144	\$528,498	\$496,179
Operating	412,098	369,626	441,166	449,468
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$892,841	\$860,770	\$969,664	\$945,647

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Roads and Drainage Supvr.	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II ¹	3	3	3	2
Maintenance Worker I	3	3	3	3
Total Number of Staff	8	8	8	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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED
No. of pavement lane miles maintained	45.80	45.80	45.80	45.80
No. of linear feet of sidewalks maintained	203,469	219,995	219,995	219,995
No. of street name signs maintained	493	500	500	500
No. of traffic control signs maintained	1,270	1,270	1,270	1,270
No. of medians maintained	72	72	72	72
No. of trees on medians/right-of-ways, and green areas maintained	1,983	1,983	1,983	1,983
No. of stormwater structures maintained	646	661	661	661
No. of FPL streetlights inspected	1,384	1,401	1,600	1,600
No. of City maintained streetlights	43	0	0	0
No. of miles of canals maintained	1	1	1	1
No. of miles of alleyways maintained	5.56	5.56	5.56	5.56
No. of underground utility locate ticket requests	906	900	1,125	1,200
No. of Capital Improvement Projects coordinated	7	4	4	6

EFFECTIVENESS MEASURES

- Ensure proper streetlighting is maintained throughout 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, right-of-ways, medians, and alleyways.**

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

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

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

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

ACCT	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 325,005	\$ 295,804	\$ 350,127	\$ 340,202
12-2	Vac/Sick Payout	0	42,212	0	0
14-1	Overtime	3,642	3,224	3,963	3,634
15-1	Special Pay	800	700	700	1,400
21-1	FICA Taxes	25,219	26,067	25,249	26,257
22-1	Retirement Contributions (FRS)	11,297	6,246	0	0
22-2	FLC Gen Retirement	12,704	13,434	17,348	16,378
22-3	FLC Gen Retirement Match	5,285	5,633	7,543	8,189
23-1	Life & Health Ins - Employee	69,480	69,691	76,676	78,011
23-2	Dependent Insurance	1,364	816	23,983	1,812
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	22,408	25,942	22,492	19,882
24-2	City Shared Worker's Comp	1,064	0	0	0
25-1	Unemployment Compensation	2,475	1,375	417	414
TOTAL PERSONNEL SERVICES		480,743	491,144	528,498	496,179
OPERATING EXPENSES					
31-2	Engineering & Archit Fees	0	0	0	0
34-2	Aquatic Weed Control	5,762	5,762	6,056	6,962
34-4	Other Contractual Service	70,658	12,850	62,900	88,500
34-41	D.O.C. Services	37,232	34,005	61,197	0
40-4	Ed Train Sem & Assc Exp	4,143	2,914	3,100	3,100
41-1	Telephone	537	509	0	0
43-2	Street Lights	196,922	210,525	210,792	243,120
43-5	Disposal Fees	44,632	41,437	35,321	40,691
44-1	Equipment Rental	0	0	300	300
52-3	Custodial, Liab & Chem Sup	3,252	4,478	2,900	7,900
52-5	Consumables & Small Tools	4,280	3,674	2,375	2,500
52-7	Medical Supplies	0	98	250	250
52-8	Uniforms & Clothing	2,124	1,686	3,395	3,395
53-1	Roads & Bridges	3,310	7,646	15,750	15,750
53-2	Traffic Control	18,613	18,234	11,950	11,950
53-3	Drainage	20,415	25,705	24,550	24,550
54-3	Books,Subsc,Prof Supplies	0	103	100	100
54-4	Memberships & Dues	218	0	230	400
TOTAL OPERATING EXPENSES		412,098	369,626	441,166	449,468
DIVISION TOTAL		\$ 892,841	\$ 860,770	\$ 969,664	\$ 945,647

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

PRIMARY FUNCTION NARRATIVE

The Vehicle Maintenance Division is responsible for the inspection, repair, and maintenance of the City Fleet, which consists of 58 vehicles and 193 pieces of landscaping and construction equipment. The Vehicle Maintenance Division performs routine in-house maintenance, coordinates warranty repairs with manufacturers, and major repairs with service companies.

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$225,527	\$220,065	\$245,994	\$250,338
Operating	222,092	219,246	259,744	333,943
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$447,619	\$439,311	\$505,738	\$584,281

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Vehicle Maintenance Supvr.	1	1	1	1
Mechanic	2	2	2	2
Total Number of Staff	3	3	3	3

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED
No. of passenger cars maintained	1	1	0	0
No. of light/med duty trucks/vans/SUVs maintained	35	36	36	37
No. of heavy duty trucks maintained	4	4	4	4
No. of fire engines maintained	5	5	5	5
No. of ambulances maintained	4	4	4	4
No. of buses/passenger vans maintained	8	8	8	8
No. of small engine equipment maintained	189	189	193	193
No. of repair orders completed	841	841	800	800
No. of vehicle preventive maintenance (PM) services performed	124	124	130	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 report.
- Provide recommendations to Department Directors on the driving patterns observed through interior/exterior inspections, tire wear, fuel usage, 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 bi-annual ASE certifications and other training programs to reduce the number of outsourced repairs for cost efficiency and faster repair turn-around.
- Goal:** Provide excellent customer service to internal customers.
- Objective:**
- 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 158,224	\$ 152,553	\$ 175,561	\$ 183,161
14-1	Overtime	2,713	2,991	1,482	1,585
15-1	Special Pay	900	900	900	1,200
21-1	FICA Taxes	11,811	11,642	12,941	14,091
22-2	FLC Gen Retirement	8,044	7,798	8,639	9,237
22-3	FLC Gen Retirement Match	4,022	3,899	4,320	4,619
23-1	Life & Health Ins - Employee	28,828	32,044	32,861	33,433
23-2	Dependent Insurance	7,855	4,444	5,620	0
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	3,130	3,429	3,462	2,789
24-2	City Shared Worker's Comp	0	365	0	0
25-1	Unemployment Compensation	0	0	208	223
TOTAL PERSONNEL SERVICES		225,527	220,065	245,994	250,338
OPERATING EXPENSES					
34-4	Other Contractual Service	1,843	3,256	3,000	3,000
40-4	Ed Train Sem & Assc Exp	2,164	2,156	4,150	4,150
41-1	Telephone	596	921	0	0
43-5	SW Disposal Fee	76	115	250	250
44-1	Equipment Rental	0	0	200	200
44-2	Uniform Rental	2,851	2,745	2,939	3,468
46-2	R & M - Vehicles	45,608	52,203	60,000	62,500
46-21	R & M - Veh Other Contract	38,062	14,772	49,250	49,250
46-5	R & M - Other Equipment	22,947	27,161	19,000	19,000
46-51	R & M - Other Equip Contract	2,437	4,953	4,100	7,850
49-3	Titles, Tags & Taxes	250	250	250	250
49-7	Computer Software & Prog.	4,808	3,818	7,800	6,250
52-1	Fuel & Lubricants	87,080	100,694	102,580	171,250
52-5	Consumables & Small Tools	12,189	4,538	4,000	4,300
52-7	Medical Supplies	0	0	50	50
52-8	Uniforms & Clothing	1,016	1,466	1,680	1,680
54-3	Books,Subsc,Prof Supplies	15	198	250	250
54-4	Memberships & Dues	150	0	245	245
TOTAL OPERATING EXPENSES		222,092	219,246	259,744	333,943
DIVISION TOTAL		\$ 447,619	\$ 439,311	\$ 505,738	\$ 584,281

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$157,073	\$116,085	\$124,062	\$143,703
Operating	330,200	249,403	269,419	282,659
Capital	0	11,714	0	19,700
Other	0	0	0	0
General Fund Totals	\$487,273	\$377,202	\$393,481	\$446,062

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Building Services Supervisor ¹	1	1	0	0
Trades Worker/Electrician ²	0	0	0	0
Trades Worker II	0	1	1	1
Trades Worker	1	1	1	1
Total Number of Staff	2	3	2	2

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

² Position reclassified to Trades Worker II in 2020

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

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

PERFORMANCE MEASURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED
WORKLOAD				
No. of office buildings maintained	7	7	7	7
No. of total square feet maintained	125,158	125,158	125,158	126,058
No. of HVAC systems maintained	36	36	36	38
No. of building work orders completed	554	554	875	875
No. of service contracts coordinated	14	14	8	8
No. of Capital Improvement Projects coordinated	6	6	5	4

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 time frames to address requests.

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, LED light fixtures, and environmentally friendly chemicals) whenever feasible.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 96,741	\$ 72,092	\$ 77,513	\$ 79,137
12-2	Vac/Sick Payout	0	0	0	0
14-1	Overtime	6,280	0	798	846
15-1	Special Pay	300	200	200	400
21-1	FICA Taxes	7,058	4,865	5,121	3,919
22-1	Retirement Contributions (FRS)	3,796	0	0	0
22-2	FLC Gen Retirement	3,742	3,597	3,774	3,999
22-3	FLC Gen Retirement Match	1,765	975	1,023	2,000
23-1	Life & Health Ins - Employee	20,827	21,307	21,907	22,289
23-2	Dependent Insurance	12,777	11,055	11,568	29,151
24-1	Worker's Compensation	3,787	1,994	2,067	1,866
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	0	0	91	96
TOTAL PERSONNEL SERVICES		157,073	116,085	124,062	143,703
OPERATING EXPENSES					
34-4	Other Contractual Service	94,365	5,453	6,403	6,162
40-4	Ed Train Sem & Assc Exp	668	170	4,550	1,000
41-1	Telephone	500	485	0	0
43-1	Electricity	120,106	118,892	132,000	132,000
43-4	Water & Sewer	48,672	54,559	50,480	63,800
44-1	Equipment Rental	0	0	200	200
46-1	R & M - Buildings	14,766	23,917	23,750	23,750
46-11	R & M - Building Other Cont.	47,344	43,376	48,266	51,977
46-5	R & M - Other Equipment	52	0	150	150
52-3	Custodial, Lab & Chem Sup	1,353	78	500	500
52-5	Consumables & Small Tools	1,126	1,498	2,050	2,050
52-7	Medical Supplies	0	0	50	50
52-8	Uniforms & Clothing	1,030	750	920	920
54-3	Books,Subsc,Prof Supplies	0	0	100	100
54-4	Memeberships & Dues	218	225	0	0
TOTAL OPERATING EXPENSES		330,200	249,403	269,419	282,659
CAPITAL OUTLAY					
62-1	Office Buildings	0	11,714	0	0
62-6	Public Works Buildings	0	0	0	19,700
TOTAL CAPITAL OUTLAY		0	11,714	0	19,700
DIVISION TOTAL		\$ 487,273	\$ 377,202	\$ 393,481	\$ 446,062

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, playground structures and equipment, athletic fields, athletic courts, and trees in the urban forest. This Division also provides support to ten (10) City and community events.

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$382,286	\$336,853	\$472,269	\$473,884
Operating	218,704	224,618	270,375	356,425
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$600,990	\$561,471	\$742,644	\$830,309

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Parks Maintenance Supervisor ¹	1	0	0	0
Public Facilities Supervisor	0	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker II	2	2	2	2
Maintenance Worker I ²	4	4	2	3
Total Number of Staff	8	8	6	7

¹ Position reclassified to Public Facilities Supervisor in 2020

² 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED
No. of parks maintained	14	14	14	14
No. of acres mowed in parks	68	68	68	68
No. of acres mowed for public buildings	12	12	12	12
No. of landscape cuts performed for sports turf fields	75	75	90	90
No. of landscape cuts performed for public building grounds	39	39	36	39
No. of landscape cuts performed for parks grounds	45	45	40	40
No. of athletic fields maintained	10	10	8	8
No. of athletic courts maintained	20	20	24	24
No. of playground areas maintained	15	15	15	15
No. of irrigation systems maintained	18	18	18	18
No. of trees maintained	4,797	4,797	4,802	4,850
No. of City and community events assisted	4	4	4	10
No. of Capital Improvement Projects coordinated	4	4	3	4

EFFECTIVENESS MEASURES

- Continue to spend a minimum of \$2.00 per capita towards the care and maintenance of the City's urban forest
- Work with CRS Department to identify usage trends to properly identify current and future needs.
- 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.
 - 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

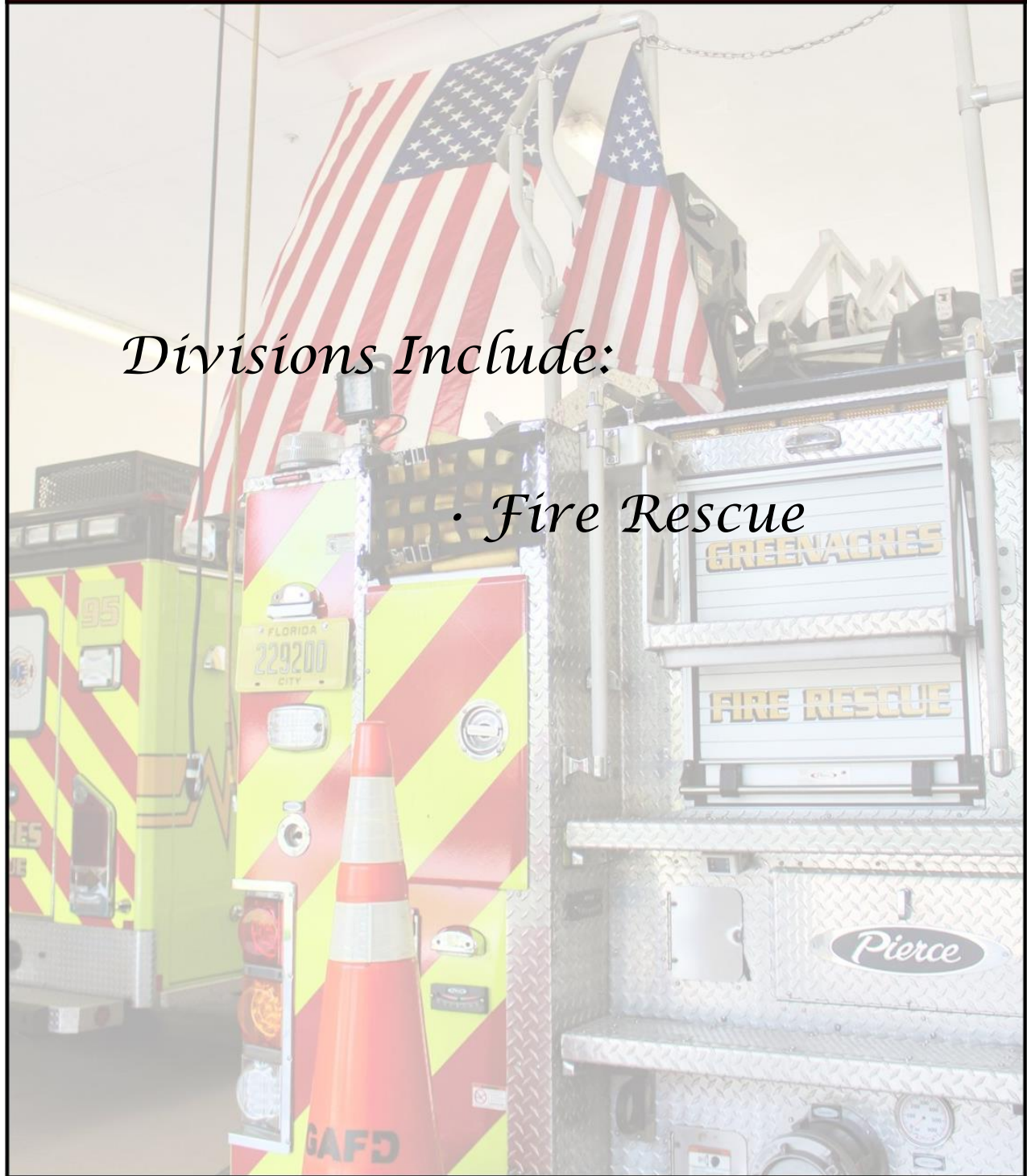
COST CENTER EXPENDITURE DETAIL

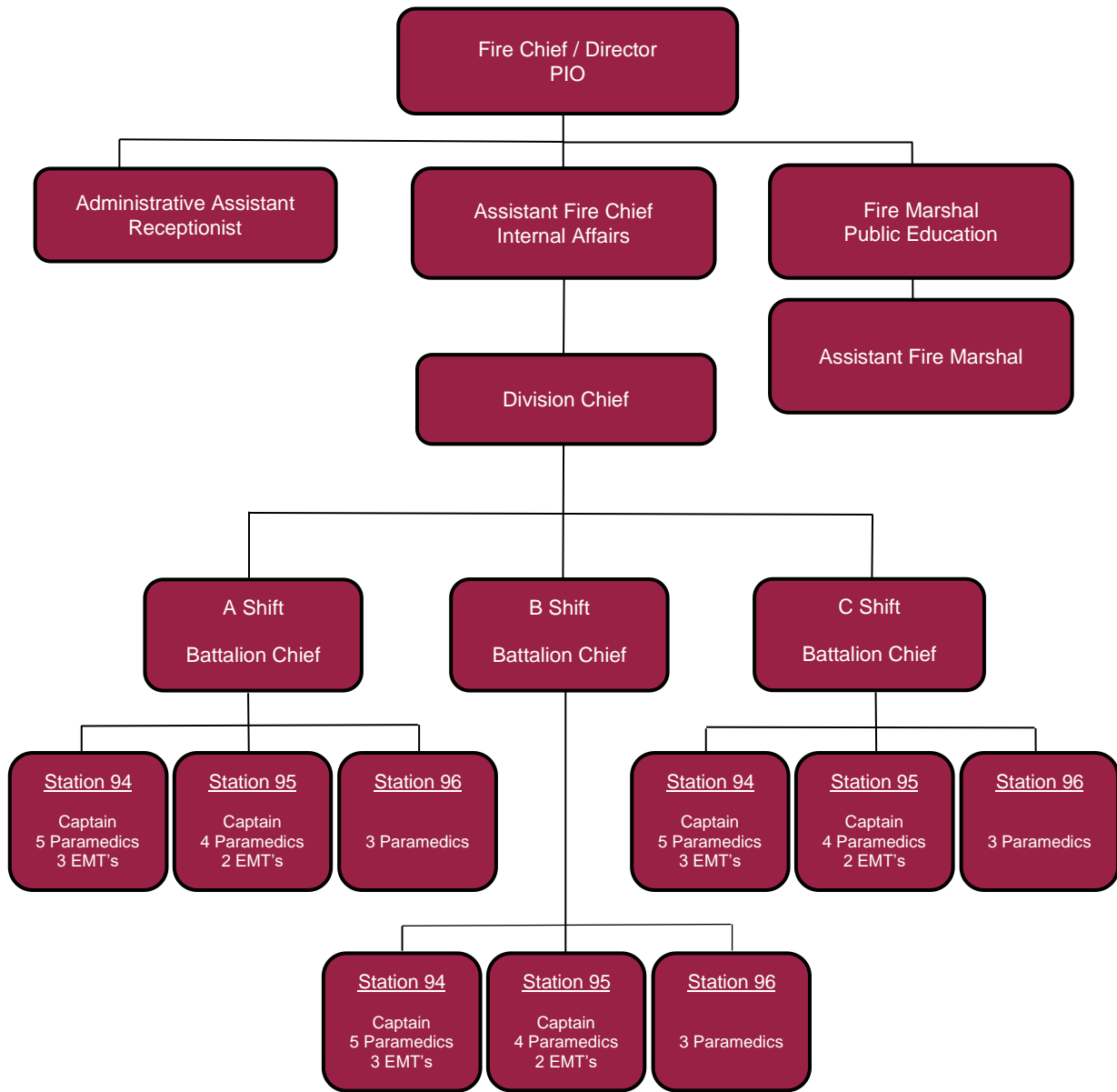
ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 259,071	\$ 225,507	\$ 312,295	\$ 312,345
12-2	Vac/Sick Payout	0	57	0	0
13-1	Other Salary	0	0	0	0
14-1	Overtime	3,584	1,884	4,361	4,377
15-1	Special Pay	600	600	700	1,400
21-1	FICA Taxes	19,283	16,772	22,408	22,409
22-1	Retirement Contributions (FRS)	1,616	0	0	0
22-2	FLC Gen Retirement	10,128	10,244	15,335	14,167
22-3	FLC Gen Retirement Match	1,160	2,484	4,526	7,084
23-1	Life & Health Ins - Employee	62,254	57,945	76,676	77,946
23-2	Dependent Insurance	13,639	11,929	24,099	25,197
23-3	Short Term Disability Pay	600	0	0	0
24-1	Worker's Compensation	10,351	8,292	11,503	8,577
24-2	City Shared Worker's Comp.	0	451	0	0
25-1	Unemployment Compensation	0	688	366	382
TOTAL PERSONNEL SERVICES		382,286	336,853	472,269	473,884
OPERATING EXPENSES					
34-4	Other Contractual Service	86,289	75,759	117,190	161,965
40-4	Ed Train Sem & Assc Exp	2,245	1,840	3,270	2,575
41-1	Telephone	504	486	0	0
43-1	Electricity	53,410	81,578	70,200	103,200
44-1	Equipment Rental	0	551	500	500
46-5	R & M - Other Equipment	30,615	4,939	17,250	22,250
46-6	R & M - Parks & Athletic Fd	6,822	9,752	10,000	11,500
46-61	R & M - Parks Other Contract	7,551	19,950	13,000	13,000
52-2	Parks & Grounds Supplies	5,489	8,434	16,000	16,000
52-3	Custodial, Lab & Chem Sup	4,890	15,135	16,000	18,500
52-5	Consumables & Small Tools	17,774	3,079	2,500	2,500
52-7	Medical Supplies	0	0	150	150
52-8	Uniforms & Clothing	3,115	3,087	3,985	3,985
54-3	Books,Subsc,Prof Supplies	0	28	100	100
54-4	Memeberships & Dues	0	0	230	200
TOTAL OPERATING EXPENSES		218,704	224,618	270,375	356,425
CAPITAL OUTLAY					
DIVISION TOTAL		\$ 600,990	\$ 561,471	\$ 742,644	\$ 830,309

Fire Rescue

Divisions Include:

• *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 2022

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 eight (8) Pediatric Handtevy ALS Bags and nine (9) New & Improved Scoop-Stretchers to improve patient care and help crews move patients 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, wrapped gifts for the needy at the Church of the Messiah.
- Performed Santa delivery at Helping Hands, Moose Lodge, Community & Recreation Services, Pi Delta Kappa House and the Pediatric Center at Palms West Hospital.
- Coordinated four (4) Capital Improvement Projects within their allocated budget amounts to include receiving and asseting over one hundred (100) pieces of new equipment for the fire engines, four (4) new Stryker Automatic Stretchers, and seventeen (17) new beds for the bunkrooms.
- Received the American Heart Association Mission Lifeline Gold Plus Award.
- Maintained operational capabilities during the COVID-19 Pandemic, including preparing, preventing, and mitigating all hazards.
- Administrative personnel attended monthly board meetings for the EMS Advisory Council, EMS Providers Association, Fire Chiefs Association, Fire Inspectors Association, and the Training Officers Association.
- Helped out with Feeding South Florida Events when our Fire Rescue crews were available.
- Maintained a closed POD for vaccine administration with the City.
- Completed nine (9) Safety Walk-thru's with School Safety Officer and PBSO, to ensure our school campus's are as safe as possible.

Fire Rescue Operations:

- Hired six (6) operations personnel through attrition and successfully transitioned them through a one-month in-house onboarding program before going on shift.
- Tested 16,000 feet of fire hose per NFPA requirement 1961 with on-duty personnel to reduce costs, including replacing over 5000 feet of hose.
- Two (2) personnel were promoted to Paramedic after completing their training program.
- Participated in the following events:
 - Palm Beach County 911 Remembrance Ceremony
 - Village of Wellington Celebration Parade
 - Participated in 100th Birthday Celebration at Villa Madonna.
 - Trunk or Treat at the Moose Lodge (Participated with Social Distancing Guidelines)
 - Flavor Fest (Canceled).
 - Fiesta de Pueblo
 - Holiday in the Park
- Greenacres Thanksgiving Turkey Give-away Dinner (Participated with Social Distancing Guidelines)
- Government Week
- Christmas tree burning, City of Atlantis
- Christmas Celebration for the Moose Lodge (Participated with Social Distancing Guidelines).
- Phi Delta Kappa Christmas Event with truck demonstration.
- Artzy Evening at City Hall (Participated with Social Distancing Guidelines).
- Greenacres Fall Fitness Festival (Canceled).
- Greenacres Holiday in the Park with Santa.
- John I Leonard Career Day.
- Two (2) City School Health Fairs Promoting Public Safety and giving Blood Pressure Screenings.
- John I. Leonard Parade (Canceled).
- Special Olympics held at L.C. Swain Middle School.
- Annual Spring Fling in Atlantis with Fireworks Display

**DEPARTMENT OF FIRE RESCUE
HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2022**

Fire Rescue Operations (continued):

- Responded to 6,989 medical and fire responses this year with an average of a six (6) minute response time from the time the call was received to the time of arrival.
- Participated in the Easter parade throughout the City with the pink pumper and escorted the Easter bunny.
- Delivered Santa to hand out presents, books, and food that the Department collected for the patients and their family members who were admitted at the Palms West Hospital Pediatric Unit during the Christmas holidays.
- Delivered Christmas presents to underprivileged children at various locations throughout the city.
- A Ride-Along program for internal medicine residents and hospital administrators to improve rapport and efficiency.
- Adjusted operations to maintain readiness and response during the COVID-19 Pandemic including infection control, workplace protection, and community mitigation.

Fire Safety and Prevention:

- The Fire Marshal and Assistant Fire Marshal conducted over 3000 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.
- Ten (10) fire investigations were conducted.
- The Fire Marshal participated in numerous Public Education events, and was instrumental with scheduling tours and Fire Prevention practices with children from The Palm Beach County School System during Fire Prevention Week.

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

PRIMARY FUNCTION NARRATIVE

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

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$7,167,985	\$7,943,070	\$7,948,172	\$8,559,774
Operating	249,316	282,595	378,386	520,535
Capital	0	999	4,000	4,000
Other	0	0	0	0
General Fund Totals	\$7,417,301	\$8,226,664	\$8,330,558	\$9,084,309

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Fire Chief	1	1	1	1
Assistant Chief	1	1	1	1
Division Chief	1	1	1	1
Battalion Chief	3	3	3	3
Captain	6	6	6	6
Firefighter/Paramedic	26	26	26	34
Firefighter/EMT ¹	16	16	16	17
Fire Marshal	1	1	1	1
Fire Inspector	0	0	1	1
Admin. Assistant	1	1	1	1
Receptionist	1	1	1	1
Total Number of Staff	57	57	58	67

¹ One Firefighter/EMT was hired in FY 2022

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 PROPOSED
Total Calls for Service	6,851	6,737	6,600	6,800
Calls for Service to Atlantis ¹	668	649	675	700
Fire Safety Inspections	1,562	1,849	1,700	2
Blood Pressure Screenings	58	52	150	160
Patients Treated	5,205	5,191	5,300	5,500
Patients Treated Atlantis	567	515	550	575
Atlantis Transports	370	273	370	400
No. of ALS ² Transports	2,445	2,139	2,400	2,500
No. of BLS ³ Transports	811	834	800	900
Structure Fires (including car, refuse, brush)	99	98	107	110
Station Tours and Safety Presentations(#People)	82	438	450	450
Cardio Pulmonary Resuscitation Students Certified	53	15	125	130
EFFICIENCY MEASURES				
Cost per Call for Service	\$1,116	\$1,056	\$1,056	\$1,225
Cost Per Transport	\$2,108	\$2,017	\$2,017	\$2,017
Cost Per Inspection	\$82	\$78	\$78	\$78
EFFECTIVENESS MEASURES				
Avg. Response Times for Fire Rescue Calls	6:00 min ⁴	5.59min ⁴	6.00 min ⁴	5.47 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	<u>Fire Rescue</u>
COST CENTER	<u>Office of the Director</u>
COST CENTER NO.	<u>50-55</u>

GOALS & OBJECTIVES

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

- Objective:
- Monitor and Implement new protocols as science shows a more efficient way to treat illness and injury as it pertains to the patients we respond to.
 - Monitor trends within and throughout the Fire Service to improve efficiency and effectiveness.
 - Evaluate new technology as it relates to Fire Rescue and determine what equipment can best suit Fire Rescue efficiency.
 - Provide challenging training and education that is current and effective, enabling the division to accomplish its mission.
 - 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 4,375,463	\$ 4,535,163	\$ 5,013,019	\$ 5,487,986
12-2	Vac/Sick Payout	0	182,108	0	0
14-1	Overtime	381,261	572,070	432,164	472,976
15-1	Special Pay	21,677	25,148	29,780	38,870
21-1	FICA Taxes	335,709	372,592	299,930	344,050
22-1	Retirement Contributions (FRS)	109,889	74,366	62,977	59,561
22-2	FLC Gen Retirement Contribution	4,385	4,510	4,799	5,058
22-3	FLC Gen Retirement Match	862	875	951	4,061
22-4	FLC P/S FF Retirement	1,029,922	1,130,942	1,027,967	880,595
23-1	Life & Health Ins - Employee	536,758	570,179	592,675	662,666
23-2	Dependent Insurance	207,629	250,501	305,282	406,317
23-3	Short Term Disability Pay	5,975	4,125	0	0
24-1	Worker's Compensation	157,510	217,027	172,157	190,434
24-2	City Shared Worker's Comp.	945	3,464	0	0
25-1	Unemployment Compensation	0	0	6,471	7,200
TOTAL PERSONNEL SERVICES		7,167,985	7,943,070	7,948,172	8,559,774
OPERATING EXPENSES					
31-4	Other Professional Service	26,720	23,940	34,959	25,969
34-4	Other Contractual Service	46,535	91,909	135,570	144,606
40-4	Ed Train Sem & Assc Exp	8,994	10,005	10,758	55,756
41-1	Telephone	966	1,062	0	0
42-1	Postage & Freight Charges	115	224	365	240
44-1	Equipment Rental	3,300	2,204	5,799	6,399
44-4	Rental & Leases - Building	0	0	0	37,488
45-2	Notary Fees	0	113	0	0
46-3	R & M - Office Equipment	1,095	1,275	3,270	3,345
46-5	R & M - Other Equipment	29,949	38,202	47,194	58,172
47-1	Printing & Binding	19	467	500	1,000
48-6	Other Promo Activities	653	13	1,000	1,500
49-6	Miscellaneous Expense	1,900	2,041	525	2,575
49-7	Computer Software & Program	12,649	14,520	0	0
51-2	Office Supplies	3,971	3,531	4,500	4,650
51-4	Copy Paper & Supplies	330	0	500	500
51-7	Commemoratives	379	947	2,000	2,000
52-3	Custodial, Lab & Chem Supplies	2,038	2,055	5,000	5,000
52-5	Consumables & Small Tools	18,846	7,619	9,800	10,875
52-7	Medical Supplies	60,980	51,276	71,000	71,000
52-8	Uniforms & Clothing	27,841	28,929	43,331	86,950
54-3	Books, Subsc, Prof Supplies	1,346	1,613	1,395	1,495
54-4	Memberships & Dues	690	650	920	1,015
TOTAL OPERATING EXPENSES		249,316	282,595	378,386	520,535
CAPITAL OUTLAY					
64-5	Office Furniture	0	999	4,000	4,000
TOTAL CAPITAL OUTLAY		0	999	4,000	4,000
DIVISION TOTAL		\$ 7,417,301	\$ 8,226,664	\$ 8,330,558	\$ 9,084,309

Community & Recreation Services Department



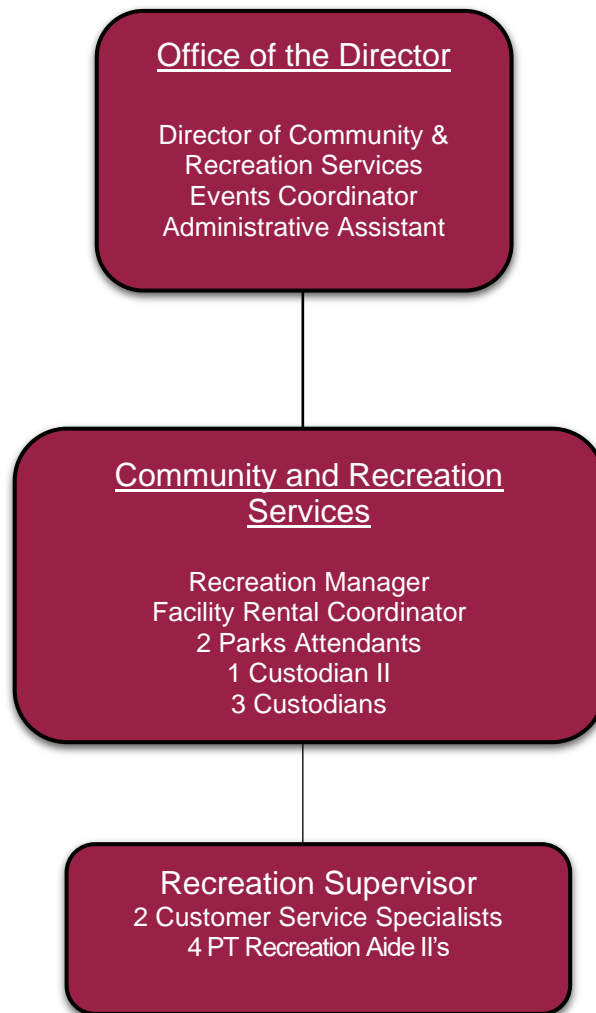
Divisions include:



- *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: 14
Part Time: 4

DEPARTMENT OF COMMUNITY & RECREATION SERVICES DEPARTMENT HIGHLIGHTS OF ACCOMPLISHMENTS FOR FISCAL YEAR 2022

OFFICE OF THE DIRECTOR:

- Operated and managed facility rentals, functions, and events for an annual total of 304 days, for 2941 hours and serving over 51,000 users (numbers reduced due to the effect of COVID-19).
- Chartered 1 new Little Free Library for a total of 24; inventory of well over 5,000 books; collected \$311 in donations.
- Installed two (2) new Story Walk units at SJF Community Park & Freedom Park from sponsorship funds (\$5,260).
- Coordinated five (5) Agreements/Contracts and thirty (30) Independent Contractor agreements for services such as; Supervisor of Elections Use, fireworks, athletic providers and officials, event, entertainment, food, and craft vendors.
- Received \$24,395 in sponsorships and \$1,430 of in-kind donations and event revenue from vendors to offset expenses for eight (8) City sponsored & two (2) co-sponsored community events.
- Maintained productive partnerships with over eighteen (18) community agencies and organizations.
- Coordinated the City's 4th Annual Photo Contest with State Farm sponsored prize gifts cards for the top 3 selected winners.
- Created the new, monthly "Let's Talk" – A Community Conversation; on health, wellness and personal safety series.
- Received twenty (20) Educational Scholarship applications; confirmed nineteen (19) residents for interviews; awarded six (6) students with a \$1,500 college scholarship, totaling \$9,000.

COMMUNITY AND RECREATION SERVICES:

- Served 500 youth in athletic programs (Basketball-140, Soccer-360) with a 49% Greenacres' residency rate.
- Executed a total of 2,012 rental reservations; 760 Community Center rentals; 15 long-term classes/rentals, and 1 religious organization; 850 Field & 402 Pavilion rentals for a total rental revenue of \$117,500.
- Executed with sponsorship funds twenty (20) special events for older adults; including: Bingo, Trivia, ice cream socials, Paint & Sip events, holiday socials, birthday celebrations, Mariachi bands, PBSO therapy dogs, Thanksgiving luncheon and Christmas luncheon with Santa.
- Applied sponsorship funds to sustain the Athletic Scholarship Program; a balance of \$3,650 is used to subsidize Co-ed Youth Soccer & Basketball scholarship applications for residents. League and skills camp registration fee discounts range from 25%, 50%, or 75% according to family income.
- The Athletics Coordinator executed a 1 week Summer Basketball Skills Clinic.
- Hosted the free PBSO and FL Sheriff's Ranches "Harmony in the Streets" day camp program July 11th – 15th.
- CRS and Blue Med Consultants conducted COVID Testing (Mon.-Sat.) serving 1,857 individuals.
- Coordinated 22 CROS Ministries Walk-Up Food Pantry dates serving 1,666 recipients.
- Coordinated weekly senior meal deliveries at the Center for seniors through partnership with Feeding South Florida

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$273,184	\$241,889	\$253,709	\$339,508
Operating	7,430	5,320	9,002	17,927
Capital	0	0	0	0
Other	0	0	0	0
General Fund Totals	\$280,614	\$247,209	\$262,711	\$357,435

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Director	1	1	1	1
Asst. Director ¹	0.50	0	0	0
Events Coordinator ²	0	0	0	1
Administrative Asst.	1	1	1	1
Total Number of Staff	3	2	2	3

¹ Asst. Director promoted to Director of Youth Programs (Fund 105) in FY 2020

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

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

PERFORMANCE MEASURES

OUTPUT MEASURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 PROJECTED	FY 2023 ADOPTED
No. of Contracts Executed	5	4	2	2
No. of Collaborative Partnerships	26	20	22	25
No. of Vendor/Independent Contractor Agreements	38	30	18	21
No. of Educational Scholarship Applications	7	16	19	15
No. of Community Events Coordinated	6	8	8	9
No. of Event Participants	9,748	23,000	28,000	30,000
No. of Chartered Little Free Libraries	20	26	24	25
No. of Business Sponsorships	14	36	16	20
No. of CROS Food Pantries	13	23	22	24

EFFICIENCY MEASURES

Avg. Cost per Contract Coordination ¹	\$9,942	\$2,540	\$2,950	\$3,560
Total Amount of Sponsorships Received	\$24,250	\$28,232	\$29,500	\$22,990
Avg. Cost of Events ²	\$4,850	\$7,842	\$8,000	\$7,828
Total Served at CROS Food Pantries	1,795	2,330	2,112	1,670
Total Served at COVID Testing	1,517	1,877	5,154	1,450

EFFECTIVENESS MEASURES

% of Event Expenses Offset by Revenue	58%	54%	60%	52%
% of Customers Satisfied with Service	93%	96%	95%	96%

¹ FY21 Youth Programs became a new Dept.

² Includes in-direct expenses

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

Objective:

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

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

Objective:

- Generate revenues that are equal to direct event and athletic expenses.
- Increase business sponsorship and involvement from 1 to 2 per year to enhance and subsidize community events.
- Continue to investigate 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 support and engage members of the community.

Objective:

- Plan and execute eight (8) community events (5 City sponsored & 3 Co-sponsored).
- Continue to expand and enhance the ten (10) programs operated throughout seven (7) of the City's facilities.

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

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
11/12-1	Salaries & Wages	\$ 202,512	\$ 177,010	\$ 186,947	\$ 256,005
14-1	Overtime	153	238	165	577
15-1	Special Pay	4,320	4,320	4,320	6,320
21-1	FICA Taxes	14,918	13,182	13,738	18,922
22-2	FLC Gen Retirement	10,133	8,854	9,212	12,829
22-3	FLC Gen Retirement Match	4,720	4,427	4,607	6,415
23-1	Life & Health Ins - Employee	24,304	22,015	22,421	23,280
23-2	Dependent Insurance	11,884	11,269	11,850	14,576
24-1	Worker's Compensation	240	350	223	269
25-1	Unemployment Compensation	0	224	226	315
TOTAL PERSONNEL SERVICES		273,184	241,889	253,709	339,508
OPERATING EXPENSES					
40-4	Ed Train Sem & Assc Exp	1,167	1,619	2,960	3,000
40-5	Business Exp & Mileage	1	0	101	101
41-1	Telephone	874	486	0	0
45-2	Notary Fees	0	0	135	0
48-1	City Publicity	487	627	850	1,000
49-9	Classified Ads	408	42	1,000	900
51-2	Office Supplies	3,184	1,881	2,660	2,660
51-5	Minor Office Equip & Furn	0	0	400	400
51-7	Commemoratives	474	0	0	0
52-8	Uniforms & Clothing	0	0	56	56
54-4	Memberships & Dues	835	665	840	810
83-1	Other Grants & Aids	0	0	0	9,000
TOTAL OPERATING EXPENSES		7,430	5,320	9,002	17,927
DIVISION TOTAL		\$ 280,614	\$ 247,209	\$ 262,711	\$ 357,435

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

PRIMARY FUNCTION NARRATIVE

This Division provides an array of opportunities to enrich the lives of our citizens by providing numerous community events, classes, banquet facility coordination, gym room, outdoor pavilions, athletic field, and concession stand rentals, recreational athletic leagues, and senior activities in an effective, efficient, and quality manner. The Division coordinates community events, business sponsorships, the City's Athletic Provider Agreements, PBC School Board Interlocal Agreements, management and execution of the Youth Athletic Scholarship programs, collaboration with local organized sports providers, and collaboration with numerous community organizations. The Division 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Personnel Services	\$443,216	\$536,756	\$730,702	\$810,994
Operating	92,391	128,273	204,016	214,979
Capital	1,880	4,184	0	0
Other	0	0	0	0
General Fund Totals	\$537,487	\$669,213	\$934,718	\$1,025,973

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Recreation Manager ¹	0	0	0	1
Custodian ²	2	2	3	3
Custodian II	0	0	1	1
Customer Service Specialist ³	0	0	1	2
Facility Rental Coordinator ⁴	1	1	1	1
Parks Attendant	0	0	1	2
Parks Attendant (PT)	2	2	1	0
Recreation Aide II (PT)	7	6	4	4
Recreation Supervisor ¹	3	3	3	1
Total Number of Staff	5 FT/ 10 PT	6 FT/ 8 PT	10 FT / 5 PT	11 FT / 4 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

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
OUTPUT MEASURES				
No. of Athletic Leagues Organized	4	4	4	4
No. of Youth & Adult Athletic Participants	550	550	725	860
No. of Athletic Scholarships	28	28	5	10
No. of Paid Center Rentals	720	720	760	800
No. of Pavilion Rentals	339	339	402	400
No. of Field Rentals	675	675	850	875
EFFICIENCY MEASURES				
Avg. Cost of Youth Athletic Leagues	\$91	\$91	\$95	\$100
Avg. Cost per Athletic Scholarship	\$60	\$60	\$67	\$65
Avg. Cost per Paid Center Rental	\$77	\$77	\$75	\$80
Avg. Cost per Pavilion Rental	\$72	\$72	\$76	\$84
Avg. Cost per Field Rental	\$74	\$74	\$82	\$51
EFFECTIVENESS MEASURES				
% of Center Expenses Offset by Paid Rentals	67%	67%	71%	70%
% of Resident Athletic Participants	49%	49%	49%	50%

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 three (3) to ten (10).
 - Provide the Center’s “Open Gym” schedule for community youth at 6 hours weekly, in attempt to reduce juvenile-related crime.
 - Continue to provide a 1-week Co-ed Youth Summer Basketball Skills Camp.
- Goal: **To provide opportunities for Greenacres adult residents that promote a healthy and active lifestyle and build a unified community.**
- Objective:
- Increase the number of educational or physically active classes offered at the Community Center or park facilities by a minimum of one (1) annually.
 - Continue to host intergenerational activities within older adult activities and Center sponsored ballroom dances.
 - 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PERSONNEL SERVICES					
12-1	Salaries & Wages	\$ 260,468	\$ 309,192	\$ 424,916	\$ 482,665
12-2	Vac/Sick Payout	0	0	0	0
13-1	Other Salaries & Wages	80,843	72,115	78,694	58,979
14-1	Overtime	3,949	10,119	14,901	16,098
15-1	Special Pay	2,400	567	500	1,200
21-1	FICA Taxes	26,472	29,068	37,646	39,280
22-2	FLC Gen Retirement	10,727	13,934	21,284	24,966
22-3	FLC Gen Retirement Match	5,363	6,034	10,643	12,483
23-1	Life & Health Ins - Employee	48,013	76,630	109,538	122,667
23-2	Dependent Insurance	470	11,532	23,844	45,220
23-3	Short Term Disability Pay	0	0	0	0
24-1	Worker's Compensation	3,611	7,475	8,139	6,765
24-2	City Shared Worker's Comp	0	0	0	0
25-1	Unemployment Compensation	900	90	597	671
TOTAL PERSONNEL SERVICES		443,216	536,756	730,702	810,994
OPERATING EXPENSES					
31-4	Other Professional Svc	2,631	15,470	2,457	3,092
31-5	Physical Exams	379	0	675	332
34-4	Other Contractual Service	14,197	289	34,160	40,088
40-1	Senior Trips	3,442	0	0	0
40-4	Ed Train Sem & Assc Exp	3,278	1,880	3,575	2,130
40-5	Business Exp & Mileage	0	0	348	261
41-1	Telephone	29	79	0	0
42-1	Postage & Freight Charges	35	0	75	75
46-3	R & M - Office Equipment	2,559	2,228	5,081	5,081
46-4	R & M - Communication Equip	0	0	500	500
46-5	R & M - Other Equipment	2,452	1,678	2,960	6,900
47-1	Printing & Binding	10,813	10,434	12,480	12,480
48-17	City Events	16,882	19,684	28,421	33,350
48-3	Daddy Daughter Event	2,418	1,223	3,560	3,875
48-34	Egg Hunt	0	2,352	13,655	11,229
48-4	July 4th Event	1,350	35,149	39,165	41,780
48-71	CRS Sponsoring Exp	472	5,722	7,500	7,500
48-91	Youth Athletics	10,634	4,334	13,853	14,149
49-7	Computer Software & Prog.	1,845	237	50	0
51-2	Office Supplies	225	247	0	0
51-5	Minor Office Equip & Furn	2,753	1,514	4,800	2,010
52-3	Custodial, Lab & Chem Supplies	9,609	21,366	18,600	21,380
52-5	Consumables & Small Tool	0	30	175	400
52-6	Recreation Supplies	4,705	1,771	8,000	3,850

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

COST CENTER EXPENDITURE DETAIL CONT.

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
OPERATING EXPENSES CONT.					
52-7	Medical Supplies	10	0	260	200
52-8	Uniforms & Clothing	1,033	2,266	2,554	3,480
54-4	Memberships & Dues	640	320	1,112	837
TOTAL OPERATING EXPENSES		92,391	128,273	204,016	214,979
CAPITAL OUTLAY					
64-8	Other Equipment	1,880	4,184	0	0
TOTAL CAPITAL OUTLAY		1,880	4,184	0	0
DIVISION TOTAL		\$ 537,487	\$ 669,213	\$ 934,718	\$ 1,025,973

Non-Departmental

Divisions include:

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

NON-DEPARTMENTAL

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

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

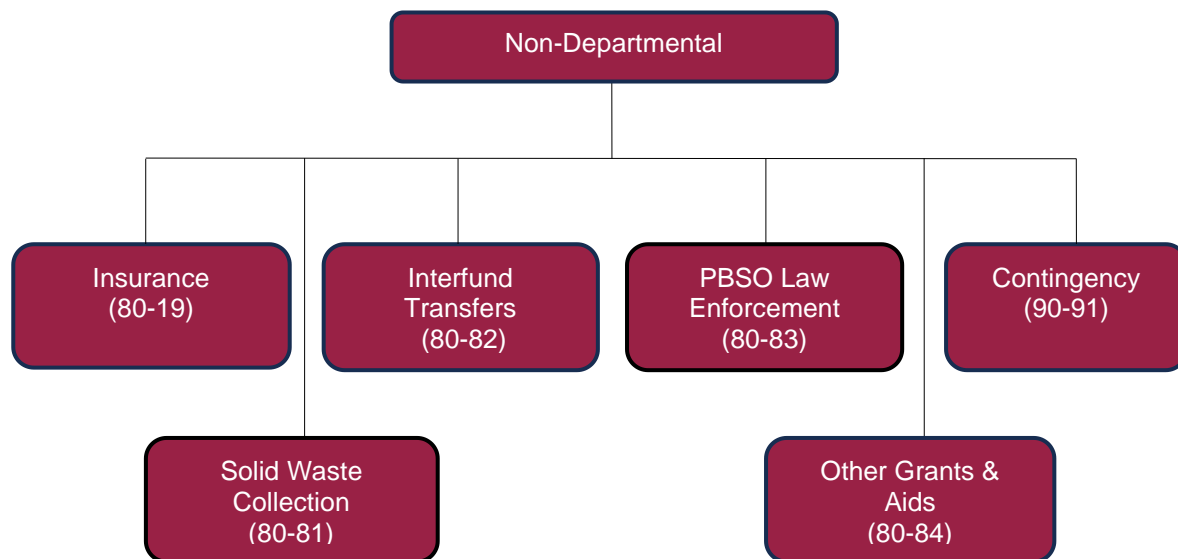
The **Solid Waste Collection** Cost Center is used to account for payments for solid waste contractual service. This contract provides for the bi-weekly garbage pickup and once a week recycling, vegetative waste, and bulk pickup. Residential customers are billed directly on their property tax. The current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

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

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

The **Other 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Property, Liab & Fleet Insurance	\$345,424	\$354,414	\$297,168	\$328,925
Insurance Claim Repairs	25,921	54,308	15,400	15,400
Misc Expense	0	0	0	0
General Fund Totals	\$371,345	\$408,722	\$312,568	\$344,325

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
OPERATING EXPENSES				
45-1 Property, Liab & Fleet Insurance	\$ 345,424	\$ 354,414	\$ 297,168	\$ 328,925
49-6 Misc Expense	0	0	0	0
81-20 Insurance Claims Repairs	25,921	54,308	15,400	15,400
TOTAL OPERATING EXPENSES	371,345	408,722	312,568	344,325
DIVISION TOTAL	\$ 371,345	\$ 408,722	\$ 312,568	\$ 344,325

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Solid Waste Coll & Disp	\$2,066,772	\$2,172,901	\$2,251,609	\$2,376,634
General Fund Totals	\$2,066,772	\$2,172,901	\$2,251,609	\$2,376,634

ACTIVITY/PERFORMANCE MEASURES

17,386 residential units served as of August 2022.

COST CENTER EXPENDITURE DETAIL

ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
OPERATING EXPENSES					
34-3	Solid Waste Coll & Disp	\$ 2,066,772	\$ 2,172,901	\$ 2,251,609	\$ 2,376,634
TOTAL OPERATING EXPENSES		2,066,772	2,172,901	2,251,609	2,376,634
DIVISION TOTAL		\$ 2,066,772	\$ 2,172,901	\$ 2,251,609	\$ 2,376,634

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Fund 105-Youth Program	\$50,000	\$165,000	\$135,000	\$135,000
Fund 211-Mun Complex	410,000	300,000	350,000	370,000
Fund 301-New Growth	0	0	0	9,695,676
Fund 303-Park and Recreation	0	0	0	0
Fund 304-Reconstruction & Maintenance	250,000	150,000	150,000	300,000
Fund 306 - American Rescue Plan	0	0	0	3,804,324
General Fund Totals	\$710,000	\$615,000	\$635,000	\$14,305,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
OPERATING EXPENSES				
91-5 Interfund Transfer-New Growth	0	0	0	9,695,676
91-22 Interfund Transfer-C.A.R.E.S.	50,000	165,000	135,000	135,000
91-8 Interfund Transfer-Rec & Maint	250,000	150,000	150,000	300,000
91-95 Interfund Transfer-Debt	410,000	300,000	350,000	370,000
91-6 Interfund Transfer-ARP	0	0	0	3,804,324
TOTAL OPERATING EXPENSES	710,000	615,000	635,000	14,305,000
DIVISION TOTAL	\$ 710,000	\$ 615,000	\$ 635,000	\$ 14,305,000

DEPARTMENT	<u>Non-Departmental</u>
COST CENTER	<u>PBSO Law Enforcement</u>
COST CENTER NO.	<u>80-83</u>

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
PBSO Contract	\$10,174,826	\$10,242,829	\$10,380,036	\$10,778,423
175/185 Insurance Trust	\$603,632	\$607,229	\$478,504	\$478,504
General Fund Totals	\$10,778,458	\$10,850,058	\$10,858,540	\$11,256,927

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
OPERATING EXPENSES				
22-4 FLC P/S FF Retirement	\$388,196	\$388,196	\$388,196	\$388,196
34-42 Other Contractual Service	10,169,447	10,236,351	10,372,836	10,771,463
46-5 R & M - Other Equipment	0	0	0	0
46-7 R & M - Computer Equip	1,990	0	0	0
81-1 Ed Train Sem & Assc Exp	3,389	6,478	7,200	6,960
99-4 175/185 Benefits Trust	215,436	219,033	90,308	90,308
TOTAL OPERATING EXPENSES	10,778,458	10,850,058	10,858,540	11,256,927
DIVISION TOTAL	\$10,778,458	\$10,850,058	\$10,858,540	\$11,256,927

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Other Grants & Aids	\$7,480	\$3,250	\$20,000	\$20,000
General Fund Totals	\$7,480	\$3,250	\$20,000	\$20,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

ACCT# DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
OPERATING EXPENSES				
49-6 Misc Expense	\$ 12,833	\$ 0	\$ 0	\$ 0
83-1 Other Grants & Aids	\$ 7,480	\$ 3,250	\$ 20,000	\$ 20,000
TOTAL OPERATING EXPENSES	20,313	3,250	20,000	20,000
DIVISION TOTAL	\$ 20,313	\$ 3,250	\$ 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 2020 and 2021 this fund was used for COVID 19 related expenses.

EXPENDITURES

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Contingency (Hurricane)	\$110,222	\$107,684	\$0	\$0
Contingency (Council)	0	0	100,000	50,000
General Fund Totals	\$110,222	\$107,684	\$100,000	\$50,000

ACTIVITY/PERFORMANCE MEASURES

Not Applicable.

COST CENTER EXPENDITURE DETAIL

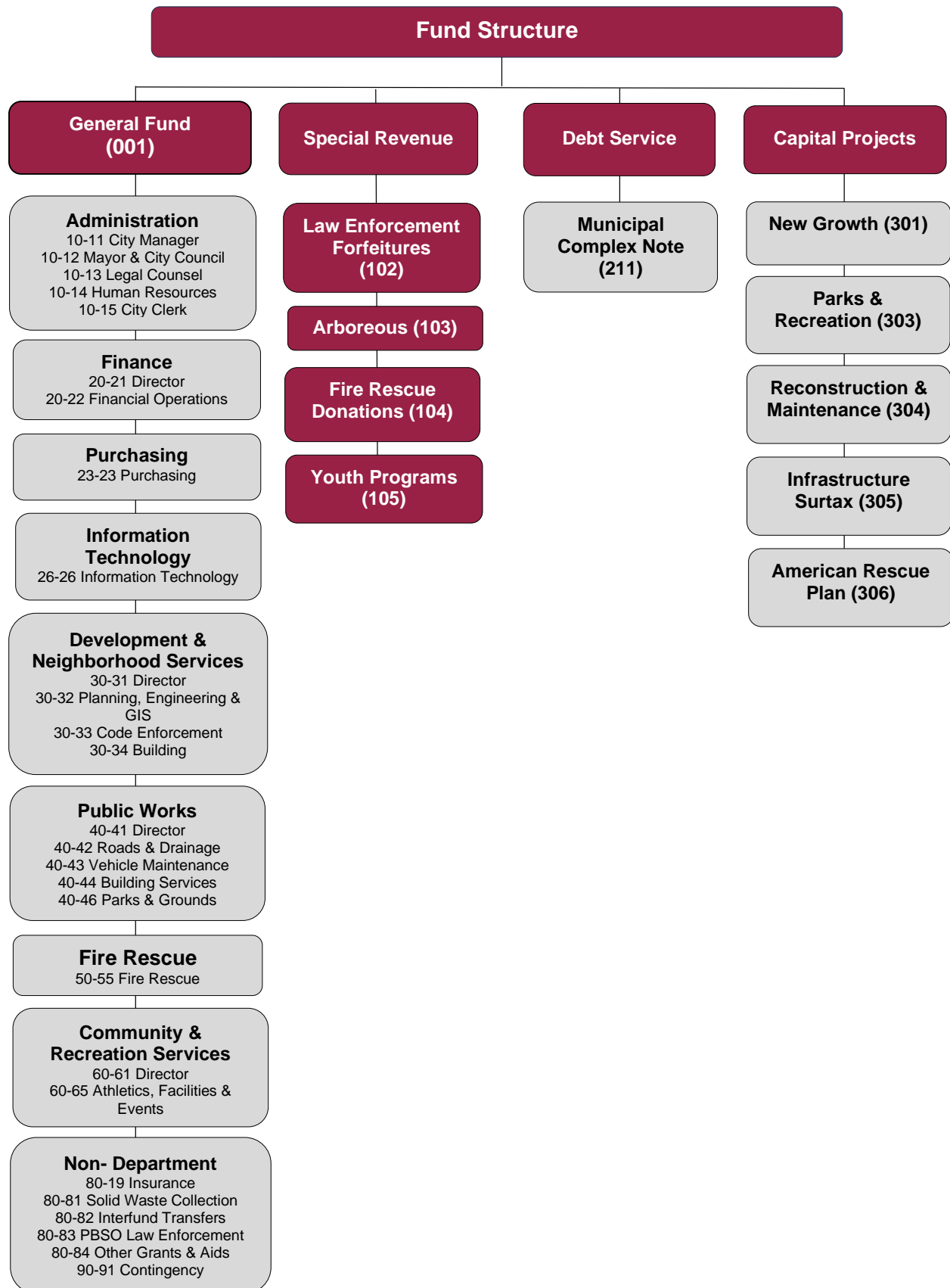
ACCT#	DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
OPERATING EXPENSES					
99-1	Council Hurricane	110,222	107,684	0	0
99-2	Council Contingency	0	0	100,000	50,000
TOTAL OPERATING EXPENSES		110,222	107,684	100,000	50,000
DIVISION TOTAL		\$ 110,222	\$ 107,684	\$ 100,000	\$ 50,000

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 the youth program for high school participants and has a maximum capacity of 25 participants.

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

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

PRIMARY FUNCTION NARRATIVE

This cost center funds a Law Enforcement Trust through the proceeds received from the sale of forfeited property and/or any forfeited money or currency and interest earned there from. Florida State Statute 932.7055(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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
EXPENSES				
48-2 Crime and Fire Prevention	\$ 0	\$ 0	\$ 0	\$ 0
64-8 Other Equipment	0	0	90,789	90,789
TOTAL EXPENSES	\$ 0	\$ 0	\$ 90,789	\$ 90,789

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

FUND BALANCE:

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

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

PRIMARY FUNCTION NARRATIVE

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

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 377	\$ 52	\$ 43	\$ 98
361-150 Bank Investment	0	0	0	0
324-220 Impact Fee	1,000	675	0	2,475
TOTAL REVENUES	\$ 1,377	\$ 727	\$ 43	\$ 2,573

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 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	\$	33,230
Net Change		(4,427)
Projected Ending Fund Balance	\$	28,803

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 2020	FY 2021	FY 2022	FY 2023
	ACTUAL	ACTUAL	BUDGET	ADOPTED
REVENUE				
361-120 SBA Interest	\$ 29	\$ 4	\$ 3	\$ 6
361-150 Bank Investment	\$ 0	\$ 0	\$ 0	\$ 0
366-903 EMS Donations	\$ 776	\$ 50	\$ 100	\$ 100
TOTAL REVENUES	\$ 805	\$ 54	\$ 103	\$ 106

DESCRIPTION	FY 2020	FY 2021	FY 2022	FY 2023
	ACTUAL	ACTUAL	BUDGET	ADOPTED
EXPENSES				
48-6 Consumables & Small Tools	\$ 0	\$ 0	\$ 0	\$ 0
52-5 Small Tools & Minor Equip	0	0	0	0
64-8 Other Equipment	0	967	2,302	2,302
TOTAL EXPENSES	\$ 0	\$ 967	\$ 2,302	\$ 2,302

FUND BALANCE:

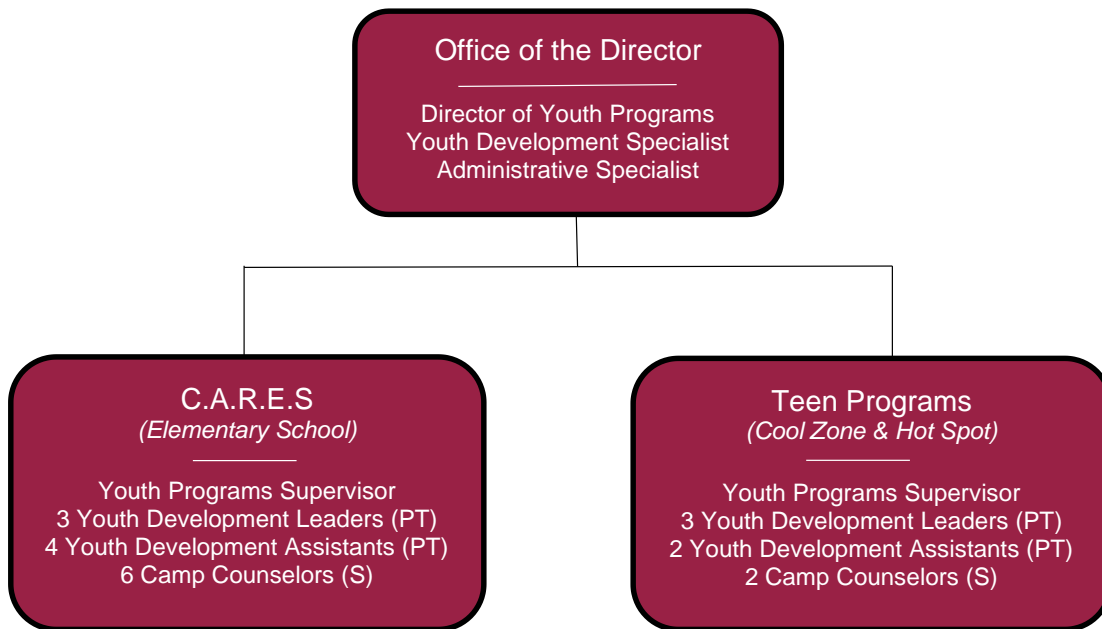
Projected Beginning Fund Balance	\$	2,288
Net Change		(2,196)
Projected Ending Fund Balance	\$	92

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, community involvement, and participants have the opportunity to participate in the program's Teen Advisory Council (TAC). The program is funded through participant fees, reimbursement from the Early Learning Coalition, Prime Time of Palm Beach County, Palm Beach County Youth Services Department and the City.

Department of Youth Programs



Mission Statement

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

Full Time:	5
Part Time:	12
Seasonal:	8

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

PERSONNEL STAFFING

POSITION TITLE	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Director of Youth Programs ¹	0	1	1	1
Assistant Director ²	0.5	0	0	0
Youth Programs Supervisor ³	1	2	2	2
Asst. Youth Program Supervisor ⁴	1	0	0	0
Youth Programs Admin Specialist	1	1	1	1
Youth Development Specialist	1	1	1	1
Youth Development Leader (PT)	6	6	6	6
Youth Development Assistant (PT)	6	6	6	6
Camp Counselor (PT)	8	8	8	8
Bus Driver (PT) ⁵	1	0	0	0
Total Number of Staff	4.50 FT/21 PT	5 FT/20 PT	5 FT/20 PT	5 FT/20 PT

¹ YP was reorganized into a Department in FY20 & Director position was created.

² Assistant Director eliminated 1/2 of time to program, 1/2 to General Fund - CRS - Office of Director in FY20

³ Increased # of YP Supervisors in FY20.

⁴ Eliminated Asst. YP Supervisor in FY20.

⁵ Eliminated Bus Driver position in FY20 as part of Dept. reorganization.

PERFORMANCE MEASURES

WORKLOAD	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
No. of Participants (CARES/CZ/HS)	150	150	150	150
No. of Participants in Sierra Club Inspiring Connections Outdoors (ICO)	25	25	25	25
No. of Licenses Coordinated	1	1	1	1
No. of Memorandum of Understanding (MOU's) Coordinated	6	6	6	6
No. of Part. In Youth Advisory Council (YAC)	7	7	0	0
No. of Part. In Teen Advisory Council (TAC) ¹	0	0	7	7
No. of Part. In Life Skills Training Program	15	15	15	15
No. of Part. In Jr. Garden Club ²	15	15	20	20
No. of Hot Spot Part. in Mentoring Program ³	0	0	0	0
No. of Presidential Volunteer Service Hrs	18,000	20,000	8,000	8,000

¹ Replaced Youth Advisory Council with Teen Advisory Council in FY22

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

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

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

EFFICIENCY MEASURES	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
Avg. Cost per CARES/CZ/HS Participant	\$4,149	\$3,107	\$4,269	\$3,842
Staff to Student Ratio (CARES/CZ/HS)	1:15	1:15	1:15	1:15
% of Daily Attendance	85%	80%	85%	80%
% of Youth with 25 Community Service Hours	80%	100%	95%	0%
% of Youth enrolled in Youth Advisory Council	50%	50%	50%	50%
# of City Council Meetings TAC attends	n/a	n/a	n/a	5
% of CZ & HS Youth with a minimum conduct	90%	94%	90%	0%
PBC-PQA (QIS) Score	4.76	4.91	4.50	4.25
% of Youth involved in community w/ leadership roles ¹				75%
% of teens with increased engagement in Out of School Time (OST) ²				75%

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

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

GOALS & OBJECTIVES

Goal To provide training and educational opportunities for participants that facilitate healthy lifestyle behaviors and career exploration.

- Objective**
- To support parent involvement and encourage healthy behavior by annually the C.A.R.E.S. Jr. Garden Club Parent Night.
 - To provide three (3) Expanded Learning Opportunities (ELO's) per year.
 - To obtain a Quality Improvement System monitoring score of 4.25 or above.

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.
 - To 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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
REVENUE				
331-716 USDA Snack Program	\$ 8,817	\$ 760	\$ 0	\$ 0
331-717 Emergency Reimbursement Program	0	3,108	0	0
337-710 Youth Program Grant	256,424	176,568	290,400	316,816
337-711 Youth Program PBC	59,191	50,770	72,804	97,505
337-712 PBC Camp	53,200	14,430	49,400	0
337-713 iMotivate	4,632	3,562	5,000	0
347-313 Children's Camps Fees	13,670	19,362	52,770	52,770
347-315 Greenacres Cares Fees	59,704	53,185	134,711	132,649
347-317 Hot Spot Part	0	0	0	0
347-318 Cool Zone Fees	0	0	0	0
361-120 SBA Interest	0	63	62	90
361-150 Bank Investment	0	0	401	510
366-100 Private Donations/Grants	9,519	27,000	0	0
366-900 Contributions	0	1,500	385	760
369-915 Community Rec & Svc Fundraiser	475	0	475	475
369-999 Miscellaneous Revenue	129	154	0	0
381-000 Interfund Transfer	50,000	165,000	170,594	135,000
TOTAL REVENUES	\$ 515,761	\$ 515,462	\$ 777,002	\$ 736,575

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
EXPENSES				
11-1 Executive Salaries	\$ 12,301	\$ 94,354	\$ 100,023	\$ 106,596
12-1 Regular Salaries & Wages	175,950	177,562	177,389	157,637
13-1 Other Salaries & Wages	153,626	108,830	263,346	238,698
14-1 Overtime	278	0	1,058	187
15-1 Special Pay	2,720	6,320	4,320	4,320
21-1 FICA Taxes	25,643	28,694	40,678	37,988
22-2 FLC Gen Retir. Contrib.	8,516	12,627	13,568	15,024
22-3 FLC Gen Retir Match	4,258	6,314	6,784	7,512
23-1 Life & Health Ins - Employee	28,617	43,599	55,272	44,998
23-2 Dependent Insurance	9,355	13,756	14,397	10,149
24-1 Worker's Compensation	8,420	3,823	4,012	3,094
25-1 Unemployment Compensation	582	317	616	609

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

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
31-4 Other Professional Svc	2,286	1,333	3,450	20,451
31-5 Physical Exams	454	1,564	1,847	1,727
34-4 Other Contractual Service	0	0	2,500	2,500
34-7 Sponsored Events	3,130	10,296	39,990	39,300
40-4 Ed train Sem & Assc Exp	842	2,280	4,204	7,740
40-5 Business Exp & Mileage	0	0	225	646
41-1 Telephone	1,547	1,895	0	0
46-2 R & M - Vehicles	10	0	400	400
46-3 R & M - Office Equipment	3,596	3,586	4,864	1,680
46-4 R & M - Communication Equip	438	415	1,000	1,000
48-1 City Publicity	0	0	2,000	1,000
48-6 Other Promo Activities	0	0	500	500
48-71 iMotive Project	4,964	2,547	5,000	0
51-2 Office Supplies	1,282	1,610	1,500	1,500
51-5 Minor Office Equip & Furn	0	520	0	0
52-0 Food Supplies	25,241	5,415	10,000	15,000
52-3 Custodial, Lab & Chem Supplies	2,675	341	500	500
52-5 Small Tools & Minor Equip	0	4,903	0	0
52-6 Recreation Supplies	8,776	11,910	11,400	13,905
52-7 Medical Supplies	292	376	750	750
52-8 Uniforms & Clothing	0	203	650	650
54-3 Books,Subsc,Prof Supplies	192	230	240	480
54-4 Memberships & Dues	40	110	615	615
64-8 Office Equipment	0	2,601	3,000	3,000
TOTAL EXPENSES	\$ 486,031	\$ 548,331	\$ 776,098	\$ 740,156

FUND BALANCE:

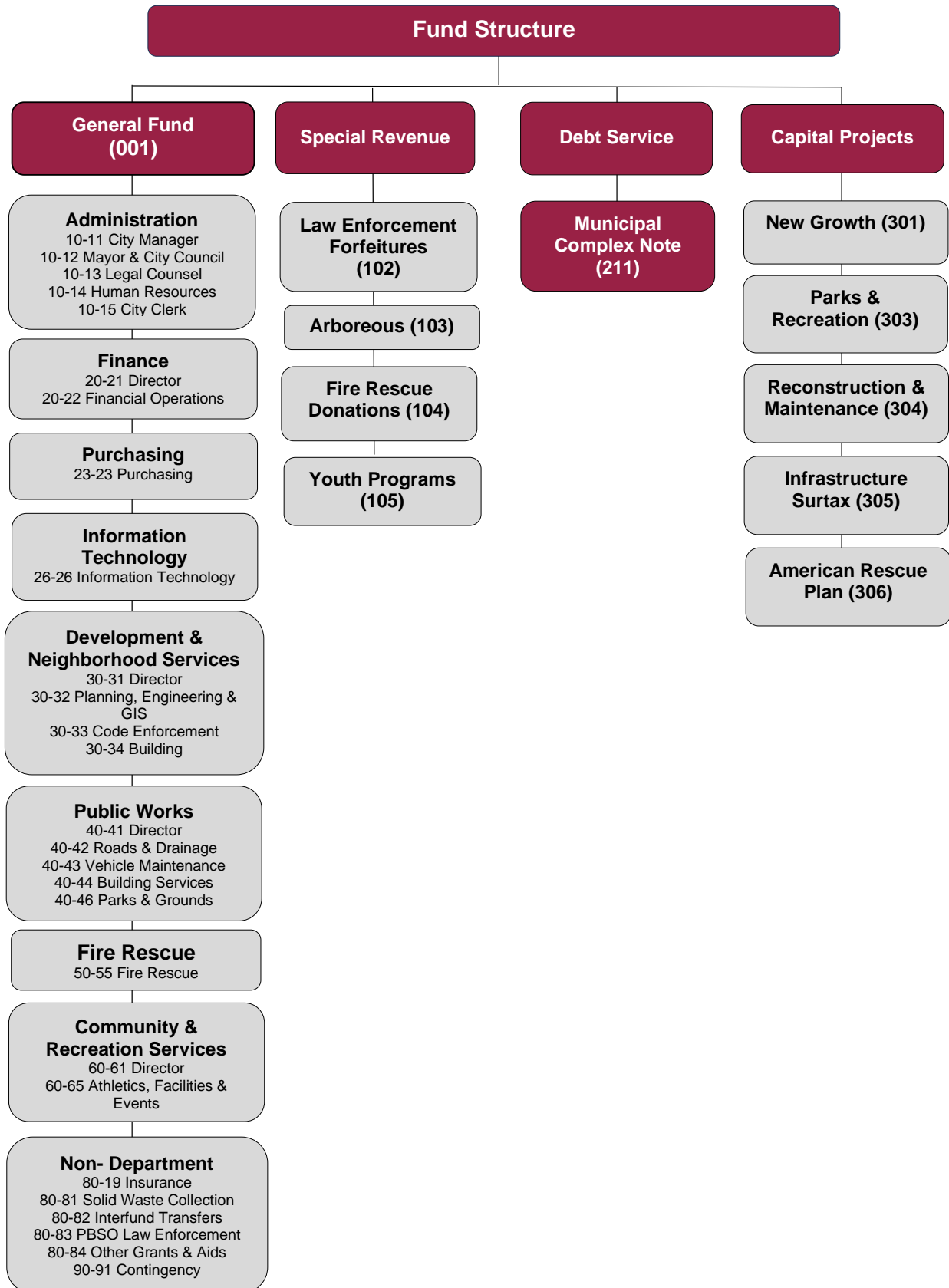
Projected Beginning Fund Balance \$ 31,773
 Net Change (3,581)
 Project Ending Fund Balance \$ 28,192

Debt Service



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





DEBT SERVICE FUND

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 \$767,438 principal outstanding at the close of FY 2022 and the debt will be retired in FY 2024.

- The principal and interest payment for the 2004A note during FY 2023 is \$403,260. At the end of fiscal year 2021, the City's ratio of debt service (principal and interest) as a percentage of non-capital expenditures was 1.34%.
- The City's debt policy limits maximum total debt service to no more than fifteen percent (15%) of total general fund revenues; in FY 2021 it was 1.20%, and is expected to be around 1.21% in FY 2022.
- 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 2021 and 2022 it was under 0.1%.

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.

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 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
REVENUE				
361-120 SBA Interest	\$ 4,805	\$ 491	\$ 387	\$ 891
361-150 Bank Investment	0	0	0	0
381-000 Interfund Trans	410,000	300,000	350,000	370,000
TOTAL REVENUES	\$ 414,805	\$ 300,491	\$ 350,387	\$ 370,891

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
EXPENSES				
71-1 Principal	\$ 333,617	\$ 347,206	\$ 361,348	\$ 376,066
72-1 Interest	69,551	55,921	41,912	27,194
TOTAL EXPENSES	\$ 403,168	\$ 403,127	\$ 403,260	\$ 403,260

FUND BALANCE:

Projected Beginning Fund Balance	\$ 63,169
Net Change	(32,369)
Projected Ending Fund Balance	\$ 30,800

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

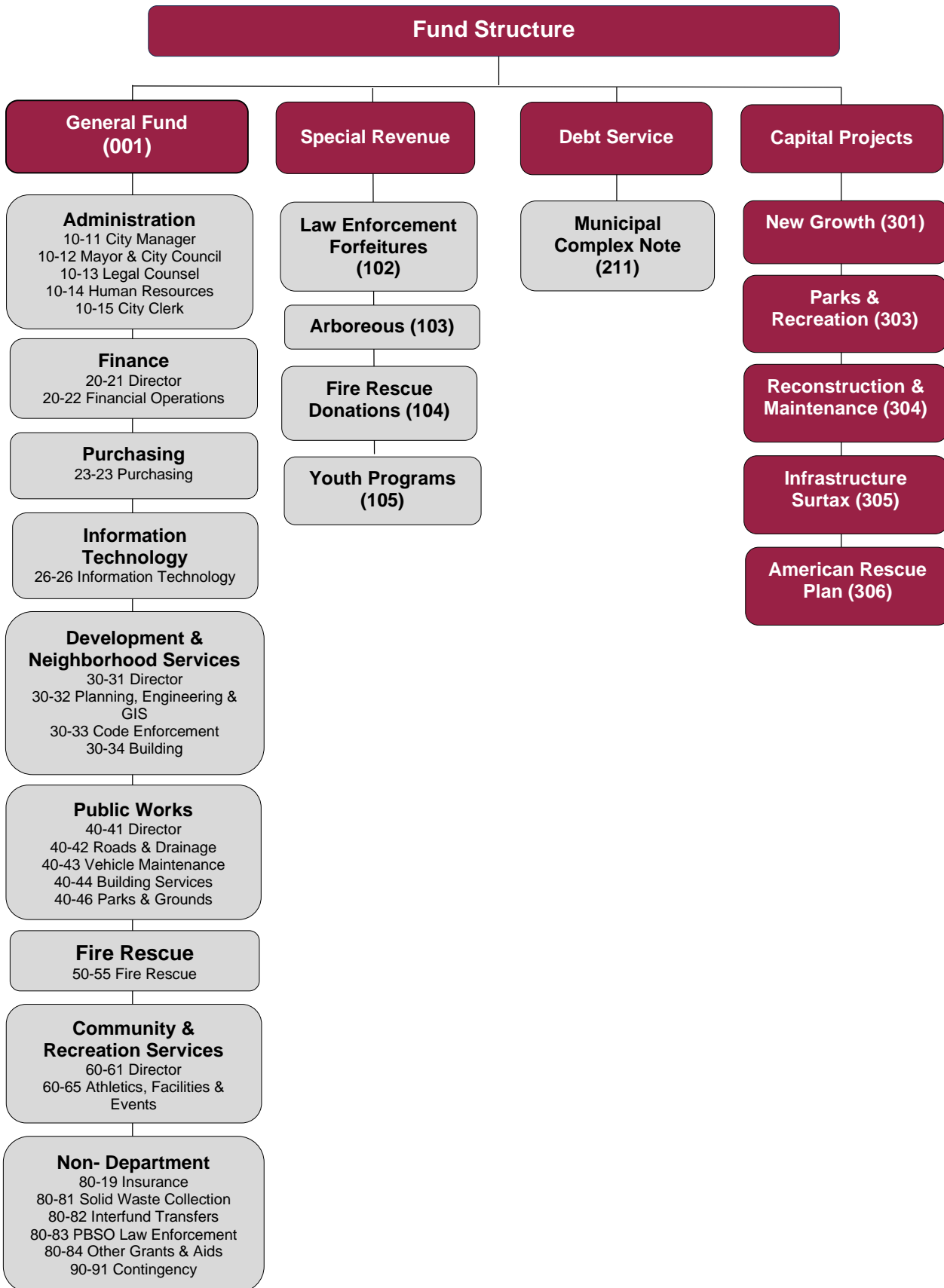
AMOUNT OF DEBT	\$5,500,000	ANNUAL INTEREST RATE	4.03%
START DATE	9/1/2004	LENGTH OF DEBT, YEAR	20
DEBT RATING	NR	PAYMENT PER YEAR	2

PYMT	START OF PERIOD	ANNUAL INTEREST RATE	DEBT BALANCE	SCHEDULED PAYMENT	INTEREST PORTION	PRINCIPAL PORTION
37	Mar-23	4.03%	806,519	201,630	15,474	186,156
38	Sep-23	4.03%	604,889	201,630	11,720	189,910
				403,260	27,194	376,066
39	Mar-24	4.03%	403,259	201,629	7,890	193,739
40	Sep-24	4.03%	201,630	201,630	3,985	197,645
				403,259	11,875	391,384
				\$ 806,519	\$ 39,069	\$ 767,450

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. \$300,000 will be transferred in FY 2023 from the general fund balance.

The **Infrastructure Surtax** (305) fund was established in 2017. Palm Beach County residents voted for a penny sales tax increase for needed improvement to infrastructure in November 2016. Effective January 1, 2017, these funds were allocated as follows: 50% to the School District, 30% percent to the County, 20% to thirty-nine (39) municipalities within the county.

It is estimated that the City will received approximately \$23,600,000 over the ten-year life of this surtax.

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

The City of Greenacres 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 building by maintaining and improving the City's facilities.

The CIP Budget Process

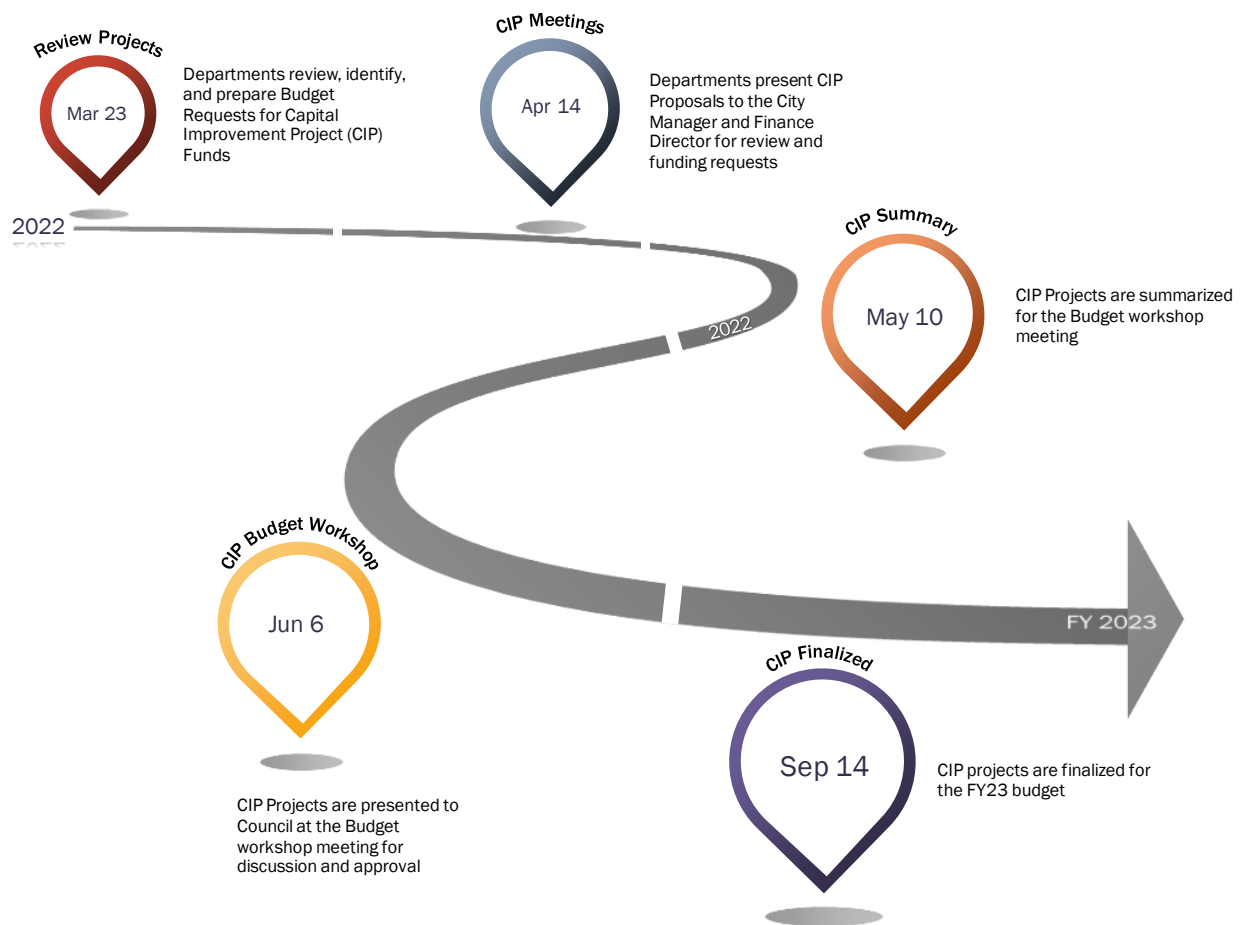
The CIP budget process begins with a review of all open CIP projects, determining their completion date and completion cost.

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 FY23 budget.



**CAPITAL IMPROVEMENT PROGRAM
FY 2023-2028 COST BY FUND**

PRJ# DESCRIPTION	BUDGET	AMENDED	ADOPTED	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	FY 2022	BUDGET	FY 2023					
NEW GROWTH - FUND 301								
094 Tyler Energov	114,000	114,000	34,940	0	0	0	0	0
106 City Sidewalks	0	2,611	0	0	0	0	0	0
169 Public Works Generator	240,000	240,000	0	0	0	0	0	0
192 Bowman Street Improvement	175,000	175,000	0	0	0	0	0	0
212 Fire Rescue Equipment	20,000	20,578	83,657	0	0	0	0	0
235 Complete Street	0	0	0	1,950,000	2,000,000	0	0	0
238 EOC	0	0	3,020,000	5,000,000	0	0	0	0
TOTAL NEW GROWTH	\$ 549,000	\$ 552,189	\$ 3,138,597	\$ 6,950,000	\$ 2,000,000	\$ 0	\$ 0	\$ 0
PARKS & RECREATION - FUND 303								
032 City Parks Improv	232,500	260,825	443,000	225,500	303,000	189,500	111,200	116,000
048 Parks Court Resurfacing	0	0	0	40,000	40,000	25,000	25,000	0
160 Parks/Building Parking Resurf	0	0	0	0	45,000	0	0	0
186 Public Grounds Rejuvenation	10,000	16,000	10,000	10,000	10,000	10,000	10,000	10,000
190 Lighting Enhancements	0	0	125,000	125,000	125,000	0	0	0
198 Community Center Renovation	24,000	42,366	57,000	0	0	0	0	0
TOTAL PARKS & RECREATION	\$ 266,500	\$ 319,191	\$ 635,000	\$ 400,500	\$ 523,000	\$ 224,500	\$ 146,200	\$ 126,000
RECONSTRUCTION & MAINTENANCE - FUND 304								
049 Equipment Replacement	132,500	132,500	43,100	29,700	76,100	52,000	263,400	0
069 Copier Replacement	39,000	39,000	0	26,000	8,000	44,000	39,000	0
073 JAG Law Enf Eq	22,387	22,387	11,013	0	0	0	0	0
088 Vehicle Replacement	159,650	159,650	134,260	280,979	108,483	256,000	1,482,000	286,000
091 Computer Hardware Replacement	0	0	30,000	0	0	0	0	0
150 Roof Replacement	30,000	30,000	10,000	248,000	10,000	10,000	55,000	10,000
151 Exterior/Interior Painting	10,000	12,700	88,500	60,500	14,700	46,000	31,000	30,000
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	270,000	270,000	250,000	100,000	100,000	100,000	100,000
161 HVAC Replacement Program	0	0	0	49,400	145,700	74,000	62,000	30,000
191 Fire Rescue Station Renovations	74,000	74,000	150,000	0	0	0	0	0
215 Fire Rescue / EMS Equipment	196,000	196,000	84,000	410,500	124,000	202,800	108,000	210,800
220 Public Right of Way Landscape	10,000	41,950	10,000	10,000	10,000	10,000	10,000	10,000
229 Flooring Replacement	0	0	24,000	82,000	2,000	2,000	2,000	2,000
TOTAL RECONSTRUCTION & MAINTENANCE	\$ 973,537	\$ 1,008,187	\$ 884,873	\$ 1,477,079	\$ 628,983	\$ 826,800	\$ 2,182,400	\$ 708,800
INFRASTRUCTURE SURTAX - FUND 305								
032 City Parks Improv	195,500	304,902	420,000	0	0	0	0	0
088 Vehicle Replacement	895,150	895,150	1,552,000	0	0	0	0	0
106 City Sidewalks	0	805,352	0	0	0	0	0	0
150 Roof Replacement	0	0	400,000	0	0	0	0	0
152 Stormwater Pipe	0	38,698	0	0	0	0	0	0
163 AC Replacement	100,000	100,000	184,000	0	0	0	0	0
191 Fire Rescue Station Renovations	295,000	345,000	0	0	0	0	0	0
193 Original Section Drainage Improv (CDBG)	412,608	414,001	1,000,000	1,000,000	0	0	0	0
210 Median Landscaping Rejuvenation	225,000	319,351	0	0	0	0	0	0
222 City Entryway Monuments	110,000	119,444	50,000	0	0	0	0	0
226 Gladiator Lake Enhancement	1,822,589	1,850,369	1,822,589	0	0	0	0	0
231 Septic to Sewer	3,300,000	3,627,250	1,540,000	1,700,000	0	0	0	0
232 Dillman Trail	867,703	889,069	0	0	0	0	0	0
233 Chickasaw Rd Improvements	1,716,063	1,739,553	2,059,276	0	0	0	0	0
234 Municipal Complex	354,200	354,200	30,000	0	0	0	0	0
TOTAL INFRASTRUCTURE SURTAX	\$ 10,293,813	\$ 11,802,339	\$ 9,057,865	\$ 2,700,000	\$ -	\$ 0	\$ 0	\$ 0
AMERICAN RESCUE PLAN - FUND 306								
Interfund Transfer	263,450	263,450	0	0	0	0	0	0
235 Complete Streets	1,645,000	1,645,000	0	0	0	0	0	0
236 Youth Building	500,000	500,000	7,500,000	0	0	0	0	0
237 Fire Station	500,000	500,000	1,000,000	7,000,000	0	0	0	0
TOTAL PARKS & RECREATION	\$ 2,908,450	\$ 2,908,450	\$ 8,500,000	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL IMPROVEMENT PROGRAM	\$ 14,991,300	\$ 16,590,356	\$ 22,216,335	\$ 18,527,579	\$ 3,151,983	\$ 1,051,300	\$ 2,328,600	\$ 834,800

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

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
REVENUE				
Interest	\$ 44,638	\$ (1,682)	\$ 2,196	\$ 6,000
Grants				
Federal Grant (HMPG Generator)	0	0	180,000	0
Local/State Grant (EMS Non-Matching)	14,929	49,335	20,000	20,000
Federal Grant (FEMA)	0	0	0	57,870
Residential Impact fees	0	94,410	275,200	40,069
Commercial Impact fees				
Dairy Queen	8,722	0	0	0
Kids College Preschool Jog LLC	0	7,084	0	0
Chick Fil-A	0	0	0	13,009
Pink Bird Car Wash	0	0	0	11,046
Interfund Transfer (General Fund)	0	0	0	3,500,000
Interfund Transfer (ARPA Fund)	0	0	0	6,195,676
TOTAL REVENUE	\$ 68,289	\$ 149,147	\$ 477,396	\$ 9,843,670
EXPENDITURE				
094 Tyler Energov	0	0	114,000	34,940
106 City Sidewalks	2,962	37,090	0	0
169 Public Works Generator (Grant)	0	0	240,000	0
192 Bowman Street Improvement	0	0	175,000	0
212 Fire Rescue Equipment (Grant)	14,929	81,720	20,000	83,657
235 Complete Street	0	0	0	0
238 EOC	0	0	0	3,020,000
TOTAL EXPENDITURE	\$ 17,891	\$ 118,810	\$ 549,000	\$ 3,138,597
FUND BALANCE				
Beginning Fund Balance*	\$ 1,636,505	\$ 1,686,903	\$ 1,717,240	\$ 1,700,251
Net Change	50,398	30,337	(71,604)	6,705,073
Prior Year Rollover	0	0	(3,189)	0
Realized Rev / Exp	0	0	57,804	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,686,903	\$ 1,717,240	\$ 1,700,251	\$ 8,405,324

* Based on Annual Comprehensive Financial Report

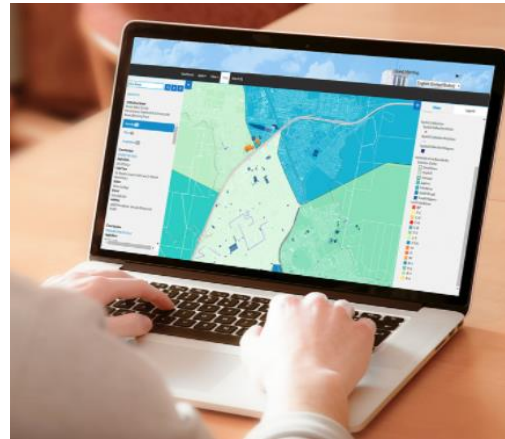
FUND CHANGE SUMMARY:

The beginning fund balance for FY 2023 is estimated at \$1,700,251. The current year projects include a new Emergency Operations Center and the Complete Streets project previously budgeted in the ARPA fund (306). The revenue is increased with an interfund transfer from the General Fund. Estimated ending fund balance is approximately \$8,405,324.

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

Project Description

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



Operating Impact Created by Project:

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

Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Equipment								\$0
Implementation	\$114,000	\$34,940	\$0	\$0	\$0	\$0	\$0	\$148,940
Estimated Total Cost	\$114,000	\$34,940	\$0	\$0	\$0	\$0	\$0	\$148,940

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$114,000	\$34,940	\$0	\$0	\$0	\$0	\$0	\$148,940
Private								\$0
County								\$0
State								\$0
Federal								\$0
Estimated Total Revenue	\$114,000	\$34,940	\$0	\$0	\$0	\$0	\$0	\$148,940

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. The second project is funded by the Department of Homeland Security (DHS) Federal Emergency Management Agency (FEMA) to provide critical training to enhance the safety of the public and firefighters with respect to fire and fire-related hazards.



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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Training	\$0	\$63,657						\$63,657
Materials and Labor	\$20,000	\$20,000						\$40,000
Estimated Total Cost	\$20,000	\$83,657	\$0	\$0	\$0	\$0	\$0	\$103,657

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	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	\$20,000	\$83,657	\$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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning, Design, and Land Acquisition	\$0	\$3,020,000						\$3,020,000
Construction	\$0		\$5,000,000					\$5,000,000
Estimated Total Cost	\$0	\$3,020,000	\$5,000,000	\$0	\$0	\$0	\$0	\$8,020,000

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City		\$3,020,000	\$5,000,000					\$8,020,000
Private								\$0
County								\$0
State								\$0
Federal								\$0
Estimated Total Revenue	\$0	\$3,020,000	\$5,000,000	\$0	\$0	\$0	\$0	\$8,020,000

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

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
REVENUES				
Interest	\$ 53,295	\$ (849)	\$ 1,707	\$ 902
Impact Fees - Residential	0	224,152	627,080	100,173
Grants				
Local Grant (SWA)	0	0	0	150,000
TOTAL REVENUE	\$ 53,295	\$ 223,303	\$ 628,787	\$ 251,075
EXPENDITURES				
032 City Parks Improv	98,529	96,113	232,500	443,000
160 Parks/Building Parking Resurf	34,082	31,237	0	0
186 Public Grounds Rejuvenation	1,546	12,787	10,000	10,000
190 Park Lighting Enhancement	0	0	0	125,000
198 Community Center Renovation	86,590	14,800	24,000	57,000
TOTAL EXPENDITURE	\$ 220,747	\$ 154,937	\$ 266,500	\$ 635,000
FUND BALANCE				
Beginning Fund Balance*	\$ 1,445,817	\$ 1,278,365	\$ 1,346,731	\$ 1,656,327
Net Change	(167,452)	68,366	362,287	(383,925)
Prior Year Rollover	0	0	(52,691)	0
Realized Rev/ Exp	0	0	0	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 1,278,365	\$ 1,346,731	\$ 1,656,327	\$ 1,272,402

* Based on Annual Comprehensive Financial Report

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2023 will be approximately \$1,656,327. The budget for FY 2023 includes City parks improvements as well as public grounds, park lighting, and Community Center renovations. Ending fund balance in this fund is estimated to be approximately \$1,272,402.

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 following are scheduled: Replacement of the playstructure at Ramblewood Park, replacement of sports turf as needed and the replacement of the irrigation system at Freedom Park.



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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Sport Turf	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$420,000
Sod	10,000	10,000	10,000	10,000	10,000	10,000	10,000	70,000
Equipment	120,000	100,000	100,000	100,000	75,000	0	0	495,000
Fencing	30,000	30,000	30,000	30,000	30,000	30,000	30,000	210,000
Sign Refurbishment	12,500	8,000	5,000	5,000	5,000	5,000	5,000	45,500
Irrigation System Refurbishment	0	85,000	20,500	98,000	9,500	6,200	11,000	230,200
Blight / Vegetation Clean Up	0	150,000	0	0	0	0	0	150,000
Estimated Total Cost	\$232,500	\$443,000	\$225,500	\$303,000	\$189,500	\$111,200	\$116,000	\$1,620,700

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$232,500	\$293,000	\$225,500	\$303,000	\$189,500	\$111,200	\$116,000	\$1,470,700
Private (SWA grant)		\$150,000						\$150,000
County								
State								
Federal								
Estimated Total Revenue	\$232,500	\$443,000	\$225,500	\$303,000	\$189,500	\$111,200	\$116,000	\$1,620,700

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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sports Turf						
Athletic fields at Freedom Park, Ira Van Bullock & Veteran's	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
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)						
Burrowing Owl Park (2019)						
Community Hall/Perry Building Large Play Structure (2017)						
Community Hall/Perry Building Basketball Structure (2014)						
SJF Community Park Large Play Structure (2018)						
SJF Community Park Small Play Structure (2014)						
SJF Community Park Exercise Stations (2011)				\$75,000		
Empire Park (2022)						
Freedom Park (2019)						
Gladiator Park (2013)			\$100,000			
Heather Estates Park (2008)		\$100,000				
Ira Van Bullock Park (2008)						
Ramblewood Park (2013)	\$100,000					
Rambo Park (2017)						
Veterans' Memorial Park (2014)						
Total:	\$100,000	\$100,000	\$100,000	\$75,000	\$0	\$0
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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sign Refurbishments						
Arbor Park (2022)						
Bowman Park (2021)						
Burrowing Owl Park (2014)						
SJF Community Park (2016)						
Empire Park (2022)						
Freedom Park (2022)						
Gladiator Park (2021)						
Heather Estates Park (2015)	\$1,000					
Ira Van Bullock Park (2016)						
Oasis Park (2021)						
Ramblewood Park (2014)	\$1,000					
Rambo Park (2021)						
Veterans' Memorial Park (2016)	\$1,000					
Misc. Sign Refurbishment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total:	\$8,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Irrigation System Refurbishments						
Arbor Park (N/A)						
Bowman Park			\$2,000			
Burrowing Owl Park		\$1,500				
Community Center Building			\$2,000			
Community Center Multi-Use Field					\$1,200	
SJF Community Park		\$12,000				
Empire Park		\$2,000				
FR94/PBSO District 16				\$2,000		
Friends Park						\$1,500
Freedom Park	\$80,000					
Ira Van Bullock Park (North)			\$2,000			
Ira Van Bullock Park (Padget Field)						\$1,500
Municipal Complex			\$85,000			
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:	\$85,000	\$20,500	\$98,000	\$9,500	\$6,200	\$11,000
Blight / Vegetation Clean Up						
Freedom Park	\$150,000					
Total:	\$150,000	\$0	\$0	\$0	\$0	\$0
Project Totals:	\$443,000	\$225,500	\$303,000	\$189,500	\$111,200	\$116,000

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

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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	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 2022, solar powered LED pathway lights around the Municipal Complex Lake and at the Empire Park playstructure were installed. In Fiscal Year 2023, solar powered LED lights at the pickleball courts at Freedom Park and at the (2) basketball courts at Gladiator Park will be installed. In Fiscal Year 2024, solar powered LED lights will be installed at the volleyball courts at Freedom Park and at the playstructure at Veterans Memorial 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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design								
Material & Labor	\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$250,000
Estimated Total Cost	\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$250,000

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$250,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$250,000

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 will be remodeled.



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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Misc. Artchitectoral Enhancements		\$50,000						\$50,000
Interior Design Services		\$7,000						\$7,000
Flooring Replacement	\$24,000	\$0						\$24,000
Estimated Total Cost	\$24,000	\$57,000	\$0	\$0	\$0	\$0	\$0	\$81,000

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$24,000	\$57,000						\$81,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$24,000	\$57,000	\$0	\$0	\$0	\$0	\$0	\$81,000

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

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
REVENUE				
Interest	\$ 84,307	\$ (2,231)	\$ 2,514	\$ 2,082
2nd Local Option Gas Tax	122,350	128,421	130,000	136,996
Grants				
Private Grant (Safety Fire Res Eq)	0	0	0	5,000
Federal Grant (JAG)	21,020	13,868	22,387	11,013
Cell Tower Rental	291,842	311,842	309,842	311,959
Interfund Transfer	250,000	150,000	150,000	300,000
TOTAL REVENUE	\$ 769,519	\$ 601,900	\$ 614,743	\$ 767,050
EXPENDITURE				
049 Equipment Replacement	57,899	72,996	132,500	43,100
058 Air Pack Fill Station	83,584	0	0	0
069 Copier Replacement	7,498	37,002	39,000	0
073 JAG Law Enf Eq (Grant)	21,482	13,520	22,387	11,013
088 Vehicle Replacement	295,066	58,635	159,650	134,260
091 Computer Terminal Hardware Repl	47,543	0	0	30,000
150 Roof Replacement	150,887	0	30,000	10,000
151 Exterior/Interior Painting	29,034	7,128	10,000	88,500
152 Storm Water Pipe	47,986	0	30,000	30,000
161 Road Resurfacing & Striping	189,655	111,914	270,000	270,000
163 AC replacement	184,293	0	0	0
191 Fire Rescue Station Reno (Bunk room)	0	178,431	74,000	150,000
215 Fire Rescue / EMS Equipment (Grant)	0	0	196,000	84,000
220 Public Right of Way Landscape	0	17,238	10,000	10,000
223 Parking Expansion	44,943	0	0	0
229 Flooring Building	0	0	0	24,000
TOTAL EXPENDITURE	\$ 1,159,870	\$ 496,864	\$ 973,537	\$ 884,873
Beginning Fund Balance*	\$ 1,545,122	\$ 1,154,771	\$ 1,259,807	\$ 866,363
Net Change	(390,351)	105,036	(358,794)	(117,823)
Prior Year Rollover	0	0	(34,650)	0
Realized Rev / Exp	0	0	0	0
Ending Fund Balance	\$ 1,154,771	\$ 1,259,807	\$ 866,363	\$ 748,540
Restricted 2nd Local Option Gas Tax				\$ 447,542
			Fund Balance Less Restricted	\$ 300,998

* Based on Annual Comprehensive Financial Report

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2022 will be approximately \$866,363. The budget for FY 2023 includes cell tower rental income of \$311,959, restricted 2nd Local Option Gas Tax and interest. Several fire trucks and buses which used to be procured from this fund have now been moved to the Infrastructure Surtax (305) fund. Ending fund balance is estimated to be \$884,873. 2nd Local Option Gas tax restricts \$447,542 of the balance leaving an adjusted fund balance of \$300,998.

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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design								
Equipment	\$132,500	\$43,100	\$29,700	\$76,100	\$52,000	\$263,400	\$0	\$596,800
Estimated Total Cost	\$132,500	\$43,100	\$29,700	\$76,100	\$52,000	\$263,400	\$0	\$596,800

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$132,500	\$43,100	\$29,700	\$76,100	\$52,000	\$263,400	\$0	\$596,800
Private								
County								
State								
Federal								
Estimated Total Revenue	\$132,500	\$43,100	\$29,700	\$76,100	\$52,000	\$263,400	\$0	\$596,800

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

Public Works Equipment Replacement Matrix

FY 2023-2028 Capital Improvement Program

Project No.: 049

Equipment Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1986 BANDSAW (VM SHOP)						
1992 HONDA EM1800 GENERATOR ¹						
1992 HONDA EM2200X GENERATOR ¹						
1996 HONDA EM5000S GENERATOR	\$3,200					
1996 16' x 7' TANDEM TRAILER (refurbished 2009) ¹						
2000 PRESSURE PRO WASHER 4000						
2002 HONDA TPG5000H-DX PORTABLE GENERATOR			\$3,200			
2002 AERIFIER 4" PRONGS	\$4,500					
2003 BROYHILL CHEMICAL SPRAY RIG						
2003 CUMMINS POWER GENERATOR STATION 95						
2003 JOHN DEERE TRACTOR W/BUSHOG						
2004 HYSTER FORKLIFT			\$30,000			
2004 TANDEM TRAILER	\$7,300					
2004 TANDEM TRAILER	\$7,300					
2005 BALDOR 175 KW #213 GENERATOR "FRANCES"					\$130,000	
2005 BALDOR 175 KW #216 GENERATOR "WILMA"					\$130,000	
2005 TORO SAND PRO						
2005 TORO UTILITY VEHICLE						
2006 SPORTS TURF SOD CUTTER			\$6,400			
2007 CHALLENGER PORTABLE LIFT ¹						
2007 ROBINAIR AC RECOVERY MACHINE						
2007 HONDA EB5000X GENERATOR					\$3,400	
2007 JOHN DEERE 655 TILLER						
2007 JOHN DEERE 790 TRACTOR						
2008 KOHLER 350 KW GENERATOR CITY HALL						
2008 STUMP GRINDER			\$13,500			
2009 BULK OIL PUMP	\$1,300					
2010 BALDOR 200KW GENERATOR STATION 95						
2010 HONDA EM5000SX GENERATOR			\$4,000			
2012 SNAPON SCANNER	\$3,000					
2012 GRAVELY MOWER 44"						
2013 AIR OPERATED GREASE GUN		\$1,800				
2013 MILLER MATIC 200 MIG WELDER (VM SHOP)		\$7,700				
2013 SIMPSON PRESSURE WASHER 3000		\$2,800				
2013 WISCONSIN ROBIN TAMPER		\$2,800				
2013 CONCRETE SURFACER		\$6,600				
2013 SCAG MOWER (72")	\$16,500					
2014 TRAILER MOUNTED 6" WATER PUMP "ISAAC"				\$52,000		
2014 GRAVELY MOWER 44"		\$8,000				
2014 SCAG MOWER (72")			\$19,000			
2015 CHAMPION AIR COMPRESSOR (VM SHOP)						
2015 WATER TANKER PUMP						
2015 30 GALLON AIR COMPRESSOR (VM TRUCK)						

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

Public Works Equipment Replacement Matrix
 FY 2023-2028 Capital Improvement Program

Project No.: 049

Equipment Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
2016 AIR COMPRESSOR (PS 1 Bay)						
2016 CEMENT MIXER (R&D)						
2016 TORO GROOM MASTER						
2016 ARROWBOARD						
2016 20 TON SERVICE JACK X2						
2017 JOHN DEERE GATOR						
2017 VICON FERTILIZER SPREADER PTO						
2017 TORO ROTARY MOWER						
2018 TIRE PRESSURE SENSOR TOOL						
2018 TIRE CHANGER						
2018 TIRE BALANCER						
2018 PORTABLE 10KW GENERATOR						
2018 JOHN DEERE LOADER/BACKHOE						
2019 TORO FERTILIZER SPREADER (RIDE-ON)						
2019 GENI LIFT (TRADES SHOP)						
2019 BOBCAT SKID STEER						
2019 JOHN DEERE GATOR						
2019 TEXAS TRAILER 6.5' x 16' OPEN TRAILER						
2019 FRIGIDAIRE STACK WASHER/DRYER						
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)						
TOTALS:	\$43,100	\$29,700	\$76,100	\$52,000	\$263,400	\$0

¹ Will be sold at auction
 FY 23 Equipment total: 82

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 2023, 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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Equipment	\$22,387	\$11,013	\$0	\$0	\$0	\$0	\$0	\$33,400
Estimated Total Cost	\$22,387	\$11,013	\$0	\$0	\$0	\$0	\$0	\$33,400

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City								
Private								
County								
State								
Federal(JAG)	\$22,387	\$11,013	0	0	0	0	0	\$33,400
Estimated Total Revenue	\$22,387	\$11,013	\$0	\$0	\$0	\$0	\$0	\$33,400

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 2023-2028 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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Vehicles	\$ 159,650	\$ 134,260	\$ 280,979	\$ 108,483	\$ 256,000	\$ 1,482,000	\$ 286,000	\$ 2,707,372
Estimated Total Cost	\$159,650	\$134,260	\$280,979	\$108,483	\$256,000	\$1,482,000	\$286,000	\$2,707,372

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$ 159,650	\$134,260	\$ 280,979	\$ 108,483	\$ 256,000	\$ 1,482,000	\$ 286,000	\$ 2,707,372
Private								
County								
State								
Federal								
Estimated Total Revenue	\$159,650	\$134,260	\$280,979	\$108,483	\$256,000	\$1,482,000	\$286,000	\$2,707,372

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

VEHICLE REPLACEMENT SCHEDULE

DEPARTMENT	MODEL YR	ASSET#	VIN#	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
ADMINISTRATION (2)									
	2014 Ford Escape (replace with hybrid)	8394	8425			\$29,883			
	2021 Chevrolet Traverse (City Manager)	10363	0700				\$40,000		
DEVELOPMENT & NEIGHBORHOOD SERVICES (9)									
	2013 Ford Escape (to F-150)	8409	4795		\$31,061				
	2013 Ford Escape (to F-150)	8407	4797		\$31,061				
	2013 Ford Escape (to F-150)	8408	4796		\$31,061				
	2017 Ford F-150	8412	2584					\$32,000	
	2019 Ford F-150	10119	0082						
	2019 Ford F-150	10120	0083						
	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						
YOUTH PROGRAMS (3)									
	1995 3800/Bus 60 Pass. (surtax) 48 passenger*	7062	5863	\$162,000					
	2018 Blue Bird 30 Pass.	10230	8280						
	2022 Blue Bird 66 Pass.	9999	9999						
COMMUNITY & RECREATION SERVICES (4)									
	2002 Ford F-250 / 8' Bed / Lift Gate (Custodial)	6512	9073	\$35,860					
	2013 Dodge Caravan	8608	4355		\$27,397				
	2020 Ford Ranger (Parks Attn)	10278	0543						
	2020 Ford T-350 15 Passenger	10282	7520						
PUBLIC WORKS (9)									
	1993 4700LP Flat Bed 1.1/2 (refurb)	6460	0877		\$10,000				
	2001 4700 Dump	7020	5454						
	2008 4300 claw truck (surtax)	8373	1272	\$190,000					
	2013 E350 15 Pass.	8610	4500						
	2013 Ford F-250 Super Duty Crew Cab	8658	4518		\$46,000				
	2013 Ford F-250 Super Duty Ext. Cab	8659	9679		\$45,000				
	2015 Ford F-350 Crew VM Service Truck	0037	9465			\$78,600			
	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 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
PUBLIC WORKS (15)									
	2017 Ford F-250 Crew Cab	10096	0946					\$50,000	
	2019 Ford F-450 Dump truck Crew Cab	10115	2320						
	2018 Ford F-150 Extended Cab	10103	8502						\$54,000
	2018 Ford F150 Extended Cab	10104	8501						\$54,000
	2018 Ford F-150 Extended Cab	10109	7631						\$54,000
	2018 Ford T-250 With Utility Body	10117	8371						\$70,000
	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 (Trades)	9999	9999						
FIRE RESCUE (18)									
	2005 Ford Explorer EMS (replace Chevy Tahoe)	8049	3262	\$54,000					
	2001 Am LaFr Engine (Pink)	7227	7080						
	2009 Pierce Pumper 95 (surtax)	8557	196						
	2011 HHR (Fire Marshal replace with Ford Explorer)	8735	1762	\$44,400					
	2012 Pierce Saber Pumper (surtax)	8847	2805	\$800,000					
	2014 M-2 Freightliner Med (surtax)	8960	3796	\$400,000					
	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 Med	10114	2199					\$400,000	
	2018 Pierce 75' Ladder	10110	9227				\$1,000,000		
	2020 M-2 Freightliner Med	10263	8418						
	2019 Pierce Engine Pumper	10256	0248						
	2020 Chevy Tahoe (Bat Chief)	10268	9421						
	2020 M-2 Freightliner Med	10362	4552						
	2022 Ford F-150 (Assistant Fire Marshall)	9999	9999						
	2022 Pierce Saber Pumper	9999	9999						
	2024 Ford Explorer (Training Chief)	9999	9999		\$59,400				
SURTAX FUNDED				\$1,552,000	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL 61				\$134,260	\$280,979	\$108,483	\$256,000	\$1,482,000	\$286,000

Bold = Surtax funded

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

Project Description

This project provides for the orderly replacement of User Desktop/Laptop Computers, Servers and Network Infrastructure and Security Equipment. By funding this project, the City will stay current with technological advances in the information technology field. In FY 2023, the outdated Dell Powervault MD3420 data storage appliance on which the City's virtual server computers are stored will be replaced with a modern device incorporating state-of-the-art performance and reliability features.



Operating Impact Created by Project:

Projected Operating Expense: \$0
 Estimated Useful Life: 5 years
 Description of Operating Impact: The cost of maintenance after warranty is minimal and has been included in the Information Technology Department's budget.

Project Budget

Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Tablet/Laptops	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Desktops	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Servers	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
UPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Total Cost	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000

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 2023 through FY 2028 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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design								
Materials and Labor	\$30,000	\$10,000	\$248,000	\$10,000	\$10,000	\$55,000	\$10,000	\$373,000
Estimated Total Cost	\$30,000	\$10,000	\$248,000	\$10,000	\$10,000	\$55,000	\$10,000	\$373,000

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$30,000	\$10,000	\$248,000	\$10,000	\$10,000	\$55,000	\$10,000	\$373,000
County								
State								
Federal								
Estimated Total Revenue	\$30,000	\$10,000	\$248,000	\$10,000	\$10,000	\$55,000	\$10,000	\$373,000

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

Public Buildings Roof Replacement Matrix
 FY 2023-2028 Capital Improvement Program

BUILDING	Roof Type	Installation Date	Lifespan	2023	2024	2025	2026	2027	2028
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		\$100,000				
Community Hall	Asphalt Shingles	May-20	2035-2040						
Community Hall (flat decks)*	4-Ply Built Up	May-20	2035-2040						
Community Park Comfort Station*	Metal	July-18	2038-2043						
Community Park East Gazebo	Metal	April-19	2039-2044						
Community Park West Gazebo	Metal	July-18	2038-2043						
Community Park Main Pavilion	Metal	June-13	2038-2043						
Empire* Park Gazebo	Metal	January-00	2020-2025						
Freedom Park Main Pavilion	Metal	January-02	2022-2027		\$75,000				
Freedom Park Small Pavilion	Metal	January-02	2022-2027		\$38,000				
Freedom Park North Restroom/Press Box	Metal	January-02	2022-2027						
Freedom Park South Restroom/Press Box	Metal	July-08	2028-2033						
Freedom Park Shed	Metal	September-03	2023-2028						
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 wing*	4-Ply Johns Manville	March-19	2049-2054						
PBSO District 16 Firing Range	4-Ply Built Up	June-17	2032-2037						
Fire Rescue Station 95	Barrel Tile	August-02	2027-2032						
Veterans Park 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 (flat deck)*	Built Up Roof	July-07	2022-2027	\$400,000					
Municipal Complex- Public Works	Metal	July-07	2027-2032						
Misc. Major Repairs (non Capital)				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
SURTAX FUNDED				(\$400,000)	\$0	\$0	\$0	\$0	\$0
TOTAL:				\$10,000	\$248,000	\$10,000	\$10,000	\$55,000	\$10,000

* 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 2023 through FY 2028 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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design								
Materials & Labor	\$10,000	\$88,500	\$60,500	\$14,700	\$46,000	\$31,000	\$30,000	\$280,700
Estimated Total Cost	\$10,000	\$88,500	\$60,500	\$14,700	\$46,000	\$31,000	\$30,000	\$280,700

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$10,000	\$88,500	\$60,500	\$14,700	\$46,000	\$31,000	\$30,000	\$280,700
Private								
County								
State								
Federal								
Estimated Total Revenue	\$10,000	\$88,500	\$60,500	\$14,700	\$46,000	\$31,000	\$30,000	\$280,700

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

Public Buildings Exterior/Interior Painting

FY 2023-2028 Capital Improvement Program

Project No.: 151

Building	Date Painted	Scheduled Year	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
301 Swain Blvd. (exterior)	June-12	2022	\$6,000					
301 Swain Blvd. (interior)	June-12	2022						
500 Perry Ave. (exterior)	June-14	2023	\$6,000					
500 Perry Ave. (interior)	January-20	2027						
500 Perry Ave. Gazebo	November-14	2022			\$3,500			
Bowman Park Gazebo	April-16	2022						
Burrowing Owl Park Gazebo	January-12	2024		\$2,000				
City Hall (exterior)	March-16	2030						
City Hall (interior)	May-16	2027						\$30,000
City Hall Diesel Fuel Tank	March-16	2025			\$1,200			
Community Center (exterior)	March-16	2026	\$26,000					
Community Center (int-common wall,banq hall, several offices)	February-19	2025	\$6,000			\$10,000		
Community Hall (exterior)	June-14	2023	\$5,000					
Community Hall (interior)	February-20	2027						
SJF Community Park Comfort Station (exterior)	January-19	2026					\$3,000	
SJF Community Park Comfort Station (interior)	January-19	2026					\$2,500	
SJF Community Park East Gazebo	May-20	2027						
SJF Community Park West Gazebo	April-16	2023		\$2,000				
SJF Community Park Main Pavilion (new roof)	June-13	2026					\$2,500	
SJF Community Park Main Pavilion (structure)	February-15	2022		\$6,500				
SJF Community Park Main Pavilion Guard Rails	August-20	2022					\$3,000	
Empire Park Gazebo	April-16	2026				\$1,500		
Former City Hall (exterior)	February-19	2025				\$11,000		
Former City Hall (interior)	May-18	2025				\$12,000		
Freedom Park Main Pavilion	May-20	2027						
Freedom Park Main Pavilion Guard Rails	May-20	2027						
Freedom Park Small Pavilion	May-20	2027					\$2,500	
Freedom Park North Restroom/Press Box	September-17	2032					\$4,500	
Freedom Park South Restroom	December-20	2027						
Freedom Park Dugouts**	-	-						
Ira Van Bullock Dugouts & Press boxes	May-12	2027						
Ira Van Bullock Pavilion	April-16	2027						
Ira Van Bullock Gazebo	April-16	2027						
Fire Rescue Station 94/PBSO District 16 (exterior)	October-17	2027						
Fire Rescue Station 94/PBSO District 16 (interior)	July-14	2023		\$40,000				
Fire Rescue Station 94/PBSO District 16 Bay Doors (4 Red)	February-19	2025				\$1,500		
PBSO District 16 Range (exterior)	June-17	2027						
PBSO District 16 Range (interior)	June-17	2027						
Fire Rescue Station 95 (exterior, including bay doors)	March-20	2030						
Fire Rescue Station 95 (interior)	August-15	2026					\$3,000	
Public Works (exterior)	February-16	2023	\$14,500					
Public Works (interior)	March-16	2027	\$15,000					
PW Shed at Martin Ave.	March-14	2023						
Veterans Park Dugouts ¹	May-12	2019						
Vetarans Park Shed	January-20	2030						
Veterans Park Press Box/Restrooms (exterior)	February-17	2027						
Veterans Park Press Box/Restrooms (interior)	March-16	2027						
Misc.								
Total:			\$88,500	\$60,500	\$14,700	\$46,000	\$31,000	\$30,000

¹ Removed in FY19

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

Project Description

This project provides for the rehabilitation of storm sewer structures throughout the City. There are several storm sewer drainage systems that were installed more than 35 years ago and are in need of repair and maintenance. Over the past 15 years, heavy maintenance and rehabilitation of the City's storm sewer system has been performed. In FY 2023, video inspections and minor repairs are planned. Additional video inspections and minor repairs to the storm sewer system are also planned from FY 2023 through FY 2028.



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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	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

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 2023 through FY 2028 is attached.



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

Project Budget

Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design								
Materials & Labor	\$270,000	\$270,000	\$250,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,190,000
Estimated Total Cost	\$270,000	\$270,000	\$250,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,190,000

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$270,000	\$270,000	\$250,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,190,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$270,000	\$270,000	\$250,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,190,000

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

Roadway Striping, Marking, and Resurfacing Matrix

FY 2023-2028 Capital Improvement Program

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Appian Way	Asphalt	2021	2041-2046						
Biscayne Blvd.	Asphalt	1995	2015-2020	x					
Biscayne Dr. (Sherwood Forest Blvd to South 57th Ave.)	Asphalt	1995	2015-2020		x				
Biscayne Dr. (Flemming Ave to South 57th Ave.)	Asphalt	2016	2036-2041						
Biscayne Dr. (Flemming Ave to Haverhill Rd.)	Asphalt	2019	2039-2044						
Bowman St.	Asphalt	2022	2042-2047						
Broward Ave. (north of 10th Ave)	Asphalt	2007 (10th Ave. Intersection)	2026-2031						
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 Rd.	Asphalt	1994	2019-2024	x					
Dillman Rd.	Asphalt	2004	2024-2029						x
Dodd Rd.	Asphalt	2005	2025-2030						
Empire Way	Asphalt	2020	2035-2040						
First St.	Asphalt	2019	2039-2044						
Fleming Ave. (north of 10th Ave)	Asphalt	2010	2030-2035						
Fleming Ave. (south of 10th Ave.)	Asphalt	2016	2031-2036						
Fourth St.	Asphalt	2019	2039-2044						
Foxtail Dr. (north of Purdy Lane)	Asphalt	2014	2034-2039						
Foxtail Dr. (south of Purdy Lane)	Asphalt	2014	2034-2039						
Gladiator Cir.	Asphalt	1997	2017-2022	x					
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 2023-2028 Capital Improvement Program

Project No.: 161

Roadway	Surface Type	Overlay Year	Lifespan	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
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						
Nicia Way	Asphalt	2021	2041-2046						
Park Pointe Drive	Asphalt	1997	2017-2022	x					
Perry Ave. (north of 10th Ave)	Asphalt	2014	2034-2039						
Perry Ave. (south of 10th Ave)	Asphalt	2015	2035-2040						
Pine Ave.	Asphalt	2006	2026-2031				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			
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						
Swain Blvd. (north of 10th Ave)	Asphalt	2004	2024-2029						
Swain Blvd. (south of 10th Ave)	Asphalt	2017	2037-2042						
Toga Way	Asphalt	1997	2017-2022	x					
Walker Ave. (north of 10th Ave.)	Asphalt	2010	2026-2031						
Walker Ave. (south of 10th Ave.)	Asphalt	2017	2037-2042						
Woodlake Blvd.	Asphalt	1995	2020-2025	x					
Woodwind Ct.	Asphalt	1991	2011-2026			x			
Wry Rd. N	Asphalt	2022	2042-2047						
Wry Rd.	Asphalt	2022	2042-2047						

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

Project Description

This project provides for the renovation of the interior and exterior of Fire Rescue (FR) Station 94 and Fire Rescue Station 95. The building infrastructure is aged and require renovations to increase efficiency and respond to evolving standards in the fire/rescue field and additional staffing. In FY 2022, flooring at FR 94 and FR 95 were renovated. In 2023 the Bunk Room will be renovated.



Operating Impact Created by Project:

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

Project Budget

Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design	\$0							\$0
FR 94 Flooring Renovation	\$10,000							\$10,000
FR 95 Flooring Renovation	\$4,000							\$4,000
FR 95 Bunk Room	\$60,000	\$150,000						\$210,000
Estimated Total Cost	\$74,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$224,000

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$74,000	\$150,000						\$224,000
Private								\$0
County								\$0
State								\$0
Federal								\$0
Estimated Total Revenue	\$74,000	\$150,000	\$0	\$0	\$0	\$0	\$0	\$224,000

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

Project Description

This project provides for the replacement of Fire Rescue / EMS equipment. A matrix showing the replacement schedule from FY 2023 through FY 2028 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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design								
Equipment & Design	\$196,000	\$84,000	\$410,500	\$124,000	\$202,800	\$108,000	\$210,800	\$1,336,100
Estimated Total Cost	\$196,000	\$84,000	\$410,500	\$124,000	\$202,800	\$108,000	\$210,800	\$1,336,100
Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$196,000	\$79,000	\$410,500	\$124,000	\$202,800	\$108,000	\$210,800	\$1,331,100
Private		\$5,000						\$5,000
County								
State								
Federal								
Estimated Total Revenue	\$196,000	\$84,000	\$410,500	\$124,000	\$202,800	\$108,000	\$210,800	\$1,336,100

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.	2023	2024	2025	2026	2027	2028
FIRE RESCUE									
S.C.B.A. Air Pack	35 Items		10 years	\$0	\$0	\$0	\$0	\$75,000	\$75,000
S.C.B.A. Air Bottle	60 Items		15 years	\$0	\$0	\$0	\$0	\$0	\$0
S.C.B.A. Fill Station	2 Items		15 years	\$0	\$45,000	\$0	\$0	\$0	\$0
Structural Firefighting Bunker Gear	75 Items		10 years	\$64,000	\$68,000	\$68,000	\$68,000	\$0	\$0
EMS Cardiac Monitor (Zoll)	6 Items	2022	5 years	\$0	\$70,000	\$0	\$70,000	\$0	\$70,000
EMS Power Pro Cot Stretchers (Stryker)	4 Items	2022	6 years	\$0	\$20,000	\$20,000	\$20,000	\$0	\$20,000
EMS Lucas 3 CPR Device	4 Items	2022#	5 years	\$0	\$21,000	\$22,000	\$22,000	\$22,000	\$22,000
EMS Automatic Airway Ventilators	4 Items	2022#	10 years	\$0	\$0	\$0	\$0	\$0	\$0
Extrication Equipment	3 items	2022*	12 years	\$0	\$49,000	\$0	\$0	\$0	\$0
Structural Fire Helmet Replacement	75 Items	2024	10 years	\$0	\$8,000	\$8,000	\$8,000	\$0	\$0
Fire Hose 5" - 3500 ft	35 items	2022*	10 years	\$0	\$6,000	\$0	\$0	\$0	\$0
Fire Hose 2.5" - 6250 ft	125 items	2022*	10 years	\$0	\$8,200	\$0	\$0	\$0	\$0
Fire Hose 1.75" - 4000 ft	80 items	2022*	10 years	\$0	\$6,000	\$0	\$0	\$0	\$0
Fire Nozzles - 1.5"	30 items	2022*	12 years	\$0	\$7,600	\$0	\$0	\$0	\$0
Fire Nozzles - 2.5"	20 items	2022*	12 years	\$0	\$8,100	\$0	\$0	\$0	\$0
Fire Rescue Stabilization Jacks	6 items	2022*	12 years	\$0	\$5,200	\$0	\$0	\$0	\$0
Fire Rescue Air Bag System	3 items	2022*	12 years	\$0	\$15,100	\$0	\$0	\$0	\$0
Fire Ventilation Fans	5 items	2022*	12 years	\$0	\$10,200	\$0	\$0	\$0	\$0
Ventilation Saws - Chainsaws	5 items	2022*	12 years	\$0	\$5,200	\$0	\$0	\$0	\$0
Ventilation Saws - K12	5 items	2022*	12 years	\$0	\$2,800	\$0	\$0	\$0	\$0
Generator - Honda	5 items	2022*	12 years	\$0	\$3,200	\$0	\$0	\$0	\$0
Thermal Imaging Cameras	7 items	2022*	10 years	\$0	\$17,500	\$0	\$0	\$0	\$0
Valve - 6" Intake to 5" Storz	5 items	2022*	12 years	\$0	\$1,800	\$0	\$0	\$0	\$0
Valve - 6" Intake to 2 - 2.5" FNH	5 items	2022*	12 years	\$0	\$1,700	\$0	\$0	\$0	\$0
Roll n Rack - 5" Hose Roller	2 items	2022*	12 years	\$0	\$3,100	\$0	\$0	\$0	\$0
Multi-gas Detectors	4 items	2022*	4 years	\$0	\$1,800	\$0	\$1,800	\$0	\$1,800
Station Mattresses	17 Items	2021	6 years	\$0	\$7,000	\$0	\$0	\$6,000	\$8,000
Station Recliners	14 items	2022/23	6 years	\$10,000	\$8,000	\$0	\$0	\$0	\$8,000
Station Gym Equipment - Treadmill	2 items	2022	3 years	\$0	\$3,000	\$6,000	\$3,000	\$0	\$6,000
Station Gym Equipment - Stairclimber	2 items	2023	3 years	\$10,000	\$5,000	\$0	\$10,000	\$5,000	\$0
Station Gym Equipment - Smith Machine	2 items	2024	10 years	\$0	\$3,000	\$0	\$0	\$0	\$0
* equipment on pumper purchased in fund 305									
# equipment will be purchased with Cares 4 in 2022									
TOTAL				\$84,000	\$410,500	\$124,000	\$202,800	\$108,000	\$210,800

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

Project Description

This project provides for the replacement and/or enhancement of landscaping on public right of ways and, medians and adjacent to roadways in order to maintain a high quality appearance and account for the replacement of dead plant material.



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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	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 Flooring Replacement Program
DEPARTMENT Public Works
PROJECT NO. 304-229

Project Description

This project provides for the orderly replacement of flooring systems at public buildings and facilities throughout the City. Funds are budgeted to replace flooring whose life expectancy is nearing expiration along with unexpected repairs and/or replacement due to general wear and tear. Age, usage, past replacement history and repair costs are taken into account. A matrix showing the assessment schedule of replacements from FY 2023 through FY 2028 is attached.

Operating Impact Created by Project:
 Projected Operating Expense: \$0
 Estimated Useful Life: 8-10 Years
 Description of Operating Impact: None



Project Budget								
Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design								
Materials & Labor	\$0	\$24,000	\$82,000	\$2,000	\$2,000	\$2,000	\$2,000	\$114,000
Estimated Total Cost	\$0	\$24,000	\$82,000	\$2,000	\$2,000	\$2,000	\$2,000	\$114,000
Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$0	\$24,000	\$82,000	\$2,000	\$2,000	\$2,000	\$2,000	\$114,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$0	\$24,000	\$82,000	\$2,000	\$2,000	\$2,000	\$2,000	\$114,000

PROJECT NAME Flooring Replacement Program
DEPARTMENT Public Works
PROJECT NO. 304-229

Public Buildings Flooring Replacement Matrix
 FY 2023-2028 Capital Improvement Program

Project No.: 229

Building	Assessment Schedule	FY 2023	FY 2024	FY 2025	FY 2025	FY 2027	FY 2028
301 Swain Blvd. (carpeting, conference room/offices/lobby)	2035						\$15,000
301 Swain Blvd. (museum carpeting)	2030						
500 Perry Ave. (epoxy flooring)	2035						
Perry Ave. (reception area, office)	2022						
City Hall (Council Chambers)	2030			\$25,000			
City Hall (East Wing)	2023		\$35,000				
City Hall (West Wing)	2023		\$35,000				
City Hall (lobby carpet) ¹	2024		\$10,000				
Community Center (banquet hall) ²	2022						
Community Center (office areas)	2023				\$20,000		
Community Center (gymnasium)	2035						
Community Center (classrooms)	2031						
Community Hall (epoxy flooring)	2030						
Former City Hall (west wing)	2025					\$25,000	
Former City Hall (south wing)	2025					\$25,000	
Former City Hall (area fka council chambers)	2025					\$15,000	
Fire Rescue Station 95 (bunk room/office) ³	2032						
Fire Rescue Station 95 (hard flooring)	2030						
Fire Rescue Station 94 (admin, reception, battalion chief's office) ³	2032						
PBSO District 16 ⁴	-						
PBSO District 16 Range ⁴	-						
Public Works (conference room/offices/lobby)	2023	\$22,000					
Public Works (VCT flooring hallways, indoor storage, Supervisor offices)	2028						
Misc. cleaninig/refurbishment		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Total:		\$24,000	\$82,000	\$27,000	\$22,000	\$67,000	\$17,000

¹ Converted to hard flooring in FY22

² CIP #303-198

³ CIP #304

⁴ Replaced by PBSO

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


DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
REVENUE				
Interest	\$ 71,910	\$ (2,516)	\$ 7,002	\$ 9,940
Grants				
Federal Grant (CDBG)	166,697	208,875	184,369	198,947
Federal Grant Other (Gladiator Lake)	0	0	1,300,053	1,300,053
Federal Grant Sewer (Septic)	0	0	1,650,000	1,540,000
Local Grant (Dillman)	0	0	533,697	533,697
PBC Interlocal Agreement (Chickasaw)	0	0	700,000	350,000
Infrastructure Surtax	2,738,553	3,219,349	3,000,000	3,980,409
TOTAL REVENUE	\$ 2,977,160	\$ 3,425,708	\$ 7,375,121	\$ 7,913,046
EXPENDITURE				
032 City Parks Improv	497,353	334,308	195,500	420,000
082 Upgrade Hardware & Software	0	27,818	0	0
088 Vehicle Replacement	411,306	271,588	895,150	1,552,000
106 City Sidewalks	23,218	1,084,406	0	0
150 Roof Replacement	0	0	0	400,000
152 Storm Sewer Pipe & Basin Replacement	0	48,604	0	0
163 AC Replacement	0	140,122	100,000	184,000
191 Fire Rescue Station Renov (Baydoors)	24,404	0	295,000	0
193 Original Section - lift station (CDBG)	319,045	247,282	412,608	1,000,000
200 500 Perry Ave Building Renovation	14,775	0	0	0
210 Median Landscaping Rejuvenation	775,500	70,718	225,000	0
222 City Entryway Monuments	0	27,991	110,000	50,000
226 Gladiator Lake (Grant)	0	0	1,822,589	1,822,589
231 Septic to Sewer (Grant)	0	106,225	3,300,000	1,540,000
232 Dillman Trail (Grant)	0	94,485	867,703	0
233 Chickasaw Road Improv (Grant)	0	36,900	1,716,063	2,059,276
234 Municipal Grounds & Lake Rejuvenation	0	0	354,200	30,000
TOTAL EXPENDITURE	\$ 2,065,601	\$ 2,490,447	\$ 10,293,813	\$ 9,057,865
Beginning Fund Balance*	\$ 4,285,095	\$ 5,196,654	\$ 6,131,915	\$ 4,604,589
Net Change	911,559	935,261	(2,918,692)	(1,144,819)
Prior Year Rollover	0	0	(1,508,526)	0
Un-realized Rev / Exp	0	0	2,899,892	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 5,196,654	\$ 6,131,915	\$ 4,604,589	\$ 3,459,770

* Based on Annual Comprehensive Financial Report

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2023 will be approximately \$4,604,589. The budget income for FY 2023 includes interest, grant fund, and infrastructure monies. The carryover projects from FY 2022 are the Gladiator Lake project, Septic to Sewer project and the Chickasaw Road improvements. The expenses include City parks improvements, vehicle replacement, Gladiator Lake project, Septic to Sewer project, Original Section lift station, and Chickasaw Road improvements. Ending fund balance is estimated to be \$3,459,770.

PROJECT NAME City Parks Improvement
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 2021, the City constructed (4) volley ball courts at the northwest part of Freedom Park. In FY 2022, the City installed a play structure and amenities at the new Arbor Park. City Staff will also review several park enhancement options for all park facilities. In FY 2023, the City will be converting the multi-purpose field at Veterans' Park into a soccer field and installing a playstructure with shade. Also in FY 2023, the joint field at SJF Community Park will be refurbished.</p> <p>Operating Impact Created by Project: Projected Operating Expense: \$1,500 Estimated Useful Life: Playstructures 12-15 yrs Description of Operating Impact: None. Replacement of existing park elements for which operating costs are included in the operating budget.</p>	

Project Budget								
Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Field renovation	0	125,000	0	0	0	0	0	\$125,000
Park Fixtures	0	8,500	0	0	0	0	0	8,500
Equipment	195,500	175,000	0	0	0	0	0	370,500
Fencing	0	110,000	0	0	0	0	0	110,000
Signage	0	1,500	0	0	0	0	0	1,500
Estimated Total Cost	\$195,500	\$420,000	\$0	\$0	\$0	\$0	\$0	\$615,500
Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$195,500	\$420,000	\$0	\$0	\$0	\$0	\$0	\$615,500
Private								
County								
State								
Federal								
Estimated Total Revenue	\$195,500	\$420,000	\$0	\$0	\$0	\$0	\$0	\$615,500

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

Project Description

Several Fire Rescue trucks, a school bus, and a water tanker will be purchased over the next few years. In FY 2023, a sixty (60) passenger bus and a claw truck will be replaced. 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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Vehicles	\$ 895,150	\$1,552,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$2,447,150
Estimated Total Cost	\$ 895,150	\$1,552,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$2,447,150

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$ 895,150	\$1,552,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$2,447,150
Private								
County								
State								
Federal								
Estimated Total Revenue	\$ 895,150	\$1,552,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$2,447,150

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

Vehicle Replacement Matrix

305-088

DEPART.	MODEL YR	ASSET#	VIN#	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
YOUTH PROGRAMS (2)									
	1992 3800/Bus 60 Pass. (surtax) 66 passenger	6735	8066						
	1995 3800/Bus 60 Pass. (surtax) 48 passenger	7062	5863	\$162,000					
PUBLIC WORKS (1)									
	2008 4300 (claw truck)	8373	1272	\$190,000					
FIRE RESCUE (3)									
	2009 Pierce Pumper 95 (surtax)	8557	0196						
	2012 Pierce Saber Pumper (surtax)	8847	2805	\$800,000					
	2014 M-2 Freightliner Med (surtax)	8960	3796	\$400,000					
GRAND TOTAL 6				\$1,552,000	\$0	\$0	\$0	\$0	\$0

PROJECT NAME Public Building Roof Replacement
DEPARTMENT Public Works
PROJECT NO. 305-150

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. In FY 2023, the sixteen (16) year old City Hall roof will undergo a thorough, cost effective restoration that gives the roof an additional 20 year life expectancy.



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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design								
Materials and Labor	\$0	\$400,000						\$400,000
Estimated Total Cost	\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000
Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$0	\$400,000						\$400,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000

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

Project Description

This project provides for the orderly replacement of air conditioning systems at public buildings throughout the City. Funds are budgeted to replace those units 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 2023 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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design								
Materials & Labor	\$100,000	\$184,000	\$0	\$0	\$0	\$0	\$0	\$284,000
Estimated Total Cost	\$100,000	\$184,000	\$0	\$0	\$0	\$0	\$0	\$284,000

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$100,000	\$184,000	\$0	\$0	\$0	\$0	\$0	\$284,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$100,000	\$184,000	\$0	\$0	\$0	\$0	\$0	\$284,000

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

FY 2023 HVAC Replacement Program Matrix

Project No.: 163

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2023	2024	2025	2026	2027	2028
500 Perry West	May-17	COND	SW Classroom	4						
500 Perry West	May-17	A/H	SW Classroom	4						
500 Perry West	Oct-19	COND	NW Classroom	3						
500 Perry West	Oct-19	A/H	NW Classroom	3						
500 Perry East	Apr-16	COND	SE Classroom/Office	3.5						
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						
Former City Hall	Jun-13	COND	East Wing- CPU Room	1.5						
Former City Hall	Sep-13	A/H	East Wing	15						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Sep-13	COND	East Wing	7.5						
Former City Hall	Feb-17	A/H	Lobby	15						
Former City Hall	Feb-17	COND	Lobby	7.5						
Former City Hall	Feb-17	COND	Lobby	7.5						
Former City Hall	Aug-12	A/H	West Wing	15						
Former City Hall	Aug-12	COND	West Wing	7.5						
Former City Hall	Aug-12	COND	West Wing	7.5						
Former City Hall	Sep-13	A/H	Former Council Chambers	10						
Former City Hall	Sep-13	COND	Former Council Chambers	5						
Former City Hall	Sep-13	COND	Former Council Chambers	5						
Community Center	Oct-99	A/H	#3 Gym (back-up unit)	20	\$64,000					
Community Center	Apr-08	COND	#3 Gym (back-up unit)	20						
Community Center	Dec-14	A/H	#4 Gym	20						
Community Center	Dec-14	COND	#4 Gym	20						
Community Center	Jun-14	COND	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	A/H	#1 Office,Lobby,Restrooms	10						
Community Center	Jun-14	COND	#2 Classroom & Hall	20	\$60,000					
Community Center	Jun-14	A/H	#2 Classroom & Hall	20						
PBSO District 16 Range	Mar-11	PACKAGE	Stalls	6						
PBSO District 16 Range	Mar-11	A/H	Interior Rooms	4						
PBSO District 16 Range	Mar-11	COND	Interior Rooms	4						
PBSO District 16 Range Shed	Oct-08	WINDOW	Shed	5,000 BTU						
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Laundry,T.V.,Tool,Radio	2						
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Laundry,T.V.,Tool,Radio	2						

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

FY 2023 HVAC Replacement Program Matrix

Project No.: 163

BUILDING	INSTALL DATE	UNIT TYPE	AREA COOLED	TONS	2023	2024	2025	2026	2027	2028
Fire Rescue 94/PBSO Distr 16	Mar-09	A/H	Former Computer Room	2						
Fire Rescue 94/PBSO Distr 16	Jul-07	COND	Former Computer Room	2						
Fire Rescue 94/PBSO Distr 16	Mar-11	A/H	Former Dispatch,Kitchen,Bunk	7.5	\$30,000					
Fire Rescue 94/PBSO Distr 16	Mar-11	COND	Former Dispatch,Kitchen,Bunk	7.5						
Fire Rescue 94/PBSO Distr 16	Nov-17	A/H	Admin,Lobby,Reception	7.5						
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 Sw ain	Apr-12	A/H	Museum	3.5						
301 Sw ain	Apr-12	COND	Museum	3.5						
301 Sw ain	Apr-12	A/H	Office Areas	3.5						
301 Sw ain	Apr-12	COND	Office Areas	3.5						
Community Hall	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	Jul-15	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					
Surtax Tax Funded in bold					\$184,000	\$0	\$0	\$0	\$0	\$0

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

Project Description

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.



Operating Impact Created by Project:


Projected Operating Expense: \$0
 Estimated Useful Life: 25 Years
 Description of Operating Impact: N/A

Project Budget

Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design	\$29,000	\$0						\$29,000
Construction	\$383,608	\$0						\$383,608
Lift Station	\$0	\$1,000,000	\$1,000,000					\$2,000,000
Estimated Total Cost	\$412,608	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$2,412,608

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$287,608	\$801,053	\$1,000,000					\$2,088,661
County								\$0
State								\$0
Federal (CDBG)	\$125,000	\$198,947						\$323,947
Estimated Total Revenue	\$412,608	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$2,412,608

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

Project Description	
<p>This project will provide for the replacement of the existing aluminum City entry signs to a monument style sign. Nine (9) City entry way signs shall be replaced. In FY 2021, the planning, design, permitting, and bidding were completed. In FY 2022, a design was selected and eight monuments were constructed and installed at main entryways within the allocated budget. In FY 2023, permitting, construction and installation of the two (2) remaining monuments will take place.</p>	
<p>Operating Impact Created by Project:</p> <p>Projected Operating Expense: \$0 Estimated Useful Life: 15-20 Years Description of Operating Impact: \$1,000/yr cleaning</p>	

Project Budget								
Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design	\$0	\$18,000						\$18,000
Materials and Labor	\$110,000	\$32,000						\$142,000
Estimated Total Cost	\$110,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$160,000
Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$110,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$160,000
Private								
County								
State								
Federal								
Estimated Total Revenue	\$110,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$160,000

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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design	\$0	\$0						\$0.00
Construction	\$1,822,589	\$1,822,589						\$3,645,178
Estimated Total Cost	\$1,822,589	\$1,822,589	\$0	\$0	\$0	\$0	\$0	\$3,645,178


Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$522,536	\$522,536						\$1,045,072
Private								
County								
State								
Federal (HMPG)	\$1,300,053	\$1,300,053						\$2,600,106
Estimated Total Revenue	\$1,822,589	\$1,822,589	\$0	\$0	\$0	\$0	\$0	\$3,645,178

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

Project Description	
<p>To provide for sanitary sewer service to eighty-six (86) properties in the City's Original Section along Swain Boulevard from Lake Worth Road northwards to approximately 300 feet south of 10th Avenue North, which would positively impact the values of the properties in the area due to enhanced quality of life. 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: Projected Operating Expense: \$0 Estimated Useful Life: Average 40 years, depending on use Description of Operating Impact: N/A</p>	

Project Budget								
Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design	\$3,300,000							\$3,300,000
Construction		\$1,540,000	\$1,700,000					\$3,240,000
Estimated Total Cost	\$3,300,000	\$1,540,000	\$1,700,000	\$0	\$0	\$0	\$0	\$6,540,000
Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$3,300,000		\$1,590,000	\$0	\$0	\$0	\$0	\$4,890,000
Private								
County								
State								
Federal		\$1,540,000	\$ 110,000					\$1,650,000
Estimated Total Revenue	\$3,300,000	\$1,540,000	\$1,700,000	\$0	\$0	\$0	\$0	\$6,540,000

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

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

Project Budget								
Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Planning & Design								\$0
Construction	\$1,716,063	\$2,059,276						\$3,775,339
								\$0
Estimated Total Cost	\$1,716,063	\$2,059,276	\$0	\$0	\$0	\$0	\$0	\$3,775,339
Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$ 1,716,063	\$1,709,276	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$3,425,339
Private								\$0
County		\$350,000						\$ 350,000
State								\$ 0
Federal								\$ 0
Estimated Total Revenue	\$1,716,063	\$2,059,276	\$0	\$0	\$0	\$0	\$0	\$3,775,339

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

Project Description

This project provides for the enhancement and beautification of the Municipal Complex. Since construction in 2007, residents of the surrounding neighborhoods have relied on the Municipal Complex for exercise, recreation, and leisure. This project provided exterior painting and architectural enhancements, pathway construction, landscape enhancements as well as architectural fixtures and signage. Recreation and leisure was also enhanced with the installation of LED solar lighting along the pathway. In FY 2023, an interior space analysis will be undertaken to identify current and future space planning needs for staff and guests.



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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Exterior Painting	\$32,368							\$32,368
Architectural Enhancements	\$50,219							50,219
Misc. Fixtures	\$50,968							50,968
Solar LED Pathway Lights	\$146,971							146,971
Pathway Construction	\$73,675							73,675
Interior Space Analysis and Planning		30,000						30,000
Estimated Total Cost	\$354,200	\$30,000	\$0	\$0	\$0	\$0	\$0	\$384,200

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$340,550	\$30,000						\$370,550
Private								
County (SWA)	\$13,650							13,650
State								0
Federal								0
Estimated Total Revenue	\$354,200	\$30,000	\$0	\$0	\$0	\$0	\$0	\$384,200

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

DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 BUDGET	FY 2023 ADOPTED
REVENUE				
Interest	\$ 0	\$ 260	\$ 10,400	\$ 22,500
Grants				
ARP (Federal)	0	0	2,908,450	4,310,704
House Community Project (Youth)	0	0	0	2,000,000
Interfund Transfer	0	0	0	3,804,324
TOTAL REVENUE	\$ 0	\$ 260	\$ 2,918,850	\$ 10,137,528
EXPENDITURE				
Interfund Transfer	0	0	263,450	0
235 Complete Street	0	0	1,645,000	0
236 Youth Building	0	0	500,000	7,500,000
237 Fire Station	0	0	500,000	1,000,000
TOTAL EXPENDITURE	\$ 0	\$ 0	\$ 2,908,450	\$ 8,500,000
Beginning Fund Balance*	\$ 0	\$ 0	\$ 260	\$ 8,860
Net Change	0	260	10,400	1,637,528
Prior Year Rollover	0	0	0	0
Un-realized Rev/ Exp	0	0	(1,800)	0
Restricted Funds	0	0	0	0
Ending Fund Balance	\$ 0	\$ 260	\$ 8,860	\$ 1,646,388

* Based on Annual Comprehensive Financial Report

FUND CHANGE SUMMARY:

The beginning fund balance for FY 2023 is approximately \$ 8,860. The estimated income for FY 2023 will be approximately \$10,137,528. The budget income comes from the grant fund, interest, and an interfund transfer. The expenses include a Youth Program Building and a Fire Station project. Ending fund balance is estimated to be \$1,646,388.

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 2023, engineering and design for the new building will be completed. Construction is expected to be begin at the end of FY 2023.</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 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Design	\$500,000							\$500,000
Material, Labor and Construction		\$7,500,000						\$7,500,000
								\$0
Estimated Total Cost	\$500,000	\$7,500,000	\$0	\$0	\$0	\$0	\$0	\$8,000,000

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City	\$500,000							\$500,000
Private								\$0
County								\$0
House Community Project		\$2,000,000						\$2,000,000
Federal (ARP)		\$5,500,000						\$5,500,000
Estimated Total Revenue		\$7,500,000	\$0	\$0	\$0	\$0	\$0	\$8,000,000

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

Project Description

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, the planning, and engineering and design will be completed. Construction is anticipated to begin in FY2024.

Operating Impact Created by Project:

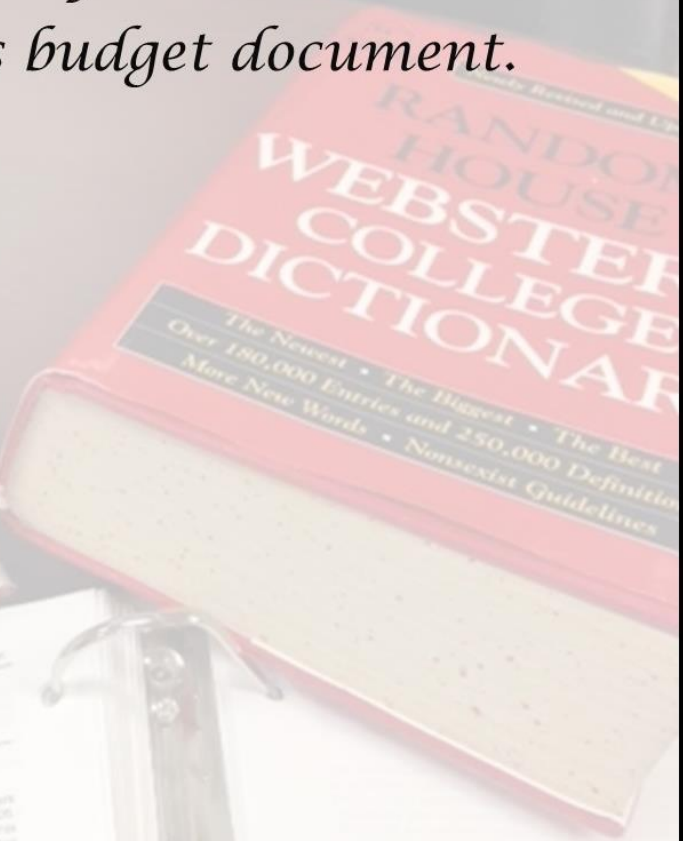
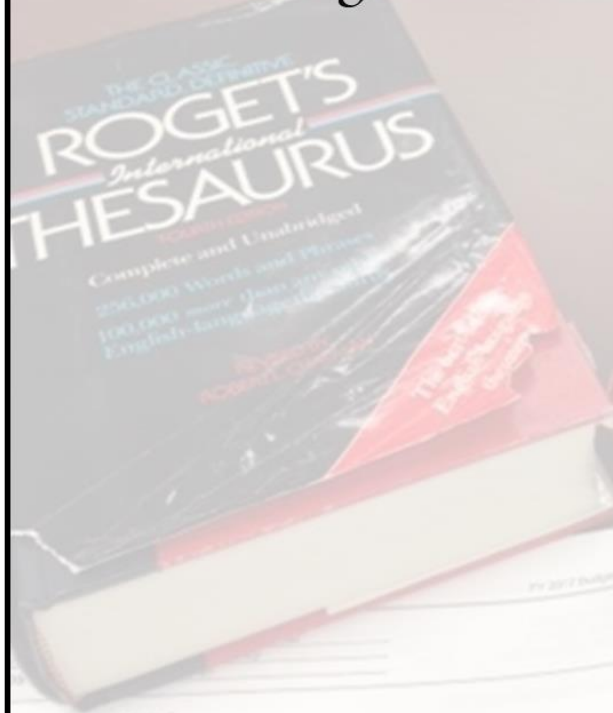
Projected Operating Expense:	\$0
Estimated Useful Life:	N/A
Description of Operating Impact:	N/A

Project Budget								
Cost by CIP Year	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Land Acquisition	\$500,000	\$500,000						\$1,000,000
Planning & Design		\$500,000						\$500,000
Construction			\$7,000,000					\$7,000,000
								\$0
Estimated Total Cost	\$500,000	\$1,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$8,500,000

Funding Source	Budget 2022	Budget Year 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
City								\$0
Private								\$0
County								\$0
State								\$0
Federal (ARP)	\$500,000	\$1,000,000	\$7,000,000					\$8,500,000
Estimated Total Revenue	\$500,000	\$1,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$8,500,000

Glossary

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



FY 2017 BUDGET

FY FUNCTION BARRIAGE

... certain funds the Contingency Fund for projects that may arise during the year and cover all expenditures. Authorization for use of these funds is limited to City Council action. In FY 2005, the was utilized to account for expenditures relating to Hurricane Frances and Jeanne. In FY 2006, the utilized to account for expenditures relating to Hurricane Wilma. In FY 2016, the City Council created to be used for projects in the Palm Beach Villas II neighborhood.

DESCRIPTION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 ADOPTED
Human Resources	\$0	\$0	\$0	\$0
			0	100,000

GLOSSARY OF TERMS

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

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

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

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

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

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

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

CAPITAL EQUIPMENT: Equipment such as automobiles, computers, and furniture, with an expected life of more than one year and a value of more than \$1,000 dollars.

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

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

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

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

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

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

CAPITAL PROJECT FUNDS: Funds established to account for financial resources that are to be used to construct or otherwise acquire major, long-lived, general government capital facilities – such as buildings, highways, storm sewer systems, and bridges. Their principal purpose is to ensure the economic and legal expenditure of the resources, but they may also serve as cost accounting mechanisms for controlling and accumulating the costs of major capital outlay projects. Furthermore, they must be used whenever they are legally or contractually required for non-major capital asset acquisitions. They may be used to account for any general government capital asset acquisition.

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

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

CHILDREN ARE REALLY EXTRA SPECIAL (C.A.R.E.S.): The City's licensed and nationally accredited program that offers a variety of out-of-school time programming for elementary school-

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

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 OF DOMESTIC PREPAREDNESS (ODP): An office created through Homeland Security, which funds 90% (10% City matching) of certain special and approved projects through ODP Firefighters Assistance Grants.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Governments are

required by law to establish an annual operating budget.

OPERATING EXPENDITURES: The everyday operating costs of a government entity, such as supplies, contractual services, and utilities.

ORDINANCE: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER COSTS: Expenses other than personnel, operating, or capital costs, such as debt service and transfers between funds.

OUTSIDE SERVICES: All costs of fees and services purchased by the City including all contracting, license fees, maintenance and repair services, training and travel, and financial and legal services.

PART-TIME POSITION: Part-time employees work less than 35 hours per week and are not entitled to full-time employee benefits.

PAY-AS-YOU-GO BASIS: A term used to describe the financial policy of a governmental unit, which finances its capital outlays from current revenues rather than by long-term borrowing.

PERFORMANCE BUDGET: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

PERFORMANCE MEASURE: Data collected to determine how effective or efficient a program is in achieving its objectives.

PERSONAL COMPUTER(S) (PC): Used by staff to complete daily tasks.

PERSONNEL SERVICES: Includes salaries and wages (compensation for the services of permanent employees) and fringe benefits (all costs associated with employee benefits including retirement, FICA, Medicare, insurance, workers compensation, unemployment compensation, 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.

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.